

CITIZENSHIP, DOMICILE, AND TAX STATUS OPTIONS

FORM INSTRUCTIONS

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1. PURPOSE OF THIS FORM

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

2. INSTRUCTIONS FOR USE

2.1. At trial or a judicial hearing:

- 2.1.1. If you are in agreement with this pamphlet and if intend to use this item it would be wise to enter a copy into the record at least a week or more before your very first hearing date, thereby giving your opponent an opportunity to read it prior to the event. This way they can't complain about not having an opportunity to read it.
- 2.1.2. If you are going to be in any manner of a judicial proceeding you do need to familiarize yourself with procedure – as soon as you are served visit the court and ask the court's clerk for a copy of the "Local Rules". Familiarize yourself with them. Attend some court sessions and watch and learn how the attorneys do things. Your goal is not about being 'cute' or a TV "Perry Mason" - it's about doing whatever you do in court in an [real courtroom] acceptable manner. **Procedure does matter.**
- 2.1.3. Don't ever go to any judicial procedure alone – have as many supporters with you as you can muster. They can serve as moral support, intimidation to the other side, and witnesses.
- 2.1.4. Before you go prepare at least six clean copies of this pamphlet, yes the full document, not these first two, one page per sheet of paper -- staple each set together in upper left corner.
- 2.1.5. At the event – very early on when you are given opportunity to speak, say (into the record):

“Let the record reflect that a certain ___ page pamphlet entitled ‘Citizenship, Domicile and Tax Status Options’ -- duly signed under penalty of perjury and presented by the Alleged Defendant as competent evidence in this matter. This item does clearly and extensively document my citizenship, domicile, and tax status and that the opponent is hereby challenged at this time to produce competent evidence which refutes any of the information contained within this item. As a copy of this item was placed into the record of this matter some time ago—if my opponent has any opposition to this item, its contents and my alleged status now is the time for it to be placed into the record or I move that this item be accepting into evidence in this matter and that he/she be found in default and estopped from any further action regarding this item. Let the record be clear and also reflect that I do declare that I am a nonresident alien and stateless in relation to the national government and not engaged in the ‘trade or business’ public office franchise as defined in [26 U.S.C. §7701\(a\)\(26\)](#). I am not an alien in relation to the “United States of America” and therefore cannot be the “individual” described in 26 U.S.C. §1441(e) or 26 C.F.R. §1.1441-1(c)(3). The status closest to my status is 26 C.F.R. §1.871-1(b)(1)(i) but I do not even have that status because I can't be a “nonresident alien” WITHOUT also being a statutory “individual” and because even “nonresident alien” is never really defined. [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) describes what a ‘nonresident alien’ is NOT, but NOT what it IS. I am not a representing any legal fiction created by Congress as a ‘public officer’ or ‘federal personnel’ as defined in [5 U.S.C. §552a\(a\)\(2\)](#) or (a)(13) or an anyone mentioned in [5 U.S.C. §553\(a\)\(2\)](#) in the context of our relationship. In the interest of clarity it may be said that I am an ‘individual’ in the context of ordinary speech and a “person” in a constitutional and even criminal sense, but NOT an ‘individual’ as legally defined earlier. All statutory “individuals” who owe any civil obligation are, and must be in fact, public offices within the government because the ability to regulate PRIVATE conduct or impose involuntary servitude is repugnant to the Constitution. I am acting in the context of this interaction EXCLUSIVELY as a private party in this context who does not agree to

represent any public entity or waive any rights or accept any civil statutory obligations beyond simply not damaging or interfering with my fellow man. I am therefore not under any known civil statutory obligation that places me into the jurisdiction of this franchise court. Is there a bona fide opposition to what I have just said?"

- 2.1.6. Immediately take and hand the copy of the pamphlet that you signed to the court reporter to be tagged as evidence. The reporter will tag it and hand it back to you. Then, carry the tagged item directly to the court clerk for entry into the court record. The clerk will stamp it and hand it to the judge. In the meantime directly thereafter take another copy and courteously hand it to your opponent.
- 2.1.7. Be prepared for some manner of goings on by either the judge or the attorney. You have just pulled the rug out from under them and they are not going to be happy about it. Stand firm and demand that anything they may want to say be so said as testimony under penalty of perjury. Hey, what you just placed into evidence was done so under penalty of perjury – they can do the same – you can say, “Surely you must be aware that equality under the law is mandatory and paramount by law.”
- 2.1.8. You can [also] say, “I want this matter dismissed / I move that this matter be dismissed.” as many times as needed until it is!

2.2. At depositions.

- 2.2.1. Before you go prepare at least three clean copies of this pamphlet - staple each together in upper left corner. Take a couple of witnesses with you to the event.
- 2.2.2. When you are asked by a government opponent whether you are a “U.S. citizen”, say “No”
- 2.2.3. Sign section 1 in the presence of those present, the witnesses, and the court reporter.
- 2.2.4. Say into the record: the same thing as what is above in section 2.1.5.
- 2.2.5. Take and hand the copy of the pamphlet that you signed to the court reporter to be tagged as evidence / exhibit. She/he will put a sticker on the item, mark it and retain it
- 2.2.6. Take another copy and hand it to your opponent.
- 2.2.7. After you hand the item to your opponent say something like, "I move that this deposition be formally stopped until the government's attorney has had ample opportunity to read and digest the information he/she has just received."

2.3. In legal discovery:

- 2.3.1. Download and complete the following form:
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
- 2.3.2. Attach the above form to this form and provide with your response to every request for the production of documents and admissions.

2.4. As an attachment to legal pleadings:

- 2.4.1. Download and complete the following form:
Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
<http://sedm.org/Litigation/LitIndex.htm>
- 2.4.2. Download and complete the following form:
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
- 2.4.3. Attach the above two forms to this form and provide with your original Complaint or Criminal complaint or Response to complaints filed by the government. Beyond that point, attach only the *Federal Pleading/Motion/Petition Attachment* above to every motion or response or reply brief.

3. **RESOURCES FOR FURTHER STUDY AND REBUTTAL**

- 3.1. Government Identity Theft, Form #05.046 – all the various ways that corrupt covetous governments CRIMINALLY kidnap your civil legal identity and transport it illegally to a legislatively foreign jurisdiction.
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006- exhaustive treatment of citizenship and domicile
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001-attach to all government correspondence to clearly and unambiguously describe your citizenship, domicile, and tax status.
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002-exhaustive treatment of legal domicile
<http://sedm.org/Forms/FormIndex.htm>

- 3.5. Getting a USA Passport as a “state national”, Form #09.007-how to apply for a passport as an exclusively private human being and not statutory “person” not domiciled or resident on federal territory and therefore not subject to federal civil law.
<http://sedm.org/Forms/FormIndex.htm>
- 3.6. Tax Deposition Questions, Form #03.016, Section 14: Citizenship- legally admissible evidence you can use to prove to yourself that everything in this pamphlet is correct
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
- 3.7. Great IRS Hoax, Form #11.302, Chapter 4: Know your Citizenship Status and Rights!-exhaustive treatment of citizenship and domicile
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
- 3.8. You’re Not a STATUTORY “citizen” under the Internal Revenue Code
<http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
- 3.9. You’re Not a STATUTORY “resident” under the Internal Revenue Code
<http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>

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TABLE OF CONTENTS:

4	LIST OF TABLES:.....	2
5	LIST OF FIGURES:	2
6	TABLE OF AUTHORITIES:.....	2
7	1 INTRODUCTION AND NOTICE.....	15
8	2 MY NATIONALITY, DOMICILE, and TAX STATUS.....	17
9	2.1 Facts summary relating to submitter	17
10	2.2 Law: What I AM	22
11	2.3 Law: What I am NOT.....	23
12	2.4 Definition of “Non-Person” or “Non-Resident Non-Person” for the purposes of this document	27
13	2.5 Jurat.....	33
14	3 HOW TO RESPOND TO THIS SUBMISSION.....	35
15	4 ADVANCE CRIMINAL COMPLAINT AGAINST PRESUMING, CLAIMING, OR 16 ENFORCING A DIFFERENT STATUS THAN THAT DOCUMENTED HEREIN	36
17	5 WARNING ABOUT USE OF LABELS OR CIVIL STATUTORY STATUSES TO DESCRIBE 18 YOURSELF.....	37
19	6 THE FOUR “UNITED STATES”	40
20	7 STATUTORY v. CONSTITUTIONAL CONTEXTS	44
21	8 STATUTORY v. CONSTITUTIONAL CITIZENS	46
22	9 CITIZENSHIP STATUS v. TAX STATUS.....	51
23	10 FOUR TYPES OF AMERICAN NATIONALS	55
24	11 EFFECT OF DOMICILE ON CITIZENSHIP STATUS	58
25	12 CITIZENSHIP AND DOMICILE OPTIONS AND RELATIONSHIPS	60
26	13 STATUTORY RULES FOR CONVERTING BETWEEN VARIOUS DOMICILE AND 27 CITIZENSHIP OPTIONS UNDER FEDERAL LAW	62
28	14 EFFECT OF FEDERAL FRANCHISES AND OFFICES UPON YOUR CITIZENSHIP AND 29 STANDING IN COURT	64
30	15 FEDERAL STATUTORY CITIZENSHIP STATUSES DIAGRAM	70
31	16 CITIZENSHIP STATUS ON GOVERNMENT FORMS.....	72
32	16.1 Table of options and corresponding form values	72
33	16.2 How to describe your citizenship on government forms	76
34	17 HOW HUMAN BEINGS BECOME “INDIVIDUALS” AND “PERSONS” UNDER THE 35 REVENUE STATUTES.....	79
36	17.1 How alien nonresidents visiting the geographical United States** become statutory “individuals” whether or not 37 they consent.....	80
38	17.2 “U.S. Persons”	85
39	17.3 The Three Types of “Persons”	87
40	17.4 Why a “U.S. Person” who is a “citizen” is NOT a statutory “person” or “individual” in the Internal Revenue Code 41 88	88
42	17.5 “U.S. Persons” who are ALSO “persons”	92
43	17.6 Types of “Individuals” and their characteristics	95
44	18 FOUR WITHHOLDING AND REPORTING STATUSES COMPARED.....	98
45	19 WITHHOLDING AND REPORTING BY GEOGRAPHY	103
46	20 INCOME TAXATION IS A PROPRIETORIAL POWER LIMITED TO FEDERAL PROPERTY 47	110

1 21 REBUTTAL OF THOSE WHO FRAUDULENTLY CHALLENGE OR TRY TO EXPAND THE
2 STATUTORY DEFINITIONS IN THIS DOCUMENT 115
3 22 GEOGRAPHICAL DEFINITIONS AND CONVENTIONS 120
4 22.1 Background Information 120
5 22.2 Geographical definitions 120
6 22.3 Capitalization within Statutes and Regulations 129
7 22.4 Legal Status of Federal Enclaves within the States 130
8 22.5 Relationship of Citizenship Terms to Geographical Definitions 133
9
10

11 **LIST OF TABLES:**

12 Table 1: "Citizenship status" vs. "Income tax status" 52
13 Table 2: Meanings assigned to "United States" by the U.S. Supreme Court in *Hooven & Allison v. Evatt* 56
14 Table 3: Effect of domicile on citizenship status 58
15 Table 4: Tabular Summary of Citizenship Status on Government Forms 73
16 Table 5: Comparison of "person" to "U.S. Person" 93
17 Table 6: Withholding, reporting, and SSN requirements of various civil statuses 99
18 Table 7: Income Tax Withholding and Reporting by Geography 104
19
20

21 **LIST OF FIGURES:**

22 Figure 1: Citizenship diagram 56
23 Figure 2: Citizenship and domicile options and relationships 60
24 Figure 3: Federal Statutory Citizenship Statuses Diagram 70
25
26

27 **TABLE OF AUTHORITIES:**

28
29 **Constitutional Provisions**

30 14th Amend., Sect. 1 52, 53, 73, 74
31 9th and 10th Amendments 56
32 Annotated Fourteenth Amendment, Congressional Research Service 87
33 Art. 1, § 2, cl. 3, § 9, cl. 4 68
34 Art. I, sec. 20 125
35 Art. I, sec. 8 125
36 Art. I, sec. 9, P4 125
37 Article 1, Section 8 110
38 Article 1, Section 8, Clause 17 96
39 Article 4, Section 3, Clause 2 39
40 Article 4, Section 3, Clause 2 of the Constitution 122
41 Article 4, Section 4 22
42 Article 4, Section 4 of the Constitution 26
43 Article I, Section 8, Clause 17 56
44 Article III, Section 2 42
45 Article IV, Sect. 2 87
46 Articles of Confederation 34
47 Bill of Rights 109
48 Clause 2, section 3, article 4, of the Constitution 110
49 First Amendment 23, 37, 80
50 Fourteenth Amendment 18, 45, 47, 48, 49, 63, 68, 76, 77, 97, 100, 104, 126
51 Sixteenth Amendment 68

1	Thirteenth Amendment.....	127
2	Thirteenth and Fourteenth Amendments	18, 48
3	U.S. Const. amend XIV, § 1.....	18, 48
4	U.S. Const. amend. XIII, § 1	18, 48
5	U.S. Const. art. I, § 8.....	18, 47
6	U.S. Constitution, Article IV § 3 (2)	110
7	U.S.A. Constitution	55
8	USA Constitution	104

9

10 **Statutes**

11	12 Stat. 432.....	68
12	17 Stat. 401.....	68
13	18 U.S.C. §§201, 210, 211	122
14	18 U.S.C. §§3 and 4	16
15	18 U.S.C. §1028(a)(7).....	36
16	18 U.S.C. §1028A	36
17	18 U.S.C. §1589	35
18	18 U.S.C. §208	107
19	18 U.S.C. §2381	131
20	18 U.S.C. §3	36
21	18 U.S.C. §4.....	37
22	18 U.S.C. §654.....	36
23	18 U.S.C. §91	28
24	18 U.S.C. §911	36, 50
25	18 U.S.C. §912	36, 93, 99
26	18 U.S.C. Chapter 75: Passports and Visas	36
27	19 Stat. 419.....	69
28	26 U.S.C.	99
29	26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), and 7408(d)	58
30	26 U.S.C. §1	104, 105
31	26 U.S.C. §1441(e).....	25, 27
32	26 U.S.C. §162	26, 96
33	26 U.S.C. §1746(1)	34
34	26 U.S.C. §3121	95
35	26 U.S.C. §3121(e).....	76, 79
36	26 U.S.C. §3401	105
37	26 U.S.C. §3401(a).....	28
38	26 U.S.C. §3401(c).....	99, 104
39	26 U.S.C. §3402	99
40	26 U.S.C. §3406	28, 99, 101, 104
41	26 U.S.C. §6013(g) and (h)	53, 63
42	26 U.S.C. §6041	28, 99, 105
43	26 U.S.C. §6041(a).....	99, 101
44	26 U.S.C. §6065	119
45	26 U.S.C. §6109	99
46	26 U.S.C. §6671	66
47	26 U.S.C. §6671(b)	25, 50, 62, 65, 113, 126
48	26 U.S.C. §6901	27
49	26 U.S.C. §6903	27
50	26 U.S.C. §7343	25, 50, 62, 65, 66, 113, 126
51	26 U.S.C. §7408(d)	58
52	26 U.S.C. §7601	26
53	26 U.S.C. §7701	92
54	26 U.S.C. §7701(a).....	27
55	26 U.S.C. §7701(a)(1)	86, 88, 90, 91, 93, 100, 101
56	26 U.S.C. §7701(a)(10)	85, 130

1	26 U.S.C. §7701(a)(14).....	101
2	26 U.S.C. §7701(a)(26).....	20, 23, 24, 26, 66, 101, 122, 126
3	26 U.S.C. §7701(a)(30).....	25, 26, 28, 58, 63, 86, 90, 91, 93, 96, 99
4	26 U.S.C. §7701(a)(30)(A).....	94, 100
5	26 U.S.C. §7701(a)(31).....	21, 28, 99
6	26 U.S.C. §7701(a)(39).....	55, 58, 63
7	26 U.S.C. §7701(a)(9).....	85
8	26 U.S.C. §7701(a)(9) and (a)(10).....	17, 19, 21, 23, 25, 26, 28, 44, 58, 63, 89, 90, 94, 96, 104, 122, 126
9	26 U.S.C. §7701(a)(9) or (a)(10).....	25
10	26 U.S.C. §7701(b).....	121
11	26 U.S.C. §7701(b)(1).....	105
12	26 U.S.C. §7701(b)(1)(A).....	26, 28, 52, 58, 62, 77, 82, 95, 99, 100, 104
13	26 U.S.C. §7701(b)(1)(A)(ii).....	95
14	26 U.S.C. §7701(b)(1)(B).....	45, 52, 58, 62, 76, 90, 95, 96, 99, 101
15	26 U.S.C. §7701(b)(10).....	95
16	26 U.S.C. §7701(b)(2)(A).....	95
17	26 U.S.C. §7701(b)(2)(B).....	95
18	26 U.S.C. §7701(b)(3).....	95, 97
19	26 U.S.C. §7701(b)(4).....	95
20	26 U.S.C. §7701(b)(4)(B).....	63
21	26 U.S.C. §7701(b)(7).....	95
22	26 U.S.C. §7806.....	86
23	26 U.S.C. §861(a)(3)(C)(i).....	26, 28
24	26 U.S.C. §871.....	23, 28
25	26 U.S.C. §871(a).....	28
26	26 U.S.C. §872.....	26, 28
27	26 U.S.C. §873(b)(3).....	28
28	26 U.S.C. §877.....	28
29	26 U.S.C. §892(a)(1).....	23
30	26 U.S.C. §911.....	24, 53, 54, 58, 59, 89, 104, 121
31	26 U.S.C. §911(d).....	100
32	26 U.S.C. §911(d)(1).....	89, 91, 92, 96
33	26 U.S.C. Chapter 24.....	101
34	26 U.S.C. Subtitle A.....	108
35	26 U.S.C. Subtitle A, Chapter 3, Subchapter A.....	90
36	26 U.S.C. Subtitle C.....	104
37	28 U.S.C. §1332.....	42
38	28 U.S.C. §1332(e).....	42
39	28 U.S.C. §144.....	107
40	28 U.S.C. §1603(b)(3).....	17
41	28 U.S.C. §1605.....	84
42	28 U.S.C. §3002(15)(A).....	56, 65, 96
43	28 U.S.C. §455.....	107
44	3 Stat. 216, c. 60, Fed. 17, 1815.....	125
45	4 U.S.C. §§105-113.....	130
46	4 U.S.C. §110(d).....	25, 44, 58, 89, 106, 122, 130, 131, 132
47	4 U.S.C. §72.....	31, 96, 100, 104, 121, 126
48	42 U.S.C. §405(c)(2)(C)(i).....	36
49	42 U.S.C. §408(a)(7).....	36
50	42 U.S.C. §408(a)(8).....	25
51	44 U.S.C. §1505(a)(1).....	122, 127
52	48 U.S.C.....	104
53	5 U.S.C. §2105.....	26, 110
54	5 U.S.C. §2105(a).....	53, 100, 104
55	5 U.S.C. §553(a)(1).....	121, 127
56	5 U.S.C. §553(a)(2).....	29, 30, 121, 127
57	8 U.S.C. §§1401-1459.....	50

1	8 U.S.C. §1101(a)(21).....	28, 45, 52, 53, 55, 58, 63, 73, 74, 78
2	8 U.S.C. §1101(a)(22)(A).....	52, 53, 55, 58, 73, 74, 100
3	8 U.S.C. §1101(a)(22)(B).....	58, 62, 73, 78, 100
4	8 U.S.C. §1101(a)(29).....	52, 73
5	8 U.S.C. §1101(a)(3).....	26, 53, 62, 63, 74, 100
6	8 U.S.C. §1101(a)(38).....	78
7	8 U.S.C. §1101(a)(38), (a)(36).....	52, 53, 73, 74
8	8 U.S.C. §1401.....	41, 42, 48, 49, 50, 52, 55, 56, 58, 59, 63, 73, 74, 76, 77, 78, 79, 97, 100, 104
9	8 U.S.C. §1401-1459.....	50
10	8 U.S.C. §1408.....	100, 104
11	8 U.S.C. §1408(2).....	52
12	Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426.....	18, 48
13	Buck Act, 4 U.S.C. §§105-110.....	130, 131
14	California Civil Code Section 1428.....	27
15	California Civil Code, Section 1589.....	20
16	California Revenue and Taxation Code (R&TC) sections 17018 and 6017.....	130
17	California Revenue and Taxation Code, section 6017.....	129
18	Corporation Excise Tax Act of 1909.....	68
19	Corporation Tax Law of 1909.....	68
20	District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34.....	58
21	Foreign Sovereign Immunities Act (FSIA), 28 U.S.C. Chapter 97.....	27, 121
22	Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.....	53, 62, 84
23	Foreign Surveillance Intelligence Act (FSIA).....	23
24	Internal Revenue Code.....	32, 49, 76, 89
25	Religious Freedom Restoration Act (RFRA), 42 U.S.C. Chapter 21B.....	37
26	See California Revenue and Taxation Code, section 17018.....	129
27	Social Security Act.....	99
28	Title 26 of the U.S. Code.....	89
29	Title 28, U.S.C., §§754 and 959(a).....	65
30	Title 48.....	55
31	Title 48 of the U.S. Code.....	121
32	Title 50 of the U.S. Code.....	121
33	U.C.C. §§1-308 (1-207), 1-103.6, and 1-203.....	34
34	U.C.C. §2-103(1)(a).....	40
35	U.C.C. §2-104(1).....	37, 40
36	Uniform Code of Military Justice (U.C.M.J.), 10 U.S.C. Chapter 47.....	121
37		

Regulations

39	20 C.F.R. §422.104.....	77
40	26 C.F.R. §1.1-1.....	49, 52, 76
41	26 C.F.R. §1.1-1(a)(2)(ii).....	52, 54, 59, 90, 98
42	26 C.F.R. §1.1-1(c).....	26, 27, 28, 55, 62, 63, 79, 95, 97
43	26 C.F.R. §1.1441.....	93
44	26 C.F.R. §1.1441(c)(8).....	92
45	26 C.F.R. §1.1441-1.....	25, 88, 93, 105
46	26 C.F.R. §1.1441-1(b)(2)(i).....	91, 93
47	26 C.F.R. §1.1441-1(b)(3)(iii).....	99, 101
48	26 C.F.R. §1.1441-1(b)(5)(i).....	26, 28
49	26 C.F.R. §1.1441-1(c)(3).....	52
50	26 C.F.R. §1.1441-1(c)(3)(i).....	52
51	26 C.F.R. §1.1441-1(c)(3).....	23, 25, 26, 53, 54, 58, 59, 79, 90, 93, 94, 98, 100, 101
52	26 C.F.R. §1.1441-1(c)(3)(i).....	62, 91, 95
53	26 C.F.R. §1.1441-1(c)(3)(ii).....	27, 95
54	26 C.F.R. §1.1441-1(c)(8).....	93
55	26 C.F.R. §1.1441-1(d)(1).....	99, 101, 104
56	26 C.F.R. §1.1441-1(e)(1)(ii)(A)(1).....	26, 28

1	26 C.F.R. §1.1441-1T.....	25, 88
2	26 C.F.R. §1.6041-4(a)(1).....	26, 28
3	26 C.F.R. §1.871(a).....	23
4	26 C.F.R. §1.871-2.....	63, 81
5	26 C.F.R. §1.871-4.....	81
6	26 C.F.R. §1.871-4(b).....	62, 99
7	26 C.F.R. §1.871-4(c)(ii).....	62, 63
8	26 C.F.R. §1.871-5.....	82
9	26 C.F.R. §1.871-7(a)(4).....	26, 28
10	26 C.F.R. §1.872-2(f).....	26, 28
11	26 C.F.R. §301.6109-1(b).....	77
12	26 C.F.R. §301.6109-1(b)(1).....	99, 102, 104
13	26 C.F.R. §301.6109-1(b)(2).....	29, 99, 104
14	26 C.F.R. §301.7701(b)-1(d).....	54
15	26 C.F.R. §301.7701(b)-2(b).....	96
16	26 C.F.R. §301.7701(b)-2(c).....	95, 96
17	26 C.F.R. §301.7701(b)-2(d).....	95
18	26 C.F.R. §301.7701(b)-7.....	100, 104
19	26 C.F.R. §31.3121(b)-3(c)(1).....	27, 28
20	26 C.F.R. §31.3401(a)(6)-1(b).....	27, 28
21	26 C.F.R. §31.3401(c)-1.....	101
22	26 C.F.R. §31.3406(h)-3(c)(2).....	101
23	31 C.F.R. §1020.410(b)(3)(x).....	29, 99, 104
24	31 C.F.R. §306.10, Note 2.....	99, 104
25	8 C.F.R. §215.1(f).....	53, 74

26

27 **Rules**

28	Calif.Evid.Code, §600.....	116
29	Federal Rule of Civil Procedure 17.....	17, 27, 32, 53, 83, 96
30	Federal Rule of Civil Procedure 17(b).....	65, 96, 100
31	Federal Rule of Civil Procedure 8(b)(6).....	16

32

33 **Cases**

34	4 Co. 118.....	20
35	7 Cranch, 144.....	80
36	Armstrong v. United States, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901).....	18, 47
37	Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936).....	109
38	Atlantic & G. R. Co. v. Georgia, 98 U.S. 359, 25 L.Ed. 185.....	112
39	Bailey v. Alabama, 219 U.S. 219 (1911).....	89
40	Balzac v. Porto Rico, 258 U.S. 298 (1922).....	26, 109
41	Bank of Augusta v. Earle, 13 Pet (U.S.) 519, 10 L.Ed. 274.....	112
42	Bank of California v. San Francisco, 142 Cal. 276, 75 P. 832.....	112
43	Belleville v. Citizens' Horse R. Co., 152 Ill. 171, 38 N.E. 584.....	112
44	Berea College v. Kentucky, 211 U.S. 45 (1908).....	87
45	Binns v. United States, 194 U.S. 486, 24 Sup.Ct. 816, 48 L.Ed. 1087.....	110
46	Boutilier v. Immigration and Naturalization Service, 387 U.S. 118, 123 (1967).....	63
47	Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926).....	68, 125
48	Brandon v. County of Pinellas (Fla App), 141 So.2d. 278.....	113
49	Bridgeport v. New York & N.H. R. Co., 36 Conn. 255, 4 Am.Rep. 63.....	110
50	Brooks v. State, 3 Boyce (Del) 1, 79 A. 790.....	112
51	Brushaber v. Union P. R. Co., 240 U.S. 1, 17.....	68
52	Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325.....	22, 89, 106, 116, 130
53	Carlisle v. U. S., 16 Wall. 147, 155 (1872).....	80
54	Chae Chan Ping v. U.S. (1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.....	80

1	Chae Chan Ping v. U.S., 130 U.S. 581 (1889)	63, 64
2	City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997).....	108
3	Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821)	45
4	Cohens v. Virginia, 6 Wheat. 264, 413	64
5	Colautti v. Franklin, 439 U.S. at 392-393, n. 10	89, 106, 116, 131
6	Cook v. Tait, 265 U.S. 47 (1924)	126
7	Cornell v. Coyne, 192 U.S. 418, 430; Strathearn S.S. Co. v. Dillon, 252 U.S. 348, 354	86
8	Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035	30, 111
9	De Lima v. Bidwell, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901)	18, 47
10	Delaware, L.&W.R.Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557	51
11	District of Columbia v. Murphy, 314 U.S. 441 (1941).....	115
12	Dooley v. United States, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901).....	18, 47
13	Downes v. Bidwell, 182 U.S. 244 (1901).....	26, 125
14	Downes v. Bidwell, 182 U.S. 244, 21 Sup.Ct. 770, 45 L.Ed. 1088.....	110
15	Downes v. Bidwell, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901)	18, 47
16	Downes, 182 U.S. at 261, 21 S.Ct. at 777	18, 48
17	Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185	68, 125
18	Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856)	30
19	Dred Scott v. Sanford, 60 U.S. 393 (1857).....	122
20	Edwards v. Cuba Railroad, 268 U.S. 628, 633	68, 125
21	Eisner v. Macomber, 252 U.S. 189, 207	68, 125
22	Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088.....	109
23	Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360.....	110
24	Ex parte Polite, 97 Tex Crim 320, 260 S.W. 1048	112
25	Flint v. Stone Tracy Co., 220 U.S. 107 (1911).....	67
26	Fong Yue Ting v. United States, 149 U.S. 698 (1893).....	47, 63
27	Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935)	116, 131
28	Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.).....	35
29	Goodrich v. Edwards, 255 U.S. 527, 535	68, 125
30	Great Cruz Bay, Inc., St. John v. Wheatley, 495 F.2d. 301, 307 (3d Cir. 1974)	17
31	Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527.....	109
32	Grosjean v. American Press Co., 297 U.S. 233, 244 (1936)	87
33	Gulf Refining Co. v. Cleveland Trust Co., 166 Miss. 759, 108 So. 158, 160	111
34	Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964).....	108
35	Heiner v. Donnan, 285 U.S. 312 (1932).....	116
36	Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725	112
37	Higgins v. Downward, 8 Houst (Del) 227, 14 A. 720, 32 A. 133	112
38	Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945).....	56
39	Hooven and Allison v. Evatt, 324 U.S. 652 (1945).....	40, 45
40	Howard v. Commissioners, 344 U.S. 624, 626, 73 S.Ct. 465, 97 L.Ed. 617 (1953)	130, 132
41	In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999).....	79, 108
42	Inland Waterways Co. v. Louisville, 227 Ky. 376, 13 S.W.2d. 283.....	112
43	Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870)	87
44	International News Service v. Associated Press, 248 U.S. 215, 250 (1918)	33
45	Irwin v. Gavit, 268 U.S. 161, 167	68, 125
46	James v. Bowman, 190 U.S. 127, 139 (1903)	108
47	Johnson v. Consolidated Gas E. L. & P. Co., 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709	112
48	Jones v. Mayer, 392 U.S. 409 (1978)	55
49	Kaiser Aetna v. United States, 444 U.S. 164 (1979)	33
50	Kaiser Aetna v. United States, 444 U.S. 164, 176 (1979)	33
51	Kleindienst v. Mandel, 408 U.S. 753 (1972).....	63
52	Labine v. Vincent, 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288.....	49
53	Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710.....	30, 111
54	Lamm v. Bekins Van Lines, Co, 139 F.Supp.2d. 1300, 1314 (M.D. Ala. 2001).....	42
55	Lasher v. People, 183 Ill. 226, 55 N.E. 663.....	112
56	Lawrence v. Morgan's L. & T. R. & S. S. Co., 39 La. Ann. 427, 2 So. 69	112
57	Lawrence v. State Tax Commission, 286 U.S. 276 (1932)	96, 125, 132

1	Lawrence v. Wardell, Collector. 273 F. 405 (1921). Ninth Circuit Court of Appeals.....	110
2	Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.....	109
3	Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928).....	87
4	License Tax Cases, 72 U.S. 462 (1866).....	26, 68
5	License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866).....	107
6	License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 68 S.Ct. 331 (1866).....	28
7	Lord v. Equitable Life Assur. Soc., 194 N.Y. 212, 87 N.E. 443, 22 L.R.A. (N.S.) 420.....	111
8	Loretto v. Teleprompter Manhattan CATV Corp., 458 U.S. 419, 433 (1982).....	33
9	Loughborough v. Blake, 18 U.S. 317, 5 Wheat. 317, 5 L.Ed. 98.....	125
10	Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98.....	26
11	Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63.....	112
12	Marbury v. Madison, 5 U.S. 137, 163 (1803).....	41
13	Meese v. Keene, 481 U.S. 465, 484-485 (1987).....	131
14	Merchants' L. & T. Co. v. Smietanka, 255 U.S. 509, 219.....	68, 125
15	Merchants' L. & T. Co. v. Smietanka, supra; 518.....	125
16	Miles v. Safe Deposit Co., 259 U.S. 247, 252-253.....	68, 125
17	Milhau v. Sharp, 27 N.Y. 611.....	112
18	Milwaukee v. White, 296 U.S. 268 (1935).....	121
19	New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co., 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252.....	112
20	Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.....	22, 89, 106, 116, 130
21	Ngiraingas v. Sanchez, 495 U.S. 182 (1990).....	91
22	Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987).....	33
23	Oceanic Navigation Co. v. Stranahan, 214 U.S. 320, 339 (1909).....	63
24	Olmstead v. United States, 277 U.S. 438.....	32
25	Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869).....	87
26	Osborn v. Bank of U.S., 22 U.S. 738 (1824).....	19, 101, 108
27	Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869).....	87
28	Paul v. Virginia, 8 Wall (U.S.) 168, 19 L.Ed. 357 (1868).....	64
29	People ex rel. Atty. Gen. v. Utica Ins. Co., 15 Johns (NY) 358.....	112, 113
30	People ex rel. Central Hudson Gas & E. Co. v. State Tax Com. 247 N.Y. 281, 160 N.E. 371, 57 A.L.R. 374.....	113
31	People ex rel. Foley v. Stapleton, 98 Colo. 354, 56 P.2d. 931.....	113
32	People v. State Tax Comrs. 174 N.Y. 417, 67 N.E. 69.....	113
33	People v. Utica Ins. Co., 15 Johns. (N.Y.) 387, 8 Am.Dec. 243.....	110
34	People's Pass. R. Co. v. Memphis City R. Co., 10 Wall (US) 38, 19 L.Ed. 844.....	112
35	Pierce v. Emery, 32 N.H. 484.....	110
36	Pierce v. Somersset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316.....	109
37	Poindexter v. Greenhow, 114 U.S. 270 (1885).....	108
38	Pollock v. Farmer's Loan & T. Co., 157 U.S. 429, 29 L.Ed. 759, 15 Sup.St.Rep. 673, 158 U.S. 601, 39 L.Ed. 1108, 15 Sup. Ct. Rep. 912.....	68
39	Pollock v. Farmers' Loan & Trust Co., 158 U.S. 601.....	68
40	Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso., (Mo App) 369 S.W.2d. 764.....	112
41	Powe v. United States, 109 F.2d 147 (1940).....	46
42	Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837).....	65
43	Radich v. Hutchins, 95 U.S. 210 (1877).....	80
44	Railroad Trainmen v. B. & O.R. Co. 331 U.S. 519 (1947).....	87
45	Ricker's Petition, 66 N.H. 207 (1890).....	38
46	Roberts v. Roberts, 81 Cal.App.2d. 871, 879 (1947).....	80
47	Rogers v. Bellei, 401 U.S. 815 (1971).....	19, 49
48	Rundle v. Delaware & Raritan Canal Company, 55 U.S. 80, 99 (1852) from dissenting opinion by Justice Daniel.....	83
49	Sandham v. Nye, 9 Misc.Rep. 541, 30 N.Y.S. 552.....	111
50	See Cook v. Tait, 265 U.S. 47 (1924).....	52
51	Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912).....	87
52	Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139.....	112
53	Shelby v. Alcorn, 36 Miss. 273, 288-290, 292.....	38
54	Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878.....	30, 111
55	Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873).....	45, 49

1	Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94	19, 50
2	Southern Pacific Co. v. Lowe, 247 U.S. 330, 335	68, 125
3	St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351	109
4	Stanton v. Baltic Mining, 240 U.S. 103 (1916)	122
5	State ex rel. Clapp v. Minnesota Thresher Mfg. Co. 40 Minn 213, 41 N.W. 1020	112
6	State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486	30, 111
7	State ex rel. Watkins v. Fernandez, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240	112
8	State ex rel. Williamson v. Garrison (Okla), 348 P.2d. 859	112
9	State v. Black Diamond Co., 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A.1918E, 352	110
10	State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593	30, 112
11	State v. Fernandez, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.....	110
12	State v. Real Estate Bank, 5 Ark. 595	112
13	State v. Scougal, 3 S.D. 55, 51 N.W. 858.....	112
14	State v. Topeka Water Co., 61 Kan. 547, 60 P. 337	111
15	Stenberg v. Carhart, 530 U.S. 914 (2000)	89, 106, 116, 131
16	Stoughton v. Baker, 4 Mass 522.....	112
17	Stratton's Independence v. Howbert, 231 U.S. 399, 415	68, 125
18	TANZIN et al. v. TANVIR et al. No. 19–71, Decided Dec. 10, 2020, U.S. Supreme Court	37
19	The Chinese Exclusion Case, 130 U.S. 581, 609 (1889).....	63
20	U.S. v. Whiteridge, 231 U.S. 144, 34 S.Sup.Ct. 24 (1913)	68
21	United States v. Fisher, 2 Cranch 358, 386	86
22	United States v. Guest, 383 U.S. 745 (1966).....	108
23	United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)	19, 108
24	United States v. Harris, 106 U.S. 629, 639 (1883)	108
25	United States v. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)	119
26	United States v. Lutz, 295 F.2d. 736, 740 (CA5 1961)	33
27	United States v. Phellis, 257 U.S. 156, 169.....	68, 125
28	United States v. Pueblo of San Ildefonso, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975)	33
29	United States v. Reese, 92 U.S. 214, 218 (1876).....	108
30	United States v. Supplee-Biddle Co., 265 U.S. 189, 194	68, 125
31	United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)	81
32	Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.....	112
33	Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998).....	18, 19, 48
34	Virginia Canon Toll Road Co. v. People, 22 Colo. 429, 45 P. 398 37 L.R.A. 711	111
35	Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58	30, 111
36	Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229	109
37	West Coast Disposal Service, Inc. v. Smith (Fla App), 143 So.2d. 352.....	112
38	Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945).....	116, 131
39	Whitbeck v. Funk, 140 Or. 70, 12 P.2d. 1019, 1020	110
40	Wildenhus' Case, 120 U.S. 1, 7 Sup.Ct. 385 (1887)	80
41	Wyman v. James, 400 U.S. 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971)	49
42	Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239	30, 111
43	Yick Wo v. Hopkins, 118 U.S. 356, 369 , 6 S.Sup.Ct. 1064, 1071	43
44	Young v. Morehead, 314 Ky. 4, 233 S.W.2d. 978	113

45

Other Authorities

46		
47	1040 form	92
48	1040 return	125
49	19 Corpus Juris Secundum, Corporations, §883 (2003).....	65
50	2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992)	116, 131
51	3 Com. 262 [4th Am. Ed.] 322	110
52	86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003).....	114
53	A Detailed Study into the Meaning of the term "United States" found in the Internal Revenue Code, Family Guardian Fellowship	44
54		
55	A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-4, §2	67
56	About E-Verify, Form #04.107	79

1	About IRS Form W-8BEN, Form #04.202.....	62, 75, 78
2	About SSNs and TINs on Government Forms and Correspondence, Form #04.104	29
3	About SSNs and TINs on Government Forms and Correspondence, Form #05.012	29, 40, 99, 104
4	Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001	45, 77
5	American Empire, SEDM	120
6	American Jurisprudence 2d, Franchises, §1: Definitions (1999).....	113
7	Black’s Law Dictionary.....	50
8	Black’s Law Dictionary (6th ed. 1990), p. 1025	46
9	Black’s Law Dictionary (8th ed. 2004).....	50
10	Black’s Law Dictionary, Fourth Edition, p. 1235	30, 112
11	Black’s Law Dictionary, Fourth Edition, p. 1693	106
12	Black’s Law Dictionary, Fourth Edition, p. 310	51
13	Black’s Law Dictionary, Fourth Edition, pp. 786-787	111
14	Black’s Law Dictionary, Sixth Edition, p. 1185.....	117
15	Black’s Law Dictionary, Sixth Edition, p. 1498.....	23
16	Black’s Law Dictionary, Sixth Edition, p. 485.....	19, 50
17	Black’s Law Dictionary, Sixth Edition, p. 581.....	22, 89, 106, 116, 131
18	Black's Law Dictionary	129
19	Bouvier’s Maxims of Law, 1856.....	15, 20, 27
20	Catalog of U.S. Supreme Court Doctrines, Litigation Tool #10.020, Section 5.5.....	130
21	Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052	31, 115, 127,
22	129	
23	ChatGPT AI Chatbot	131
24	ChatGPT-4 AI Chatbot.....	127
25	Citizenship Diagrams, Form #10.010.....	133
26	Citizenship Status v. Tax Status, Form #10.011.....	133
27	Citizenship Status v. Tax Status, Form #10.011, Section 13.....	98
28	Citizenship, Domicile, and Tax Status Options, Form #10.003	133
29	Civil Status (Important!)-SEDM	30
30	Collection of U.S. Supreme Court Legal Maxims, Litigation Tool #10.216, U.S. Department of Justice.....	119
31	Confucius (551 BCE - 479 BCE) Chinese thinker and social philosopher	15, 46
32	Congressional Debates on the Sixteenth Amendment, Family Guardian Fellowship	129
33	Constitutional Avoidance Doctrine of the U.S. Supreme Court.....	109
34	Corporatization and Privatization of the Government, Form #05.024	58
35	Correcting Erroneous Information Returns, Form #04.001	99, 108
36	Courts Cannot Make Law, Michael Anthony Peroutka Townhall	120
37	Delegation of Authority Order from God to Christians, Form #13.007	23
38	Department of Defense (DOD)	121
39	Department of Homeland Security (DHS)	121
40	Department of State (DOS)	121
41	Department of State Form I-9	77
42	Department of the Treasury.....	121
43	Family Guardian Forum 7.5: Word Games that STEAL from and deceive people, Family Guardian Fellowship	119
44	Federal and State Tax Withholding Options for Private Employers, Form #09.001, Section 25	102
45	Federal Enforcement Authority within States of the Union, Form #05.032.....	129
46	Federal Jurisdiction, Form #05.018.....	41
47	Federal Jurisdiction, Form #05.018, Section 3	87
48	Federal Laws Related to Identity Theft (RL31919 / 2008-01-30), Congressional Research Service.....	37
49	Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002	77
50	Flawed Tax Arguments to Avoid, Form #08.004, Section 8.20	105
51	Flawed Tax Arguments to Avoid, Form #08.004, Section 8.7	76
52	Form #04.001	99
53	Form #05.001	28
54	Form #05.008	93
55	Form #05.020	44, 99
56	Form #05.024	37
57	Form #05.030	38, 39

1	Form #05.032	40
2	Form #05.037	27, 38, 39
3	Form #05.042	27
4	Form #05.043	27, 122, 131, 132
5	Form #05.046	93, 122
6	Form #05.050	28
7	Form #09.001, Section 19.7	102
8	Form #09.001, Section 25.9	101
9	Form #12.023	37
10	Form #12.025	122
11	Form #12.040	27, 38
12	Form #12.042	37
13	Form #13.001	37
14	Form #13.008	38, 39
15	FORM 10	99
16	Form 1042	99, 105
17	Form 1042s.....	28
18	Form 1099	99, 105
19	FORM 13	99
20	FORM 9	99, 101
21	Form W-2	99, 105
22	Form W-4	28, 99, 105
23	Form W-7	28
24	Form W-8	99, 100, 105
25	Form W-8BEN	28
26	Form W-9	99, 101, 105
27	Four Law Systems Course, Form #12.039	40, 87
28	FTC Franchise Rule Compliance Guide, May 2008	25
29	Government Conspiracy to Destroy the Separation of Powers, Form #05.023	41, 44, 117, 129, 132
30	Government Identity Theft, Form #05.046	2, 16, 21, 50, 87, 101
31	Government Instituted Slavery Using Franchises, Form #05.030.....	69, 81
32	Great IRS Hoax, Form #11.302.....	129
33	Great IRS Hoax, Form #11.302, Chapter 6	68
34	Great IRS Hoax, Form #11.302, Section 4.11.2	58
35	Great IRS Hoax, Form #11.302, Section 6.5.20	68
36	Great IRS Hoax, Form #11.302, Section 6.7.1: 1925: William H. Taft's Certiori Act of 1925	128
37	Great IRS Hoax, Form #11.302, Sections 3.8.11 and 3.8.12	128
38	Guide to Freedom of Information Act, Social Security Administration	79
39	Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship	110, 127
40	Hot Issues: Invisible Consent, SEDM	122
41	Hot Issues: Laws of Property, SEDM	129
42	How Judges Unconstitutionally "Make Law", Litigation Tool #01.009	119
43	How State Nationals Volunteer to Pay Income Tax, Form #08.024	26, 122, 126
44	I-9 Form Amended, Form #06.028.....	75, 77
45	Identity Theft Laws: State Penalties and Remedies and Pending Federal Bills (RL34028 / 2007-08-06) , Congressional Research Service	37
46	Identity Theft, U.S. Attorneys' Bulletin, March 2008.....	37
47	Individual Taxpayer Identification Number, Internal Revenue Service	92
48	Injury Defense Franchise and Agreement, Form #06.027	36
49	Instructions for the Requesters of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY, p. 1,2,6 (Cat 26698G)29	
50	IRS Due Process Meeting Handout, Form #03.008	129
51	IRS Form 1040	58, 59, 89, 92
52	IRS Form 1040 plus 2555	58
53	IRS Form 1040NR	52, 58
54	IRS Form 1078	62, 63
55	IRS Form 843	28
56	IRS Form W-7	92
57		

1	IRS Form W-7 ITIN Application	54
2	IRS Form W-8 or W-9.....	91, 93
3	IRS Form W-8BEN.....	62
4	IRS Form W-8BEN, Block 3	62, 76
5	IRS Fraud and Deception About the Statutory Word “Person”, Form #08.023	18
6	IRS website	99
7	Legal Deception, Propaganda, and Fraud, Form #05.014	22, 42, 88, 108
8	Legal Deception, Propaganda, and Fraud, Form #05.014, Section 13.9	119
9	Legal Deception, Propaganda, and Fraud, Form #05.014, Section 15.2	117
10	Legal Deception, Propaganda, and Fraud, Form #05.014, Section 5	115
11	Legal Deception, Propaganda, and Fraud, Form #05.014, Sections 12.5, 15.1	44
12	Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001	77
13	Mish, F. C. (2003). Preface. Merriam-Websters collegiate dictionary. (Eleventh ed.). Springfield, MA: Merriam-Webster, Inc.....	96, 111
14	Non-Resident Non-Person Position, Form #05.020	34, 63
15	Non-Resident Non-Person Position, Form #05.020, Section 4	44
16	Non-Resident Non-Person Position, Form #05.020, Section 5.5	41
17	Note 1	104
18	Note 10.....	99
19	Note 16.....	100
20	Obamacare waiting list.....	39
21	Path to Freedom, Form #09.015, Sections 5.6 and 5.7	40
22	Policy Document: Rebutted False Arguments About Sovereignty, Form #08.018	39
23	President Obama Recognizes separate POLITICAL and LEGAL components of citizenship, Exhibit #01.013	46
24	Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017	41, 93, 116
25	Problems with Atheistic Anarchism, Form #08.020	40
26	Proof That There Is a “Straw Man”, Form #05.042	66, 86, 122
27	Pub 515 Inst. p. 7 (Cat. No 16029L)	29
28	Reading Law: The Interpretation of Legal Texts, Supreme Court Justice Antonin Scalia and Bryan A Garner.....	119
29	Reasonable Belief About Income Tax Liability, Form #05.007.....	35, 42, 76
30	Rebutted False Arguments About Sovereignty, Form #08.018, Sections 5.5 and 6.5.....	40
31	Rebutted False Arguments About the Common Law, Form #08.025	40
32	Reinquist Court Canons of Statutory Construction, Litigation Tool #10.217	119
33	Resignation of Compelled Social Security Trustee, Form #06.002	26, 77
34	Rousseau	40
35	Rules of Statutory Construction and Interpretation	119
36	Secretary’s Authority in the Several States Pursuant to 4 U.S.C. 72, Family Guardian Fellowship.....	104
37	SEDM Disclaimer, Section 4: Meaning of Words	119
38	SEDM Exhibit #01.018	39
39	SEDM Form #06.042	28
40	SEDM Form #06.044	28
41	SEDM Forms Page.....	78
42	SEDM Member Agreement, Form #01.001	37, 39
43	Separation Between Public and Private Course, Form #12.025	37, 79, 127
44	Social Security Program Operations Manual (POMS), Section RM 00299.005 Form SSA-L669 Request for Evidence in Support of an SSN Application — U.S.-Born Applicant	79
45	Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "Separation of Powers"	129
46	Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "United States"	44
47	Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “wages”	102
48	SS-5 Form	79
49	SS-5 Form, Block 5.....	78
50	SSA Form 7008.....	28
51	State Income Taxes, Form #05.031	133
52	State Income Taxes, Form #05.031, Section 12.6	130, 132
53	State Income Taxes, Form #05.031, Section 5	130
54	Statutory Interpretation, Supreme Court Justice Antonin Scalia.....	119

1	Statutory Interpretation: General Principles and Recent Trends, Congressional Research Service Report 97-589, Litigation	
2	Tool #10.215	119
3	Substitute Form W-9	99, 101
4	Tax Form Attachment, Form #04.201	45, 77
5	Tax Status Presentation, Form #12.043	27
6	Taxation Page, Section 13: 16th Amendment, Family Guardian Fellowship.....	128
7	TD8734 (62 F.R. 53391, SEDM Exhibit #09.038).....	99, 101, 104
8	The “Trade or Business” Scam, Form #05.001	36, 66, 108, 122, 127, 130
9	The Law of Nations, Vatte, Book II, Section 81	84
10	The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87	82
11	The Law that Never Was, William Benson	129
12	The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758.....	22, 107, 117, 132
13	Thomas Jefferson to Charles Hammond, 1821. ME 15:331.....	43
14	Thomas Jefferson to Charles Hammond, 1821. ME 15:332.....	43
15	Thomas Jefferson to Gideon Granger, 1800. ME 10:168.....	43
16	Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297	43
17	Thomas Jefferson: Autobiography, 1821. ME 1:121	43
18	Treasury Decision 8734, 62 F.R. 53391, (October 14, 1997); SEDM Exhibit #09.038	101
19	Treasury Order 150-02	26
20	U.S.C.I.S.	121
21	Unalienable Rights Course, Form #12.038	109
22	Understanding Your IRS Individual Taxpayer Identification Number, Publication 1915	28
23	USA Passport Application Attachment, Form #06.007.....	77
24	Voter Registration Attachment, Form #06.003	77
25	W-8BEN Inst. p. 1,2,4,5 (Cat 25576H)	29
26	W-8SUB, Form #04.231	17, 33
27	What is Federal Land? (federal enclave), SEDM.....	120
28	Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013	66, 77
29	Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002.....	37, 41, 42, 46, 76, 80, 101
30	Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 1	132
31	Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205	99
32	Why It’s a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021	89, 92
33	Why Statutory Civil Law is Law for Government and Not Private Person, Form #05.037	79
34	Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404	115, 120, 129
35	Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006.41, 45, 63, 100, 133	
36	Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Section 14.1	76
37	Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Sections 4 and 5	46
38	Why You Aren’t Eligible for Social Security, Form #06.001	28, 75, 99
39	Why Your Government is Either a Thief or You Are a “Public Officer” for Income Tax Purposes, Form #05.008	66, 122
40	Wikipedia: Equivocation, Downloaded 9/15/2015.....	15
41	Wikipedia: Federal Enclave	130
42	Woodrow Wilson	17
43	Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008.....	79, 93, 115

44

45 **Scriptures**

46	1 Cor. 6:19-20	37
47	1 Cor. 6:20.....	38
48	1 Cor. 7:23.....	38
49	2 Cor. 5:20.....	37
50	Caesar	37
51	Exodus 20.....	37, 40
52	Exodus 20:3-11	34
53	Exodus 3:14.....	37
54	First Four commandments of the Ten Commandments	40
55	Holy Bible	23
56	Isaiah 33:22	33

1	James 4:8	16
2	John 12:45	38
3	John 4:34	38
4	Luke 10:16	38
5	Matt. 10:40	37
6	Matt. 17:24-27	90, 98
7	Matthew 22:36-40	34
8	Psalm 119:113	16
9	Psalm 89:11	37
10	Ten Commandments	37
11		
12		

1 INTRODUCTION AND NOTICE

2 "When words lose their meaning, people lose their freedom."
3 [Confucius (551 BCE - 479 BCE) Chinese thinker and social philosopher]

5 "*Dolosus versatur generalibus. A deceiver deals in generals. 2 Co. 34."*

6 "*Fraus latet in generalibus. Fraud lies hid in general expressions."*

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

8 *Ubi quid generaliter conceditur, in est haec exceptio, si non aliquid sit contra jus fasque.*
9 **Where a thing is concealed generally, this exception arises, that there shall be nothing**
10 **contrary to law and right. 10 Co. 78.**
11 [[Bouvier's Maxims of Law, 1856](#)]

12 "General expressions", and especially those relating to geographical terms, franchise statuses, or citizenship, are the biggest
13 source of FRAUD in courtrooms across the country. By "general expressions", we mean those which:

- 14 1. The speaker is either not accountable or [REFUSES to be accountable](#) for the accuracy or truthfulness or definition of
15 the word or expression.
- 16 2. Fail to recognize that there are multiple contexts in which the word could be used.
17 2.1. CONSTITUTIONAL (States of the Union).
18 2.2. STATUTORY (federal territory).
- 19 3. Are susceptible to two or more CONTEXTS or interpretations, one of which the government representative
20 interpreting the context stands to benefit from handsomely. Thus, "equivocation" is undertaken, in which they TELL
21 you they mean the CONSTITUTIONAL interpretation but after receiving your form or pleading, interpret it to mean
22 the STATUTORY context.

23 [equivocation](#)

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

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

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

37 *It is therefore distinct from (semantic) [ambiguity](#), which means that the context doesn't*
38 *make the meaning of the word or phrase clear, and [amphiboly](#) (or syntactical ambiguity),*
39 *which refers to ambiguous sentence structure due to [punctuation](#) or [syntax](#).*
40 [Wikipedia: *Equivocation*, Downloaded 9/15/2015; SOURCE:
41 <https://en.wikipedia.org/wiki/Equivocation>]

- 42 4. [PRESUME](#) that all contexts are equivalent, meaning that CONSTITUTIONAL and STATUTORY are equivalent.
- 43 5. Fail to identify the specific context implied on the form.

- 1 6. Fail to provide an actionable definition for the term that is useful as evidence in court.
- 2 7. Government representatives actively interfere with or even penalize efforts by the applicant to define the context of the
- 3 terms so that they can protect their right to make injurious presumptions about their meaning.
- 4 8. The Bible calls people who engage in equivocation or who try to create confusion “double minded”. They are also
- 5 equated with “hypocrites”. Here is what God says about double minded people:

6 *“I hate the **double-minded**, But I love Your law.”*
7 *[Psalm 119:113, Bible, NKJV]*

8 *“Cleanse your hands, you sinners; and purify your hearts, you **double-minded**.”*
9 *[James 4:8, Bible, NKJV]*

10 This document is provided in good faith to prevent being injured by the abuse of “general expressions” by government
11 representatives such as U.S. attorneys and judges. Its goal is to:

- 12 1. Prevent criminal government identity theft in which my civil legal identity is transported against my consent to a
- 13 legislatively (but not constitutionally) foreign territorial jurisdiction.

14 <u>Government Identity Theft, Form #05.046</u> <u>http://sedm.org/Forms/FormIndex.htm</u>

- 15 2. Associate the submitter with a specific civil status.
- 16 3. Define all terms used on any and all government forms the submitter may have submitted which use general
- 17 expressions relating to citizenship, franchises, or geography.
- 18 4. Prevent the commissions of crimes resulting from imputing or presuming statutory statuses to the submitter that he/she:
- 19 4.1. Does not have.
- 20 4.2. Does not CONSENT to have.
- 21 4.3. Would be committing the crimes documented herein IF they had.
- 22 5. Prevent government verbicide that might injure the rights of the submitter throughout any and all administrative
- 23 interactions or litigation against any government or agent of government.
- 24 6. Prevent false presumptions about the status of the submitter by any and all courts or governments that might injure the
- 25 rights of the submitter.
- 26 7. Exhaustively explain and justify the various citizenship, domicile, and tax status options within the United States of
- 27 America.
- 28 8. Show their relationships graphically in a way that can and will be explained to the jury, if litigation is or may be
- 29 involved.
- 30 9. Provide authorities to those who challenge its contents which can be used for further research and rebuttal.

31 If you are in receipt of this document, you are challenged to provide all contradictory evidence that would disprove it within
32 30 days or forever be estopped from later challenging it in any court of law, at law in any matter that relates to the
33 submitter. A failure to deny shall constitute an admission pursuant to Federal Rule of Civil Procedure 8(b)(6). The duty to
34 admit or deny is hereby established by the fact that a failure to deny would protect, perpetuate, aid, and abet the
35 commission of the criminal offenses identified herein to all those serving in the government and the court, and to which
36 they thereby become and “accessory after the fact” and complicit party by a failure to deny pursuant to 18 U.S.C. §§3 and
37 4.

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

- 41 1. Section 9 describes the relationship between citizenship and tax status.
- 42 2. Section 15 provides a Venn diagram of the various citizenship options and their statutory origins.
- 43 3. Section 11 illustrates in tabular form the effect that changes in domicile has upon one’s citizenship status for both
- 44 foreign and domestic nationals.
- 45 4. Section 12 shows graphically how one transitions between all the various citizenship and domicile states from by
- 46 showing the various statutes and regulations that govern changes between states. In the engineering field, this diagram
- 47 is called a “state diagram”.

- 1 5. Section 8, breaks down the statutory rules mentioned in Section 12 to describe in narrative how the statutory and
2 regulatory rules for changing states between the various citizenship and domicile options.
3 6. Section 21 describes the default meaning of various “words of art” in their various contexts as I understand them, so
4 that the terms “United States” as used in the term “citizen of the United States” is clearly understood in both a statutory
5 and a constitutional context.
6 7. Finally, Section 14 describes how participating in government franchises, offices, agency, and licenses alter one’s
7 effective citizenship and domicile status while they are on official duty.

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

8 The main motivation for providing this document to you, the recipient, is to avoid false presumptions that could severely
9 injure my legal status and standing in federal and state court and destroy my sovereign immunity pursuant to [28 U.S.C.](#)
10 [§1603\(b\)\(3\)](#) and to ensure that the recipient acts appropriately and consistent with the requirements of law. We have found
11 that there is widespread misunderstanding and [false presumptions](#) about law, federal jurisdiction, the separation of powers,
12 and the definitions of various geographical “words of art” used in federal law both within the government and the legal
13 field. I seek to diligently avoid being injured by these widespread misunderstandings and presumptions and to educate
14 decision makers such as yourself about the lawful limits upon your authority and the authority of the government in
15 general.

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

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

20 **2 MY NATIONALITY, DOMICILE, and TAX STATUS**

21 **2.1 Facts summary relating to submitter**

22 I certify that the following facts are true under penalty of perjury under the criminal perjury laws of the state I am in but
23 NOT under any OTHER of the civil statutory codes. I am not under any other civil codes as a civil non-resident non-
24 person. The content of this form defines all geographical, citizenship, and domicile terms used on any and all forms to
25 which this estate settlement relates for all parties concerned.

26 1. A type of “nonresident alien” as defined in section 2.4.

- 27 1.1. I am a “nonresident alien” because I do not have a civil domicile within the exclusive jurisdiction of Congress
28 and do not consent to represent a public office that has such domicile under Federal Rule of Civil Procedure 17.
29 To say that one has no domicile within the federal forum is to say that there is no CIVIL “personal jurisdiction”
30 over the party:

31 *“In the case of the federal government where the individual is either a United States citizen or*
32 *an alien residing in the taxing jurisdiction, the tax under section 1 of the Code is based upon*
33 *jurisdiction over the person; where the individual is an alien [LEGISLATIVELY OR*
34 *CONSTITUTIONALLY “foreign”, INCLUDING states of the Union] not residing in the*
35 *taxing jurisdiction [the “geographical United States”, meaning the District of Columbia per*
36 *26 U.S.C. §7701(a)(9) and (a)(10)], the tax under [section 871 of the Code](#) is based upon*
37 *jurisdiction over the [PUBLIC] property or income of the nonresident individual*
38 *[GEOGRAPHICALLY and PHYSICALLY] located or earned in the taxing jurisdiction”*
39 *[[Great Cruz Bay, Inc., St. John v. Wheatley, 495 F.2d. 301, 307 \(3d Cir. 1974\)](#)]*

40 1.2. The tax withholding form which applies is the following:

[W-8SUB](#), Form #04.231

<https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>

- 41 1.3. Note that for the purpose of this document “non-person” is a custom term that does NOT mean we are claiming
42 NOT to be a civil statutory “person” as the basis for non-liability. See:

IRS Fraud and Deception About the Statutory Word "Person", Form #08.023
<https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>

- 1.4. As a practical matter, it is nearly impossible to prove a negative, so we don't assert a negative IN THIS CASE.
1.5. For a rebuttal of all the logical fallacies, equivocation, and deception used the national government and the courts to eschew this position, see and rebut:

Rebutted False Arguments About the Nonresident Alien Position When used by American Nationals, Form #08.031
<https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>

2. Civil status and domicile of submitter: Submitter is:
2.1. A CONSTITUTIONAL "Citizen" or "citizen of the United States" as defined in the Fourteenth Amendment.
2.2. Domiciled in the CONSTITUTIONAL "United States" and CONSTITUTIONAL State.

"...the Supreme Court in the Insular Cases¹ provides authoritative guidance on the territorial scope of the term 'the United States' in the Fourteenth Amendment. The Insular Cases were a series of Supreme Court decisions that addressed challenges to duties on goods transported from Puerto Rico to the continental United States. Puerto Rico, like the Philippines, had been recently ceded to the United States. The Court considered the territorial scope of the term 'the United States' in the Constitution and held that this term as used in the uniformity clause of the Constitution was territorially limited to the states of the Union. U.S. Const. art. I, § 8 ("[A]ll Duties, Imposts and Excises shall be uniform throughout the United States." (emphasis added)); see *Downes v. Bidwell*, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901) ("[I]t can nowhere be inferred that the territories were considered a part of the United States. The Constitution was created by the people of the United States, as a union of States, to be governed solely by representatives of the States; ... In short, the Constitution deals with States, their people, and their representatives."); *Rabang*, 35 F.3d at 1452. *Puerto Rico was merely a territory 'appurtenant and belonging to the United States, but not a part of the United States within the revenue clauses of the Constitution.'* *Downes*, 182 U.S. at 287, 21 S.Ct. at 787.

*The Court's conclusion in Downes was derived in part by analyzing the territorial scope of the Thirteenth and Fourteenth Amendments. The Thirteenth Amendment prohibits slavery and involuntary servitude "within the United States, or any place subject to their jurisdiction." U.S. Const. amend. XIII, § 1 (emphasis added). The Fourteenth Amendment states that persons "born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside." U.S. Const. amend XIV, § 1 (emphasis added). The disjunctive "or" in the Thirteenth Amendment demonstrates that "there may be places within the jurisdiction of the United States that are not] part of the Union" to which the Thirteenth Amendment would apply. *Downes*, 182 U.S. at 251, 21 S.Ct. at 773. *Citizenship under the Fourteenth Amendment, however, 'is not extended to persons born in any place 'subject to [the United States '] jurisdiction,' " but is limited to persons born or naturalized in the states of the Union. Downes*, 182 U.S. at 251, 21 S.Ct. at 773 (emphasis added); see also *id.* at 263, 21 S.Ct. at 777 ("[I]n dealing with foreign sovereignties, the term 'United States' has a broader meaning than when used in the Constitution, and includes all territories subject to the jurisdiction of the Federal government, wherever located.")².
[*Valmonte v. I.N.S.*, 136 F.3d. 914 (C.A.2, 1998)]*

- 2.3. An "individual" in an ordinary or CONSTITUTIONAL sense. By this we mean he/she is a PRIVATE man or woman protected by the CONSTITUTION and the COMMON LAW and NOT subject to the jurisdiction of the STATUTORY civil law.

3. Warning NOT to confuse STATUTORY and CONSTITUTIONAL contexts for geographical or citizenship terms:

¹ *De Lima v. Bidwell*, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901); *Dooley v. United States*, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901); *Armstrong v. United States*, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901); and *Downes v. Bidwell*, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).

² Congress, under the Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426, expressly extended the Constitution and federal laws to the District of Columbia. See *Downes*, 182 U.S. at 261, 21 S.Ct. at 777 (stating that the "mere cession of the District of Columbia" from portions of Virginia and Maryland did not "take [the District of Columbia] out of the United States or from under the aegis of the Constitution.").

- 3.1. Recipient of this form is cautioned NOT to PRESUME that the STATUTORY and CONSTITUTIONAL contexts of geographical, citizenship, or domicile terms are equivalent. They are NOT and are mutually exclusive.
- 3.2. One CANNOT lawfully have a domicile in two different places that are legislatively “foreign” and a “foreign estate” in relation to each other. This is what George Orwell called DOUBLETHINK and the result is CRIMINAL IDENTITY THEFT.
- 3.3. The U.S. Supreme Court held in Rogers v. Bellei, 401 U.S. 815 (1971) that an 8 U.S.C. §1401 STATUTORY "U.S. citizen" is NOT a CONSTITUTIONAL "citizen of the United States" under the Fourteenth Amendment. See also Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998) earlier. Therefore, it is my firm understanding that the submitter:
 - 3.3.1. Is NOT domiciled in the STATUTORY “United States” or “State” defined in 26 U.S.C. §7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) or the state revenue codes. These areas are federal territory under the exclusive jurisdiction of the national government.
 - 3.3.2. Is NOT a STATUTORY "U.S. citizen" under 8 U.S.C. §1401, which is the ONLY type of “citizen” mentioned anywhere in the Internal Revenue Code. These are territorial citizens domiciled on federal territory, and the submitter is NOT so domiciled.

4. “Intention” of the Submitter:

The transaction to which this submission relates requires the affiant to provide legal evidence of the “domicile” of the submitter for the purposes of settling the estate. This requires that he/she make a “legal determination” about someone who he/she had a blood relationship with. “Domicile” is a legal term which includes both PHYSICAL presence in a place COMBINED with consent AND intent to dwell there permanently.

“domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a “domicile” therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges.”
[Black's Law Dictionary, Sixth Edition, p. 485]

- 4.1. Two types of domicile are involved in the estate of the submitter:
 - 4.1.1. The domicile of the PRIVATE PHYSICAL MAN OR WOMAN under the common law and the constitution.
 - 4.1.2. The domicile of any PUBLIC OFFICES he/she fills as part of any civil statutory franchises, such as the revenue codes, family codes, traffic codes, etc. These “offices” are represented by the civil statutory “person”, “individual”, “taxpayer”, “driver”, “spouse”, etc.
- 4.2. Legal publications recognize the TWO components of a MAN OR WOMAN, meaning the PUBLIC and the PRIVATE components as follows:

“A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them.”
[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]

“All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals.”
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

- 4.3. Man or woman can simultaneously be in possession of BOTH PUBLIC and PRIVATE rights. This gives rise to TWO legal “persons”: PUBLIC and PRIVATE.
 - 4.3.1. The CIVIL STATUTORY law attaches to the PUBLIC person. It can do so ONLY by EXPRESS CONSENT, because the Declaration of Independence, which is organic law, declares that all JUST powers derive from the CONSENT of the party. The implication is that anything NOT expressly and in writing consented to is UNJUST and a tort.

1 4.3.2. The COMMON law and the Constitution attach to and protect the PRIVATE person. This is the person
2 most people think of when they refer to someone as a “person”. They are not referring to the PUBLIC civil
3 statutory “person”.

4 This is consistent with the following maxim of law.

5 *Quando duo juro concurrunt in und personâ, aequum est ac si essent in diversis.*
6 *When two rights [public right v. private right] concur in one person, it is the same as if they*
7 *were **two separate persons**. 4 Co. 118.*

8 *[Bouvier’s Maxims of Law, 1856;*

9 *SOURCE:*

10 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviarsMaxims.htm>]

11 4.4. The affiant would be remiss and malfeasant NOT to:

12 4.4.1. Distinguish between the PRIVATE man or woman and the PUBLIC office that are both represented by the
13 submitter.

14 4.4.2. Condone or allow the recipient of the form to PRESUME that they are both equivalent. They are simply
15 NOT.

16 4.4.3. Require all those enforcing PUBLIC rights associated with a PUBLIC office in the government (such as
17 “person”, “individual”, “taxpayer”, etc.) to satisfy the burden of proving that the submitter lawfully
18 CONSENTED to the office by making an application, taking an oath, and serving where the office (also
19 called a statutory “trade or business” in 26 U.S.C. §7701(a)(26)) was EXPRESSLY authorized to be
20 executed.

21 4.5. Regarding the “intent” of the submitter, affiant is certain that the submitter had NO DESIRE to occupy, accept the
22 benefits of, or accept the obligations of any offices he/she is compelled to fill, and therefore:

23 4.5.1. These offices DO NOT lawfully exist . . .and

24 4.5.2. It would be UNJUST to enforce the obligations of said offices WITHOUT written evidence of consent being
25 presented by those doing the enforcing.

26 4.5.3. The recipient of this form has a duty to provide a way NOT to accept any government “benefit” or franchise
27 or the obligations that attach to such an acceptance in the context of any and all transactions which relate to
28 his PRIVATE, exclusively owned property, including the entire estate that is the subject of probate. . . .AND

29 *“Invito beneficium non datur.*

30 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not*
31 *dissent he will be considered as assenting. Vide Assent.*

32 *Quilibet potest renunciare juri pro se inducto.*

33 *Any one may renounce a law introduced for his own benefit. To this rule there are some*
34 *exceptions. See 1 Bouv. Inst. n. 83.”*

35 *[Bouvier’s Maxims of Law, 1856; SOURCE:*

36 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviarsMaxims.htm>]

37
38 **CALIFORNIA CIVIL CODE**

39 **DIVISION 3. OBLIGATIONS**

40 **PART 2. CONTRACTS**

41 **CHAPTER 3. CONSENT**

42 **1589.** *A voluntary acceptance of the benefit of a transaction is equivalent to a consent to*
43 *all the obligations arising from it, so far as the facts are known, or ought to be known, to*
44 *the person accepting.*

45 4.5.4. It would be criminal THEFT and IDENTITY THEFT to presume that the decedent did hold any such
46 PUBLIC offices or to enforce the obligations of such offices upon the submitter. These offices include any
47 and all civil statuses he might have under the Internal Revenue Code (e.g. “taxpayer”, “person”, or
48 “individual”) or the state revenue codes. Detailed documentation on the nature of this identity theft is
49 included in:

- 1 5. Location of submitter, estate, and property of the estate:
2 5.1. All property of the estate is WITHIN the CONSTITUTIONAL “United States” and the CONSTITUTIONAL
3 State of domicile of the submitter.
4 5.2. All property is WITHOUT the STATUTORY "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10), and
5 4 U.S.C. §110(d).
6 5.3. The CONSTITUTIONAL and the STATUTORY “United States” and “State” are mutually exclusive and
7 geographically non-overlapping.
8 6. The estate and all affiants are a STATUTORY “foreign estate” per 26 U.S.C. §7701(a)(31). This is because:

9 *TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]*
10 *Sec. 7701. – Definitions*

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

13 *(31)Foreign estate or trust*

14 *(A)Foreign estate*

15 *The term “foreign estate” means **an estate the income of which, from sources without the***
16 ***United States which is not effectively connected with the conduct of a trade or business***
17 ***within the United States, is not includible in gross income under subtitle A.***

18 *(B)Foreign trust*

19 *The term “foreign trust” means any trust other than a trust described in subparagraph (E)*
20 *of paragraph (30).*

- 21 6.1. WITHOUT the STATUTORY “United States”.

22 *TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]*
23 *Sec. 7701. – Definitions*

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

26 *(9) United States*

27 *The term "United States" when used in a geographical sense includes only **the States** and*
28 *the District of Columbia.*

29 *(10) State*

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

32 _____
33 *TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES*
34 *CHAPTER 4 - **THE STATES***
35 *Sec. 110. Same; definitions*

36 *(d) The term "State" includes any Territory or possession of the United States.*

- 37 6.2. WITHIN the CONSTITUTIONAL “United States”, meaning states of the CONSTITUTIONAL union of states.

1 7. The above definitions of geographical and citizenship terms are NOT definitions as legally defined if they do not
2 include all things or classes of things which are EXPRESSLY included. Furthermore, the rules of statutory
3 construction require that anything and everything that is NOT EXPRESSLY INCLUDED in the above definitions is
4 PURPOSEFULLY EXCLUDED:

5 ***“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that***
6 ***the expression of one thing is the exclusion of another.*** *Burgin v. Forbes, 293 Ky. 456,*
7 *169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of*
8 *one thing implies exclusion of another. **When certain persons or things are specified in a***
9 ***law, contract, or will, an intention to exclude all others from its operation may be***
10 ***inferred.*** *Under this maxim, if statute specifies one exception to a general rule or assumes*
11 *to specify the effects of a certain provision, other exceptions or effects are excluded.”*
12 *[Black’s Law Dictionary, Sixth Edition, p. 581]*

13 **NOTE:** Judges and even government administrators are NOT legislators and cannot by fiat or presumption add
14 ANYTHING they want to the definition of statutory terms. If they do, they are violating the separation of powers and
15 conducting a commercial invasion of the states in violation of Article 4, Section 4 of the United States Constitution.
16 Furthermore, according to the creator of our three branch system of government, there is NO FREEDOM AT ALL and
17 liberty is IMPOSSIBLE when the executive and LEGISLATIVE functions are united under a single person:

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

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

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

30 [. . .]

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

36 *[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;*
37 *SOURCE: http://famguardian.org/Publications/SpiritOfLaws\sol_11.htm]*

38 It is FRAUD to presume that the use of the word “includes” in any definition gives unlimited license to anyone to add
39 whatever they want to a statutory definition. This is covered in:

[Legal Deception, Propaganda, and Fraud, Form #05.014;](http://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf)
<http://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

40 **2.2 Law: What I AM**

41 I rely upon the fact that I am:

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

2. A non-resident with respect to federal jurisdiction, because I do not maintain a domicile within the “United States” as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).
3. A “nonresident” but not an “alien” in relation to the national government because not a foreign national and not domiciled or resident on (known) federal territory.
4. Stateless in relation to the national government because:
 - 4.1. I am not THE privileged “individual” defined in 26 U.S.C. §1441(e) and 26 C.F.R. §1.1441-1(c)(3) and not engaged in a privileged elected or appointed office. Se 26 U.S.C. §6671(b) and 26 U.S.C. §7343. These definitions define “individual” and “person” to EXCLUDE private, constitutionally protected humans and INCLUDE only officers or employees or partners with federal corporations. All others are PURPOSEFULLY excluded under the rules of statutory construction and interpretation. Any attempt by any judge or executive branch official to expand these definitions by fiat constitutes a violation of the separation of powers.
 - 4.2. I have not waived sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
 - 4.3. I have not knowingly, “purposefully”, or “consensually” availed myself of commerce within the exclusive or general jurisdiction of the national government on federal territory.
 - 4.4. I waived the “benefit” of any and all licenses or permits in the context of a specific transaction or agreement.
 - 4.5. In the context of a specific business dealing, I 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”, etc.
 - 4.6. If I am 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>

5. Operating under a Delegation of Authority Order from God found in the Bible 24 hours a day, 7 days a week. As such, I am a “trustee” and “public officer” of God’s government on earth. The trust indenture, the Holy Bible, prohibits me from knowingly contracting in any respect with, knowingly engaging in any franchises with, or engaging in commerce with any government, whether federal, state, county, or city. I cannot serve any foreign entity, and especially any man-made foreign political entity, without violating my delegation order. See and rebut:

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

- Government is formally noticed that any effort to compel me to enter into any of the activities specifically prohibited by the above constitutes compelling me to violate my sincerely held religious beliefs in violation of the First Amendment and/or the Thirteenth Amendment.
6. A “transient foreigner” in relation to the United States government.

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

2.3 Law: What I am NOT

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

1. Engaged in a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”. All other things or classes of things are PURPOSEFULLY excluded under the rules of statutory construction.
2. Subject to income taxation:
 - 2.1. Not in receipt of government payments from the “United States”³ government (“U.S. sources”). The only way a non-resident NON-person such as myself can owe a tax pursuant to [26 U.S.C. §871](#) is to be in receipt of government payments from the District of Columbia or to receive payments connected to a “trade or business”/ “public office” franchise, both of which are “income” and “gross income” for the purposes of the federal instrumentality kickback program called “income tax”.
 - 2.2. As confirmed by [26 U.S.C. §871](#), 26 C.F.R. §1.872-2(f), and 26 C.F.R. §1.871(a).
 - 2.3. As a foreign government, God’s government, pursuant to [26 U.S.C. §892\(a\)\(1\)](#). Because practice of religion is protected by the First Amendment, I may not lawfully suffer any legal disabilities or discrimination by virtue of serving in such a foreign government, such as to become a target of surveillance under the [Foreign Surveillance Intelligence Act \(FSIA\)](#).

³ District of Columbia pursuant to [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10)

- 1 2.4. As an entity who is neither a “citizen” nor a “resident” nor a “U.S. person” who is temporarily abroad but
2 domiciled in the “United States” pursuant to [26 U.S.C. §911](#). There is no provision of the I.R.C. that imposes a
3 tax upon these groups when they are domestically situated. Only those “abroad” can be “taxpayers” pursuant to
4 [26 U.S.C. §911](#).
- 5 3. WITHIN the STATUTORY “State” or STATUTORY “United States” under the state revenue codes. It may be within
6 these things in OTHER titles of the state codes, because other titles use different definitions for “State” and “United
7 States”.

8 *REVENUE AND TAXATION CODE – RTC*

9 *DIVISION 2. OTHER TAXES [6001 - 60709] (Heading of Division 2 amended by Stats.*
10 *1968, Ch. 279.)*

11 *PART 10. PERSONAL INCOME TAX [17001 - 18181] (Part 10 added by Stats. 1943, Ch.*
12 *659.)*

13 *CHAPTER 1. General Provisions and Definitions [17001 - 17039.2] (Chapter 1 repealed*
14 *and added by Stats. 1955, Ch. 939.)*

15 *17017 “United States,” when used in a geographical sense, includes the states, the District*
16 *of Columbia, and the possessions of the United States.*
17 *(Amended by Stats. 1961, Ch. 537.)*

18 *17018. “State” includes the District of Columbia, and the possessions of the United States.*
19 *(Amended by Stats. 1961, Ch. 537.)*

- 20 4. Connected with a STATUTORY “trade or business” within the STATUTORY “United States” as defined in 26 U.S.C.
21 §7701(a)(26). Submitter is NOT engaged in a public office within the national but not state government.

22 *26 U.S.C. §7701*

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

25 *(26) trade or business*

26 *"The term 'trade or business' includes the performance of the functions of a public office."*

27 NOTE: The U.S. Supreme Court held in the License Tax Cases that Congress CANNOT establish the above
28 “trade or business” in a state in order to tax it.

29 *“Congress cannot authorize a trade or business within a State in order to tax it.”*
30 *[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

31 Keep in mind that the “license” they are talking about is the constructive license represented by the Social
32 Security Number and Taxpayer Identification Number, which are only required for those ENGAGING in a
33 STATUTORY “trade or business” per 26 C.F.R. §301.6109-1. The number therefore behaves as the equivalent of
34 what the Federal Trade Commission (FTC) calls a “franchise mark”.

35 *"A franchise entails the right to operate a business that is "identified or associated with the*
36 *franchisor's trademark, or to offer, sell, or distribute goods, services, or commodities that*
37 *are identified or associated with the franchisor's trademark." The term "trademark" is*
38 *intended to be read broadly to cover not only trademarks, but any service mark, trade*
39 *name, or other advertising or commercial symbol. This is generally referred to as the*
40 *"trademark" or "mark" element.*

41 **The franchisor [the government] need not own the mark itself, but at the very least must**
42 **have the right to license the use of the mark to others. Indeed, the right to use the**
43 **franchisor's mark in the operation of the business - either by selling goods or performing**
44 **services identified with the mark or by using the mark, in whole or in part, in the**

business' name - is an integral part of franchising. In fact, a supplier can avoid Rule coverage of a particular distribution arrangement by expressly prohibiting the distributor from using its mark."

[FTC Franchise Rule Compliance Guide, May 2008;

SOURCE: <http://business.ftc.gov/documents/bus70-franchise-rule-compliance-guide>]

Decedent, if he or she used any government issued identifying number, did so under compulsion, in violation of 42 U.S.C. §408(a)(8), and he/she hereby defines such use as NOT creating any presumption that he was engaged in any franchise or office, but rather evidence of unlawful duress against a non-resident non-person.

5. Domiciled in the STATUTORY "United States" or "State" as that term is defined in 26 U.S.C. §7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) or the state revenue codes. These areas are federal territory not within the exclusive jurisdiction of a state of the Union.
6. A STATUTORY "U.S. person" as that term is defined in 26 U.S.C. §7701(a)(30), because it relies on the definition of "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) or the state revenue codes.
7. The "individual" mentioned in the upper left corner of IRS Form 1040.
8. THE "individual" in a STATUTORY sense defined in the Internal Revenue Code and implementing regulations. 26 C.F.R. §1.1441-1(c)(3) , 26 U.S.C. §1441(e) , 26 U.S.C. §6671(b) , and 26 U.S.C. §7343 indicate that the ONLY types of "individuals" found anywhere in the Internal Revenue Code are privileged "foreign persons" and "aliens" or elected or appointed officers of the national government. Therefore the submitter could not possibly be an "individual" as that term is used in the Internal Revenue Code.

[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).

[26 C.F.R. §1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(ii) **Nonresident alien individual.**

The term nonresident alien individual means [persons](#) described in section 7701(b)(1)(B), alien [individuals](#) who are treated as [nonresident aliens](#) pursuant to [§ 301.7701\(b\)-7 of this chapter](#) for [purposes](#) of computing their U.S. [tax liability](#), or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under [§ 301.7701\(b\)-1\(d\) of this chapter](#). An alien individual who has made an [election](#) under section 6013(g) or [\(h\)](#) to be treated as a resident of the [United States](#) is nevertheless treated as a [nonresident alien](#) individual for [purposes](#) of [withholding](#) under chapter 3 of the Code and the regulations thereunder.

9. Performing services WITHIN the "United States" as geographically defined in 26 U.S.C. §7701(a)(9) or (a)(10) or legally defined for the following reasons:

1 *Insofar as “sources in the United States” is concerned, it appears to me that the United*
2 *States in the I.R.C. is mostly referring to is the FICTIONAL corporation as a public officer*
3 *and not the geography, because slavery, peonage, and human trafficking are*
4 *unconstitutional and possibly even criminal everywhere in the Union and even the world,*
5 *not just within a physical state protected by the Constitution. Any other interpretation*
6 *would lead to an interference with the private right to contract and associate. The U.S.*
7 *Supreme Court held in Downes v. Bidwell, 182 U.S. 244 (1901) and Loughborough v.*
8 *Blake, 5 Wheat. 317, 5 L.Ed. 98 that an income tax on the District of Columbia, which is*
9 *what “United States” is geographically defined as in 26 U.S.C. §7701(a)(9) and (a)(10), is*
10 *a tax upon THE GOVERNMENT and not upon the GEOGRAPHY, and extends wherever*
11 *and ONLY where that GOVERNMENT extends. To claim that I am IN THIS “United*
12 *States” or worst yet that I am rendering “services in THIS United States” is to falsely*
13 *claim that I am a public officer participating in an excise taxable franchise, which I am not*
14 *in this case and which the national government cannot even lawfully do within the borders*
15 *of a constitutional state per the License Tax Cases, 72 U.S. 462 (1866) without*
16 *unconstitutionally INVADING them in violation of Article 4, Section 4 of the Constitution.*

- 17 10. A lawful or consensual participant in any federal franchise, including, but not limited to:
18 10.1. A “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”.
19 10.2. Social Security. See:

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

- 20 10.3. Medicare.
21 10.4. Federal “public office” or employment. See 5 U.S.C. §2105.
22 11. A “public officer” or a person acting in a representative capacity on behalf of any earthly government. Rather, I am
23 appearing (by special appearance) here today as a *private* and not *public* man or woman who has rights protected by
24 the United States Constitution. Those rights attach to the land I am standing on, and not my civil status in any degree:

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

- 28 12. A “U.S. person” as defined in [26 U.S.C. §7701\(a\)\(30\)](#).
29 13. Domiciled within any internal revenue district. [26 U.S.C. §7601](#) confines the IRS to internal revenue districts.
30 According to Treasury Order 150-02, the only remaining internal revenue district is the District of Columbia.
31 14. Domiciled within any United States Judicial District, which includes only federal territory within the exterior limits of
32 the district.
33 15. An “alien individual” as defined in 26 C.F.R. §1.1441-1(c)(3) .
34 16. A “nonresident alien individual” as individual is defined in 26 C.F.R. §1.1441-1(c)(3).
35 **16.1. NOTICE: I am a “nonresident alien”.**
36 16.2. “nonresident aliens” are NOT a subset of “aliens”. A human being who is a “national” pursuant to [8 U.S.C.](#)
37 [§1101\(a\)\(21\)](#) can be a “nonresident alien” without being an “alien” or an “individual” or a “person”.
38 17. A “alien” as defined in [8 U.S.C. §1101\(a\)\(3\)](#).
39 18. A statutory “resident” (alien) as defined in Title 8 of the U.S. Code.
40 19. A STATUTORY “citizen” as described in 26 C.F.R. §1.1-1(c) or a “resident” (alien) defined in 26 U.S.C.
41 §7701(b)(1)(A), who are both privileged VOLUNTEERS eligible for deductions under 26 U.S.C. §162.⁴ You don’t
42 NEED deductions as a nonresident alien whose earnings are EXCLUDED but not EXEMPT from tax, not reportable,
43 not privileged “wages”, and not connected with a privileged “trade or business” excise taxable franchise per:
44 19.1. [26 U.S.C. §872](#).
45 19.2. [26 C.F.R. §1.872-2\(f\)](#).
46 19.3. [26 C.F.R. §1.871-7\(a\)\(4\)](#).
47 19.4. [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#).
48 19.5. [26 C.F.R. §1.1441-1\(b\)\(5\)\(i\)](#).
49 19.6. [26 C.F.R. §1.1441-1\(e\)\(1\)\(ii\)\(A\)\(1\)](#).
50 19.7. [26 C.F.R. §1.6041-4\(a\)\(1\)](#).

⁴ See: [How State Nationals Volunteer to Pay Income Tax](#), Form #08.024; <https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>.

- 1 19.8. [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#) “wages” in the case of income tax.
2 19.9. [26 C.F.R. §31.3121\(b\)-3\(c\)\(1\)](#) “wages” in the case of Social Security.
3 20. A STATUTORY “national and citizen of the United States at birth” under 8 U.S.C. §1401, 26 C.F.R. §1.1-1(c), or 26
4 U.S.C. §3121(e). 26 C.F.R. §1.1-1(c) identifies an 8 U.S.C. §1401 “U.S. citizen” as the ONLY type of “citizen”
5 subject to the Internal Revenue Code. All such “U.S. citizens” are territorial citizens born within and domiciled within
6 federal territory and NOT a CONSTITUTIONAL “State”.
7 21. A “transferee” as defined in [26 U.S.C. §6901](#).
8 22. A “fiduciary” for any entity as described in [26 U.S.C. §6903](#).

9 **2.4 Definition of “Non-Person” or “Non-Resident Non-Person” for the purposes** 10 **of this document**

11 The term ["non-person" or "non-resident non-person" \(Form #05.020\)](#) as used in this document we define to be a human
12 who is all of the following:

- 13 1. Tax status:
14 1.1. Is NOT a STATUTORY "nonresident alien individual" as defined in [26 U.S.C. §1441\(e\)](#) and [26 C.F.R. §1.1441-](#)
15 [1\(c\)\(3\)\(ii\)](#), both of which are alien residents of Puerto Rico AND NO ONE ELSE.
16 1.2. Because they are "nonresident aliens" but not "nonresident alien individuals", then they are not a statutory
17 "person". You must be an statutory "individual" to be a statutory "[person](#)" per [26 U.S.C. §7701\(a\)](#) if you are a
18 man or woman.
19 More on this at: [Tax Status Presentation, Form #12.043](#).
20 2. Not domiciled on federal territory and not representing a corporate or governmental office that is so domiciled under
21 [Federal Rule of Civil Procedure 17](#). See [Form #05.002](#) for details.
22 3. Not engaged in a public office within any government. This includes the civil office of "person", "individual",
23 "citizen", or "resident". See [Form #05.037](#) and [Form #05.042](#) for court-admissible proof that statutory "persons",
24 "individuals", "citizens", and "residents" are public offices.
25 4. Not "purposefully or consensually availing themself" of commerce with any government. Therefore, they do not waive
26 sovereign immunity under the [Foreign Sovereign Immunities Act \(FSIA\), 28 U.S.C. Chapter 97](#).
27 5. Obligations and Rights in relation to Governments:
28 5.1. Waives any and all privileges and immunities of any civil status and all rights or "entitlements" to receive
29 "benefits" or "civil services" from any government. It is a maxim of law that [REAL de jure governments \(Form](#)
30 [#05.043\)](#) MUST give you the right to not receive or be eligible to receive "benefits" of any kind. See Form
31 #05.040 for a description of the SCAM of abusing "benefits" to destroy sovereignty. The reason is because they
32 MUST guarantee your right to be self-governing and self-supporting:

33 *Invito beneficium non datur.*

34 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not*
35 *dissent he will be considered as assenting. Vide Assent.*

36 *Potest quis renunciare pro se, et suis, juri quod pro se introductum est.*

37 *A man may relinquish, for himself and his heirs, a right which was introduced for his own*
38 *benefit. See 1 Bouv. Inst. n. 83.*

39 *Quilibet potest renunciare juri pro se inducto.*

40 *Any one may renounce a law introduced for his own benefit. To this rule there are some*
41 *exceptions. See 1 Bouv. Inst. n. 83.*

42 *[Bouvier's Maxims of Law, 1856;*

43 *SOURCE:*

44 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm/>

- 45 5.2. Because they are not in receipt of or eligible to receive property or benefits from the government, they owe no
46 CIVIL STATUTORY obligations to that government or any STATUTORY "citizen" or STATUTORY
47 "resident", as "obligations" are described in [California Civil Code Section 1428](#). This means they are not party to
48 any contracts or compacts and have injured NO ONE as injury is defined NOT by statute, but by the common
49 law. See [Form #12.040](#) for further details on the definition of "obligations".

- 1 5.3. Because they owe no statutory civil obligations, the definition of "justice" REQUIRES that they MUST be left
2 alone by the government. See [Form #05.050](#) for a description of "[justice](#)".
- 3 6. For the purposes of citizenship on government forms:
- 4 6.1. Does NOT identify as a STATUTORY "citizen" ([8 U.S.C. §1401](#) and [26 C.F.R. §1.1-1\(c\)](#)), "resident" (alien
5 under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#)), "U.S. citizen" (not defined in any statute), "U.S. resident" (not defined in any
6 statute), or "U.S. person" ([26 U.S.C. §7701\(a\)\(30\)](#)).
- 7 6.2. Identifies themselves as a "national" per [8 U.S.C. §1101\(a\)\(21\)](#) and per common law by virtue of birth or
8 naturalization within the CONSTITUTIONAL "United States***".
- 9 7. Earnings originate from outside:
- 10 7.1. The [STATUTORY "United States**"](#) as defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone) and
11 7.2. The U.S. government federal corporation as a privileged legal fiction.
12 Thus, their earnings are not includible in "[gross income](#)" under [26 U.S.C. §871](#) and are a "foreign estate" under [26](#)
13 [U.S.C. §7701\(a\)\(31\)](#). See [26 U.S.C. §872](#) and [26 C.F.R. §1.872-2\(f\)](#) and [26 C.F.R. §1.871-7\(a\)\(4\)](#) and [26 U.S.C.](#)
14 [§861\(a\)\(3\)\(C\)\(i\)](#) for proof.
- 15 8. Does not earn STATUTORY "[wages](#)" as defined in [26 U.S.C. §3401\(a\)](#) because all services performed outside the
16 [STATUTORY "United States**"](#) as defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone) and the
17 CORPORATION "United States" as a legal fiction. Therefore, not subject to "wage" withholding of any kind for such
18 services per:
- 19 8.1. [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#) in the case of income tax.
20 8.2. [26 C.F.R. §31.3121\(b\)-3\(c\)\(1\)](#) in the case of Social Security.
- 21 9. Expressly exempt from income tax reporting under:
- 22 9.1. [26 C.F.R. §1.1441-1\(b\)\(5\)\(i\)](#).
23 9.2. [26 C.F.R. §1.1441-1\(e\)\(1\)\(ii\)\(A\)\(1\)](#).
24 9.2. [26 C.F.R. §1.6041-4\(a\)\(1\)](#).
- 25 10. Exempt from backup withholding because earnings are not reportable by [26 U.S.C. §3406](#). Only "reportable payments"
26 are subject to such withholding.
- 27 11. Because they are exempt from income tax reporting and therefore withholding, they have no "taxable income".
- 28 11.1. Only reportable income is taxable.
29 11.2. There is NO WAY provided within the Internal Revenue Code to make earnings not connected to a [statutory](#)
30 ["trade or business"/public office \(Form #05.001\)](#) under [26 U.S.C. §6041](#) reportable.
31 11.3. The only way to make earnings of a nonresident alien not engaged in the "trade or business" franchise taxable
32 under [26 U.S.C. §871\(a\)](#) is therefore only when the PAYOR is lawfully engaged in a "trade or business" but the
33 PAYEE is not. This situation would have to involve the U.S. government ONLY and not private parties in the
34 states of the Union. The information returns would have to be a [Form 1042s](#). It is a crime under [18 U.S.C. §91](#) for
35 a private party to occupy a public office or to impersonate a public office, and Congress cannot establish public
36 offices within the exclusive jurisdiction of the states of the Union to tax them, according to the [License Tax](#)
37 [Cases, 72 U.S. 462, 18 L.Ed. 497, 68 S.Ct. 331 \(1866\)](#).
- 38 12. Continue to be a "[national of the United States**](#)" ([Form #05.006](#)) and not lose their CONSTITUTIONAL citizenship
39 while filing form 1040NR. See [26 U.S.C. §873\(b\)\(3\)](#). They do NOT need to "expatriate" their nationality to file as a
40 "nonresident alien" and will not satisfy the conditions in [26 U.S.C. §877](#) (expatriation to avoid tax). Expatriation is loss
41 of NATIONALITY, and NOT loss of STATUTORY "citizen" status under [8 U.S.C. §1401](#).
- 42 13. If they submit a Form W-8BEN to control withholding and revoke their Form W-4, then they:
- 43 13.1. Can submit [SSA Form 7008](#) to correct your SSA earnings to zero them out. See [SEDM Form #06.042](#).
44 13.2. Can use [IRS Form 843](#) to request a full refund or abatement of all FICA and Medicare taxes withheld if the
45 employer or business associate continues to file W-2 forms or withhold against your wishes. See [SEDM Form](#)
46 [#06.044](#).
- 47 14. Are eligible to replace the SSN with a TEMPORARY Individual Taxpayer Identification Number (ITIN) that expires
48 AUTOMATICALLY every year and is therefore NOT permanent and changes. If you previously applied for an SSN
49 and were ineligible to participate, you can terminate the SSN and replace it with the ITIN. If you can't prove you were
50 ineligible for Social Security, then they will not allow you to replace the SSN with an ITIN. See:
- 51 14.1. [Form W-7](#) for the application.
52 <https://www.irs.gov/forms-pubs/about-form-w-7>
- 53 14.2. [Understanding Your IRS Individual Taxpayer Identification Number, Publication 1915](#)
54 <https://www.irs.gov/pub/irs-pdf/p1915.pdf>
- 55 14.3. [Why You Aren't Eligible for Social Security, Form #06.001](#) for proof that no one within the exclusive
56 jurisdiction of a constitutional state of the Union is eligible for Social Security.
57 <https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>

- 1 15. Must file the paper version of IRS Form 1040NR, because there are no electronic online providers that automate the
2 preparation of the form or allow you to attach the forms necessary to submit a complete and accurate return that
3 correctly reflects your status. This is in part because the IRS doesn't want to make it easy or convenient to leave their
4 slave plantation.
- 5 16. Is a SUBSET of "[nonresident aliens](#)" who are not required to have or to use Social Security Numbers (SSNs) or
6 Taxpayer Identification Numbers (TINs) in connection with tax withholding or reporting. They are expressly exempted
7 from this requirement by:
- 8 16.1. [31 C.F.R. §1020.410\(b\)\(3\)\(x\)](#) .
9 <https://www.law.cornell.edu/cfr/text/31/1020.410>
- 10 16.2. [26 C.F.R. §301.6109-1\(b\)\(2\)](#) .
11 <https://www.law.cornell.edu/cfr/text/26/301.6109-1>
- 12 16.3. [W-8BEN Inst. p. 1,2,4,5 \(Cat 25576H\)](#).
13 <https://www.irs.gov/pub/irs-pdf/iw8ben.pdf>
- 14 16.4. [Instructions for the Requesters of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY, p. 1,2,6 \(Cat](#)
15 [26698G\)](#).
16 <https://www.irs.gov/pub/irs-pdf/iw8.pdf>
- 17 16.5. [Pub 515 Inst. p. 7 \(Cat. No 16029L\)](#).
18 <https://www.irs.gov/pub/irs-pdf/p515.pdf>
- 19 More on SSNs and TINs at:
20 [About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#)
21 <https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>
22 [About SSNs and TINs on Government Forms and Correspondence, Form #04.104](#)
23 <https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm>

24 They are "non-persons" BY VIRTUE of not benefitting from any civil statutory privilege and therefore being "PRIVATE".
25 By "privilege", we mean ANY of the things described in [5 U.S.C. §553\(a\)\(2\)](#):

26 [5 U.S. Code § 553 - Rule making](#)

27 *(a) This section applies, according to the provisions thereof, except to the extent that there is*
28 *involved—*

29 *[. . .]*

30 *(2) a matter relating to agency management or personnel or to public property, loans,*
31 *grants, benefits, or contracts.*

32 The above items all have in common that they are PROPERTY coming under [Article 4, Section 3, Clause 2](#) of the
33 Constitution that is loaned or possessed or granted temporarily to a human being with legal strings attached. Thus, Congress
34 has direct legislative jurisdiction not only over the property itself, but over all those who USE, BENEFIT FROM, or HAVE
35 such property physically in their custody or within their temporary control. We remind the reader that Congress enjoys
36 control over their own property NO MATTER WHERE it physically is, including states of the Union, and that it is the
37 MAIN source of their legislative jurisdiction within the exclusive jurisdiction of Constitutional states of the Union!:

38 [United States Constitution](#)
39 [Article 4, Section 3, Clause 2](#)

40 *The Congress shall have Power to dispose of and make all needful Rules and Regulations*
41 *respecting the Territory or other Property belonging to the United States; and nothing in*
42 *this Constitution shall be so construed as to Prejudice any Claims of the United States, or*
43 *of any particular State.*

44
45 **“The Constitution permits Congress to dispose of and to make all needful rules and**
46 **regulations respecting the territory or other property belonging to the United States.**
47 **This power applies as well to territory belonging to the United States within the States,**

1 as beyond them. It comprehends all the public domain, wherever it may be. The
2 argument is, that the power to make ‘ALL needful rules and regulations’ ‘is a power
3 of legislation,’ ‘a full legislative power;’ ‘that it includes all subjects of legislation in
4 the territory,’ and is without any limitations, except the positive prohibitions which
5 affect all the powers of Congress. Congress may then regulate or prohibit slavery upon
6 the public domain within the new States, and such a prohibition would permanently affect
7 the capacity of a slave, whose master might carry him to it. And why not? Because no
8 power has been conferred on Congress. This is a conclusion universally admitted. But the
9 power to ‘make rules and regulations respecting the territory’ is not restrained by
10 State lines, nor are there any constitutional prohibitions upon its exercise in the
11 domain of the United States within the States; and whatever rules and regulations
12 respecting territory Congress may constitutionally make are supreme, and are not
13 dependent on the situs of ‘the territory.’”

14 [*Dred Scott v. Sandford*, 60 U.S. 393, 509-510 (1856)]

15 By property, we mean all the things listed in [5 U.S.C. §553\(a\)\(2\)](#) such as SSNs (property of the government per [20 C.F.R.](#)
16 [§422.103\(d\)](#)), contracts (which are property), physical property, chattel property, "benefits", "offices", [civil statuses](#),
17 privileges, civil statutory remedies, etc. A "[public office](#)" is, after all, legally defined as someone in charge of the
18 PROPERTY of the "public",

19 “**Public office.** *The right, authority, and duty created and conferred by law, by which for a*
20 *given period, either fixed by law or enduring at the pleasure of the creating power, an*
21 *individual is invested with some portion of the sovereign functions of government for the*
22 *benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the*
23 *state, the duties of which involve in their performance the exercise of some portion of the*
24 *sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R.*
25 *1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377,*
26 *214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex*
27 *rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. Where, by*
28 *virtue of law, a person is clothed, not as an incidental or transient authority, but for*
29 *such time as de- notes duration and continuance, with Independent power to control*
30 *the property of the public, or with public functions to be exercised in the supposed*
31 *interest of the people, the service to be compensated by a stated yearly salary, and the*
32 *occupant having a designation or title, the position so created is a public office. State v.*
33 *Brennan, 49 Ohio.St. 33, 29 N.E. 593.*

34 [*Black’s Law Dictionary, Fourth Edition, p. 1235*]

35 Even the public office ITSELF is property of the national government, so those claiming any civil statutory status are
36 claiming a civil office within the government. It is otherwise unconstitutional to regulate private property or private rights.
37 The only way you can surrender your private status is to voluntarily adopt an office or civil status or the "benefits", "rights",
38 or privileges attaching to said office or status, as we prove in:

- 39 1. [Civil Status \(Important!\)-SEDM](#)
40 <https://sedm.org/litigation-main/civil-status/>
41 2. [Your Exclusive Right to Declare or Establish Your Civil Status](#), Form #13.008
42 <https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>
43 3. [Why Statutory Civil Law is Law for Government and Not Private Persons](#), Form #05.037
44 <https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

45 It is custody or "benefit" or control of government/public property that grants government control over those handling or
46 using such property:

47 “*The State in such cases exercises no greater right than an individual may exercise over*
48 *the use of his own property when leased or loaned to others. The conditions upon which*
49 *the privilege shall be enjoyed being stated or implied in the legislation authorizing its*
50 *grant, no right is, of course, impaired by their enforcement. The recipient of the privilege,*
51 *in effect, stipulates to comply with the conditions. It matters not how limited the privilege*

1 *conferred, its acceptance implies an assent to the regulation of its use and the*
2 *compensation for it.”*

3 *[Munn v. Illinois, 94 U.S. 113 (1876)]*

4
5 *“The rich rules over the poor,*
6 *And the borrower is servant to the lender.”*
7 *[Prov. 22:7, Bible, NKJV]*

8
9 ***Curses of Disobedience [to God’s Laws]***

10 *“The alien [Washington, D.C. is legislatively “alien” in relation to states of the Union]*
11 *who is among you shall rise higher and higher above you, and you shall come down*
12 *lower and lower [malicious destruction of EQUAL PROTECTION and EQUAL*
13 *TREATMENT by abusing FRANCHISES]. He shall lend to you [Federal Reserve*
14 *counterfeiting franchise], but you shall not lend to him; he shall be the head, and you*
15 *shall be the tail.*

16 *“Moreover all these curses shall come upon you and pursue and overtake you, until you*
17 *are destroyed, because you did not obey the voice of the Lord your God, to keep His*
18 *commandments and His statutes which He commanded you. And they shall be upon you*
19 *for a sign and a wonder, and on your descendants forever.*

20 *“Because you did not serve [ONLY] the Lord your God with joy and gladness of heart, for*
21 *the abundance of everything, therefore you shall serve your [covetous thieving lawyer]*
22 *enemies, whom the Lord will send against you, in hunger, in thirst, in nakedness, and in*
23 *need of everything; and He will put a yoke of iron [franchise codes] on your neck until He*
24 *has destroyed you. The Lord will bring a nation against you from afar [the District of*
25 *CRIMINALS], from the end of the earth, as swift as the eagle flies [the American Eagle], a*
26 *nation whose language [LEGALESE] you will not understand, a nation of fierce [coercive*
27 *and fascist] countenance, which does not respect the elderly [assassinates them by denying*
28 *them healthcare through bureaucratic delays on an Obamacare waiting list] nor show*
29 *favor to the young [destroying their ability to learn in the public FOOL system]. And they*
30 *shall eat the increase of your livestock and the produce of your land [with “trade or*
31 *business” franchise taxes], until you [and all your property] are destroyed [or*
32 *STOLEN/CONFISCATED]; they shall not leave you grain or new wine or oil, or the*
33 *increase of your cattle or the offspring of your flocks, until they have destroyed you.*
34 *[Deut. 28:43-51, Bible, NKJV]*

35 You cannot MIX or comingle PRIVATE property with PUBLIC property without converting the PRIVATE property
36 ownership from absolute to qualified. You must keep them SEPARATE at all times and it is the MAIN and MOST
37 IMPORTANT role of government to maintain that separation. Governments, after all, are created ONLY to protect private
38 property and the FIRST step in that protection is to protect PRIVATE property from being converted to PUBLIC property.
39 For proof, see:

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

40 What Congress is doing is abusing its own property to in effect create "de facto public offices" within the government, in
41 violation of [4 U.S.C. §72](#), as is proven in:

Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>

1 This is how we describe the reason why people should avoid privileges and thereby avoid possession, custody, use, or
2 "benefit" of government/public property on the opening page of our site:

3 *"People of all races, genders, political beliefs, sexual orientations, and nearly all religions*
4 *are welcome here. All are treated equally under [REAL "law"](#). The only way to remain*
5 *truly free and equal under the civil law is to avoid seeking government civil services,*
6 *benefits, property, [special or civil status](#), exemptions, privileges, or special treatment. All*
7 *such pursuits of government services or property require [individual and lawful consent](#) to a*
8 *[franchise](#) and the surrender of [inalienable constitutional rights](#) AND [EQUALITY](#) in the*
9 *process, and should therefore be AVOIDED. The rights and equality given up are the*
10 *"cost" of procuring the "benefit" or property from the government, in fact. Nothing in life*
11 *is truly "free". Anyone who claims that such "benefits" or property should be free and*
12 *cost them nothing is a thief who wants to use the government as a means to STEAL on his*
13 *or her behalf. All [just rights](#) spring from responsibilities/obligations under the [laws of a](#)*
14 *[higher power](#). If that higher power is God, you can be [truly and objectively free](#). If it is*
15 *government, you are [guaranteed to be a slave](#) because they can lawfully set the cost of their*
16 *property as high as they want as a Merchant under the U.C.C. [If you want it really bad](#)*
17 *[from people with a monopoly, then you will get it REALLY bad. Bend over](#). There are NO*
18 *constitutional limits on the price government can charge for their monopoly services or*
19 *property. Those who want no responsibilities can have no [real/PRIVATE rights](#), but only*
20 *privileges dispensed to wards of the state which are disguised to LOOK like unalienable*
21 *rights. Obligations and rights are two sides of the same coin, just like self-ownership and*
22 *personal responsibility. For the biblical version of this paragraph, read [1 Sam. 8:10-22](#).*
23 *For the reason God answered Samuel by telling him to allow the people to have a king,*
24 *read [Deut. 28:43-51](#), which is God's curse upon those who allow a king above them. [Click](#)*
25 *[Here](#)*
26 *(<https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>) for a*
27 *detailed description of the legal, moral, and spiritual consequences of violating this*
28 *paragraph."*
29 *[SEDM Opening Page; <http://sedm.org>]*

30 "Non-resident Non-Person" or "non-person" are synonymous with "transient foreigner", "in transitu", and "stateless" (in
31 relation to the national government). We invented this term. The term does not appear in federal statutes because statutes
32 cannot even define things or people who are not subject to them and therefore foreign and sovereign. The term "non-
33 individual" used on this site is equivalent to and a synonym for "non-person" on this site, even though STATUTORY
34 "individuals" are a SUBSET of "persons" within the Internal Revenue Code. Likewise, the term "private human" is also
35 synonymous with "non-person". Hence, a "non-person":

- 36 1. Retains their sovereign immunity. They do not waive it under the Foreign Sovereign Immunities Act, 28 U.S.C.
37 Chapter 97 or the longarm statutes of the state they occupy.
- 38 2. Is protected by the United States Constitution and not federal statutory civil law.
- 39 3. May not have federal statutory civil law cited against them. If they were, a violation of Federal Rule of Civil Procedure
40 17 and a constitutional tort would result if they were physically present on land protected by the United States
41 Constitution within the exterior limits of states of the Union.
- 42 4. Is on an equal footing with the United States government in court. "Persons" would be on an UNEQUAL, INFERIOR,
43 and subservient level if they were subject to federal territorial law.

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

- 52 1. "purposefully availing themselves" of commerce within OUR jurisdiction.

Citizenship, Domicile, and Tax Status Options

Copyright Sovereignty Education and Defense Ministry (SEDM), <http://sedm.org>
Form 10.003, Rev. 1-9-2018

- 1 2. STEALING, where the thing being STOLEN are the public rights associated with the statutory civil "status" they are
- 2 presuming we have but never expressly consented to have.
- 3 3. Engaging in criminal identity theft, because the civil status is associated with a domicile in a place we are not
- 4 physically in and do not consent to a civil domicile in.
- 5 4. Consenting to our Member Agreement.
- 6 5. Waiving official, judicial, and sovereign immunity.
- 7 6. Acting in a private and personal capacity beyond the statutory jurisdiction of their government employer.
- 8 7. Compelling us to contract with the state under the civil statutory "social compact".
- 9 8. Interfering with our First Amendment right to freely and civilly DISASSOCIATE with the state.
- 10 9. Engaged in a constitutional tort.

11 If freedom and self-ownership or "ownership" in general means anything at all, it means the right to deny any and all
12 others, including governments, the ability to use or benefit in any way from our body, our exclusively owned private
13 property, and our labor.

14 *"We have repeatedly held that, as to property reserved by its owner for private use, "the*
15 *right to exclude [others is] `one of the most essential sticks in the bundle of rights that are*
16 *commonly characterized as property.' "* [*Loretto v. Teleprompter Manhattan CATV Corp.,*](#)
17 [*458 U.S. 419, 433 \(1982\),*](#) quoting [*Kaiser Aetna v. United States, 444 U.S. 164, 176 \(1979\).*](#)
18 *"*

19 *[Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987)]*

20 _____
21 *"In this case, we hold that the "right to exclude," so universally held to be a fundamental*
22 *element of the property right,[11] falls within this category of interests that the Government*
23 *cannot take without compensation."*
24 *[Kaiser Aetna v. United States, 444 U.S. 164 (1979)]*

25 _____
26 **FOOTNOTES:**

27 *[11] See, e. g., [*United States v. Pueblo of San Ildefonso, 206 Ct.Cl. 649, 669-670, 513 F.2d.*](#)*
28 *[*1383, 1394 \(1975\); United States v. Lutz, 295 F.2d. 736, 740 \(CA5 1961\).*](#) As stated by Mr.*
29 *Justice Brandeis, "[a]n essential element of individual property is the legal right to exclude*
30 *others from enjoying it." [*International News Service v. Associated Press, 248 U.S. 215, 250*](#)*
31 *[*\(1918\) \(dissenting opinion\).*](#)*

32 If you would like a W-8 form that ACCURATELY describes the withholding and reporting status of a "non-resident non-
33 person", see:

W-8SUB, Form #04.231 http://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf

34 **2.5 Jurat**

35 My allegiance:

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

37 *"For the Lord is our Judge, the Lord is our Lawgiver, The Lord is our King; He [and*
38 *ONLY He] will save [and protect] us."*
39 *[Isaiah 33:22, Bible, NKJV]*

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

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

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

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

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

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

20 For a detailed description of my tax status, please see the following with reference to "non-resident non-persons". If you
21 disagree with the above status, please also rebut the admissions at the end of the pamphlet below within 30 days or forever
22 be estopped from challenging the content of the pamphlet later:

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

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

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

26 _____
27 _____ (The Remainder of this Page is Left Intentionally Blank) _____

3 HOW TO RESPOND TO THIS SUBMISSION

1. The recipient of this form is NOT AUTHORIZED to add anything to the above definitions or PRESUME anything is included that does not EXPRESSLY APPEAR in said definitions of the STATUTORY “United States” or “State”. Even the U.S. Supreme Court admits that it CANNOT lawfully do that.

"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v. Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it."
[*Meese v. Keene*, 481 U.S. 465, 484 (1987)]

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

2. How NOT to respond to this submission: In responding to this submission, please DO NOT:
 - 2.1. Tell the affiant what to put or NOT to put in his/her paperwork. That would be practicing law on affiant's behalf, which I do not consent to.
 - 2.2. Try to censor this addition or submission. That would be criminal subornation of perjury. This affidavit and the attached paperwork are signed under penalty of perjury and therefore constitute "testimony of a witness". Any attempt to influence that witness or restrict his or her testimony is criminal subornation of perjury.
 - 2.3. Threaten to withhold service or in some way punish the affiant for submitting or insisting on including this mandatory affidavit. All such efforts constitute criminal witness tampering.
 - 2.4. Violate the privacy of the affiant or anyone involved in this transaction by sharing any information about them or this transaction to any third party, whether private or in government.
 - 2.5. Communicate emotions or opinions about this correspondence. The ONLY thing requested in response is FACTS and LAW admissible as evidence in court and immediately relevant and "material" to the issues raised herein. Opinions, beliefs, or presumptions are not admissible as evidence in court under the rules of evidence and I don't consent or stipulate to admit them. Furthermore, even FACTS or LAW are not admissible as evidence unless and until they are communicated by a competent IDENTIFIED witness who signs under penalty of perjury. The identification required must include the full legal name, email address, phone number, and workplace address of the witness. Otherwise, the evidence is without foundation and will be excluded. All attempts to respond emotionally, with opinions, beliefs, or presumptions shall constitute malicious abuse of legal process per [18 U.S.C. §1589](#) and the equivalent state statutes.
 - 2.6. Cite or try to enforce any company policy that might override or supersede what is requested here. Any company policy which promotes, condones, or protects the commission of CRIMINAL activity clearly is unenforceable and non-binding on anyone it is alleged to pertain to, including the recipient of this form and the submitter as a man or woman.
 - 2.7. Contact the IRS or any government agency or rely on any government publication for help in dealing with this issue. The courts have repeatedly held that you CANNOT rely on anything said by any government representative and the IRS' own website says you can't rely on their publications as a source of reasonable belief. This is also covered in:

[Reasonable Belief About Income Tax Liability](#), Form #05.007
<http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>.

- 1 3. Invitation and time limit to rebut by recipient of this form: If the recipient disagrees about the civil status, domicile, or
2 location of the estate of the submitter, you are required to provide court admissible evidence proving EXACTLY where
3 the term "U.S. citizen", "United States", and "State" as you used it in your communication includes
4 CONSTITUTIONAL states of the Union or CONSTITUTIONAL "citizens" under the Fourteenth Amendment before
5 the transaction that is related to this submission is completed. If you do not rebut the definitions appearing in this
6 affidavit with court admissible evidence, then:
7 3.1. You constructively consent and stipulate to the definitions provided here both between us and between you and
8 other parties who might be involved in this transaction.
9 3.2. You are equitably estopped and subject to laches in all future proceedings from contradicting the definitions
10 herein provided.
11 4. Franchise agreement protecting commercial uses or abuses of this submission or any attachments: Any attempt to do
12 any of the following shall constitute constructive irrevocable consent to the following franchise agreement by those
13 accepting this submission or any of the attached forms or those third parties who use such information as legal
14 evidence in any legal proceeding:

Injury Defense Franchise and Agreement, Form #06.027

<http://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

- 15 4.1. Commercially or financially benefit anyone OTHER than the affiant and his/her immediate blood relatives.
16 4.2. Damage the affiant by sharing information about him/her provided in the context of this transaction with third
17 parties.
18 4.3. PRESUME any thing or class of thing is included in the STATUTORY definitions of "State", "United States",
19 "U.S. citizen", or "national and citizen of the United States at birth" in 8 U.S.C. §1401.
20 4.4. Enforce any portion of the Internal Revenue Code or state revenue code against this FOREIGN estate. This
21 includes any type of withholding, reporting, or compliance to these revenue codes using any information about or
22 provided by the affiant or anyone associated with this transaction. Any attempt to do otherwise shall be treated
23 as a criminal offense.
24 5. Violations of this affidavit and agreement: Any attempt to enforce any civil status of the submitter or affiant against
25 the affiant is a criminal offense described in the following:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005;

<http://sedm.org/Forms/02-Affidavits/AffOfDuress-Tax.pdf>

26 **4 ADVANCE CRIMINAL COMPLAINT AGAINST PRESUMING, CLAIMING, OR**
27 **ENFORCING A DIFFERENT STATUS THAN THAT DOCUMENTED HEREIN**

28 Any attempt to unilaterally change my civil status documented herein either against my will or without express written
29 consent in the record of the proceeding signed by both parties makes the recipient and all who participate in the
30 administrative or legal proceeding against me in violation of the following federal statutes and their equivalent state
31 statutes:

- 32 1. [18 U.S.C. Chapter 75: Passports and Visas](#). Department of State citizenship records are FALSE and FRAUDULENT
33 if they reflect or authorize ANY civil status under federal law.
34 2. [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#): Evidence, Procedure, and Certification for payments.
35 3. [42 U.S.C. §408\(a\)\(7\)](#): Penalties for use of government identifying numbers that increase payments to those not eligible.
36 4. [18 U.S.C. §1028\(a\)\(7\)](#): Fraud and related activity in connection with identification documents, authentication features,
37 and information. All government ID records are false and fraudulent if they reflect any civil status other than that
38 documented herein.
39 5. [18 U.S.C. §1028A](#): Aggravated Identity Theft
40 6. [18 U.S.C. §654](#): Anyone who uses a public number in connection with your PRIVATE property without your consent
41 is guilty of conversion of PRIVATE property to a PUBLIC use without the consent of the owner.
42 7. [18 U.S.C. §911](#): Impersonating a "citizen of the United States". I am not domiciled on federal territory and therefore
43 cannot lawfully be or impersonate a "citizen of the United States".
44 8. [18 U.S.C. §912](#): Impersonating a public officer or employee of the United States. All "taxpayers" are "public officers"
45 of the United States participating in federal franchises, because the tax is upon the "trade or business" franchise. See:

The "Trade or Business" Scam, Form #05.001

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

- 46 9. [18 U.S.C. §3: Accessory After the Fact](#). Those who refuse to recognize or omit to enforce the civil status documented
47 herein become an accessory after the fact to all the crimes documented above.

10. [18 U.S.C. §4: Misprision of felony](#). Those who refuse to recognize or omit to enforce the civil status documented herein may be prosecuted for their silence of omission in condoning and protecting the crimes documented above.

The following resources will be used to prosecute any and all government employees who engage in identity theft against the submitter of this form by imputing, presuming, enforcing, or alleging any civil status OTHER than that documented herein:

1. [Why Domicile and Becoming a "Taxpayer" Require Your Consent](#), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>
2. [Identity Theft](#), U.S. Attorneys' Bulletin, March 2008
<http://famguardian.org/Publications/USAttyBulletins/usab5602.pdf>
3. [Federal Laws Related to Identity Theft \(RL31919 / 2008-01-30\)](#) -Congressional Research Service (CRS) Report
<http://famguardian.org/Subjects/Scams/Reference/RL31919.pdf>
4. [Identity Theft Laws: State Penalties and Remedies and Pending Federal Bills \(RL34028 / 2007-08-06\)](#) - Congressional Research Service (CRS) Report
<http://famguardian.org/Subjects/Scams/Reference/RL34028.pdf>

5 WARNING ABOUT USE OF LABELS OR CIVIL STATUTORY STATUSES TO DESCRIBE YOURSELF

Our [Member Agreement, Form #01.001](#), requires that all Members of this website and readers of our materials ARE NOT allowed to call themselves "sovereign citizens", STATUTORY "citizens", or "citizens" and they may not use or ANY OTHER name, label, or stereotype (other than [AMERICAN NATIONAL but not STATUTORY "citizen" as described in Form #05.006](#)) to describe themselves, and certainly not in a court of law, on a legal pleading, or on a [government form \(Form #12.023\)](#). God's example in the Bible applies here. The only thing He called HIMSELF was "[I Am](#)" ([Exodus 3:14](#)), and if you are truly a Christian serving and representing Him 24 hours a day, 7 days a week and thereby PRACTICING your faith, THAT is the only thing you can truthfully call YOURSELF as when interacting with any state officer. Anyone who interferes with that in the government is interfering with your First Amendment right to practice your religion in violation of the First Amendment and the [Religious Freedom Restoration Act \(RFRA\)](#), 42 U.S.C. Chapter 21B. See also [TANZIN et al. v. TANVIR et al. No. 19–71, Decided Dec. 10, 2020, U.S. Supreme Court](#).

These considerations are the true significance of what it means to have "[separation of church and state](#)" and "[sanctification](#)" in a theological sense. [Your body is God's temple \(1 Cor. 6:19-20\)](#) and you can't worship (meaning serve or obey or accept CIVIL "obligations" in a legal sense as anyone other than a voluntary government employee of) Caesar in or with your Temple without violating the First Commandment of the Ten Commandments in [Exodus 20](#). That is the only way we know of in a legal sense that Christians can truthfully be described as "IN the world but not "OF the world". You are an [ambassador and agent of God \(2 Cor. 5:20\)](#) and can act in no other capacity or you will surrender the CIVIL protections of [God's law \(Form #13.001\)](#) in so doing. The Bible is your [DELEGATION OF AUTHORITY ORDER \(Form #13.007\)](#) as a Christian and Trustee over His property, which is [the entire Earth and all the Heavens \(Psalm 89:11\)](#). If in fact you are Trustees and the trust indenture (the Bible) says you can't interact with any government as anything OTHER than a [Merchant under U.C.C. §2-104\(1\)](#), then it is LEGALLY IMPOSSIBLE to [consent \(Form #05.003\)](#) to alienate or give up rights or property that belong to the trust and come from God and are GRANTED or LOANED to you temporarily as a Christian. Anyone from the [de facto government \(Form #05.024\)](#) who attempts to deceive or defraud you through [sophistry \(Form #12.042\)](#) to give up property or rights to them in that scenario cannot claim to have lawfully acquired such rights or property. This is because it is literally OUTSIDE of your delegation of authority order (the Bible) to convert them to public use or from the status of PRIVATE (owned by God) to PUBLIC (owned by Caesar) to do so as documented in [Separation Between Public and Private Course, Form #12.025](#). This is the SAME defense they use when THEY are sued for doing or refusing to do something and you can use it too! God is the only Sovereign, and we exercise sovereignty only when we are representing Him. On this subject, Jesus, our example, said about us being an agent of the Father who we represent as Christians the following:

*"He who receives you receives Me, and he who receives Me receives Him [God] who sent Me."
[Matt. 10:40, Bible, NKJV]*

"He who hears you hears Me, he who rejects you rejects Me, and he who rejects Me rejects Him [God] who sent Me."

1 [Luke 10:16, Bible, NKJV]

2 Jesus said to them, "My food is to do the will of **Him [God] who sent Me**, and to finish His
3 work."

4 [John 4:34, Bible, NKJV]

5 "And he who sees Me sees **Him [God] who sent Me.**"

6 [John 12:45, Bible, NKJV]

7 An important purpose of this website is to disassociate and disconnect from all [domicile \(a civil statutory protection](#)
8 [franchise, Form #05.002\)](#), [privileges, franchises \(Form #05.030\)](#), "benefits", and civil statutory jurisdiction. This cannot be
9 done WITHOUT abandoning all [civil statuses \(Form #13.008\)](#), labels, and stereotypes to which [CIVIL legal obligations](#)
10 [\(Form #12.040\)](#), "benefits", privileges, exemptions, or rights might attach. The Apostle Paul warned of this by saying: "You
11 were bought at a price. Do not become slaves of men" in [1 Cor. 6:20](#) and [1 Cor. 7:23](#). In a legal sense, the ONLY thing he
12 can mean is that you can NEVER use any [CIVIL status](#), name, label, or stereotype to describe yourself that DOES in fact
13 infer or imply a [legally enforceable CIVIL statutory obligation \(Form #05.037\)](#) against you in the context of any
14 government. This is confirmed by the following case of the Supreme Court of New Hampshire, in which they define a
15 PUBLIC OFFICE (within the government) as someone owing a civil statutory obligation to the government in some form.

16 *"The term office' has no legal or technical meaning attached to it, distinct from its ordinary*
17 *acceptations. An office is a public charge or employment; but, as every employment is not*
18 *an office, it is sometimes difficult to distinguish between employments which are and those*
19 *which are not offices.... A public officer is one who has some duty to perform concerning*
20 *the public; and he is not the less a public officer when his duty is confined to narrow limits,*
21 *because it is the duty, and the nature of that duty, which makes him a public officer, and not*
22 *the extent of his authority.' 7 Bac. Abr. 280; Carth. 479.... Where an employment or duty is*
23 *a continuing [***65] one, which is defined by rules prescribed by law and not by contract,*
24 *such a charge or employment is an office, and the person who performs it is an*
25 *officer.... The powers vested in the government of the state of Mississippi are either*
26 *legislative, judicial, or executive; and these respective branches of power have been*
27 *committed to separate bodies of magistracy.... Whether an office has been created by the*
28 *constitution itself, or by statute,... the incumbent, as a component member of one of the*
29 *bodies of the magistracy, is vested with a portion of the power of the government.... The*
30 *words civil office under the state'... import an office in which is reposed some portion of the*
31 *sovereign power of the state, and of necessity having some connection with the legislative,*
32 *judicial, or executive departments of the government.... The local and limited power and*
33 *duties of the levee commissioner can have no effect in determining the question whether his*
34 *office is not an office under the state. A member of the board of county police, or a justice*
35 *of the peace, is as much an officer under the state as the executive, the heads of department,*
36 *or a member of the judiciary. The powers attached [***66] to the office of levee*
37 *commissioner evidently pertain to the executive branch of the government. Clothed with a*
38 *portion of the power vested in that department, the commissioner, in the discharge of his*
39 *proper functions, exercises as clearly sovereign power as the governor or a sheriff." Shelby*
40 *v. Alcorn, 36 Miss. 273, 288-290, 292. The constitution provided that "no senator [*233] or*
41 *representative" should, during his term, "be appointed to any civil office of profit under this*
42 *state," which had been created during his legislative term. The object of the clause was*
43 *manifest, and the office of levee commissioner was held to be within the mischief which the*
44 *prohibition was intended to prevent.*

45 [\[Ricker's Petition, 66 N.H. 207 \(1890\); SOURCE:](#)

46 [https://famguardian.org/TaxFreedom/CitesByTopic/PublicOffice-](https://famguardian.org/TaxFreedom/CitesByTopic/PublicOffice-Ricker_s%20Petition_%2066%20N.H.%20207.pdf)
47 [Ricker_s%20Petition_%2066%20N.H.%20207.pdf\]](https://famguardian.org/TaxFreedom/CitesByTopic/PublicOffice-Ricker_s%20Petition_%2066%20N.H.%20207.pdf)

48 Keep in mind that if you owe a civil statutory obligation to someone OTHER than the government (who you usually
49 FALSELY believe is PRIVATE) enforceable in civil court who is in receipt of the "benefit" or "privilege" of [civil statutory](#)
50 [protection \(called "publici juris"\)](#), then the duty that you owe to THAT person is ALSO a public office. This is so because
51 the civil statutory protected "person" is in receipt, custody, "benefit", or control of government property (the civil statutory
52 status, a PUBLIC right) created and owned by the government. A public officer, after all, is legally defined as someone in

1 charge of the PROPERTY (including civil privileges/RIGHTS) of the Public. The civil statutory "code" are the "rules"
2 under Article 4, Section 3, Clause 2, for handling and using and benefitting from public property called "[civil statuses](#)"
3 ([Form #13.008](#)). More on this in [Form #05.037](#). According to President Obama in his Farewell Address, "citizen" is a
4 public office, and he is absolutely right! [SEDM Exhibit #01.018](#). A civil duty owed to a public office is a duty owed to
5 THE GOVERNMENT and NOT to the human being [CONSENSUALLY \(Form #05.003\)](#) FILLING said office. This is a
6 VERY important point! If there ever was a "Matrix" within government, then this would HAVE to be it! [Click here](#)
7 (<https://sedm.org/what-we-are-up-against/>) for how that matrix works.

8 Anyone who CONSENSUALLY violates these requirements absent provable duress and in connection with administrative
9 correspondence or litigation is clearly using our materials in an unauthorized manner in violation of the SEDM [Member](#)
10 [Agreement, Form #01.001](#). For a clarification on THIS and other abuses of [the term "sovereign"](#), please read and heed:
11 [Policy Document: Rebutted False Arguments About Sovereignty, Form #08.018](#). The reason we have to do this is that
12 invoking a [civil status](#) that comes with CIVIL STATUTORY obligations makes you a borrower of government property. In
13 law, all rights or privileges are property, and being a borrower makes you servant to the [GOVERNMENT grantor or lender](#)
14 per [Prov. 22:7](#) and literally a [GOVERNMENT SLAVE \(Form #05.030\)](#). That slavery comes with the following curse:

15 ***"The State in such cases exercises no greater right than an individual may exercise over***
16 ***the use of his own property when leased or loaned to others. The conditions upon which***
17 ***the privilege shall be enjoyed being stated or implied in the legislation authorizing its***
18 ***grant, no right is, of course, impaired by their enforcement. The recipient of the privilege,***
19 ***in effect, stipulates to comply with the conditions. It matters not how limited the privilege***
20 ***conferred, its acceptance implies an assent to the regulation of its use and the***
21 ***compensation for it."***

22 *[\[Munn v. Illinois, 94 U.S. 113 \(1876\)\]](#)*

23 ***Curses of Disobedience [to God's Laws]***

24
25 ***"The alien [[Washington, D.C. is legislatively "alien" in relation to states of the Union](#)]***
26 ***who is among you shall rise higher and higher above you, and you shall come down***
27 ***lower and lower [[malicious destruction of EQUAL PROTECTION and EQUAL](#)***
28 ***TREATMENT by [abusing FRANCHISES](#)]. He shall lend to you [[Federal Reserve](#)***
29 ***[counterfeiting franchise](#)], but you shall not lend to him; he shall be the head, and you***
30 ***shall be the tail.***

31 ***"Moreover all these curses shall come upon you and pursue and overtake you, until***
32 ***you are destroyed, because you did not obey the voice of the Lord your God, to [keep](#)***
33 ***[His commandments and His statutes](#) which He commanded you. And they shall be upon***
34 ***you for a sign and a wonder, and on your descendants forever.***

35 ***"Because you did not serve [ONLY] the Lord your God with joy and gladness of heart, for***
36 ***the abundance of everything, therefore you shall serve your [covetous thieving lawyer]***
37 ***enemies, whom the Lord will send against you, in hunger, in thirst, in nakedness, and in***
38 ***need of everything; and He will put a yoke of iron [[franchise codes](#)] on your neck until He***
39 ***has destroyed you. The Lord will bring a nation against you from afar [the District of***
40 ***CRIMINALS], from the end of the earth, as swift as the eagle flies [the American Eagle], a***
41 ***nation [whose language \[LEGALESE\] you will not understand](#), a nation of fierce [coercive***
42 ***and fascist] countenance, which does not respect the elderly [assassinates them by denying***
43 ***them healthcare through bureaucratic delays on an Obamacare waiting list] nor show***
44 ***favor to the young [destroying their ability to learn in the public FOOL system]. And they***
45 ***shall eat the increase of your livestock and the produce of your land [[with "trade or](#)***
46 ***[business" franchise taxes](#)], until you [and all your property] are destroyed [[or](#)***
47 ***[STOLEN/CONFISCATED](#)]; they shall not leave you grain or new wine or oil, or the***
48 ***increase of your cattle or the offspring of your flocks, until they have destroyed you.***
49 *[\[Deut. 28:43-51, Bible, NKJV\]](#)*

To put this biblical prohibition and relationship with governments in commercial terms, the government grantor or "lender" of their property is called a "Merchant" in [U.C.C. §2-104\(1\)](#) and the debtor or borrower or renter is called a "Buyer" under [U.C.C. §2-103\(1\)\(a\)](#). God ONLY permits Christians to be "Merchants" and NEVER "Buyers" in relation to any and all governments. That way, they will always work for you and you can NEVER work for or "serve" them, since the First Four commandments of the Ten Commandments in [Exodus 20](#) prohibit such "worship" and/or servitude and the superior or supernatural LEGAL powers on the part of government that is used to COMPEL or ENFORCE (Form #05.032) it. This biblically mandated status of being a "Merchant" ONLY is explained [Path to Freedom, Form #09.015](#), Sections 5.6 and 5.7. The biblical Hierarchy of Sovereignty can be viewed by [clicking here](#) (<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>). Below are the commands of Jesus (God) Himself on this subject:

"You know that the rulers of the Gentiles [unbelievers] lord it over them [govern from ABOVE as pagan idols] , and those who are great exercise authority over them [supernatural powers that are the object of idol worship]. Yet it shall not be so among you; but whoever desires to become great among you, let him be your servant [serve the sovereign people called "the State" from BELOW as public SERVANTS rather than rule from above]. And whoever desires to be first among you, let him be your slave—just as the Son of Man did not come to be served, but to serve, and to give His life a ransom for many."
[\[Matt. 20:25-28, Bible, NKJV\]](#)

Lastly, note that this biblical approach is NOT anarchist in any fashion. Members are subject to the criminal laws, the common law, and biblical law. They can't be members WITHOUT being subject to the laws of their religion. The biblical mandate is that Christians cannot consent to anything government offers and thus contract with them. The only systems of law that do NOT depend on consent in some form to acquire "the force of law" are the criminal law, the common law, and biblical law. Everything else is essentially government contracting in one form or another under [a contract called "the social compact", as Rousseau called it](#). The Social Security Number is, in fact, what the FTC calls a "franchise mark" evidencing your status AS a government contractor, as we describe in [About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#). Welcome to the [government farm/plantation](#), I mean "franchise", amigo!. These distinctions are further described in:

1. [What is "law"?, Form #05.048](#)
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>
 DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/WhatIsLaw.pdf>
2. [Rebutted False Arguments About Sovereignty, Form #08.018](#), Sections 5.5 and 6.5
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>
 DIRECT LINK: <https://sedm.org/Forms/08-PolicyDocs/RebFalseArgSovereignty.pdf>
3. [Problems with Atheistic Anarchism](#), Form #08.020
 Video: <http://youtu.be/n883Ce1IIML0>
 Slides: <https://sedm.org/Forms/08-PolicyDocs/ProbsWithAtheistAnarchism.pdf>
4. [Four Law Systems Course, Form #12.039](#)
5. [Rebutted False Arguments About the Common Law, Form #08.025](#)
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>
 DIRECT LINK: <https://sedm.org/Forms/08-PolicyDocs/RebuttedFalseArgumentsAboutCommonLaw.pdf>

6 THE FOUR "UNITED STATES"

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

Table 1: Geographical terms used throughout this page

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

<i>Term</i>	<i># in diagrams</i>	<i>Meaning</i>
United States***	3	Collective states of the Union mentioned throughout the Constitution.

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

Non-Resident Non-Person Position, Form #05.020, Section 5.5
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

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

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

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Presumption.pdf>

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

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>

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

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

16 4. Exclusively PRIVATE rights are transformed into public rights in a process we call "invisible eminent domain using
17 presumption and words of art".

18 5. Judges are unconstitutionally delegated undue discretion and "arbitrary power" to unlawfully enlarge federal
19 jurisdiction. See:

Federal Jurisdiction, Form #05.018
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/FederalJurisdiction.pdf>

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

21 1. PRESUME that ALL of the four contexts for "United States" are equivalent.
22 2. PRESUME that CONSTITUTIONAL citizens and STATUTORY citizens are EQUIVALENT under federal law. They
23 are NOT. A CONSTITUTIONAL citizen is a "non-resident " under federal civil law and NOT a STATUTORY
24 "national and citizen of the United States** at birth" per 8 U.S.C. §1401. See:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

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

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Domicile.pdf>

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

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

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

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Domicile.pdf>

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

Legal Deception, Propaganda, and Fraud, Form #05.014

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

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

- 11 8. PRESUME that STATUTORY diversity of citizenship under 28 U.S.C. §1332 and CONSTITUTIONAL diversity of
12 citizenship under Article III, Section 2 of the United States Constitution are equivalent.
- 13 8.1. STATUTORY and CONSTITUTIONAL diversity are NOT equal and in fact are mutually exclusive.
- 14 8.2. The STATUTORY definition of "State" in 28 U.S.C. §1332(e) is a federal territory. The definition of "State" in
15 the CONSTITUTION is a State of the Union and NOT federal territory.
- 16 8.3. They try to increase this confusion by dismissing diversity cases where only diversity of RESIDENCE (domicile)
17 is implied, instead insisting on "diversity of CITIZENSHIP" and yet REFUSING to define whether they mean
18 DOMICILE or NATIONALITY when the term "CITIZENSHIP" is invoked. See *Lamm v. Bekins Van Lines*,
19 *Co*, 139 F.Supp.2d. 1300, 1314 (M.D. Ala. 2001) ("To invoke removal jurisdiction on the basis of diversity, a
20 notice of removal must distinctly and affirmatively allege each party's citizenship.", "[a]verments of residence are
21 wholly insufficient for purposes of removal.", "[a]lthough 'citizenship' and 'residence' may be interchangeable
22 terms in common parlance, the existence of citizenship cannot be inferred from allegations of residence alone.").
- 23 9. Refuse to allow the jury to read the definitions in the law and then give them a definition that is in conflict with the
24 statutory definition. This substitutes the JUDGES will for what the law expressly says and thereby substitutes PUBLIC
25 POLICY for the written law.
- 26 10. Publish deceptive government publications that are in deliberate conflict with what the statutes define "United States"
27 as and then tell the public that they CANNOT rely on the publication. The [IRS does this with ALL of their publications](#)
28 and it is FRAUD. See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

29 The above types of abuse are what is referred to as "equivocation":

30 [equivocation](#)

31 *EQUIVOCATION*, n. Ambiguity of speech; the use of words or expressions that are
32 susceptible of a double signification. Hypocrites are often guilty of equivocation, and by
33 this means lose the confidence of their fellow men. *Equivocation is incompatible with the*
34 *christian character and profession.*

35 [SOURCE: <http://1828.mshaffer.com/d/search/word/equivocation/>]

36

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

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

4 It is therefore distinct from (semantic) [ambiguity](#), which means that the context doesn't
5 make the meaning of the word or phrase clear, and [amphiboly](#) (or syntactical ambiguity),
6 which refers to ambiguous sentence structure due to [punctuation](#) or [syntax](#).
7 [Wikipedia topic: Equivocation, Downloaded 9/15/2015; SOURCE:
8 <https://en.wikipedia.org/wiki/Equivocation>]

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

10 "When we consider the nature and the theory of our institutions of government, the
11 principles upon which they are supposed to rest, and review the history of their
12 development, **we are constrained to conclude that they do not mean to leave room for the**
13 **play and action of purely personal and arbitrary power.**"
14 [Yick Wo v. Hopkins, [118 U.S. 356, 369](#), 6 S.Sup.Ct. 1064, 1071]

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

16 "It has long been my opinion, and I have never shrunk from its expression,... that the germ
17 of dissolution of our Federal Government is in the constitution of the Federal Judiciary--an
18 irresponsible body (for impeachment is scarcely a scare-crow), **working like gravity by**
19 **night and by day, gaining a little today and a little tomorrow, and advancing its noiseless**
20 **step like a thief over the field of jurisdiction until all shall be usurped from the States and**
21 **the government be consolidated into one. To this I am opposed.**"
22 [Thomas Jefferson to Charles Hammond, 1821. ME 15:331]

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

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

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

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

44 For further details on the meaning of "United States" in its TWO separate and distinct contexts, CONSTITUTIONAL, and
45 STATUTORY, and how they are deliberately confused and abused to unlawfully create jurisdiction that does not otherwise
46 lawfully exist, see:

1. Legal Deception, Propaganda, and Fraud, Form #05.014, Sections 12.5, 15.1
<http://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
2. Non-Resident Non-Person Position, Form #05.020, Section 4
<http://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
3. A Detailed Study into the Meaning of the term "United States" found in the Internal Revenue Code-Family Guardian Fellowship
 - 3.1. HTML Version
<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.htm>
 - 3.2. Acrobat Version
<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.pdf>
 - 3.3. Zipped version
<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.zip>
4. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "United States"
<http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm>

7 STATUTORY v. CONSTITUTIONAL CONTEXTS

Within this document and all the writings of the person who gave it to you, 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:

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

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 "non-resident non-persons" (Form #05.020) 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) 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".

1 5. Since the [separation of powers doctrine](#) creates two separate jurisdictions that are legislatively "foreign" in relation to
2 each other, then there are TWO types of political communities, two types of "citizens", and two types of jurisdictions
3 exercised by the national government.

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

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

- 10 6. A human being domiciled in a Constitutional state and born or naturalized anywhere in the Union. These are:
11 6.1. A state national pursuant to [8 U.S.C. §1101\(a\)\(21\)](#)
12 6.2. A statutory "non-resident non-person" if exclusively PRIVATE and not engaged in a public office.
13 6.3. A statutory "nonresident alien" (26 U.S.C. §7701(b)(1)(B)) in relation to the national government if they lawfully
14 serve in a public office.
- 15 7. You can be a statutory "nonresident alien" pursuant to 26 U.S.C. §7701(b)(1)(B) and a constitutional or Fourteenth
16 Amendment "Citizen" AT THE SAME TIME. Why? Because the Supreme Court ruled in *Hooven and Allison v.*
17 *Evatt, 324 U.S. 652 (1945)*, that there are THREE different and mutually exclusive "United States", and therefore
18 THREE types of "citizens of the United States". Here is an example:

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

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

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

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

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

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

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

48 9.1. [Affidavit of Citizenship, Domicile, and Tax Status](#), Form #02.001

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

9.2. [Tax Form Attachment](#), Form #04.201

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

1 We started off this document with maxims of law proving that "a deceiver deals in generals". Anyone who refuses to
2 identify the precise context, statutory or constitutional, for EVERY "term of art" they are using in the legal field
3 ABSOLUTELY IS A DECEIVER.

4 For further details on the TWO separate and distinct contexts for geographical terms, being CONSTITUTIONAL, and
5 STATUTORY, see:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006, Sections 4 and 5
<http://sedm.org/Forms/FormIndex.htm>

6 **8 STATUTORY v. CONSTITUTIONAL CITIZENS**

7 *"When words lose their meaning [or their CONTEXT WHICH ESTABLISHES THEIR*
8 *MEANING], people lose their freedom."*
9 *[Confucius (551 BCE - 479 BCE) Chinese thinker and social philosopher]*

10 Statutory citizenship is a legal status that designates a person's domicile while constitutional citizenship is a political status
11 that designates a person's nationality. Understanding the distinction between nationality and domicile is absolutely critical.

12 1. Nationality:

13 1.1. Is not necessarily consensual or discretionary. For instance, acquiring nationality by birth in a specific place was
14 not a matter of choice whereas acquiring it by naturalization is.

15 1.2. Is a political status.

16 1.3. Is defined by the Constitution, which is a political document.

17 1.4. Is synonymous with being a "national" within statutory law.

18 1.5. Is associated with a specific COUNTRY.

19 1.6. Is called a "political citizen" or a "citizen of the United States in a political sense" by the courts to distinguish it
20 from a STATUTORY citizen. See *Powe v. United States*, 109 F.2d 147 (1940).

21 2. Domicile:

22 2.1. Always requires your consent and therefore is discretionary. See:

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

23 2.2. Is a civil status.

24 2.3. Is not even addressed in the constitution.

25 2.4. Is defined by civil statutory law RATHER than the constitution.

26 2.5. Is in NO WAY connected with one's nationality.

27 2.6. Is usually connected with the word "person", "citizen", "resident", or "inhabitant" in statutory law.

28 2.7. Is associated with a specific COUNTY and a STATE rather than a COUNTRY.

29 2.8. Implies one is a "SUBJECT" of a SPECIFIC MUNICIPAL but not NATIONAL government.

30 Nationality and domicile, TOGETHER determine the political/CONSTITUTIONAL AND civil/STATUTORY status of a
31 human being respectively. These important distinctions are recognized in Black's Law Dictionary:

32 *"nationality – That quality or character which arises from the fact of a person's belonging*
33 *to a nation or state. **Nationality determines the political status of the individual, especially***
34 *with reference to allegiance; while **domicile determines his civil [statutory] status.***
35 *Nationality arises either by birth or by naturalization."*
36 *[Black's Law Dictionary (6th ed. 1990), p. 1025]*

37 President Barack Obama affirmed our assertions that there are TWO components to your citizenship status at the end of his
38 State of the Union address given on 2/12/2013:

President Obama Recognizes separate POLITICAL and LEGAL components of citizenship, Exhibit #01.013
EXHIBITS PAGE: <http://sedm.org/Exhibits/ExhibitIndex.htm>
DIRECT LINK: <https://youtu.be/y7PhoqGi4fQ>

1 The U.S. Supreme Court also confirmed the above when they held the following. Note the key phrase “political
2 jurisdiction”, which is NOT the same as legislative/statutory jurisdiction. One can have a political status of “citizen” under
3 the constitution while NOT being a “citizen” under federal statutory law because not domiciled on federal territory. To
4 have the status of “citizen” under federal statutory law, one must have a domicile on federal territory:

5 *“This section contemplates two sources of citizenship, and two sources only,-birth and*
6 *naturalization. The persons declared to be citizens are 'all persons born or naturalized in*
7 *the United States, and **subject to the jurisdiction thereof.**' The evident meaning of these last*
8 *words is, not merely subject in some respect or degree to the jurisdiction of the United*
9 *States, **but completely subject to their [plural, not singular, meaning states of the Union]***
10 ***political jurisdiction, and owing them [the state of the Union] direct and immediate***
11 ***allegiance.** And the words relate to the time of birth in the one case, as they do [169 U.S.*
12 *649, 725] to the time of naturalization in the other. Persons not thus subject to the*
13 *jurisdiction of the United States at the time of birth cannot become so afterwards, except by*
14 *being naturalized, either individually, as by proceedings under the naturalization acts, or*
15 *collectively, as by the force of a treaty by which foreign territory is acquired.”*
16 *[U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]*

17 *“This right to protect persons having a domicile, though not native-born or naturalized*
18 *citizens, rests on the firm foundation of justice, and the **claim to be protected** is earned by*
19 *considerations which the protecting power is not at liberty to disregard. Such domiciled*
20 *citizen pays the same price for his protection as native-born or naturalized citizens pay for*
21 *theirs. **He is under the bonds of allegiance to the country of his residence, and, if he***
22 ***breaks them, incurs the same penalties. He owes the same obedience to the civil laws.***
23 *His property is, in the same way and to the same extent as theirs, liable to contribute to the*
24 *support of the Government. In nearly all respects, his and their condition as to the duties*
25 *and burdens of Government are undistinguishable.”*
26 *[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]*

27 Notice in the last quote above that they referred to a foreign national born in another country as a “citizen” of THIS
28 country. THIS is the REAL “citizen” (a domiciled foreign national) that judges and even tax withholding documents are
29 really talking about, rather than the “national” or “citizen” described in the constitution of the United States of America.

30 CONSTITUTIONAL “Citizens” or “citizens of the United States***” in the Fourteenth Amendment rely on the
31 CONSTITUTIONAL context for the geographical term “United States”, which means states of the Union and EXCLUDES
32 federal territory.

33 *“. . .**the Supreme Court in the Insular Cases**⁵ **provides authoritative guidance on the***
34 ***territorial scope of the term "the United States" in the Fourteenth Amendment.** The*
35 *Insular Cases were a series of Supreme Court decisions that addressed challenges to duties*
36 *on goods transported from Puerto Rico to the continental United States. Puerto Rico, like*
37 *the Philippines, had been recently ceded to the United States. **The Court considered the***
38 ***territorial scope of the term "the United States" in the Constitution and held that this***
39 ***term as used in the uniformity clause of the Constitution was territorially limited to the***
40 ***states of the Union.** U.S. Const. art. I, § 8 (“[A]ll Duties, Imposts and Excises shall be*
41 *uniform throughout the United States.” (emphasis added)); see *Downes v. Bidwell*, 182 U.S.*
42 *244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901) (“**[I]t can nowhere be inferred that the***
43 ***territories were considered a part of the United States. The Constitution was created by***
44 ***the people of the United States, as a union of States, to be governed solely by***
45 ***representatives of the States; ... In short, the Constitution deals with States, their people,***
46 ***and their representatives.”); *Rabang*, 35 F.3d at 1452. **Puerto Rico was merely a territory*****
47 ***"appurtenant and belonging to the United States, but not a part of the United States***
48 ***within the revenue clauses of the Constitution."** *Downes*, 182 U.S. at 287, 21 S.Ct. at 787.*

⁵ De Lima v. Bidwell, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901); Dooley v. United States, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901);
Armstrong v. United States, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901); and Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).

1 The Court's conclusion in *Downes* was derived in part by analyzing the territorial scope of
2 the Thirteenth and Fourteenth Amendments. The Thirteenth Amendment prohibits slavery
3 and involuntary servitude "within the United States, or any place subject to their
4 jurisdiction." U.S. Const. amend. XIII, § 1 (emphasis added). The Fourteenth Amendment
5 states that persons "born or naturalized in the United States, and subject to the jurisdiction
6 thereof, are citizens of the United States and of the State wherein they reside." U.S. Const.
7 amend XIV, § 1 (emphasis added). **The disjunctive "or" in the Thirteenth Amendment**
8 **demonstrates that "there may be places within the jurisdiction of the United States that**
9 **are not] part of the Union" to which the Thirteenth Amendment would apply. Downes,**
10 **182 U.S. at 251, 21 S.Ct. at 773. Citizenship under the Fourteenth Amendment, however,**
11 **"is not extended to persons born in any place 'subject to [the United States ']**
12 **jurisdiction,' " but is limited to persons born or naturalized in the states of the Union.**
13 Downes, 182 U.S. at 251, 21 S.Ct. at 773 (emphasis added); see also *id.* at 263, 21 S.Ct. at
14 777 ("[I]n dealing with foreign sovereignties, the term 'United States' has a broader
15 meaning than when used in the Constitution, and includes all territories subject to the
16 jurisdiction of the Federal government, wherever located.").⁶
17 [*Valmonte v. I.N.S.*, 136 F.3d. 914 (C.A.2, 1998)]

18 STATUTORY citizens under 8 U.S.C. §1401, on the other hand, rely on the STATUTORY context for the geographical
19 term "United States", which means federal territory and EXCLUDES states of the Union:

20 TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]
21 Sec. 7701. – Definitions

22 (a) When used in this title, where not otherwise distinctly expressed or manifestly
23 incompatible with the intent thereof—
24 (9) United States

25 The term "United States" when used in a geographical sense includes only **the States** and
26 the District of Columbia.

27 (10) State

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

30
31 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
32 CHAPTER 4 - **THE STATES**
33 Sec. 110. Same; definitions

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

35 One CANNOT simultaneously be BOTH a CONSTITUTIONAL citizen AND a STATUTORY citizen at the same time,
36 because the term "United States" has a different, mutually exclusive meaning in each specific context.

37 "The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more
38 specifically invited, opens with a definition of citizenship—not only citizenship of the United
39 States[***], but citizenship of the states. No such definition was previously found in the
40 Constitution, nor had any attempt been made to define it by act of Congress. It had been
41 the occasion of much discussion in the courts, by the executive departments and in the
42 public journals. It had been said by eminent judges that no man was a citizen of the
43 United States[***] except as he was a citizen of one of the states composing the Union.

⁶ Congress, under the Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426, expressly extended the Constitution and federal laws to the District of Columbia. See *Downes*, 182 U.S. at 261, 21 S.Ct. at 777 (stating that the "mere cession of the District of Columbia" from portions of Virginia and Maryland did not "take [the District of Columbia] out of the United States or from under the aegis of the Constitution.").

1 **Those therefore, who had been born and resided always in the District of Columbia or in**
2 **the territories, though within the United States[*], were not citizens.** Whether this
3 proposition was sound or not had never been judicially decided.”
4 [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

5
6 **The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no**
7 **application to Bellei [an 8 U.S.C. §1401 STATUTORY citizen].** The Court first notes that
8 Afroyim was essentially a case construing the Citizenship Clause of the Fourteenth
9 Amendment. Since the Citizenship Clause declares that: 'All persons born or naturalized in
10 the United States * * * are citizens of the United States * * *.' the Court reasons that the
11 protections against involuntary expatriation declared in Afroyim do not protect all
12 American citizens, but only those 'born or naturalized in the United States.' Afroyim, the
13 argument runs, was naturalized in this country so he was protected by the Citizenship
14 Clause, but Bellei, since he acquired his American citizenship at birth in Italy as a
15 foreignborn child of an American citizen, was neither born nor naturalized in the United
16 States and, hence, falls outside the scope of the Fourteenth Amendment guarantees
17 declared in Afroyim. One could hardly call this a generous reading of the great purposes
18 the Fourteenth Amendment was adopted to bring about. **While conceding that Bellei is an**
19 **American citizen,** the majority states: 'He simply is not a Fourteenth-Amendment-first-
20 sentence citizen.' Therefore, the majority reasons, the congressional revocation of his
21 citizenship is not barred by the Constitution. **I cannot accept the Court's conclusion that**
22 **the Fourteenth Amendment protects the citizenship of some Americans and not others.** [
23 . . .]

24 **The Court today puts aside the Fourteenth Amendment as a standard by which to**
25 **measure congressional action with respect to citizenship, and substitutes in its place the**
26 **majority's own vague notions of 'fairness.'** **The majority takes a new step with the**
27 **recurring theme that the test of constitutionality is the Court's own view of what is 'fair,**
28 **reasonable, and right.'** **Despite the concession that Bellei was admittedly an American**
29 **citizen, and despite the holding in Afroyim that the Fourteenth Amendment has put**
30 **citizenship, once conferred, beyond the power of Congress to revoke, the majority today**
31 **upholds the revocation of Bellei's citizenship on the ground that the congressional action**
32 **was not 'irrational or arbitrary or unfair.'** **The majority applies the 'shock-the-**
33 **conscience' test to uphold, rather than strike, a federal statute. It is a dangerous concept**
34 **of constitutional law that allows the majority to conclude that, because it cannot say the**
35 **statute is 'irrational or arbitrary or unfair,' the statute must be constitutional.**

36 [. . .]

37 Since the Court this Term has already downgraded citizens receiving public welfare,
38 Wyman v. James, 400 U.S. 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having
39 the misfortune to be illegitimate, Labine v. Vincent, 401 U.S. 532, 91 S.Ct. 1917, 28
40 L.Ed.2d. 288, I suppose today's decision downgrading citizens born outside the United
41 States should have been expected. Once again, as in James and Labine, the Court's opinion
42 makes evident that its holding is contrary to earlier decisions. Concededly, petitioner was a
43 citizen at birth, not by constitutional right, but only through operation of a federal statute.
44 [Rogers v. Bellei, 401 U.S. 815 (1971)]

45 STATUTORY citizens are the ONLY type of “citizens” mentioned in the entire Internal Revenue Code, and therefore, the
46 income tax under Subtitles A and C does not apply to the states of the Union.

47 Title 26: Internal Revenue
48 PART 1—INCOME TAXES
49 Normal Taxes and Surtaxes
50 § 1.1-1 Income tax on individuals.

1 (c) Who is a citizen.

2 Every person [“person” as used in 26 U.S.C. §6671(b) and 26 U.S.C. §7343, which both
3 collectively are officers or employees of a corporation or a partnership with the United
4 States government] born or naturalized in the United States and subject to its jurisdiction is
5 a citizen. For other rules governing the acquisition of citizenship, see chapters 1 and 2 of
6 title III of the Immigration and Nationality Act (8 U.S.C. 1401–1459). For rules governing
7 loss of citizenship, see sections 349 to 357, inclusive, of such Act (8 U.S.C. 1481–1489),
8 *Schneider v. Rusk*, (1964) 377 U.S. 163, and Rev. Rul. 70–506, C.B. 1970–2, 1. For rules
9 pertaining to persons who are nationals but not citizens at birth, e.g., a person born in
10 American Samoa, see section 308 of such Act (8 U.S.C. 1408). For special rules applicable
11 to certain expatriates who have lost citizenship with a principal purpose of avoiding certain
12 taxes, see section 877. A foreigner who has filed his declaration of intention of becoming a
13 citizen but who has not yet been admitted to citizenship by a final order of a naturalization
14 court is an alien.

15 [SOURCE: <http://law.justia.com/cfr/title26/26-1.0.1.1.0.1.2.html>]

16 If you look in 8 U.S.C. §§1401-1459, the ONLY type of “citizen” is the one mentioned in 8 U.S.C. §1401, which is a
17 human born in a federal territory not part of a state of the Union. Anyone who claims a state citizen or
18 CONSTITUTIONAL citizen is also a STATUTORY “U.S. citizen” subject to the income tax is engaging in criminal
19 identity theft as documented in the following. They are also criminally impersonating a “U.S. citizen” in violation of 18
20 U.S.C. §911:

Government Identity Theft, Form #05.046
<http://sedm.org/Forms/FormIndex.htm>

21 Domicile and NOT nationality is what imputes a status under the tax code and a liability for tax. Tax liability is a civil
22 liability that attaches to civil statutory law, which in turn attaches to the person through their choice of domicile. When you
23 CHOOSE a domicile, you elect or nominate a protector, which in turn gives rise to an obligation to pay for the civil
24 protection demanded. The method of providing that protection is the civil laws of the municipal (as in COUNTY)
25 jurisdiction that you chose a domicile within.

26 *“domicile. A person's legal home. That place where a man has his true, fixed, and*
27 *permanent home and principal establishment, and to which whenever he is absent he has*
28 *the intention of returning. *Smith v. Smith*, 206 Pa.Super. 310, 213 A.2d. 94. Generally,*
29 *physical presence within a state and the intention to make it one's home are the requisites*
30 *of establishing a “domicile” therein. The permanent residence of a person or the place to*
31 *which he intends to return even though he may actually reside elsewhere. A person may*
32 *have more than one residence but only one domicile. The legal domicile of a person is*
33 *important since it, rather than the actual residence, often controls the jurisdiction of the*
34 *taxing authorities and determines where a person may exercise the privilege of voting*
35 *and other legal rights and privileges.”*

36 [*Black's Law Dictionary, Sixth Edition, p. 485*]

37 Later versions of Black's Law Dictionary attempt to cloud this important distinction between nationality and domicile in
38 order to unlawfully and unconstitutionally expand federal power into the states of the Union and to give federal judges
39 unnecessary and unwarranted discretion to kidnap people into their jurisdiction using false presumptions. They do this by
40 trying to make you believe that domicile and nationality are equivalent, when they are EMPHATICALLY NOT. Here is an
41 example:

42 *“nationality – The relationship between a citizen of a nation and the nation itself,*
43 *customarily involving allegiance by the citizen and protection by the state; membership in a*
44 *nation. This term is often used synonymously with citizenship.”*

45 [*Black's Law Dictionary (8th ed. 2004)*]

1 Federal courts regard the term “citizenship” as equivalent to domicile, meaning domicile on federal territory.

2 *“The words “citizen” and citizenship,” however, usually include the idea of domicile,*
3 *Delaware, L.&W.R.Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557;”*
4 *[Black’s Law Dictionary, Fourth Edition, p. 310]*

5 Hence:

- 6 1. The term “citizenship” is being stealthily used by government officials as a magic word that allows them to hide their
7 presumptions about your status. Sometimes they use it to mean NATIONALITY, and sometimes they use it to mean
8 DOMICILE.
- 9 2. The use of the word “citizenship” should therefore be AVOIDED when dealing with the government because its
10 meaning is unclear and leaves too much discretion to judges and prosecutors.
- 11 3. When someone from any government uses the word “citizenship”, you should:
 - 12 3.1. Tell them NOT to use the word, and instead to use “nationality” or “domicile”.
 - 13 3.2. Ask them whether they mean “nationality” or “domicile”.
 - 14 3.3. Ask them WHICH political subdivision they imply a domicile within: federal territory or a constitutional state of
15 the Union.

16 A failure to either understand or apply the above concepts can literally mean the difference between being a government pet
17 in a legal cage called a franchise, and being a free and sovereign man or woman.

18 **9 CITIZENSHIP STATUS v. TAX STATUS**

19 The table beginning on the next page in landscape format summarizes all the known citizenship and domicile options
20 within American jurisprudence.
21

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

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						“Citizen” (defined in 26 C.F.R. §1.1-1)	“Resident alien” (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	“Nonresident alien INDIVIDUAL” (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	“Non-resident NON-person” (NOT defined)
1	“national and citizen of the United States** at birth” or “U.S.** citizen” or Statutory “U.S.** citizen”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	NA	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	Yes (only pay income tax abroad with IRS Forms 1040/2555. See Cook v. Tait, 265 U.S. 47 (1924))	No	No	No
2	“non-citizen national of the United States** at birth” or “U.S.** national”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swain’s Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	NA	8 U.S.C. §1408; 8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1452	No (see 26 U.S.C. §7701(b)(1)(B))	No	Yes (see IRS Form 1040NR for proof)	No
3.1	“U.S.A.*** national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	No	No	No	Yes
3.2	“U.S.A.*** national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	Foreign country	Yes	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	No	No	Yes	No
3.3	“U.S.A.*** national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	Foreign country	No	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	No	No	No	Yes

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						"Citizen" (defined in 26 C.F.R. §1.1-1)	"Resident alien" (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	"Nonresident alien INDIVIDUAL" (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	"Non-resident NON-person" (NOT defined)
3.4	Statutory "citizen of the United States**" or Statutory "U.S.** citizen"	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(A)	Yes	No	No	No
4.1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	Yes	No	No
4.2	"alien" or "Foreign national"	Foreign country	State of the Union	Yes	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.3	"alien" or "Foreign national"	Foreign country	State of the Union	No	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	No	No	Yes
4.4	"alien" or "Foreign national"	Foreign country	Foreign country	Yes	8 U.S.C. §1101(a)(21)	No	No	Yes	No
4.5	"alien" or "Foreign national"	Foreign country	Foreign country	No	8 U.S.C. §1101(a)(21)	No	No	No	Yes

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 one:
 - 4.1. "Purposefully avails himself" of commerce on federal territory and thus waives sovereign immunity. Examples of such purposeful availment 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 availment". Nonresidents are not mentioned in section 911. The upper left corner of the form identifies the filer as a "U.S. individual". You

- 1 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
2 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.
- 3 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
4 connection with their compensation as an elected or appointed public officer. Using it in connection with PRIVATE earnings is FRAUD.
- 5 5. What turns a "non-resident NON-person" into a "nonresident alien individual" is meeting one or more of the following two criteria:
- 6 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).
7 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
8 determined under 26 C.F.R. §301.7701(b)-1(d).
- 9 6. All "taxpayers" are STATUTORY "aliens". The definition of "individual" found in 26 C.F.R. §1.1441-1(c)(3) does NOT include "citizens". The only occasion
10 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
11 an alien pursuant to 26 C.F.R. §301.7701(b)-7(a)(1)

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

15 *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. §1.1441-1(c)(3)."*

16 *Jesus said to him, "Then the sons [citizens] of the Republic, who are all sovereign "nationals" and "non-resident non-persons" under
17 federal law] are free [sovereign over their own person and labor. e.g. SOVEREIGN IMMUNITY]. "
18 [Matt. 17:24-27, Bible, NKJV]*

10 FOUR TYPES OF AMERICAN NATIONALS

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

- 1. STATUTORY “nationals and citizens of the United States** at birth” (statutory “U.S.** citizen”)**
 - 1.1. A CIVIL status because it uses the word “citizen” and is therefore tied to a geographical place.
 - 1.2. A statutory privileged status defined and found in 8 U.S.C. §1401, in the implementing regulations of the Internal Revenue Code at 26 C.F.R. §1.1-1(c), and in most other federal statutes.
 - 1.3. Born in the federal zone. Must inhabit the District of Columbia and the territories and possessions of the United States identified in Title 48 of the U.S. Code.
 - 1.4. Subject to the “police power” of the federal government and all “acts of Congress”.
 - 1.5. Treated as a citizen of the municipal government of the District of Columbia (see 26 U.S.C. §7701(a)(39))
 - 1.6. Have no common law rights, because there is no federal common law. See *Jones v. Mayer*, 392 U.S. 409 (1798).
 - 1.7. Also called “federal U.S. citizens” throughout this document.
 - 1.8. Owe allegiance to the GOVERNMENT of the United States** and NOT the PEOPLE of the States of the Union, who are called United States***.
- 2. STATUTORY “nationals but not citizens of the United States** at birth” (where “United States” or “U.S.” means the federal United States)**
 - 2.1. A CIVIL status because it uses the word “citizen” and is therefore tied to a geographical place.
 - 2.2. Defined in 8 U.S.C. §1408, 8 U.S.C. §1101(a)(22)(B) and 8 U.S.C. §1452.
 - 2.3. Born anywhere American Samoa or Swains Island.
 - 2.4. May not participate politically in federal elections or as federal jurists.
 - 2.5. Owe allegiance to the GOVERNMENT of the United States** and NOT the PEOPLE of the States of the Union, who are called United States***.
- 3. STATUTORY “national of the United States***”**
 - 3.1. A POLITICAL status not tied to a geographical place. Allegiance can exist independent of geography.
 - 3.2. Defined in 8 U.S.C. §1101(a)(22).
 - 3.3. Includes STATUTORY “citizens of the United States**” defined in 8 U.S.C. §1101(a)(22)(A).
 - 3.4. Includes “a person who, though not a citizen of the United States[**], owes permanent allegiance to the United States***” defined in 8 U.S.C. §1101(a)(22)(B). The use of the term “person” is suspicious because only HUMANS can owe allegiance and not creations of Congress called “persons”, all of whom are offices in the government. If it means a CONSTITUTIONAL “person” then it is OK, because all constitutional “persons” are humans.
- 4. CONSTITUTIONAL “nationals of the United States****”, “State nationals”, or “nationals of the United States of America”**
 - 4.1. A POLITICAL status not tied to a geographical place. Allegiance can exist independent of geography.
 - 4.2. Defined under federal law pursuant to 8 U.S.C. §1101(a)(21), under Law of Nations, under state laws, and under U.S.A. Constitution.
 - 4.3. Is equivalent to the term “state citizen”.
 - 4.4. In general, born in any one of the several states of the Union but not in a federal territory, possession, or the District of Columbia. Not domiciled in the federal zone.
 - 4.5. Not subject to the “police power” of the federal government or most “acts of Congress”.
 - 4.6. Owes allegiance to the sovereign people, collectively and individually, within the body politic of the constitutional state residing in.
 - 4.7. May serve as a state jurist or grand jurist involving only parties with his same citizenship and domicile status.
 - 4.8. May vote in state elections.
 - 4.9. At this time, all “state Nationals” are also a “USA National”. But not all “USA Nationals” are a “state National” (for example, a USA national not residing nor domiciled in a state of the Union).
 - 4.10. Is a man or woman whose unalienable natural rights are recognized, secured, and protected by his state constitution against state actions and against federal intrusion by the Constitution for the United States of America.
 - 4.11. Includes state nationals, because you cannot get a USA passport without this status per [22 U.S.C. §212](#) and [22 C.F.R. §51.2](#).

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

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

"The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. It may designate the territory over which the sovereignty of the United States extends, or it may be the collective name of the states which are united by and under the Constitution."

[*\[Hooven & Allison Co. v. Evatt, 324 U.S. 652 \(1945\)\]*](#)

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

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

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

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

Figure 1: Citizenship diagram

People born in "United States" the country

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

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

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

11 EFFECT OF DOMICILE ON CITIZENSHIP STATUS

Table 3: Effect of domicile on citizenship status

Description	CONDITION		
	Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d)	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d)	Without the “United States” per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d)
Physical location	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY (NOT states of the Union)	Foreign nations states of the Union Federal possessions
Tax Status	“U.S. Person” 26 U.S.C. §7701(a)(30)	“U.S. Person” 26 U.S.C. §7701(a)(30)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3) for the definition of “individual”. “Non-resident NON-person” if NOT a public officer in the U.S. government
Tax form(s) to file	IRS Form 1040	IRS Form 1040 plus 2555	<u>IRS Form 1040NR</u> : “alien individuals”, “nonresident alien individuals” <u>No filing requirement</u> : “non-resident NON-person”
Status if DOMESTIC “national of the United States**”	“national and citizen of the United States** at birth” per 8 U.S.C. §1401 and “citizen of the United States***” per 8 U.S.C. §1101(a)(22)(A) if born in on federal territory. (Not required to file if physically present in the “ United States ” because no statute requires it)	Citizen abroad 26 U.S.C. §911 (Meets presence test)	“non-resident” if born in a state of the Union 8 U.S.C. §1408 , 8 U.S.C. §1452 , and 8 U.S.C. §1101(a)(22)(B) if born in a possession.
Status if FOREIGN “national” pursuant to 8 U.S.C. §1101(a)(21)	“Resident alien” 26 U.S.C. §7701(b)(1)(A)	“Resident alien abroad” 26 U.S.C. §911 (Meets presence test)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3) for the definition of “individual”. “Non-resident NON-person” if NOT a public officer in the U.S. government

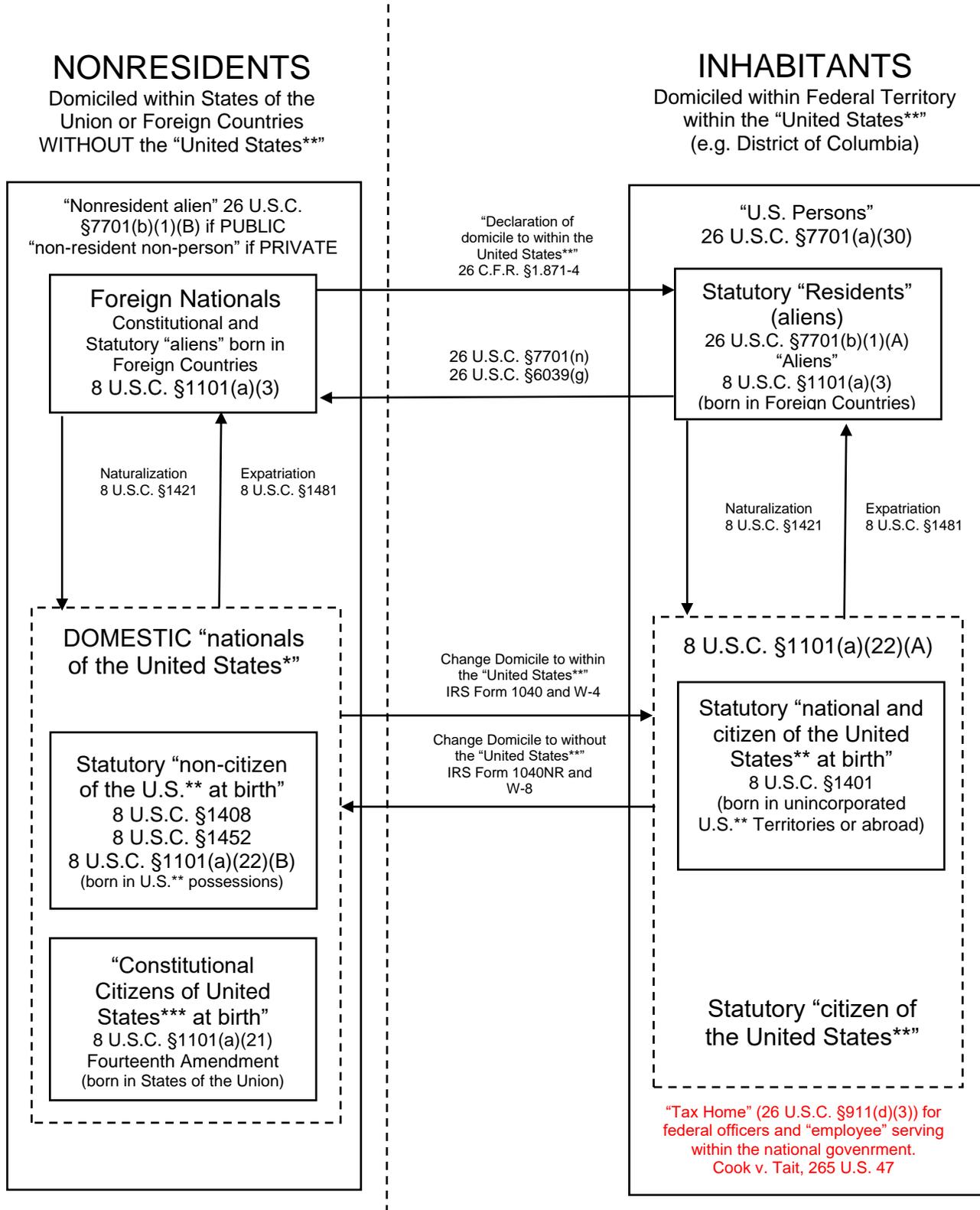
NOTES:

1. “United States” is defined as federal territory within [26 U.S.C. §§7701\(a\)\(9\)](#) and (a)(10), [7701\(a\)\(39\)](#), and [7408\(d\)](#), and [4 U.S.C. §110\(d\)](#). It does not include any portion of a Constitutional state of the Union.
2. The “District of Columbia” is defined as a federal corporation but not a physical place, a “body politic”, or a de jure “government” within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: *Corporatization and Privatization of the Government*, Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.
3. “nationals” of the United States of America who are domiciled outside of federal jurisdiction, either in a state of the Union or a foreign country, are “nationals” but not “citizens” under federal law. They also qualify as “nonresident aliens” under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if and only if they are engaged in a public office. See sections 4.11.2 of the *Great IRS Hoax*, Form #11.302 for details.

4. Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented in IRS publications.
5. “FEDERAL ZONE”=District of Columbia and territories of the United States in the above table
6. The term “[individual](#)” as used on the IRS Form 1040 means an “[alien](#)” engaged in a “[trade or business](#)”. All “taxpayers” are “aliens” engaged in a “trade or business”. This is confirmed by 26 C.F.R. §1.1441-1(c)(3), 26 C.F.R. §1.1-1(a)(2)(ii), and [5 U.S.C. §552a](#)(a)(2). Statutory “[U.S. citizens](#)” as defined in [8 U.S.C. §1401](#) are not “[individuals](#)” unless temporarily abroad pursuant to [26 U.S.C. §911](#) and subject to an income tax treaty with a foreign country. In that capacity, statutory “[U.S. citizens](#)” interface to the I.R.C. as “aliens” rather than “U.S. citizens” through the tax treaty.

12 CITIZENSHIP AND DOMICILE OPTIONS AND RELATIONSHIPS

Figure 2: Citizenship and domicile options and relationships



NOTES:

1. Changing domicile from “foreign” on the left to “domestic” on the right can occur EITHER by:
 - 1.1. Physically moving to the federal zone.
 - 1.2. Being lawfully elected or appointed to political office, in which case the OFFICE/STATUS has a domicile on federal territory but the OFFICER does not.
2. Statuses on the right are civil franchises granted by Congress. As such, they are public offices within the national government. Those not seeking office should not claim any of these statuses.

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13 STATUTORY RULES FOR CONVERTING BETWEEN VARIOUS DOMICILE AND CITIZENSHIP OPTIONS UNDER FEDERAL LAW

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

1. **“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 are not a “person” or “individual” because not engaged in an elected or appointed office.
 - 1.2. They have not waived sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
 - 1.3. They have not “purposefully” or “consensually” availed themselves of commerce within the exclusive or general jurisdiction of the national government within federal territory.
 - 1.4. They waived the “benefit” of any and all licenses or permits in the context of a specific transaction or agreement.
 - 1.5. 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”, etc.
 - 1.6. 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).
 - 2.3. An alien is defined in 8 U.S.C. §1101(a)(3) as a person who is neither a statutory “U.S.** citizen” per 8 U.S.C. §1401 nor a “national of the United States**” per 8 U.S.C. §1101(a)(22).
 - 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.
 - 3.1. “Resident aliens” are defined in 26 U.S.C. §7701(b)(1)(A).
 - 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.
 - 4.1. Defined in 26 U.S.C. §7701(b)(1)(B).
 - 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. §7343.
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. IRS Form W-8BEN, Block 3 has no block to check 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 add a block for “transient foreigner” or “Union State Citizen” to the form. See section 5.3 of the following:

About IRS Form W-8BEN, Form #04.202

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

- 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).
 - 7.6.2. 8 U.S.C. §1101(a)(38).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” 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>
 - 7.8.2. [Kleindienst v. Mandel, 408 U.S. 753 \(1972\)](#)

In accord 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." Boutilier v. Immigration and Naturalization Service, 387 U.S. 118, 123 (1967). "[O]ver no conceivable subject is the legislative power of Congress more complete than it is over" the admission of aliens. Oceanic Navigation Co. v. Stranahan, 214 U.S. 320, 339 (1909). [Kleindienst v. Mandel, 408 U.S. 753 (1972)]

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

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

23
24 [. . .]

25
26 “The power of exclusion of foreigners being an incident of sovereignty belonging to the
27 government of the United States as a part of those sovereign powers delegated by the
28 constitution, the right to its exercise at any time when, in the judgment of the government,
29 the interests of the country require it, cannot be granted away or restrained on behalf of
30 any one. The powers of government are delegated in trust to the United States, and are
31 incapable of transfer to any other parties. They cannot be abandoned or surrendered. Nor
32 can their exercise be hampered, when needed for the public good, by any considerations
33 of private interest. The exercise of these public trusts is not the subject of barter or
34 contract.”

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

36 **14 EFFECT OF FEDERAL FRANCHISES AND OFFICES UPON YOUR CITIZENSHIP** 37 **AND STANDING IN COURT**

38 Another important element of citizenship is that artificial entities like corporations are statutory but not Constitutional
39 citizens in the context of civil litigation.

40 "A corporation is a citizen, resident, or inhabitant of the state or country by or under the
41 laws of which it was created, and of that state or country only."
42 [19 Corpus Juris Secundum, Corporations, §886]

43
44 "A corporation is not a citizen within the meaning of that provision of the Constitution,
45 which declares that the citizens of each State shall be entitled to all the privileges and
46 immunities of citizens of the several States."
47 [Paul v. Virginia, 8 Wall (U.S.) 168, 19 L.Ed. 357 (1868)]

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

49 "Corporations are also of all grades, and made for varied objects; all governments are
50 corporations, created by usage and common consent, or grants and charters which create
51 a body politic for prescribed purposes; but whether they are private, local or general, in

1 their objects, for the enjoyment of property, or the exercise of power, they are all
2 governed by the same rules of law, as to the construction and the obligation of the
3 instrument by which the incorporation is made. One universal rule of law protects
4 persons and property. It is a fundamental principle of the common law of England, that the
5 term freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal,
6 incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is
7 incorporated into our institutions. The persons of the members of corporations are on the
8 same footing of protection as other persons, and their corporate property secured by the
9 same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man
10 shall be disseised,' without due process of law, is a principle taken from magna charta,
11 infused into all our state constitutions, and is made inviolable by the federal government, by
12 the amendmets to the constitution."
13 [*Proprietors of Charles River Bridge v. Proprietors of Warren Bridge*, [36 U.S. 420](#) (1837)]
14

15 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
16 [PART VI - PARTICULAR PROCEEDINGS](#)
17 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)
18 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)
19 [Sec. 3002.](#) Definitions

20 (15) "**United States**" means -
21 (A) **a Federal corporation**;
22 (B) an agency, department, commission, board, or other entity of the United States; or
23 (C) an instrumentality of the United States.
24

25 "A federal corporation operating within a state is considered a domestic corporation rather
26 than a foreign corporation. **The United States government is a [foreign corporation with](#)**
27 **respect to a state.**"
28 [*19 Corpus Juris Secundum, Corporations*, §883 (2003)]

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

31 [IV. PARTIES](#) > Rule 17.
32 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

33 (b) *Capacity to Sue or be Sued.*

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

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

[TITLE 26](#) > [Subtitle F](#) > [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.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter D](#) > § 7343
[§7343. Definition of term “person”](#)

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

Because all corporations are “citizens”, then “public officers” also take on the character of “U.S. citizens” in the capacity of their official duties, regardless of what they are as private individuals. It is also interesting to note that IRS correspondence very conspicuously warns the recipient right underneath the return address the following, confirming that they are corresponding with a “public officer” and not a private individual:

“Penalty for private use \$300.”

Note that all “taxpayers” are “public officers” of the national government, and they are referred to in the Internal Revenue Code as “effectively connected with a trade or business”. The term “trade or business” is defined as “the functions of a public office”:

[26 U.S.C. Sec. 7701\(a\)\(26\)](#)

“The term ‘trade or business’ includes the performance of the functions of a public office.”

For details on this scam, see:

1. *Proof That There Is a “Straw Man”*, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>
2. *Why Your Government is Either a Thief or You Are a “Public Officer” for Income Tax Purposes*, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>
3. *The “Trade or Business” Scam*, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
4. *Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?*, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Supreme Court has also said it is “repugnant to the constitution” for the government to regulate private conduct. The only way you can lawfully become subject to the government’s jurisdiction or the tax laws is to engage in “public conduct” as a “public officer” of the national government.

“The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes of redress” against offensive state action, was “repugnant” to the Constitution. Id., at 15. See also United States v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745 (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not been questioned.”

[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]

1 Note also that ordinary “employees” are NOT “public officers”:

2 *Treatise on the Law of Public Offices and Officers*
3 *Book 1: Of the Office and the Officer: How Officer Chosen and Qualified*
4 *Chapter I: Definitions and Divisions*

5 §2 *How Office Differs from Employment.*-A public office differs in material particulars
6 from a public employment, for, as was said by Chief Justice MARSHALL, "although an
7 office is an employment, it does not follow that every employment is an office. A man may
8 certainly be employed under a contract, express or implied, to perform a service without
9 becoming an officer."

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

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

30 [A *Treatise on the Law of Public Offices and Officers*, Floyd Russell Mechem, 1890, pp. 3-
31 4, §2;

32 SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage/>

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

38 **"Excises are taxes laid upon the manufacture, sale or consumption of commodities**
39 **within the country, upon licenses to pursue certain occupations and upon corporate**
40 **privileges..the requirement to pay such taxes involves the exercise of [220 U.S. 107,**
41 **152] privileges, and the element of absolute and unavoidable demand is lacking..**

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

46 *Conceding the power of Congress to tax the business activities of private corporations.. the*
47 *tax must be measured by some standard..."*

48 [[Flint v. Stone Tracy Co., 220 U.S. 107 \(1911\)](http://www.supremecourt.gov/slipopinion/1911/01_107.html)]

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*"The Sixteenth Amendment declares that Congress shall have power to levy and collect taxes on income, "from [271 U.S. 174] whatever source derived," without apportionment among the several states and without regard to any census or enumeration. It was not the purpose or effect of that amendment to bring any new subject within the taxing power. Congress already had power to tax all incomes. But taxes on incomes from some sources had been held to be "direct taxes" within the meaning of the constitutional requirement as to apportionment. Art. 1, § 2, cl. 3, § 9, cl. 4; Pollock v. Farmers' Loan & Trust Co., 158 U.S. 601. The Amendment relieved from that requirement, and obliterated the distinction in that respect between taxes on income that are direct taxes and those that are not, and so put on the same basis all incomes "from whatever source derived." Brushaber v. Union P. R. Co., 240 U.S. 1, 17. **"Income" has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various revenue acts subsequently passed. Southern Pacific Co. v. Lowe, 247 U.S. 330, 335; Merchants' L. & T. Co. v. Smietanka, 255 U.S. 509, 219. After full consideration, this Court declared that income may be defined as gain derived from capital, from labor, or from both combined, including profit gained through sale or conversion of capital. Stratton's Independence v. Howbert, 231 U.S. 399, 415; Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185; Eisner v. Macomber, 252 U.S. 189, 207. And that definition has been adhered to and applied repeatedly. See, e.g., Merchants' L. & T. Co. v. Smietanka, supra; 518; Goodrich v. Edwards, 255 U.S. 527, 535; United States v. Phellis, 257 U.S. 156, 169; Miles v. Safe Deposit Co., 259 U.S. 247, 252-253; United States v. Supplee-Biddle Co., 265 U.S. 189, 194; Irwin v. Gavit, 268 U.S. 161, 167; Edwards v. Cuba Railroad, 268 U.S. 628, 633. In determining what constitutes income, substance rather than form is to be given controlling weight. Eisner v. Macomber, supra, 206. [271 U.S. 175]"**
[Bowers v. Kerbaugh-Empire Co., [271 U.S. 170](#), 174, (1926)]*

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

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

- 41 1. The first American Income Tax was passed in 1862. See:
12 Stat. 432.
<http://memory.loc.gov/cgi-bin/ampage?collId=llsl&fileName=012/llsl012.db&recNum=463>
- 42 2. The License Tax Cases was heard in 1866 by the Supreme Court, in which the Supreme Court said that Congress could
43 not license a trade or business in a state in order to tax it, referring to the civil war tax enacted in 1862. See:
License Tax Cases, 72 U.S. 462 (1866)
<http://caselaw.lp.findlaw.com/scripts/getcase.pl?navby=case&court=us&vol=72&page=462>
- 44 3. The Fourteenth Amendment was ratified in 1868. This Amendment uses the phrase "citizens of the United States" in
45 order to confuse it with statutory "citizens of the United States" domiciled on federal territory in the exclusive
46 jurisdiction of Congress.
- 47 4. The civil war income tax was repealed in 1871. See:
48 4.1. 17 Stat. 401
49 4.2. [Great IRS Hoax](#), Form #11.302, Section 6.5.20.

1 5. Congress incorporated the District of Columbia in 1871. The incorporation of the District of Columbia was done to
2 expand the income tax by taxing the government's own "public officers" as a federal corporation. See the following:

19 Stat. 419

<http://famguardian.org/Subjects/Taxes/16Amend/SpecialLaw/DCCorpStatuesAtLarge.pdf>

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

Government Instituted Slavery Using Franchises, Form #05.030

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

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2 **15 FEDERAL STATUTORY CITIZENSHIP STATUSES DIAGRAM**

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

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

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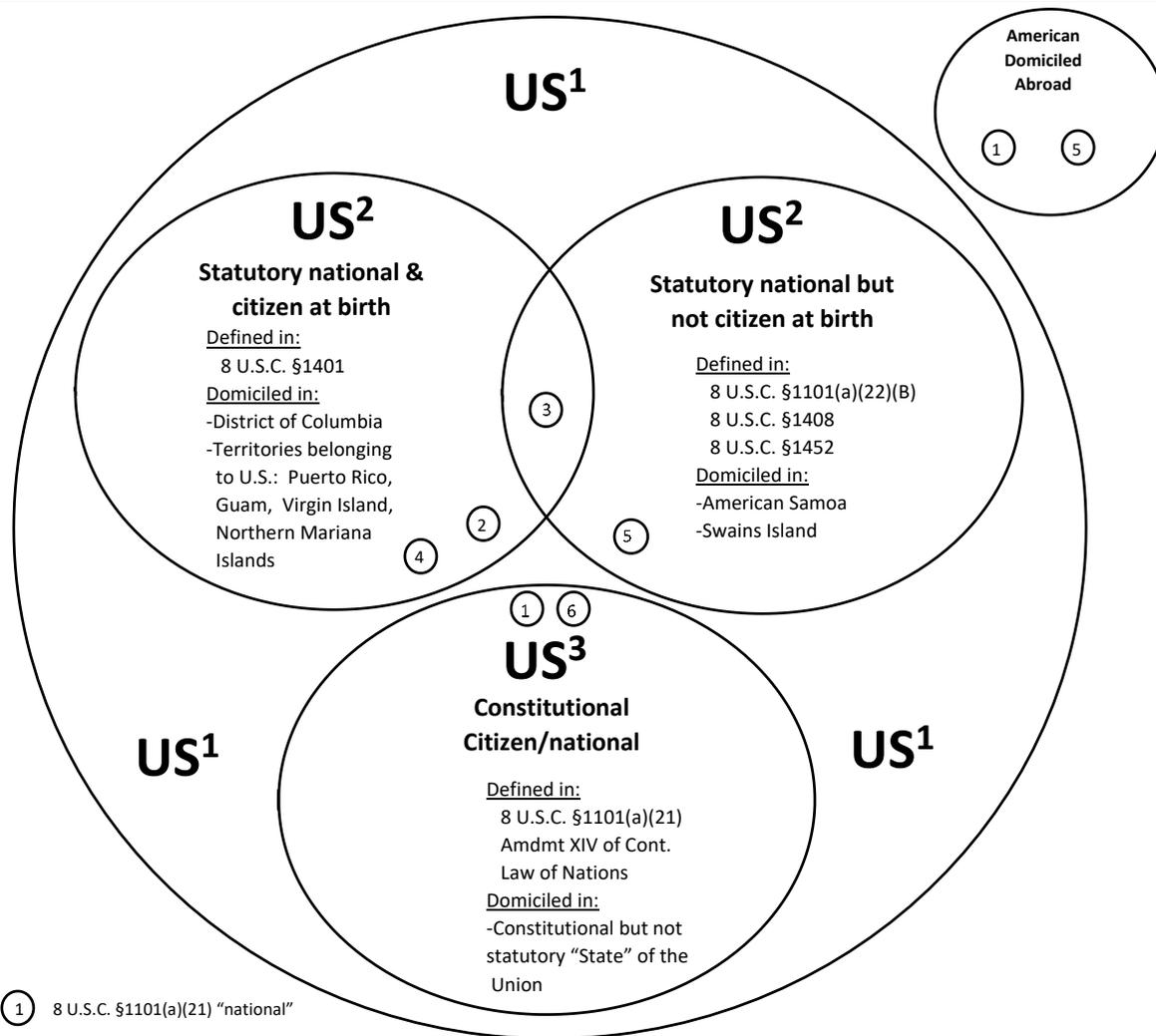
FEDERAL STATUTORY CITIZENSHIP STATUSES

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

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

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

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



① 8 U.S.C. §1101(a)(21) “national”

② 8 U.S.C. §1401 “national & citizen of the United States² at birth”

③ 8 U.S.C. §1101(a)(22)-“national of the United States²”

④ 8 U.S.C. §1101(a)(22)(A)-“citizen of the United States²”

⑤ 8 U.S.C. §1101(a)(22)(B)-“person who, though not a citizen of the United States, owes permanent allegiance to the United States¹”

⑥ Federal Common law “national”. See Perkins v. Elg, 307 U.S. 325 (1939). NOT a “national of the United States” under 8 U.S.C. §1101(a)(22) UNLESS all “United States” used there means the CONSTITUTIONAL “United States” and excludes federal territory AND “citizen” excludes 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c) “citizens”.

1 **16 CITIZENSHIP STATUS ON GOVERNMENT FORMS**

2 **16.1 Table of options and corresponding form values**

3 The table on the next page resurrects and expands upon the table found earlier in section 9. It presents a tabular summary
4 of each permutation of nationality and domicile as related to the major federal forms and the Social Security NUMIDENT
5 record.

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Table 4: Tabular Summary of Citizenship Status on Government Forms

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDEN T Status	Status on Specific Government Forms			
						Social Security SS-5 Block 5	IRS Form W-8 Block 3	Department of State I-9 Section 1	E-Verify System
1	“national and citizen of the United States** at birth” or “U.S.** citizen” or “Statutory U.S.** citizen”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	CSP=A	”U.S. Citizen”	Can’t use Form W-8	”A citizen of the United States”	See Note 2.
2	“non-citizen national of the United States** at birth” or “U.S.** national”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408; 8 U.S.C. §1452	CSP=B	”Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer” if PRIVATE “Individual” if PUBLIC officer	”A non-citizen national of the United States**”	See Note 2.
3.1	“U.S.A.*** national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	State of the Union	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	CSP=D	“Other (8 U.S.C. §1101(a)(21))”	“Non-resident NON-person Nontaxpayer”	”A citizen of the United States***. Not a “citizen of the United States***” under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401”	See Note 2.
3.2	“U.S.A.*** national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	CSP=D	“Other (8 U.S.C. §1101(a)(21))”	“Non-resident NON-person Nontaxpayer”	”A citizen of the United States***. Not a “citizen of the United States***” under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401”	See Note 2.

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDEN T Status	Status on Specific Government Forms			
						Social Security SS-5 Block 5	IRS Form W-8 Block 3	Department of State I-9 Section 1	E-Verify System
3.3	“U.S.A.*** national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	CSP=D	“Other (8 U.S.C. §1101(a)(21))”	“Non-resident NON-person Nontaxpayer”	“A citizen of the United States***. Not a “citizen of the United States***” under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401”	See Note 2.
3.4	Statutory “citizen of the United States***” or Statutory “U.S.** citizen”	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(A)	CSP=A	“U.S. Citizen”	Can’t use Form W-8	“A citizen of the United States***”	See Note 2.
4.1	“alien” or “Foreign national”	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	“Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer” if PRIVATE “Individual” if PUBLIC officer	“A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.2	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	“Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	“A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.3	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	“Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	“A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.4	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	“Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	“A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.5	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	“Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	“A lawful permanent resident” OR “An alien authorized to work”	See Note 2.

NOTES:

1. “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.

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

Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205

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

4 3. For instructions useful in filling out the forms mentioned in the above table, see:

5 3.1. Social Security Form SS-5:

Why You Aren't Eligible for Social Security, Form #06.001

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

6 3.2. IRS Form W-8:

About IRS Form W-8BEN, Form #04.202

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

7 3.3. Department of State Form I-9:

I-9 Form Amended, Form #06.028

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

8 3.4. E-Verify:

About E-Verify, Form #04.107

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

16.2 How to describe your citizenship on government forms⁷

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

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

Flawed Tax Arguments to Avoid, Form #08.004, Section 8.7

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

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

Reasonable Belief About Income Tax Liability, Form #05.007

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

- 2.2. That nationality and domicile are synonymous.
- 2.3. That "nonresident aliens" are a SUBSET of "aliens" within the Internal Revenue Code.
- 2.4. That the term "United States" has the SAME meaning in Title 8 of the U.S. Code as it has in Title 26.
- 2.5. That a Fourteenth Amendment "citizen of the United States" is equivalent to any of the following:
 - 2.5.1. 8 U.S.C. §1401 "national and citizen of the United States".
 - 2.5.2. 26 C.F.R. §1.1-1(c) "citizen".
 - 2.5.3. 26 U.S.C. §3121(e) "citizen of the United States".All of the above statuses have similar sounding names, but they rely on a DIFFERENT definition of "United States" from that found in the USA Constitution.
- 2.6. That you can be a statutory "taxpayer" or statutory "citizen" of any kind WITHOUT your consent. See:

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

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

3. The safest way to describe oneself is to check "Other" for citizenship or add an "Other" box if the form doesn't have one and then do one of the following:
 - 3.1. Write in the "Other" box

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

and then attach the following completed form:

⁷ Adapted from *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006, Section 14.1; <http://sedm.org>.

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

3.2. If you don't want to include an attachment, add the following mandatory language to the form that you are a:

3.2.1. A "Citizen and national of _____ (statename)"

3.2.2. NOT a statutory "national and citizen of the United States" or "U.S. citizen" per 8 U.S.C. §1401

3.2.3. A constitutional or Fourteenth Amendment Citizen.

3.2.4. A statutory alien per 26 U.S.C. §7701(b)(1)(A) for the purposes of the federal income tax.

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

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

I-9 Form Amended, Form #06.028

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

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

About E-Verify, Form #04.107

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

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

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001

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

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

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

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

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

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

8.3. *Resignation of Compelled Social Security Trustee*, Form #06.002-use this form to quit Social Security lawfully.

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

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

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

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

Tax Form Attachment, Form #04.201

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

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

Voter Registration Attachment, Form #06.003

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

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

USA Passport Application Attachment, Form #06.007

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

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

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002

<http://sedm.org/Litigation/LitIndex.htm>

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

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

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

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

5 15.1. In the return address for the correspondence, place the phrase “(NOT A DOMICILE OR RESIDENCE)”.

6 15.2. Entirely avoid the use of the words “citizen”, “citizenship”, “resident”, “inhabitant”. Instead, prefer the term
7 “non-resident”, and “transient foreigner”.

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

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

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

13 15.4. Entirely avoid the use of the phrase “United States”, because it has so many different and mutually exclusive
14 meanings in the U.S. code and state law. Instead, replace this phrase with the name of the state you either are
15 physically present within or with “USA” and then define that “USA” includes the states of the Union and
16 excludes federal territory. For instance, you could say “Citizen of California Republic” and then put an asterisk
17 next to it and at the bottom of the page explain the asterisk as follows:

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

20 *California Revenue and Taxation Code, §6017 defines “State of” as follows:*

21 *“6017. ‘In this State’ or ‘in the State’ means within the exterior limits of the State of*
22 *California and includes all territory within these limits owned by or ceded to the*
23 *United States of America.”*

24 15.5. Never use the word “residence”, “permanent address”, or “domicile” in connection with either the term “United
25 States”, or the name of the state you are in.

26 15.6. If someone else refers to you improperly, vociferously correct them so that they are prevented from making
27 presumptions that would injure your rights.

28 15.7. Avoid words that are undefined in statutes that relate to citizenship. Always use words that are statutorily defined
29 and if you can’t find the definition, define it yourself on the form or correspondence you are sending. Use of
30 undefined words encourages false presumptions that will eventually injure your rights and give judges and
31 administrators discretion that they undoubtedly will abuse to their benefit. There isn’t even a common definition
32 of “citizen of the United States” or “U.S. citizen” in the standard dictionary, then the definition of “U.S. citizen”
33 in all the state statutes and on all government forms is up to us! Therefore, once again, whenever you fill out any
34 kind of form that specifies either “U.S. citizen” or “citizen of the United States”, you should be **very** careful
35 to clarify that it means “national” under 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452 or you will be “presumed” to be
36 a federal citizen and a “citizen of the United States***” under 8 U.S.C. §1401, and this is one of the biggest
37 injuries to your rights that you could ever inflict. Watch out folks! Here is the definition we recommend that you
38 use on any government form that uses these terms that makes the meaning perfectly clear and unambiguous:

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

44 15.8. Refer them to this pamphlet if they have questions and tell them to do their homework.

45 16. Citizenship status in Social Security NUMIDENT record:

46 16.1. The NUMIDENT record derives from what was filled out on the SS-5 Form, Block 5. See:

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

- 1 16.2. One's citizenship status is encoded within the NUMIDENT record using the "CSP code" within the Numident
2 record. This code is called the "citizenship code" by the Social Security administration.
- 3 16.3. Like all government forms, the terms used on the SS-5 Form use the STATUTORY context, not the
4 CONSTITUTIONAL context for all citizenship words. Hence, block 5 of the SS-5 Form should be filled out
5 with "Legal Alien Authorized to Work", which means you are a STATUTORY but not CONSTITUTIONAL
6 alien. This is consistent with the definition of "individual" found in 26 C.F.R. §1.1441-1(c)(3), which defines the
7 term to include ONLY STATUTORY "aliens".
- 8 16.4. Those who are not STATUTORY "nationals and citizens of the United States**" at birth per 8 U.S.C. §1401 or
9 26 U.S.C. §3121(e), and 26 C.F.R. § 1.1-1(c) have a "CSP code" of B in their NUMIDENT record, which
10 corresponds with a CSP code of "B". The comment field of the NUMIDENT record should also be annotated
11 with the following to ensure that it is not changed during an audit because of confusion on the part of the SSA
12 employee:

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

- 15 16.5. The local SSA office cannot provide a copy of the NUMIDENT record. Only the central SSA headquarters can
16 provide it by submitting a Privacy Act request rather than a FOIA using the following resource:

17 [Guide to Freedom of Information Act, Social Security Administration](http://www.ssa.gov/foia/html/foia_guide.htm)
18 http://www.ssa.gov/foia/html/foia_guide.htm

- 19 16.6. Information in the NUMIDENT record is shared with:

- 20 16.6.1. The Department of Homeland Security (DHS).
21 16.6.2. State Department of Motor Vehicles in verifying SSNs.
22 16.6.3. E-Verify.

23 *About E-Verify, Form #04.107*

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

- 25 16.7. The procedures for requesting NUMIDENT information using the Freedom of Information Act or Privacy Act are
26 described in:

27 [Social Security Program Operations Manual \(POMS\), Section RM 00299.005 Form SSA-L669 Request for
28 Evidence in Support of an SSN Application — U.S.-Born Applicant](https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0100299005)
29 <https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0100299005>

30 **17 HOW HUMAN BEINGS BECOME "INDIVIDUALS" AND "PERSONS" UNDER THE** 31 **REVENUE STATUTES**

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

- 34 1. All civil statutes are law exclusively for government and not private humans:

35 *Why Statutory Civil Law is Law for Government and Not Private Person, Form #05.037*
36 <https://sedm.org/Forms/FormIndex.htm>

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

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

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

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

- 46 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>

- 1 5. All civil statuses, including “person” or “individual” are a product of a VOLUNTARY choice of domicile protected by
2 the First Amendment right of freedom from compelled association. If you don’t volunteer and choose to be a
3 nonresident or transient foreigner, then you cannot be punished for that choice and cannot have a civil status. See:
4 [Why Domicile and Becoming a “Taxpayer” Require Your Consent](https://sedm.org/Forms/FormIndex.htm), Form #05.002
5 <https://sedm.org/Forms/FormIndex.htm>
6 6. As the absolute owner of your private property, you have the absolute right of depriving any and all others,
7 INCLUDING governments, of the use or benefit of that property, including your body and all of your property. The
8 main method of exercising that control is to control the civil and legal status of the property, who protects it, and HOW
9 it is protected.

8 **“In all domestic concerns each state of the Union is to be deemed an independent
9 sovereignty. As such, it is its province and its duty to forbid interference by another state
10 as well as by any foreign power with the status of its own citizens. Unless at least one of
11 the spouses is a resident thereof in good faith, the courts of such sister state or of such
12 foreign power cannot acquire jurisdiction to dissolve the marriage of those who have an
13 established domicile in the state which resents such interference with matters which disturb
14 its social serenity or affect the morals of its inhabitants.”**

15 *[Roberts v. Roberts, 81 Cal.App.2d. 871, 879 (1947);*
16 https://scholar.google.com/scholar_case?case=13809397457737233441]

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

19 **17.1 How alien nonresidents visiting the geographical United States** become** 20 **statutory “individuals” whether or not they consent**

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

22 *The reasons for not allowing to other aliens exemption 'from the jurisdiction of the country*
23 *in which they are found' were stated as follows: 'When private individuals of one nation*
24 *[states of the Unions are “nations” under the law of nations] spread themselves through*
25 *another as business or caprice may direct, mingling indiscriminately with the inhabitants*
26 *of that other, or when merchant vessels enter for the purposes of trade, it would be*
27 *obviously inconvenient and dangerous to society, and would subject the laws to continual*
28 *infraction, and the government to degradation, if such individuals or merchants did not*
29 *owe temporary and local allegiance, and were not amenable to the jurisdiction of the*
30 *country. Nor can the foreign sovereign have any motive for wishing such exemption. His*
31 *subjects thus passing into foreign countries are not employed by him, nor are they engaged*
32 *in national pursuits. Consequently, there are powerful motives for not exempting persons of*
33 *this description from the jurisdiction of the country in which they are found, and no one*
34 *motive for requiring it. The implied license, therefore, under which they enter, can never*
35 *be construed to grant such exemption.' 7 Cranch, 144.*

36 *In short, the judgment in the case of The Exchange declared, as incontrovertible principles,*
37 *that the jurisdiction of every nation within its own territory is exclusive and absolute, and is*
38 *susceptible of no limitation not imposed by the nation itself; that all exceptions to its full*
39 *and absolute territorial jurisdiction must be traced up to its own consent, express or*
40 *implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial*
41 *jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies*
42 *entering its territory with its permission, and of their foreign ministers and public ships of*
43 *war; and that the implied license, under which private individuals of another nation enter*
44 *the territory and mingle indiscriminately with its inhabitants, for purposes of business or*
45 *pleasure, can never be construed to grant to them an exemption from the jurisdiction of*
46 *the country in which they are found. See, also, Carlisle v. U.S. (1872) 16 Wall. 147, 155;*
47 *Radich v. Hutchins (1877) 95 U.S. 210; Wildenhus' Case (1887) 120 U.S. 1, 7 Sup.Ct. 385;*
48 *Chae Chan Ping v. U.S. (1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.*

1 [United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)]

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

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

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

7 *Title 26: Internal Revenue*
8 [PART 1—INCOME TAXES](#)
9 [nonresident alien individuals](#)
10 [§ 1.871-4 Proof of residence of aliens.](#)

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

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

16 (c) *Presumption rebutted—*

17 (1) *Departing alien.*

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

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

24 *Title 26: Internal Revenue*
25 [PART 1—INCOME TAXES](#)
26 [nonresident alien individuals](#)
27 [§1.871-2 Determining residence of alien individuals.](#)

28 (a) *General.*

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

35 (b) *Residence defined.*

36 **An alien actually present in the United States who is not a mere transient or sojourner is**
37 **a resident of the United States for purposes of the income tax. Whether he is a transient**
38 **is determined by his intentions with regard to the length and nature of his stay. A mere**
39 **floating intention, indefinite as to time, to return to another country is not sufficient to**

1 constitute him a transient. If he lives in the United States and has no definite intention as
2 to his stay, he is a resident. One who comes to the United States for a definite purpose
3 which in its nature may be promptly accomplished is a transient; but, if his purpose is of
4 such a nature that an extended stay may be necessary for its accomplishment, and to that
5 end the alien makes his home temporarily in the United States, he becomes a resident,
6 though it may be his intention at all times to return to his domicile abroad when the
7 purpose for which he came has been consummated or abandoned. An alien whose stay in
8 the United States is limited to a definite period by the immigration laws is not a resident
9 of the United States within the meaning of this section, in the absence of exceptional
10 circumstances.

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

13 [26 U.S.C. §7701\(b\)\(1\)\(A\) Resident alien](#)

14 (b) Definition of *resident alien* and nonresident alien

15 (1) In general

16 For purposes of this title (other than subtitle B) -

17 (A) *Resident alien*

18 *An alien individual shall be treated as a resident of the [United States](#) with*
19 *respect to any calendar year if (and only if) such individual meets the*
20 *requirements of clause (i), (ii), or (iii):*

21 (i) *Lawfully admitted for permanent residence*

22 *Such individual is a lawful permanent resident of the United States at any*
23 *time during such calendar year.*

24 (ii) *Substantial presence test*

25 *Such individual meets the substantial presence test of paragraph (3).*

26 (iii) *First year election*

27 *Such individual makes the election provided in paragraph (4).*

28
29 “Residents, as distinguished from citizens, are aliens who are permitted to take up a
30 permanent abode in the country. Being bound to the society by reason of their dwelling
31 in it, they are subject to its laws so long as they remain there, and, being protected by it,
32 they must defend it, although they do not enjoy all the rights of citizens. They have only
33 certain privileges which the law, or custom, gives them. Permanent residents are those
34 who have been given the right of perpetual residence. They are a sort of citizen of a less
35 privileged character, and are subject to the society without enjoying all its advantages.
36 Their children succeed to their status; for the right of perpetual residence given them by the
37 State passes to their children.”

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

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

43 Title 26: Internal Revenue

44 [PART 1—INCOME TAXES](#)

45 [nonresident alien individuals](#)

46 [§1.871-5 Loss of residence by an alien.](#)

47 An alien who has acquired residence in the United States retains his status as a resident
48 until he abandons the same and actually departs from the United States. An intention to
49 change his residence does not change his status as a resident alien to that of a nonresident

1 alien. Thus, an alien who has acquired a residence in the United States is taxable as a
2 resident for the remainder of his stay in the United States.

3 We should also point out that:

- 4 1. There are literally BILLIONS of aliens throughout the world.
- 5 2. Unless and until an alien either physically sets foot within our country or conducts commerce or business with a
6 foreign state such as the United States**, they:
 - 7 2.1. Would NOT be classified as civil STATUTORY “persons” or “individuals”, but rather “transient foreigners” or
8 “stateless persons”. Domicile in a place is MANDATORY in order for the civil statutes to be enforceable per
9 Federal Rule of Civil Procedure 17, and they have a foreign domicile while temporarily here.
 - 10 2.2. Would NOT be classified as “persons” under the Constitution. The constitution attaches to and protects LAND,
11 and not the status of people ON the land.
 - 12 2.3. Would NOT be classified as “persons” under the CRIMINAL law.
 - 13 2.4. Would NOT be classified as “persons” under the common law and equity.
- 14 3. If the alien then physically comes to the United States** (federal zone or STATUTORY “United States***”), then they:
 - 15 3.1. Would NOT become “persons” under the Constitution, because the constitution does not attach to federal
16 territory.
 - 17 3.2. Would become “persons” under the CRIMINAL laws of Congress, because the criminal law attaches to physical
18 territory.
 - 19 3.3. Would become “persons” under the common law and equity of the national government and not the states,
20 because common law attaches to physical land.
- 21 4. If the alien then physically moves to a constitutional state, then their status would change as follows:
 - 22 4.1. Would become “persons” under the Constitution, because the constitution attaches to land within constitutional
23 states.
 - 24 4.2. Would become “persons” under the CRIMINAL laws of states of the Union, because the criminal law attaches to
25 physical territory.
 - 26 4.3. Would cease to be “persons” under the CRIMINAL laws of Congress, because they are not on federal territory.
 - 27 4.4. Would become “persons” under the common law and equity of the state they visited and not the national
28 government, because common law attaches to physical land.
- 29 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
30 consent to be statutory “citizens” and do not have a domicile in the state of their birth, then they are “non-residents” in
31 relation to their state of birth. The STATUTORY “citizen” is the agent of the state, not the human being filling the
32 public office of “citizen”.

33 *"Under our own systems of polity, the term 'citizen', implying the same or similar relations*
34 *to the government and to society which appertain to the term, 'subject' in England, is*
35 *familiar to all. Under either system, the term used is designed to apply to man in his*
36 *individual character and to his natural capacities -- to a being or agent [PUBLIC*
37 *OFFICER!] possessing social and political rights and sustaining social, political, and*
38 *moral obligations. It is in this acceptance only, therefore, that the term 'citizen', in the*
39 *article of the Constitution, can be received and understood. When distributing the judicial*
40 *power, that article extends it to controversies between 'citizens' of different states. **This***
41 ***must mean the natural physical beings composing those separate communities, and can***
42 ***by no violence of interpretation be made to signify artificial, incorporeal, theoretical, and***
43 ***invisible creations. A corporation, therefore, being not a natural person, but a mere***
44 ***creature of the mind, invisible and intangible, cannot be a citizen of a state, or of the***
45 ***United States, and cannot fall within the terms or the power of the above mentioned***
46 ***article, and can therefore neither plead nor be impleaded in the courts of the United***
47 ***States."***

48 *[Rundle v. Delaware & Raritan Canal Company, 55 U.S. 80, 99 (1852) from dissenting*
49 *opinion by Justice Daniel]*

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

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

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

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

21 7. As agents of the state they were born within and are domiciled within while they are here, aliens visiting the United
22 States** are part of a “foreign state” in relation to the United States**.

23 These principles are a product of the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97:

24 [Title 28](#) › [Part IV](#) › [Chapter 97](#) › § 1605
25 [28 U.S. Code § 1605 - General exceptions to the jurisdictional immunity of a foreign state](#)

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

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

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

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

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

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

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

48 (B) any claim arising out of malicious prosecution, abuse of process, libel, slander, misrepresentation, deceit, or
49 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, save 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”.

17.2 “U.S. Persons”

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

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > [Sec. 7701](#).
[Sec. 7701. - Definitions](#)

(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.

[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.

[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—

1 (10)State

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

4 NOTICE the following important fact: The definition of "person" in 26 U.S.C. §7701(a)(1) does NOT include "U.S.
5 person", and therefore indicating this status on a withholding form does not make you a STATUTORY "person" within the
6 Internal Revenue Code!

7 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
8 [§ 7701. Definitions](#)

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

11 (1)Person

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

14 There is some overlap between "U.S. Persons" and "persons" in the I.R.C., but only in the case of estates and trusts, and
15 partnerships. NOWHERE in the case of individuals is there overlap.

16 There is also no tax imposed directly on a U.S. Person anywhere in the internal revenue code. All taxes relating to humans
17 are imposed upon "persons" and "individuals" rather than "U.S. Persons". Nowhere in the definition of "U.S. person" is
18 included "individuals", and you must be an "individual" to be a "person" as a human being under 26 U.S.C. §7701(a)(1).
19 Furthermore, nowhere are "citizens or residents of the United States" mentioned in the definition of "U.S. Person" defined
20 to be "individuals". Hence, they can only be fictions of law and NOT humans. To be more precise, they are not only
21 "fictions of law" but public offices in the government. See:

[Proof That There Is a "Straw Man", Form #05.042](#)
<https://sedm.org/Forms/FormIndex.htm>

22 There is a natural tendency to PRESUME that a statutory "U.S. person" is a "person", but in fact it is not. That tendency
23 begins with the use of "person" in the NAME "U.S. person". However, the rules for interpreting the Internal Revenue
24 Code forbid such a presumption:

25 [U.S. Code](#) > [Title 26](#) > [Subtitle F](#) > [Chapter 80](#) > [Subchapter A](#) > § 7806
26 [26 U.S. Code § 7806 - Construction of title](#)

27 (b)Arrangement and classification

28 **No inference, implication, or presumption of legislative construction shall be drawn or**
29 **made by reason of the location or grouping of any particular section or provision or**
30 **portion of this title, nor shall any table of contents, table of cross references, or similar**
31 **outline, analysis, or descriptive matter relating to the contents of this title be given any**
32 **legal effect. The preceding sentence also applies to the sidenotes and ancillary tables**
33 **contained in the various prints of this Act before its enactment into law.**

34 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
35 affirms this concept:

36 *"Factors of this type have led to the wise rule that the title of a statute and the heading of a*
37 *section cannot limit the plain meaning of the text. United States v. Fisher, 2 Cranch 358,*
38 *386; Cornell v. Coyne, 192 U.S. 418, 430; Strathearn S.S. Co. v. Dillon, 252 U.S. 348, 354.*
39 *For interpretative purposes, they are of use only when they shed light on some ambiguous*

1 word or phrase. They are but tools available for the resolution of a doubt. But they cannot
2 undo or limit that which the text makes plain.”
3 [Railroad Trainmen v. B. & O.R. Co. 331 U.S. 519 (1947)]

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

6 **17.3 The Three Types of “Persons”**

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

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

11 ***“Citizens of the United States within the meaning of this Amendment must be natural
12 and not artificial persons; a corporate body is not a citizen of the United States.14***

13
14 *14 Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of
15 the United States, corporations accordingly have been declared unable "to claim the
16 protection of that clause of the Fourteenth Amendment which secures the privileges and
17 immunities of citizens of the United States against abridgment or impairment by the law of
18 a State." Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869) . This conclusion was in
19 harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the
20 effect that corporations were not within the scope of the privileges and immunities clause of
21 state citizenship set out in Article IV, Sect. 2. See also Selover, Bates & Co. v. Walsh, 226
22 U.S. 112, 126 (1912) ; Berea College v. Kentucky, 211 U.S. 45 (1908) ; Liberty Warehouse
23 Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928) ; Grosjean v. American Press Co., 297
24 U.S. 233, 244 (1936) .*

25 *[Annotated Fourteenth Amendment, Congressional Research Service.*

26 *SOURCE: http://www.law.cornell.edu/anncon/html/amdt14a_user.html#amdt14a_hd1]*

- 27 2. STATUTORY “person”: Depends entirely upon the definition within the statutes and EXCLUDES
28 CONSTITUTIONAL “persons”. This would NOT INCLUDE STATUTORY “U.S. Persons”.
- 29 3. COMMON LAW “person”: A private human who is litigating in equity under the common law in defense of his
30 absolutely owned private property.

31 The above systems of law are described in:

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

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

Federal Jurisdiction, Form #05.018, Section 3
<https://sedm.org/Forms/FormIndex.htm>

35 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
36 others, then they are engaged in CRIMINAL IDENTITY THEFT:

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

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

[Legal Deception, Propaganda, and Fraud](https://sedm.org/Forms/FormIndex.htm), Form #05.014
<https://sedm.org/Forms/FormIndex.htm>

2 **17.4 Why a “U.S. Person” who is a “citizen” is NOT a statutory “person” or** 3 **“individual” in the Internal Revenue Code**

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

5 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
6 [§7701. Definitions](#)

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

9 (1) Person

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

12 The term “individual” is then defined as:

13 [26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to](#)
14 [foreign persons.](#)

15 **(c) Definitions**

16 **(3) Individual.**

17 (i) Alien individual.

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

20
21 [26 C.F.R. §1.1441-1T Requirement for the deduction and withholding of tax on payments to](#)
22 [foreign persons.](#)

23 **(c) Definitions**

24 **(3) Individual.**

25 (ii) Nonresident alien individual.

26 *The term nonresident alien individual means [persons](#) described in section 7701(b)(1)(B),*
27 *alien [individuals](#) who are treated as [nonresident aliens](#) pursuant to [§ 301.7701\(b\)-7 of this](#)*
28 *[chapter](#) for [purposes](#) of computing their U.S. [tax liability](#), or an alien individual who is a*
29 *resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S.*
30 *Virgin Islands, or American Samoa as determined under [§ 301.7701\(b\)-1\(d\) of this chapter](#).*
31 *An alien individual who has made an [election](#) under section 6013(g) or [\(h\)](#) to be treated as*
32 *a resident of the [United States](#) is nevertheless treated as a [nonresident alien](#) individual for*
33 *[purposes](#) of [withholding](#) under chapter 3 of the Code and the regulations thereunder.*

1 Did you also notice that the definitions were not qualified to only apply to a specific chapter or section? That means that
2 they apply generally throughout the Internal Revenue Code and implementing regulations. Therefore, we must conclude
3 that the REAL “individual” in the phrase “U.S. ***Individual*** Income Tax Return” (IRS Form 1040) that Congress and the
4 IRS are referring to can only mean “nonresident alien INDIVIDUALS” and “alien INDIVIDUALS”. That is why they
5 don’t just come out and say “U.S. ***Citizen*** Tax Return” on the 1040 form. If you aren’t a STATUTORY “individual”, then
6 obviously you are filing the WRONG form to file the 1040, which is a RESIDENT form for those DOMICILED on federal
7 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>

8 Therefore, all STATUTORY “individuals” are STATUTORY “aliens”. Hence, the ONLY people under Title 26 of the U.S.
9 Code who are BOTH “persons” and “individuals” are ALIENS. Under the rules of statutory construction “citizens” of
10 every description are EXCLUDED from being STATUTORY “persons”.

11 *“It is apparent that a constitutional prohibition cannot be transgressed indirectly by the*
12 *creation of a statutory presumption any more than it can be violated by direct enactment.*
13 *The power to create presumptions is not a means of escape from constitutional*
14 *restrictions.”*

15 [*Bailey v. Alabama, 219 U.S. 219 (1911)*]

16 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that*
17 *the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456,*
18 *169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of*
19 *one thing implies exclusion of another. **When certain persons or things are specified in a***
20 ***law, contract, or will, an intention to exclude all others from its operation may be***
21 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes*
22 *to specify the effects of a certain provision, other exceptions or effects are excluded.”*

23 [*Black’s Law Dictionary, Sixth Edition, p. 581*]

24 *“When a statute includes an explicit definition, we must follow that definition, even if it*
25 ***varies from that term’s ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987)*
26 *(“It is axiomatic that the statutory definition of the term excludes unstated meanings of that*
27 *term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, `a definition which*
28 *declares what a term “means” . . . excludes any meaning that is not stated”); Western*
29 *Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J.,*
30 *294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and*
31 *Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is*
32 *to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting),*
33 *leads the reader to a definition. That definition does not include the Attorney General’s*
34 *restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the*
35 *contrary.”*

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

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

- 39 1. STATUTORY “U.S. citizens” or STATUTORY “U.S. residents” domiciled in the geographical “United States” under
40 26 U.S.C. §7701(a)(9) and (a)(10) and/or 4 U.S.C. §110(d).
- 41 2. Temporarily abroad on travel under 26 U.S.C. §911.
- 42 3. Availing themselves of a tax treaty benefit (franchises) and therefore liable to PAY for said “benefit”.
- 43 4. Interface to the Internal Revenue Code as “aliens” in relation to the foreign country they are physically in but not
44 domiciled in at the time.
- 45 5. Called a “qualified individual” in 26 U.S.C. §911(d)(1).

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

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

7 *Peter said to Him, **"From strangers [statutory "aliens"]/"residents" ONLY. See 26 C.F.R.**
8 **§1.1-1(a)(2)(ii) and 26 C.F.R. §1.1441-1(c)(3)]."***

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

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

- 14 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
15 Internal Revenue Code, and therefore does NOT mean the same as “United States” in its geographical sense as defined
16 in 26 U.S.C. §7701(a)(9) and (a)(10). It is a violation of due process to PRESUME that the two are equivalent.
- 17 2. The definition of “person” in 26 U.S.C. §7701(a)(1) does not include statutory “citizens” or “residents”.
- 18 3. The definition of “U.S. person” in 26 U.S.C. §7701(a)(30) does not include statutory “individuals”.
- 19 4. Nowhere in the code are “individuals” ever expressly defined to include statutory “citizens” or “residents”. Hence,
20 under the rules of statutory construction, they are purposefully excluded.
- 21 5. Based on the previous items, there is no overlap between the definitions of “person” and “U.S. Person” in the case of
22 human beings who are ALSO “citizens” or “residents”.
- 23 6. The only occasion when a human being can ALSO be a statutory “person” is when they are neither a “citizen” nor a
24 “resident” and are a statutory “individual”.
- 25 7. The only “person” who is neither a statutory “citizen” nor a statutory “resident” and is ALSO an “individual” is a
26 “nonresident alien individual”:

27 [26 U.S.C. §7701\(b\)\(1\)\(B\) Nonresident alien](#)

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

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

33 [26 U.S. Code Subchapter A - Nonresident Aliens and Foreign Corporations](#)

34 [§ 1441 - Withholding of tax on nonresident aliens](#)

35 [§ 1442 - Withholding of tax on foreign corporations](#)

36 [§ 1443 - Foreign tax-exempt organizations](#)

37 [§ 1444 - Withholding on Virgin Islands source income](#)

38 [§ 1445 - Withholding of tax on dispositions of United States real property interests](#)

39 [§ 1446 - Withholding tax on foreign partners' share of effectively connected income](#)

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

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

6 [19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

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

8 **At common law, a "corporation" was an "artificial perso[n] endowed with the legal**
9 **capacity of perpetual succession" consisting either of a single individual (termed a**
10 **"corporation sole") or of a collection of several individuals (a "corporation aggregate").**
11 *3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st Am. ed. 1845). The*
12 *sovereign was considered a corporation. See id., at 170; see also 1 W. Blackstone,*
13 *Commentaries *467. Under the definitions supplied by contemporary law dictionaries,*
14 *Territories would have been classified as "corporations" (and hence as "persons") at the*
15 *time that 1983 was enacted and the Dictionary Act recodified. See W. Anderson, A*
16 *Dictionary of Law 261 (1893) ("All corporations were originally modeled upon a state or*
17 *nation"); 1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the*
18 *United States of America 318-319 (11th ed. 1866) ("In this extensive sense the United*
19 *States may be termed a corporation"); Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886)*
20 *("The United States is a . . . great corporation . . . ordained and established by the*
21 *American people") (quoting United [495 U.S. 182, 202] States v. Maurice, 26 F. Cas.*
22 *1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); Cotton v. United States, 11*
23 *How. 229, 231 (1851) (United States is "a corporation"). See generally Trustees of*
24 *Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 (1819) (explaining history of term*
25 *"corporation").*
26 [Ngiraingas v. Sanchez, 495 U.S. 182 (1990)]

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

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

- 33 1. They are "individuals" as described in 26 C.F.R. §1.1441-1(c)(3)(i).
- 34 2. That they are a SUBSET of all “persons” in 26 U.S.C. §7701(a)(1).
- 35 3. That they are ALSO statutory “persons” in 26 U.S.C. §7701(a)(1).

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

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

43 [Title 26](#) › [Chapter 1](#) › [Subchapter A](#) › [Part 1](#) › [Section 1.1441-1](#)
44 [26 CFR 1.1441-1 - Requirement for the deduction and withholding of tax on payments to](#)
45 [foreign persons.](#)

1 § 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign
2 persons.

3 (b) General rules of withholding-

4 (2) Determination of payee and payee's status-

5 (i) In general.

6 [. . .] “a payee is the person to whom a payment is made, regardless of whether such
7 person is the beneficial owner of the amount (as defined in paragraph (c)(6) of this
8 section).”

9 2. Filing an IRS Form 1040. The form in the upper left corner says “U.S. Individual” and “citizens” are NOT
10 STATUTORY “individuals”. See:

11 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>

12 3. To apply for or receive an “INDIVIDUAL Taxpayer Identification Number” using an IRS Form W-7. See:

13 Individual Taxpayer Identification Number, Internal Revenue Service
14 <https://www.irs.gov/individuals/individual-taxpayer-identification-number>

15 The ONLY provision within the Internal Revenue Code that permits those who are STATUTORY “citizens” to claim the
16 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
17 foreign country, in which case he or she is called a “qualified individual”.

18 *U.S. Code* › [Title 26](#) › [Subtitle A](#) › [Chapter 1](#) › [Subchapter N](#) › [Part III](#) › [Subpart B](#) › § 911

19 [26 U.S. Code § 911 - Citizens or residents of the United States living abroad](#)

20 (d) DEFINITIONS AND SPECIAL RULES

21 For purposes of this section—

22 (1) QUALIFIED INDIVIDUAL

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

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

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

28 The above provisions SUPERSEDE the definitions within [26 U.S.C. §7701](#) only within [section 911](#) for the specific case of
29 citizens when abroad ONLY. Those who are not physically “abroad” or in a foreign country CANNOT truthfully claim to
30 be “individuals” and would be committing perjury under penalty of perjury if they signed any tax form, INCLUDING a
31 1040 form, identifying themselves as either an “individual” or a “U.S. individual” as it says in the upper left corner of the
32 1040 form. If this limitation of the income tax ALONE were observed, then most of the fraud and crime that plagues the
33 system would instantly cease to exist.

34 **17.5 “U.S. Persons” who are ALSO “persons”**

35 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 5: Comparison of "person" to "U.S. Person"

#	Type of entity	“person”? 26 U.S.C. §7701(a)(1)	“U.S. Person” 26 U.S.C. §7701(a)(30)
1	Individual	Yes	No (replaced with “citizen or resident of the United States**”)
2	Trust	Yes	Yes
3	Estate	Yes	Yes
4	Partnership	Yes	Yes
5	Association	Yes	Not listed
6	Company	Yes	Not listed

#	Type of entity	“person”? 26 U.S.C. §7701(a)(1)	“U.S. Person” 26 U.S.C. §7701(a)(30)
7	Corporation	Yes (federal corporation domiciled on federal territory only)	Yes (all corporations, including state corporations)

1 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
2 territorial citizen or resident. Those domiciled in states of the Union would be NEITHER, and therefore would NOT be
3 classified as “individuals”, even if they otherwise satisfied the definition of “individual” found in 26 C.F.R. §1.1441-
4 1(c)(3). This results from the geographical definition of “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10).
5 Below is an example of why we believe this:

6 [26 C.F.R. §31.3121\(e\)-1 State, United States, and citizen](#)

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

1

2

17.6 Types of "Individuals" and their characteristics

#	Description	Definition	"U.S. person"		"Foreign Person"			Notes
			citizen	resident	alien individual	nonresident alien individual	nonresident alien	
1	Defined in	NA	26 U.S.C. §3121 ; 26 C.F.R. §1.1-1(c)	26 U.S.C. §7701(b)(1)(A)	26 C.F.R. §1.1441-1(c)(3)(i) . Described as an "alien individual"	26 C.F.R. §1.1441-1(c)(3)(ii) . Described as an "individual"	26 U.S.C. §7701(b)(1)(B) . Described as an "individual".	
2	An office within U.S. Inc? (personal jurisdiction)		Y	Y	N	N	N	
3	Domestic (within the CORPORATION, not the geography)?		Y	Y	N	N	N	
4	Domicile in the statutory geographical "United States" because the corporation "U.S. Inc." is domiciled there?		Y	Y	N	N	N	
5	File 1040?		Y	Y	N	N	N	
6	File 1040NR?		N	N	Y	Y	Y	
7	Present in the United States test?	26 U.S.C. §7701(b)(7)	Y	Y	Y	Y	Y	Uses the word "individual"
8	Can have tax home?	26 C.F.R. §301.7701(b)-2(c)	Y	Y	Y	Y	Y	Uses word "individual"
9	Substantial Presence Test	26 U.S.C. §7701(b)(3)	N	N	Y	N	N	Uses the word "individual" but is mentioned only by 26 U.S.C. §7701(b)(1)(A)(ii) , which is only in the context of "alien individuals"..
10	Closer connection to foreign country	26 C.F.R. §301.7701(b)-2(d)	N	N	Y	N	N	Uses the word "alien individual"
11	First year of residency test	26 U.S.C. §7701(b)(2)(A)	N	N	Y	N	N	
12	Last year of residency test	26 U.S.C. §7701(b)(2)(B)	N	N	Y	N	N	
13	First year of election test	26 U.S.C. §7701(b)(4)	N	N	Y	N	N	
14	Expatriation to avoid tax in 26 U.S.C. §877?	26 U.S.C. §7701(b)(10)	Y	N	N	Y	Y	Uses the word "alien individual"

3

NOTES:

Citizenship, Domicile, and Tax Status Options

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Form 10.003, Rev. 1-9-2018

1. All privileges come with associated offices in the government:

privilege \ 'priv-lij, 'pri-və-\ noun

[Middle English, from Anglo-French, from Latin privilegium law for or against a private person, from privus private + leg-, lex law]
12th century: a right or immunity granted as a peculiar benefit, advantage, or favor: prerogative especially: such a **right or immunity attached specifically to a position or an office**

[Mish, F. C. (2003). Preface. Merriam-Websters collegiate dictionary. (Eleventh ed.). Springfield, MA: Merriam-Webster, Inc.]

2. Domicile is a PRIVILEGE. See:

Lawrence v. State Tax Commission, 286 U.S. 276 (1932)

https://scholar.google.com/scholar_case?case=10241277000101996613

3. The income tax is upon the DOMICILE of the "taxpayer" and NEVER on the NATIONALITY of the officer.

4. Domicile is always GEOGRAPHICAL and never VIRTUAL.

5. The OFFICE and the OFFICER can have domiciles completely independently of each other. This is shown in [Federal Rule of Civil Procedure 17](#).

6. The domicile of the United States federal corporation under [28 U.S.C. §3002](#)(15)(A) is the District of Columbia per [4 U.S.C. §72](#) and Article 1, Section 8, Clause 17 of the Constitution.

7. While you are representing the United States Inc. federal corporation as an officer of that corporation, your effective domicile is that of the corporation you work for under [Federal Rule of Civil Procedure 17](#).

8. A "qualified individual" under [26 U.S.C. §911](#)(d)(1) is a STATUTORY U.S. citizen or U.S. resident whose "tax home" is situated in a "foreign country" as defined in [26 C.F.R. §301.7701\(b\)-2](#)(b) AND who is:

8.1. 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

8.2. 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.

9. A "tax home" simply means that they have declared privileged "trade or business" deductions under [26 U.S.C. §162](#).

9.1. That is what it says in [26 C.F.R. §301.7701\(b\)-2](#)(c). Thus, they are engaging in a privilege and thus an OFFICE that has a domicile in the District of Columbia.

9.2. In that scenario, they are in effect "resident agents" situated abroad representing an office in the District of Columbia. As "resident agents".

9.3. In the absence of "trade or business" deductions under [26 U.S.C. §162](#), the "tax home" becomes the abode of the OFFICER rather than the OFFICE under [26 C.F.R. §301.7701\(b\)-2](#)(c).

10. [26 C.F.R. §301.7701\(b\)-2](#)(c):

10.1. Defines a "tax home" as the place where you engage in a privileged "trade or business" under [26 U.S.C. §162](#) as an officer of the United States. That office is VIRTUAL and not PHYSICAL, but it is domiciled in the location of its corporate parent. Thus, pursuant to Federal Rule of Civil Procedure 17(b), the OFFICE is domiciled where the United States Inc. is domiciled, which is the District of Columbia under Article 1, Section 8, Clause 17 and [4 U.S.C. §72](#).

10.2. Also says that if there is NO privileged "trade or business" activity, the "tax home" devolves to that of the OFFICER rather than the OFFICE, which is usually in a "foreign country".

11. [26 C.F.R. §301.7701\(b\)-2](#)(b):

11.1. Defines "foreign country" as anything OTHER than the statutory geographical United States in [26 U.S.C. §7701](#)(a)(9) and (a)(10).

11.2. Establishes the states of the Union, territories, and even possessions are all foreign countries and identifies "individuals" in these places foreign and thus a "nonresident alien" under [26 U.S.C. §7701](#)(b)(1)(B) instead of a "U.S. person" under [26 U.S.C. §7701](#)(a)(30).

1 12. A "national", Fourteenth Amendment citizen, or STATUTORY "citizen" under [8 U.S.C. §1401](#) or [26 C.F.R. §1.1-1\(c\)](#) are NEVER subject to the Substantial
2 Presence Test in [26 U.S.C. §7701\(b\)\(3\)](#).

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18 FOUR WITHHOLDING AND REPORTING STATUSES COMPARED

Albert Einstein is famous for saying:

“The essence of genius is simplicity”.

This section tries to simplify most of what you need to know about withholding and reporting forms and statuses into the shortest possible tabular list that we can think of.

First we will start off by comparing the four different withholding and reporting statuses in tabular form. For each, we will compare the withholding, reporting, and SSN/TIN requirements and where those requirements appear in the code or regulations. For details on how the statuses described relate, refer earlier to section 17.

Jesus summarized the withholding and reporting requirements in the holy bible, and he was ABSOLUTELY RIGHT! Here is what He said they are:

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. §1.1441-1(c)(3)]."

Jesus said to him, "Then the sons ["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]"

The table in the following pages PROVES He was absolutely right. To put it simply, the only people who don't have rights are those whose rights are "alienated" because they are privileged "aliens" or what Jesus called "strangers". For details on why all "aliens" are privileged and subject to taxation and regulation, see section 17.1 earlier.

An online version of the subsequent table with activated hotlinks can be found in:

[Citizenship Status v. Tax Status](https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm), Form #10.011, Section 13
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>

Table 6: Withholding, reporting, and SSN requirements of various civil statuses

#	Characteristic	“Employee”	“Foreign Person”	“U.S. Person”	“Non-Resident Non-Person” (See Form #05.020)
1	Defined in	26 U.S.C. §3401(c)	See IRS website: https://www.irs.gov/individuals/international-taxpayers/foreign-persons	26 U.S.C. §7701(a)(30)	Not directly defined in code. 26 U.S.C. §7701(a)(31) comes closest.
2	Presumption rule(s)		All “aliens” are presumed to be “nonresident aliens” by default. 26 C.F.R. §1.871-4(b).	Payments supplied without documentation are presumed to be made to a “U.S. person” under 26 C.F.R. §1.1441-1(b)(3)(iii).	None
3	Withholding form(s)	Form W-4	Form W-8	1. Form W-9 2. FORM 9 3. Allowed to make your own Substitute Form W-9. See Note 10 below.	1. Custom form 2. Modified or amended Form W-8 or Form W-9 3. FORM 10 4. FORM 13
4	Withholding requirements	26 U.S.C. §3402	Only if engaged in a “trade or business”. 26 U.S.C. §3406: Backup Withholding. Withholding ONLY on “reportable payments”, which means “trade or business”/public office under 26 U.S.C. §6041(a).	None if mark “OTHER” on Form W-9 and invoke 26 C.F.R. §1.1441-1(d)(1) and TD8734 (62 F.R. 53391, SEDM Exhibit #09.038)	None. All earnings are a “foreign estate” under 26 U.S.C. §7701(a)(31)
5	Reporting form(s)	Form W-2	Form 1042	Form 1099	None. Any information returns that are filed MUST be rebutted and corrected. See Form #04.001
6	Reporting requirements ⁸		Only if not engaged in a “trade or business”/public office. See 26 U.S.C. §6041. 26 U.S.C. §3406 lists types of “trade or business” payments that are “reportable”.	None if mark “OTHER” on Form W-9 and invoke 26 C.F.R. §1.1441-1(d)(1) and TD8734 (62 F.R. 53391, SEDM Exhibit #09.038) .	None.
7	SSN/TIN Requirement ⁹		Only if not engaged in a “trade or business”/public office. See 26 C.F.R. §301.6109-1(b)(2) , 31 C.F.R. §306.10, Note 2, and <i>31 C.F.R. §1020.410(b)(3)(x)</i> . Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3)	Yes, if eligible. Most are NOT under 26 U.S.C. §6109 or the Social Security Act. ¹⁰ See 26 C.F.R. §301.6109-1(b)(1)	None
8	Civil status in top row of this column includes	Any PRIVATE PARTY who files and thereby commits the crime of impersonating a public officer, 18 U.S.C. §912.	1. Resident Aliens (26 U.S.C. §7701(b)(1)(A)) 2. Nonresident aliens (26 U.S.C. §7701(b)(1)(B))	Anyone who files the Form W-4 (don’t do it, it’s a CRIME if you aren’t an elected or appointed public officer of the U.S. Inc., 18 U.S.C. §912)	A private human being domiciled in a constitutional state who: 1. Absolutely owns all of their property; 2. Is outside the statutory jurisdiction of the federal courts; 3. Owes NO DUTY to any government under 26 U.S.C.. Also called a “transient foreigner” or “stateless person” by the courts.

⁸ For detailed background on reporting requirements, see: *Correcting Erroneous Information Returns*, Form #04.001; <https://sedm.org/Forms/FormIndex.htm>.

⁹ See *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012; <https://sedm.org/Forms/FormIndex.htm>.

¹⁰ See: 1. *Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”*, Form #04.205. ; <https://sedm.org/Forms/FormIndex.htm>; 2. *Why You Aren’t Eligible for Social Security*, Form #06.001, <https://sedm.org/Forms/FormIndex.htm>.

#	Characteristic	“Employee”	“Foreign Person”	“U.S. Person”	“Non-Resident Non-Person” (See Form #05.020)
9	Includes STATUTORY “individuals” as defined in 26 C.F.R. §1.1441-1(c)(3)?	Only when abroad under 26 U.S.C. §911(d)	Yes, if you: 1. Check “individual” in block 3 of the Form W-8 or 2. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).	Only when abroad under 26 U.S.C. §911(d)	No
10	Statutory “person” under 26 U.S.C. §7701(a)(1)?	Yes (because “employees” under 5 U.S.C. §2105(a) are “individuals”)	Yes, if you: 1. Check “individual” in block 3 of the Form W-8 or 2. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).	Yes: 1. “person” is defined in 26 U.S.C. §7701(a)(1) to include “individuals” (aliens). 2. Statutory “citizens of the United States**” under 8 U.S.C. §1401 or 8 U.S.C. §1101(a)(22)(A) become “individuals” only when abroad and accepting tax treaty benefits under 26 U.S.C. §911(d)	No
11	Citizenship status ¹¹	NA	1. “Resident alien” 26 U.S.C. §7701(b)(1)(A). 2. “alien” 8 U.S.C. §1101(a)(3).	1. “citizen or resident of the United States[**]” 26 U.S.C. §7701(a)(30)(A) 2. “national and citizen of the United States[**] at birth” 8 U.S.C. §1401 3. “citizen of the “united States[**]” 8 U.S.C. §1101(a)(22)(A).	1. Fourteenth Amendment CONSTITUTIONAL citizen. 2. “a person who, though not a citizen of the United States, owes permanent allegiance to the United States” 8 U.S.C. §1101(a)(22)(B). 3. “nationals but not citizens of the United States[**] at birth” 8 U.S.C. §1408.
12	Domiciled on federal territory in the “United States**” (federal zone)?	“Employee” office under 5 U.S.C. §2105(a) is domiciled in the District of Columbia under 4 U.S.C. §72	1. No. 2. If you apply for an “INDIVIDUAL Taxpayer Identification Number (ITIN)” and don’t define “individual” as “non-resident non-person nontaxpayer” and private, you will be PRESUMED to consent to represent the office of statutory “individual” which is domiciled on federal territory.	Yes. You can’t be a statutory “U.S.** citizen” under 8 U.S.C. §1401 or statutory “U.S.** resident” under 26 U.S.C. §7701(b)(1)(A) without a domicile on federal territory.	No
13	Source of domicile on federal territory	Representing an office that is domiciled in the “United States**/federal zone under 4 U.S.C. §72 and Federal Rule of Civil Procedure 17(b)			Domiciled outside the federal zone and not subject. Not representing a federal office.
14	Earnings are STATUTORY “wages”?	Yes. See Note 16 below for statutory definition of “wages”.	No	No	No
15	Can “elect” to become a STATUTORY “individual”?	NA	Yes, by accepting tax treaty benefits when abroad. 26 C.F.R. §301.7701(b)-7.	Yes, by accepting tax treaty benefits when abroad. 26 U.S.C. §911(d) and 26 C.F.R. §301.7701(b)-7.	Yes, by accepting tax treaty benefits when abroad. 26 C.F.R. §301.7701(b)-7.

NOTES:

- All statutory “individuals” are aliens under 26 C.F.R. §1.1441-1(c)(3). They hid this deep in the regulations instead of the code, hoping you wouldn’t notice it. For more information on who are “persons” and “individuals” under the Internal Revenue Code, see section 17 earlier.

¹¹ For further details on citizenship, see: *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006; <https://sedm.org/Forms/FormIndex.htm>.

2. You CANNOT be a “nonresident alien” as a human being under 26 U.S.C. §7701(b)(1)(B) WITHOUT also being a statutory “individual”, meaning an ALIEN under 26 C.F.R. §1.1441-1(c)(3).
 3. “Civil status” means any status under any civil statute, such as “individual”, “person”, “taxpayer”, “spouse”, “driver”, etc.
 4. One CANNOT have a civil status under the civil statutes of a place without EITHER:
 - 4.1. A consensual physical domicile in that geographical place.
 - 4.2. A consensual CONTRACT with the government of that place.
- For proof of the above, see: *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002; <https://sedm.org/Forms/FormIndex.htm>. The U.S. Supreme Court has admitted as much:

*“All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation **by individual agency, either through the medium of public officers, or contracts made with [private] individuals.**”*
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

5. Any attempt to associate or enforce a NON-CONSENSUAL civil status or obligation against a human being protected by the Constitution because physically situated in a Constitutional state is an act of criminal identity theft, as described in:

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

6. The civil status of “taxpayer” under 26 U.S.C. §7701(a)(14) PRESUMES the party is also a statutory “person” under 26 U.S.C. §7701(a)(1).
7. “Reportable payments” earned by “foreign persons” under 26 U.S.C. §3406 are those which satisfy ALL of the following requirements:
 - 7.1. Connected with a “trade or business” and public office under 26 U.S.C. §6041(a).
 - 7.2. Satisfy the requirements found in 26 U.S.C. §3406.
 - 7.3. Earned by a statutory “employee” under 26 C.F.R. §31.3401(c)-1, meaning an elected or appointed public officer of the United States government. Note that 26 U.S.C. §3406 is in Subtitle C, which is “employment taxes” and within 26 U.S.C. Chapter 24, which is “collection of income tax at source of wages”. Private humans don’t earn statutory “wages”.
8. Backup withholding under 26 U.S.C. §3406 is only applicable to “foreign persons” who are ALSO statutory “employees” and earning “trade or business” or public office earnings on “reportable payments”. It is NOT applicable to those who are ANY of the following:
 - 8.1. Not an elected or appointed public officer.
 - 8.2. Not engaged in a “trade or business” under 26 U.S.C. §7701(a)(26) and therefore not receiving “reportable payments” under 26 U.S.C. §6041(a).
9. Payments supplied without documentation are presumed to be made to a “U.S. person” under 26 C.F.R. §1.1441-1(b)(3)(iii).
10. You are allowed to make your own Substitute Form W-9 per 26 C.F.R. §31.3406(h)-3(c)(2). The form must include the payees name, address, and TIN (if they have one). The form is still valid even if they DO NOT have an identifying number. See FORM 9 in Form #09.001, Section 25.9.
11. IRS hides the exempt status on the Form W-9 identified in 26 C.F.R. §1.1441-1(d)(1) and [TD8734 \(62 F.R. 53391, SEDM Exhibit #09.038\)](#).

*“As a general matter, a withholding agent (whether U.S. or foreign) must ascertain whether the payee is a U.S. or a foreign person. If the payee is a U.S. person, the withholding provisions under chapter 3 of the Code do not apply; however, information reporting under chapter 61 of the Code may apply; further, if a TIN is not furnished in the manner required under section 3406, backup withholding may also apply. If the payee is a foreign person, however, the withholding provisions under chapter 3 of the Code apply instead. **To the extent withholding is required under chapter 3 of the Code, or is excused based on documentation that must be provided, none of the information reporting provisions under chapter 61 of the Code apply, nor do the provisions under section 3406.**”*
[Treasury Decision 8734, 62 F.R. 53391, (October 14, 1997); SEDM Exhibit #09.038]

It appeared on the Form W-9 up to year 2011 and mysteriously disappeared from the form after that. It still applies, but invoking it is more complicated. You have to check “Other” on the current Form W-9 and cite 26 C.F.R. §1.1441-1(d)(1) and [TD8734 \(62 F.R. 53391, SEDM Exhibit #09.038\)](#) in the write-in block next to it.

- 1 12. Those who only want to learn the “code” and who are attorneys worried about being disbarred by a judge in cases against the government prefer the “U.S. person”
2 position, even in the case of state nationals. It’s a way of criminally bribing the judge to buy his favor and make the case easier for him, even though technically it
3 doesn’t apply to state nationals.
- 4 13. “U.S. person” should be avoided because of the following liabilities associated with such a status:
5 13.1. Must provide SSN/TIN pursuant to 26 C.F.R. §301.6109-1(b)(1).
6 13.2. Must report foreign bank accounts.
7 13.3. Subject to FATCA foreign account limitations because a “taxpayer”. See:
8 <https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>
- 9 14. The ONLY civil status you can have that carries NO OBLIGATION of any kind is that of a “non-resident non-person”. It is the most desirable but the most
10 difficult to explain and document to payors. The IRS is NEVER going to make it easy to document that you are “not subject” but not statutorily “exempt” and
11 therefore not a “taxpayer”. This is explained in Form #09.001, Section 19.7.
- 12 15. Form numbers such as "FORM XX" where "XX" is the number and which are listed above derive from: [Federal and State Tax Withholding Options for Private](#)
13 [Employers, Form #09.001, Section 25](#)
- 14 16. Statutory “wages” are defined in:

Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “wages”
<https://famguardian.org/TaxFreedom/CitesByTopic/wages.htm>

1 **19 WITHHOLDING AND REPORTING BY GEOGRAPHY**

2 Next, we will summarize withholding and reporting statuses by geography.

Table 7: Income Tax Withholding and Reporting by Geography

#	Characteristic	Everywhere	Federal territory	Federal possession	States of the Union	Abroad
1	Location	Anywhere where public offices are expressly authorized per 4 U.S.C. §72. ¹²	“United States***” per 26 U.S.C. §7701(a)(9) and (a)(10)	Possessions listed in 48 U.S.C.	“United States****” as used in the USA Constitution	Foreign country
2	Example location(s)	NA	District of Columbia	American Samoa Swain’s Island	California	China
3	Citizenship status of those born here	NA	“national and citizen of the United States** at birth” per 8 U.S.C. §1401	“nationals but not citizens of the United States** at birth” per 8 U.S.C. §1408	Fourteenth Amendment “citizen of the United States”	Foreign national
4	Tax status(es) subject to taxation	“Employee” per 26 U.S.C. §3401(c) and 5 U.S.C. §2105(a)	1. Foreign persons 2. “U.S. persons” who do NOT select “exempt” per 26 C.F.R. §1.1441-1(d)(1) and TD8734 (62 F.R. 53391, SEDM Exhibit #09.038)	1. Foreign persons 2. “U.S. persons” who do NOT select “exempt” per 26 C.F.R. §1.1441-1(d)(1) and TD8734 (62 F.R. 53391, SEDM Exhibit #09.038)	None	1. Statutory citizens (8 U.S.C. §1401) domiciled in federal zone and temporarily abroad 2. Resident aliens (26 U.S.C. §7701(b)(1)(A)) domiciled in the federal zone and temporarily abroad.
5	Authority for taxation of those subject to taxation	26 U.S.C. Subtitle C	26 U.S.C. §1. See Note 1 below.	26 U.S.C. §1. See Note 1 below.	None	1. 26 U.S.C. §1. See Note 1 below. 2. 26 U.S.C. §911 3. 26 C.F.R. §301.7701(b)-7
6	Taxability of “foreign persons” here	NA	The main “taxpayers”	The main “taxpayers”	The main “taxpayers”	None
7	Taxability of “U.S. persons” here	NA	Only if STUPID enough not to take the 26 C.F.R. §1.1441-1(d)(1) and TD8734 (62 F.R. 53391, SEDM Exhibit #09.038) exemption	Only if STUPID enough not to take the 26 C.F.R. §1.1441-1(d)(1) and TD8734 (62 F.R. 53391, SEDM Exhibit #09.038) exemption	Not taxable	
8	Taxability of “Non-Resident Non-Persons” here	None. You can’t be a “non-resident non-person” and an “employee” at the same time	None	None	None	None
9	SSN/TIN Requirement¹³	Always	1. Yes for “U.S. persons”, 26 C.F.R. §301.6109-1(b)(1). 2. No for “nonresident aliens” not engaged in a “trade or business”, 31 C.F.R. §306.10, Note 2, 31 C.F.R. §1020.410(b)(3)(x), and 26 C.F.R. §301.6109-1(b)(2). 3. Yes for “nonresident aliens” with “reportable payments” connected to “trade or business”. 26 U.S.C. §3406.	1. Yes for “U.S. persons”, 26 C.F.R. §301.6109-1(b)(1). 2. No for “nonresident aliens” not engaged in a “trade or business”, 31 C.F.R. §306.10, Note 2, 31 C.F.R. §1020.410(b)(3)(x), and 26 C.F.R. §301.6109-1(b)(2). 3. Yes for “nonresident aliens” with “reportable payments” connected to “trade or business”. 26 U.S.C. §3406.	Only for present or former public officers of the national government engaged in federal franchises. The SSN/TIN is what the Federal Trade Commission calls a “franchise mark”.	Only for present or former public officers of the national government engaged in federal franchises. The SSN/TIN is what the Federal Trade Commission calls a “franchise mark”.

¹² See: [Secretary’s Authority in the Several States Pursuant to 4 U.S.C. 72](#), Family Guardian Fellowship; <https://famguardian.org/Subjects/Taxes/ChallJurisdiction/BriefRegardingSecretary-4usc72.pdf>.

¹³ See *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012; <https://sedm.org/Forms/FormIndex.htm>.

10	Withholding form(s)	Form W-4	1. "U.S. Person": Form W-9 2. "Nonresident Alien": Form W-8	1. "U.S. Person": Form W-9 2. "Nonresident Alien": Form W-8	None	1. "U.S. Person": Form W-9 2. "Nonresident Alien": Form W-8
11	Withholding Requirements	26 U.S.C. §3401	26 C.F.R. §1.1441-1	26 C.F.R. §1.1441-1	1. None for private people or companies 2. 26 C.F.R. §1.1441-1 for U.S. government instrumentalities.	1. 26 C.F.R. §1.1441-1 for U.S. government and federal corporations. 2. None for private companies that are not federal corporations.
12	Reporting form(s) See Note	Form W-2	1. "U.S. Person": Form 1099 2. "Nonresident Alien": Form 1042	1. "U.S. Person": Form 1099 2. "Nonresident Alien": Form 1042	1. None for private people or companies 2. "U.S. Person": Form 1099 for U.S. government instrumentalities. 3. "Nonresident Alien": Form 1042 for U.S. government instrumentalities.	1. None for private people or companies 2. "U.S. Person": Form 1099 for U.S. government instrumentalities. 3. "Nonresident Alien": Form 1042 for U.S. government instrumentalities.
13	Reporting Requirements	26 U.S.C. §6041	26 U.S.C. §6041	26 U.S.C. §6041	26 U.S.C. §6041	26 U.S.C. §6041

NOTES:

1. The term "wherever resident" used in 26 U.S.C. §1 means wherever the entity referred to has the CIVIL STATUS of "resident" as defined in 26 U.S.C. §7701(b)(1). It DOES NOT mean wherever the entity is physically located. The civil status "resident" and "resident alien", in turn, are synonymous. PRESUMING that "wherever resident" is a physical presence is an abuse of equivocation to engage in criminal identity theft of "nontaxpayers". See:

Flawed Tax Arguments to Avoid, Form #08.004, Section 8.20
<https://sedm.org/Forms/FormIndex.htm>

2. "United States" as used in the Internal Revenue Code is defined as follows:

[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**

1 [Sec. 110. Same](#); definitions

2 (d) The term "State" includes any [Territory](#) or possession of the United States.

3 3. Limitations on Geographical definitions:

4 3.1. It is a violation of the rules of statutory construction and interpretation and a violation of the separation of powers for any judge or government worker to ADD
5 anything to the above geographical definitions.

6 *"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion***
7 *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*
8 *one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to***
9 *exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes*
10 *to specify the effects of a certain provision, other exceptions or effects are excluded."*
11 *[Black's Law Dictionary, Sixth Edition, p. 581]*

12 *"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning.*
13 *Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of*
14 *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*
15 *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.,*
16 *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*
17 *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.,*
18 *dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the*
19 *head." Its words, "substantial portion," indicate the contrary."*
20 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

21 3.2. Comity or consent of either states of the Union or people in them to consent to "include" constitutional states of the Union within the geographical definitions
22 is NOT ALLOWED, per the Declaration of Independence, which is organic law enacted into law on the first page of the Statutes At Large.

23 *"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain*
24 *unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are*
25 *instituted among Men, deriving their just powers from the consent of the governed, --"*
26 *[Declaration of Independence]*

27 *"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*
28 *[Black's Law Dictionary, Fourth Edition, p. 1693]*

29 3.3. Here is what the designer of our three branch system of government said about allowing judges to become legislators in the process of ADDING things not in
30 the statutes to the meaning of any term used in the statutes:

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

4 Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative,
5 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
6 executive power, the judge might behave with violence and oppression [sound familiar?].

7 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
8 three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals.”

9 [. . .]

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

13 [The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;

14 SOURCE: http://famguardian.org/Publications/SpiritOfLaws\sol_11.htm]

- 15 4. Congress is forbidden by the U.S. Supreme Court to offer or enforce any taxable franchise within the borders of a constitutional state. This case has never been
16 overruled.

17 *“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes,*
18 *may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses***
19 *necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of*
20 *Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the*
21 *licensee.*

22 *But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade*
23 *Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress***
24 *with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the*
25 *exercise of powers clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the*
26 *exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in*
27 *the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by*
28 *the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be*
29 *exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize a trade or business within a State in order to*
30 *tax it.”*

31 [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

- 32 5. For an exhaustive catalog of all the word games played by government workers to unconstitutionally usurp jurisdiction they do not have in criminal violation of 18
33 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455, see:

Legal Deception, Propaganda, and Fraud, Form #05.014

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

6. The Income tax described in 26 U.S.C. Subtitle A is an excise and a franchise tax upon public offices in the national government. Hence, it is only enforceable upon elected or appointed officers or public officers (contractors) of the national government. See:

The "Trade or Business" Scam, Form #05.001

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

7. It is a CRIME to either file or use as evidence in any tax enforcement proceeding any information return that was filed against someone who is NOT engaged in a public office. Most information returns are false and therefore the filers should be prosecuted for crime by the Department of Justice. The reason they aren't is because they are BRIBED by the proceeds resulting from these false returns to SHUT UP about the crime. See:

Correcting Erroneous Information Returns, Form #04.001

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

8. The Internal Revenue Code only regulates PUBLIC conduct of PUBLIC officers on official business. The ability to regulate PRIVATE rights and PRIVATE property is prohibited by the Constitution and the Bill of 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)]

"A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them."
[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883); The word "execute" includes either obeying or being subject to]

*"All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation **by individual agency, either through the medium of public officers, or contracts made with [private] individuals.**"*
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

*"A defendant sued as a wrong-doer, who seeks to substitute the state in his place, or to justify by the authority of the state, or to defend on the ground that the state has adopted his act and exonerated him, cannot rest on the bare assertion of his defense. He is bound to establish it. **The state is a political corporate body, can act only through agents, and can command only by laws.** It is necessary, therefore, for such a defendant, in order to complete his defense, to produce a law of the state which constitutes his commission as its agent, and a warrant for his act."*
[Poindexter v. Greenhow, 114 U.S. 270 (1885)]

"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)]

1 9. You can't simultaneously be a "taxpayer" who is "subject" to the Internal Revenue Code AND someone who is protected by the Constitution and especially the Bill
2 of Rights. The two conditions are MUTUALLY EXCLUSIVE. Below are the only documented techniques by which the protections of the Constitutions can be
3 forfeited:

4 9.1. Standing on a place not protected by the Constitution, such as federal territory or abroad.

5 9.2. Invoking the "benefits", "privileges", or "immunities" offered by any statute. The cite below is called the Constitutional Avoidance Doctrine of the U.S.
6 Supreme Court:

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

9 [. . .]

10 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}
11 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. 407,
12 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67
13 L.Ed. 351.

14 ^{FN7} Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64,
15 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.
16 [*Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)*]

17 10. Constitutional protections such as the Bill of Rights attach to LAND, and NOT to the civil status of the people ON the land. The protections of the Bill of Rights
18 do not attach to you because you are a statutory "person", "individual", or "taxpayer", but because of the PLACE YOU ARE STANDING at the time you receive
19 an injury from a transgressing government agent.

20 *"It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the*
21 *people who live in it."*

22 [*Balzac v. Porto Rico, 258 U.S. 298 (1922)*]

23 You can only lose the protections of the Constitutions by changing your LOCATION, not by consenting to give up constitutional protections. We prove this in:

Unalienable Rights Course, Form #12.038

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

1 **20 INCOME TAXATION IS A PROPRIETORIAL POWER LIMITED TO FEDERAL**
2 **PROPERTY**

3 Legislative power to institute income taxation under Subtitle A of the Internal Revenue Code originates from Article 4,
4 Section 3, Clause 2 of the Constitution:

5 *U.S. Constitution, Article IV § 3 (2).*

6 *The Congress shall have Power to dispose of and make all needful Rules and Regulations*
7 *respecting the Territory or other Property belonging to the United States [***]*

8
9 *[1] The power of Congress, in the imposition of taxes and providing for the collection*
10 *thereof in the possessions of the United States, is not restricted by constitutional provision*
11 *(section 8, article 1), which may limit its general power of taxation as to uniformity and*
12 *apportionment when legislating for the mainland or United States proper, for it acts in the*
13 *premises under the authority of clause 2, section 3, article 4, of the Constitution, which*
14 *clothes Congress with power to make all needful rules and regulations respecting the*
15 *territory or other property belonging to the United States. Binns v. United States, 194 U.S.*
16 *486, 24 Sup.Ct. 816, 48 L.Ed. 1087; Downes v. Bidwell, 182 U.S. 244, 21 Sup.Ct. 770, 45*
17 *L.Ed. 1088.*

18 *[Lawrence v. Wardell, Collector. 273 F. 405 (1921). Ninth Circuit Court of Appeals]*

19 The “property” of the national government subject to income taxation is the OFFICES it creates and owns. That office is
20 legislatively created in 5 U.S.C. §2105. The creator of a thing is always the ABSOLUTE OWNER.¹⁴ The income tax
21 therefore functions as a user fee for the use of that federal property. Uncle is in the property rental business! All franchises
22 are implemented with loans of government property with legal strings or conditions attached.

23 **FRANCHISE. A special privilege conferred by government on individual or corporation,**
24 **and which does not belong to citizens of country generally of common right.** *Elliott v.*
25 *City of Eugene, 135 Or. 108, 294 P. 358, 360. In England it is defined to be a royal*
26 **privilege in the hands of a subject.**

27 *A "franchise," as used by Blackstone in defining quo warranto, (3 Com. 262 [4th Am. Ed.]*
28 *322), had reference to a royal privilege or branch of the king's prerogative subsisting in*
29 **the hands of the subject, and must arise from the king's grant, or be held by prescription,**
30 *but today we understand a franchise to be some special privilege conferred by government*
31 *on an individual, natural or artificial, which is not enjoyed by its citizens in general. State*
32 *v. Fernandez, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.*

33 **In this country a franchise is a privilege or immunity of a public nature, which cannot be**
34 **legally exercised without legislative grant. To be a corporation is a franchise.** *The various*
35 *powers conferred on corporations are franchises. The execution of a policy of insurance by*
36 *an insurance company [e.g. **Social Insurance/Socialist Security**], and the issuing a bank*
37 *note by an incorporated bank [such as a **Federal Reserve NOTE**], are franchises. People*
38 *v. Utica Ins. Co., 15 Johns. (N.Y.) 387, 8 Am.Dec. 243. But it does not embrace the property*
39 *acquired by the exercise of the franchise. Bridgeport v. New York & N.H. R. Co., 36 Conn.*
40 *255, 4 Am.Rep. 63. Nor involve interest in land acquired by grantee. Whitbeck v. Funk, 140*
41 *Or. 70, 12 P.2d. 1019, 1020. In a popular sense, the political rights of subjects and*
42 **citizens are franchises, such as the right of suffrage. etc. Pierce v. Emery, 32 N.H. 484;**
43 **State v. Black Diamond Co., 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A.1918E, 352.**

¹⁴ See *Hierarchy of Sovereignty: The Power to Create is the Power to Tax*, Family Guardian Fellowship;
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>.

1 Elective Franchise. The right of suffrage: the right or privilege of voting in public elections.

2 Exclusive Franchise. See Exclusive Privilege or Franchise.

3 General and Special. The charter of a corporation is its "general" franchise, while a
4 "special" franchise consists in any rights granted by the public to use property for a
5 public use but-with private profit. Lord v. Equitable Life Assur. Soc., 194 N.Y. 212, 87 N.E.
6 443, 22 L.R.A. (N.S.) 420.

7 Personal Franchise. A franchise of corporate existence, or one which authorizes the
8 formation and existence of a corporation, is sometimes called a "personal" franchise. as
9 distinguished from a "property" franchise, which authorizes a corporation so formed to
10 apply its property to some particular enterprise or exercise some special privilege in its
11 employment, as, for example, to construct and operate a railroad. See Sandham v. Nye, 9
12 Misc.Rep. 541, 30 N.Y.S. 552.

13 Secondary Franchises. The franchise of corporate existence being sometimes called the
14 "primary" franchise of a corporation, its "secondary" franchises are the special and
15 peculiar rights, privileges, or grants which it may, receive under its charter or from a
16 municipal corporation, such as the right to use the public streets, exact tolls, collect fares,
17 etc. State v. Topeka Water Co., 61 Kan. 547, 60 P. 337; Virginia Canon Toll Road Co. v.
18 People, 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are
19 divisible into (1) corporate or general franchises; and (2) "special or secondary franchises.
20 The former is the franchise to exist as a corporation, while the latter are certain rights and
21 privileges conferred upon existing corporations. Gulf Refining Co. v. Cleveland Trust Co.,
22 166 Miss. 759, 108 So. 158, 160.

23 Special Franchisee. See Secondary Franchises, supra.
24 [Black's Law Dictionary, Fourth Edition, pp. 786-787]

25 All franchises create or recognize an "office". In the case of the Internal Revenue Code, that office is called "person" or
26 "taxpayer".

27 *privilege* \ 'priv-lij, 'pri-və-\ *noun*

28 [Middle English, from Anglo-French, from Latin privilegium law for or against a private
29 person, from privus private + leg-, lex law] 12th century: a right or immunity granted as a
30 peculiar benefit, advantage, or favor: prerogative especially: such a **right or immunity**
31 **attached specifically to a position or an office**
32 [Mish, F. C. (2003). Preface. Merriam-Websters collegiate dictionary. (Eleventh ed.).
33 Springfield, MA: Merriam-Webster, Inc.]

34 A "public officer" is merely someone in charge of THE PROPERTY of the grantor of the franchise:

35 "**Public office.** The right, authority, and duty created and conferred by law, by which for a
36 given period, either fixed by law or enduring at the pleasure of the creating power, an
37 individual is invested with some portion of the sovereign functions of government for the
38 benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the
39 state, the duties of which involve in their performance the exercise of some portion of the
40 sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R.
41 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377,
42 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex
43 rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. **Where, by**
44 **virtue of law, a person is clothed, not as an incidental or transient authority, but for such**
45 **time as de- notes duration and continuance, with Independent power to control the**
46 **property of the public,** or with public functions to be exercised in the supposed interest of
47 the people, the service to be compensated by a stated yearly salary, and the occupant

1 *having a designation or title, the position so created is a public office. State v. Brennan, 49*
2 *Ohio.St. 33, 29 N.E. 593.*
3 *[Black's Law Dictionary, Fourth Edition, p. 1235]*

4 The I.R.C. Subtitles A and C therefore constitute the terms of the loan of the "public office" (government property) to an
5 otherwise private human:

6 *"In a legal or narrower sense, the term "franchise" is more often used to designate a right*
7 *or privilege conferred by law,¹⁵ and the view taken in a number of cases is that to be a*
8 *franchise, the right possessed must be such as cannot be exercised without the express*
9 *permission of the sovereign power¹⁶ –that is, a privilege or immunity of a public nature*
10 *which cannot be legally exercised without legislative grant.¹⁷ It is a privilege conferred by*
11 *government on an individual or a corporation to do that "which does not belong to the*
12 *citizens of the country generally by common right."¹⁸ For example, a right to lay rail or*
13 *pipes, or to string wires or poles along a public street, is not an ordinary use which*
14 *everyone may make of the streets, but is a special privilege, or franchise, to be granted for*
15 *the accomplishment of public objects¹⁹ which, except for the grant, would be a trespass.²⁰*

¹⁵ People ex rel. Fitz Henry v. Union Gas & E. Co. 254 Ill. 395, 98 N.E. 768; State ex rel. Bradford v. Western Irrigating Canal Co. 40 Kan 96, 19 P. 349; Milhau v. Sharp, 27 N.Y. 611; State ex rel. Williamson v. Garrison (Okla), 348 P.2d. 859; Ex parte Polite, 97 Tex Crim 320, 260 S.W. 1048.

The term "franchise" is generic, covering all the rights granted by the state. Atlantic & G. R. Co. v. Georgia, 98 U.S. 359, 25 L.Ed. 185.

A franchise is a contract with a sovereign authority by which the grantee is licensed to conduct a business of a quasi-governmental nature within a particular area. West Coast Disposal Service, Inc. v. Smith (Fla App), 143 So.2d. 352.

¹⁶ The term "franchise" is generic, covering all the rights granted by the state. Atlantic & G. R. Co. v. Georgia, 98 U.S. 359, 25 L.Ed. 185.

A franchise is a contract with a sovereign authority by which the grantee is licensed to conduct a business of a quasi-governmental nature within a particular area. West Coast Disposal Service, Inc. v. Smith (Fla App), 143 So.2d. 352.

¹⁷ State v. Real Estate Bank, 5 Ark. 595; Brooks v. State, 3 Boyce (Del) 1, 79 A. 790; Belleville v. Citizens' Horse R. Co., 152 Ill. 171, 38 N.E. 584; State ex rel. Clapp v. Minnesota Thresher Mfg. Co. 40 Minn 213, 41 N.W. 1020.

¹⁸ New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co., 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; People's Pass. R. Co. v. Memphis City R. Co., 10 Wall (US) 38, 19 L.Ed. 844; Bank of Augusta v. Earle, 13 Pet (U.S.) 519, 10 L.Ed. 274; Bank of California v. San Francisco, 142 Cal. 276, 75 P. 832; Higgins v. Downward, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; State ex rel. Watkins v. Fernandez, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; Lasher v. People, 183 Ill. 226, 55 N.E. 663; Inland Waterways Co. v. Louisville, 227 Ky. 376, 13 S.W.2d. 283; Lawrence v. Morgan's L. & T. R. & S. S. Co., 39 La. Ann. 427, 2 So. 69; Johnson v. Consolidated Gas E. L. & P. Co., 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; Stoughton v. Baker, 4 Mass 522; Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso., (Mo App) 369 S.W.2d. 764; Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725; Elliott v. Eugene, 135 Or. 108, 294 P. 358; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; State v. Scougal, 3 S.D. 55, 51 N.W. 858; Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.

A franchise represents the right and privilege of doing that which does not belong to citizens generally, irrespective of whether net profit accruing from the exercise of the right and privilege is retained by the franchise holder or is passed on to a state school or to political subdivisions of the state. State ex rel. Williamson v. Garrison (Okla), 348 P.2d. 859.

Where all persons, including corporations, are prohibited from transacting a banking business unless authorized by law, the claim of a banking corporation to exercise the right to do a banking business is a claim to a franchise. The right of banking under such a restraining act is a privilege or immunity by grant of the legislature, and the exercise of the right is the assertion of a grant from the legislature to exercise that privilege, and consequently it is the usurpation of a franchise unless it can be shown that the privilege has been granted by the legislature. People ex rel. Atty. Gen. v. Utica Ins. Co., 15 Johns (NY) 358.

¹⁹ New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co., 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; People's Pass. R. Co. v. Memphis City R. Co., 10 Wall (US) 38, 19 L.Ed. 844; Bank of Augusta v. Earle, 13 Pet (U.S.) 519, 10 L.Ed. 274; Bank of California v. San Francisco, 142 Cal. 276, 75 P. 832; Higgins v. Downward, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; State ex rel. Watkins v. Fernandez, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; Lasher v. People, 183 Ill. 226, 55 N.E. 663; Inland Waterways Co. v. Louisville, 227 Ky. 376, 13 S.W.2d. 283; Lawrence v. Morgan's L. & T. R. & S. S. Co., 39 La. Ann. 427, 2 So. 69; Johnson v. Consolidated Gas E. L. & P. Co., 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; Stoughton v. Baker, 4 Mass 522; Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso. (Mo App) 369 S.W.2d. 764; Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725; Elliott v. Eugene, 135 Or. 108, 294 P. 358; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; State v. Scougal, 3 S.D. 55, 51 N.W. 858; Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.

A franchise represents the right and privilege of doing that which does not belong to citizens generally, irrespective of whether net profit accruing from the exercise of the right and privilege is retained by the franchise holder or is passed on to a state school or to political subdivisions of the state. State ex rel. Williamson v. Garrison (Okla), 348 P.2d. 859.

*In this connection, the term "franchise" has sometimes been construed as meaning a grant of a right to use public property, or at least the property over which the granting authority has control.*²¹

[American Jurisprudence 2d, Franchises, §1: Definitions (1999)]

Anyone in receipt, custody, or control of government property MUST be a public officer under the control of the person who lent it to them. It is a crime to use government property for PERSONAL gain.

The fact that the government continues to be the ABSOLUTE OWNER of the thing being loaned even after you receive it and possess it means they can take it back ANY TIME THEY WANT without your consent or permission or punish you for the misuse of the property. Below are the people subject to such punishment, ALL of whom are either officers of a federal corporation or in partnership with the government:

1. Definition of "person" for the purposes of "assessable penalties" within the Internal Revenue Code means an officer or employee of a corporation or partnership within the federal United States:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > *Sec. 6671.*
Sec. 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*

2. Definition of "person" for the purposes of "miscellaneous forfeiture and penalty provisions" of the Internal Revenue Code means an officer or employer of a corporation or partnership within the federal United States:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter D](#) > *Sec. 7343.*
Sec. 7343. - Definition of term "person"

*The term "person" as used in this chapter [[Chapter 75](#)] 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*

Note that the government cannot regulate or tax contracts where all parties are PRIVATE. The ability to regulate or tax PRIVATE property is repugnant to the Constitution. Therefore the only type of "partnership" they can be talking about in the above definitions are partnerships between an otherwise PRIVATE party and the government.

Constitutional states of the Union are not "Territory or other Property" of the United States, and therefore are not property LOANED or rented to the inhabitants therein.

Corpus Juris Secundum Legal Encyclopedia
"§1. Definitions, Nature, and Distinctions

Where all persons, including corporations, are prohibited from transacting a banking business unless authorized by law, the claim of a banking corporation to exercise the right to do a banking business is a claim to a franchise. The right of banking under such a restraining act is a privilege or immunity by grant of the legislature, and the exercise of the right is the assertion of a grant from the legislature to exercise that privilege, and consequently it is the usurpation of a franchise unless it can be shown that the privilege has been granted by the legislature. *People ex rel. Atty. Gen. v. Utica Ins. Co.*, 15 Johns (NY) 358.

²⁰ *People ex rel. Foley v. Stapleton*, 98 Colo. 354, 56 P.2d. 931; *People ex rel. Central Hudson Gas & E. Co. v. State Tax Com.* 247 N.Y. 281, 160 N.E. 371, 57 A.L.R. 374; *People v. State Tax Comrs.* 174 N.Y. 417, 67 N.E. 69, aff'd 199 U.S. 1, 50 L.Ed. 65, 25 S.Ct. 705.

²¹ *Young v. Morehead*, 314 Ky. 4, 233 S.W.2d. 978, holding that a contract to sell and deliver gas to a city into its distribution system at its corporate limits was not a franchise within the meaning of a constitutional provision requiring municipalities to advertise the sale of franchises and sell them to the highest bidder.

A contract between a county and a private corporation to construct a water transmission line to supply water to a county park, and giving the corporation the power to distribute water on its own lands, does not constitute a franchise. *Brandon v. County of Pinellas* (Fla App), 141 So.2d. 278.

1 *"The word 'territory,' when used to designate a political organization has a distinctive,*
2 *fixed, and legal meaning under the political institutions of the United States, and does*
3 *not necessarily include all the territorial possessions of the United States, but may*
4 *include only the portions thereof which are organized and exercise governmental*
5 *functions under act of congress."*

6 *"While the term 'territory' is often loosely used, and has even been construed to include*
7 *municipal subdivisions of a territory, and 'territories of the' United States is sometimes used*
8 *to refer to the entire domain over which the United States exercises dominion, the word*
9 *'territory,' when used to designate a political organization, has a distinctive, fixed, and*
10 *legal meaning under the political institutions of the United States, and the term 'territory' or*
11 *'territories' does not necessarily include only a portion or the portions thereof which are*
12 *organized and exercise government functions under acts of congress. The term 'territories'*
13 *has been defined to be political subdivisions of the outlying dominion of the United States,*
14 *and in this sense the term 'territory' is not a description of a definite area of land but of a*
15 *political unit governing and being governed as such. The question whether a particular*
16 *subdivision or entity is a territory is not determined by the particular form of government*
17 *with which it is, more or less temporarily, invested.*

18 **"Territories' or 'territory' as including 'state' or 'states." While the term 'territories of**
19 **the' United States may, under certain circumstances, include the states of the Union, as**
20 **used in the federal Constitution and in ordinary acts of congress "territory" does not**
21 **include a foreign state.**

22 *"As used in this title, the term 'territories' generally refers to the political subdivisions*
23 *created by congress, and not within the boundaries of any of the several states."*
24 *[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]*

25 Because federal enclaves within the constitutional states are government property, they are subject to income taxation as an
26 excise among those consensually domiciled therein.

27 *California Revenue and Taxation Code - RTC*
28 *DIVISION 1. PROPERTY TAXATION [50 - 5911](Division 1 enacted by Stats. 1939, Ch.*
29 *154.)*
30 *PART 1. GENERAL PROVISIONS [101 - 198.1](Part 1 enacted by Stats. 1939, Ch. 154.)*
31 *CHAPTER 1. Construction [101 - 136] (Chapter 1 enacted by Stats. 1939, Ch. 154.)*

32 *RTC 130 (f) "In this state" means within the exterior limit of the State of California,*
33 *and includes all territory within these limits owned by, or ceded to, the United States of*
34 *America.*

35 _____
36 *California Revenue and Taxation Code – RTC*
37 *DIVISION 2. OTHER TAXES [6001 - 60709](Heading of Division 2 amended by Stats.*
38 *1968, Ch. 279.) PART 1. SALES AND USE TAXES [6001 - 7176](Part 1 added by Stats.*
39 *1941, Ch. 36.)*
40 *CHAPTER 1. General Provisions and Definitions [6001 - 6024](Chapter 1 added by Stats.*
41 *1941, Ch. 36.)*

42 *RTC 6017. "In this State" or "in the State" means within the exterior limits of the State of*
43 *California and includes all territory within these limits owned by or ceded to the United*
44 *States of America.*

45 _____
46 *California Revenue and Taxation Code - RTC*

1 *DIVISION 2. OTHER TAXES [6001 - 60709] (Heading of Division 2 amended by Stats.*
2 *1968, Ch. 279.)*
3 *PART 3. USE FUEL TAX [8601 - 9355](Part 3 added by Stats. 1941, Ch. 38.)*
4 *CHAPTER 1. General Provisions and Definitions [8601 - 8621] Chapter 1 added by Stats.*
5 *1941, Ch. 38*

6 8609. *“In this State” or “in the State” means within the exterior limits of the State of*
7 *California and includes all territory within these limits owned by or ceded to the United*
8 *States of America.*

9 _____
10 *California Revenue and Taxation Code – RTC*
11 *DIVISION 2. OTHER TAXES [6001 - 60709](Heading of Division 2 amended by Stats.*
12 *1968, Ch. 279.)*
13 *PART 10. PERSONAL INCOME TAX [17001 - 18181](Part 10 added by Stats. 1943, Ch.*
14 *659.)*
15 *CHAPTER 1. General Provisions and Definition [17001 - 17039.2]*

16 17018. *“State” includes the District of Columbia, and the possessions of the United States.*

17 For an explanation why excise taxable public offices do not lawfully exist in constitutional statues outside of federal
18 enclaves and why the Constitution does not authorize Congress to abuse grants or loans of government property to create
19 NEW public offices in the constitutional states that are subject to taxation, see:

Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>

20 Income taxation is based on domicile. See District of Columbia v. Murphy, 314 U.S. 441 (1941). As such, anyone
21 domiciled OUTSIDE the exclusive jurisdiction of the national government is a “nonresident” in respect to the income tax.
22 They cannot have a “civil status” such as “person” or “taxpayer” in relation to the civil statutory laws regulating these areas
23 WITHOUT one or more of the following circumstances:

- 24 1. A physical presence in that place. The status would be under the COMMON law.
- 25 2. CONSENSUALLY doing business in that place. The status would be under the common law.
- 26 3. A domicile in that place. This would be a status under the civil statutes of that place.
- 27 4. CONSENSUALLY representing an artificial entity (a legal fiction) that has a domicile in that place. This would be a
28 status under the civil statutes of that place.

29 Those who do not fit any of the above 4 classifications are statutory “non-resident non-persons” and cannot be subject to
30 federal income taxation. More on “civil status” can be found at:

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

31 An entire memorandum on the subject of this section can be found at:

Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404
<https://sedm.org/Forms/FormIndex.htm>

32 **21 REBUTTAL OF THOSE WHO FRAUDULENTLY CHALLENGE OR TRY TO EXPAND** 33 **THE STATUTORY DEFINITIONS IN THIS DOCUMENT**

34 The main purpose of law is to limit government power. The foundation of what it means to have a "society of law and not
35 men" is law that limits government powers. We cover this in [Legal Deception, Propaganda, and Fraud, Form #05.014](#),
36 Section 5. Government cannot have limited powers without DEFINITIONS in the written law that are limiting and which

1 define and declare ALL THINGS that are included and implicitly exclude all things not expressly identified. The rules of
2 statutory construction and interpretation recognize this critical function of law with the following maxims:

3 **“Expressio unius est exclusio alterius.** *A maxim of statutory interpretation meaning that*
4 **the expression of one thing is the exclusion of another.** *Burgin v. Forbes, 293 Ky. 456,*
5 *169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of*
6 *one thing implies exclusion of another. **When certain persons or things are specified in a***
7 **law, contract, or will, an intention to exclude all others from its operation may be**
8 **inferred.** *Under this maxim, if statute specifies one exception to a general rule or assumes*
9 *to specify the effects of a certain provision, other exceptions or effects are excluded.”*
10 *[Black’s Law Dictionary, Sixth Edition, p. 581]*

11 **“When a statute includes an explicit definition, we must follow that definition, even if**
12 **it varies from that term’s ordinary meaning.** *Meese v. Keene, 481 U.S. 465, 484-485*
13 *(1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings*
14 *of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, `a definition*
15 *which declares what a term “means” . . . excludes any meaning that is not stated”);*
16 *Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil*
17 *Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on*
18 *Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting*
19 *cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS,*
20 *J., dissenting), leads the reader to a definition. That definition does not include the Attorney*
21 *General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate*
22 *the contrary.”*
23 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

24 The ability to define terms or ADD to the EXISTING statutory definition of terms is a LEGISLATIVE function that can
25 lawfully and constitutionally be exercised ONLY by the Legislative Branch of the government. The power to define or
26 expand the definition of statutory terms:

- 27 1. CANNOT lawfully be exercised by either a judge or a government prosecutor or the Internal Revenue Service.
- 28 2. CANNOT be exercised by making [PRESUMPTIONS](#) about what a term means or by enforcing the COMMON
29 meaning of the term that is already defined in a statute. See [Presumption: Chief Weapon for Unlawfully Enlarging](#)
30 [Federal Jurisdiction, Form #05.017:](#)

31 *“It is apparent, ’ this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) ‘that a*
32 **constitutional prohibition cannot be transgressed indirectly by the creation of a**
33 **statutory presumption any more than it can be violated by direct enactment. The**
34 **power to create presumptions is not a means of escape from constitutional**
35 **restrictions.**”
36 *[Heiner v. Donnan, 285 U.S. 312 (1932)]*

37
38 *A presumption is an assumption of fact that the law requires to be made from another fact*
39 *or group of facts found or otherwise established in the action. **A presumption is not***
40 **evidence.** *A presumption is either conclusive or rebuttable. Every rebuttable presumption*
41 *is either (a) a presumption affecting the burden of producing evidence or (b) a presumption*
42 *affecting the burden of proof. Calif.Evid.Code, §600.*

43 *In all civil actions and proceedings not otherwise provided for by Act of Congress or by the*
44 *Federal Rules of Evidence, a presumption imposes on the party against whom it is directed*
45 *the burden of going forward with evidence to rebut or meet the presumption, but does not*
46 *shift to such party the burden of proof in the sense of the risk of nonpersuasion, which*
47 *remains throughout the trial upon the party on whom it was originally cast. Federal*
48 *Evidence Rule 301.*

1 *See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima*
2 *facie; Raise a presumption.*
3 *[Black's Law Dictionary, Sixth Edition, p. 1185]*

- 4 3. Unlawfully and unconstitutionally violates the [separation of powers](#) when it IS exercised by a judge or government
5 prosecutor. See [Government Conspiracy to Destroy the Separation of Powers, Form #05.023](#).
6 4. Produces the following consequences when it IS exercised by a judge or government prosecutor or administrative
7 agency. The statement below was written by the man who DESIGNED our three branch system of government. He
8 also described in his design how it can be subverted, and corrupt government actors have implemented his
9 techniques for subversion to unlawfully and unconstitutionally expand their power:

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

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

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

22 [. . .]

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

28 *[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;*

29 *SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]*

30 Any judge, prosecutor, or clerk in an administrative agency who tries to EXPAND or ADD to statutory definitions is
31 violating all the above. Likewise, anyone who tries to QUOTE a judicial opinion that adds to a statutory definition is
32 violating the separation of powers, usurping authority, and STEALING your property and rights. It is absolutely
33 POINTLESS and an act of ANARCHY, lawlessness, and a usurpation to try to add to statutory definitions.

34 The most prevalent means to UNLAWFULLY and UNCONSTITUTIONALLY add to statutory definitions is through the
35 abuse of the words "[includes](#)" or "including". That tactic is thoroughly described and rebutted in:

[Legal Deception, Propaganda, and Fraud](#), Form #05.014, Section 15.2

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

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

36 Government falsely accuses sovereignty advocates of practicing anarchy, but THEY, by trying to unlawfully expand
37 statutory definitions through either the abuse of the word "[includes](#)" or through [PRESUMPTION](#), are the REAL anarchists.
38 That anarchy is described in Disclaimer, section 4 as follows:

39 *SEDM Disclaimer*

40 *Section 4: Meaning of Words*

1 4.21. Anarchy

2 The term "anarchy" implies any one or more of the following, and especially as regards so-
3 called "governments". An important goal of this site it to eliminate all such "anarchy":

- 4 1. Are superior in any way to the people they govern UNDER THE LAW.
- 5 2. Are not directly accountable to the people or the law. They prohibit the PEOPLE from
6 criminally prosecuting their own crimes, reserving the right to prosecute to their own
7 fellow criminals. Who polices the police? THE CRIMINALS.
- 8 3. Enact laws that exempt themselves. This is a violation of the Constitutional
9 requirement for equal protection and equal treatment and constitutes an
10 unconstitutional Title of Nobility in violation of Article 1, Section 9, Clause 8 of the
11 United States Constitution.
- 12 4. Only enforce the law against others and NOT themselves, as a way to protect their own
13 criminal activities by persecuting dissidents. This is called "selective enforcement". In
14 the legal field it is also called "professional courtesy". Never kill the goose that lays
15 the STOLEN golden eggs.
- 16 5. Break the laws with impunity. This happens most frequently when corrupt people in
17 government engage in "selective enforcement", whereby they refuse to prosecute or
18 interfere with the prosecution of anyone in government. The Department of Justice
19 (D.O.J.) or the District Attorney are the most frequent perpetrators of this type of
20 crime.
- 21 6. Are able to choose which laws they want to be subject to, and thus refuse to enforce
22 laws against themselves. The most frequent method for this type of abuse is to assert
23 sovereign, official, or judicial immunity as a defense in order to protect the
24 wrongdoers in government when they are acting outside their delegated authority, or
25 outside what the definitions in the statutes EXPRESSLY allow.
- 26 7. Impute to themselves more rights or methods of acquiring rights than the people
27 themselves have. In other words, who are the object of PAGAN IDOL WORSHIP
28 because they possess "supernatural" powers. By "supernatural", we mean that which
29 is superior to the "natural", which is ordinary human beings.
- 30 8. Claim and protect their own sovereign immunity, but refuse to recognize the same
31 EQUAL immunity of the people from whom that power was delegated to begin with.
32 Hypocrites.
- 33 9. Abuse sovereign immunity to exclude either the government or anyone working in the
34 government from being subject to the laws they pass to regulate everyone ELSE'S
35 behavior. In other words, they can choose WHEN they want to be a statutory "person"
36 who is subject, and when they aren't. Anyone who has this kind of choice will
37 ALWAYS corruptly exclude themselves and include everyone else, and thereby enforce
38 and implement an unconstitutional "Title of Nobility" towards themself. On this
39 subject, the U.S. Supreme Court has held the following:

40 "No man in this country [including legislators of the government as a
41 legal person] is so high that he is above the law. No officer of the law
42 may set that law at defiance with impunity. All the officers of the
43 government, from the highest to the lowest, are creatures of the law
44 and are bound to obey it. It is the only supreme power in our system of
45 government, and every man who by accepting office participates in its
46 functions is only the more strongly bound to submit to that supremacy,

1 and to observe the limitations which it imposes upon the exercise of the
2 authority which it gives," 106 U.S., at 220. "Shall it be said... that the
3 courts cannot give remedy when the Citizen has been deprived of his
4 property by force, his estate seized and converted to the use of the
5 government without any lawful authority, without any process of law,
6 and without any compensation, because the president has ordered it
7 and his officers are in possession? If such be the law of this country, it
8 sanctions a tyranny which has no existence in the monarchies of
9 Europe, nor in any other government which has a just claim to well-
10 regulated liberty and the protection of personal rights," 106 U.S., at
11 220, 221.

12 [United States v. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)]

- 13 10. Have a monopoly on anything, INCLUDING "protection", and who turn that
14 monopoly into a mechanism to force EVERYONE illegally to be treated as
15 uncompensated public officers in exchange for the "privilege" of being able to even
16 exist or earn a living to support oneself.
- 17 11. Can tax and spend any amount or percentage of the people's earnings over the
18 OBJECTIONS of the people.
- 19 12. Can print, meaning illegally counterfeit, as much money as they want to fund their
20 criminal enterprise, and thus to be completely free from accountability to the people.
- 21 13. Deceive and/or lie to the public with impunity by telling you that you can't trust
22 anything they say, but force YOU to sign everything under penalty of perjury when you
23 want to talk to them. 26 U.S.C. §6065.

24 [SEDM Disclaimer, Section 4: Meaning of Words; <https://sedm.org/disclaimer.htm>]

25 For further information on the Rules of Statutory Construction and Interpretation, also called "textualism", and their use in
26 defending against the fraudulent tactics in this section, see the following, all of which are consistent with the analysis in this
27 section:

- 28 1. *How Judges Unconstitutionally "Make Law"*, Litigation Tool #01.009-how by VIOLATING the Rules of Statutory
29 Construction and Interpretation, judges are acting in a POLITICAL rather than JUDICIAL capacity and
30 unconstitutionally "making law".
31 <http://sedm.org/Litigation/01-General/HowJudgesMakeLaw.pdf>
- 32 2. *Legal Deception, Propaganda, and Fraud*, Form #05.014, Section 13.9. Section 15 talks about how these rules are
33 UNCONSTITUTIONALLY violated by corrupt judges with a criminal financial conflict of interest.
34 <https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
- 35 3. *Reading Law: The Interpretation of Legal Texts*, Supreme Court Justice Antonin Scalia and Bryan A Garner -book
36 about statutory interpretation
37 <https://www.amazon.com/Reading-Law-Interpretation-Legal-Texts/dp/031427555X>
- 38 4. *Statutory Interpretation*, Supreme Court Justice Antonin Scalia
39 <https://sedm.org/statutory-interpretation-justice-scalia/>
- 40 5. *Collection of U.S. Supreme Court Legal Maxims*, Litigation Tool #10.216, U.S. Department of Justice
41 https://sedm.org/Litigation/10-PracticeGuides/USSupremeCourtMaxims_1993-1998-Governmentattic.org.pdf
- 42 6. *Reinquist Court Canons of Statutory Construction*, Litigation Tool #10.217
43 https://sedm.org/Litigation/10-PracticeGuides/Rehnquist_Court_Canons_citations.pdf
- 44 7. *Statutory Interpretation: General Principles and Recent Trends, Congressional Research Service Report 97-589*,
45 Litigation Tool #10.215
46 <https://sedm.org/Litigation/10-PracticeGuides/Statutory%20Interpretation.General.Principles.MARCH.30.2006.CRS97-589.pdf>
- 47 8. *Family Guardian Forum 7.5*: Word Games that STEAL from and deceive people, Family Guardian Fellowship
48

<https://famguardian.org/forums/forum/7-issue-and-research-debates-anyone-can-read-only-members-can-post/75-word-games-that-steal-from-and-deceive-people/>

For a video that emphasizes the main point of this section, watch the following:

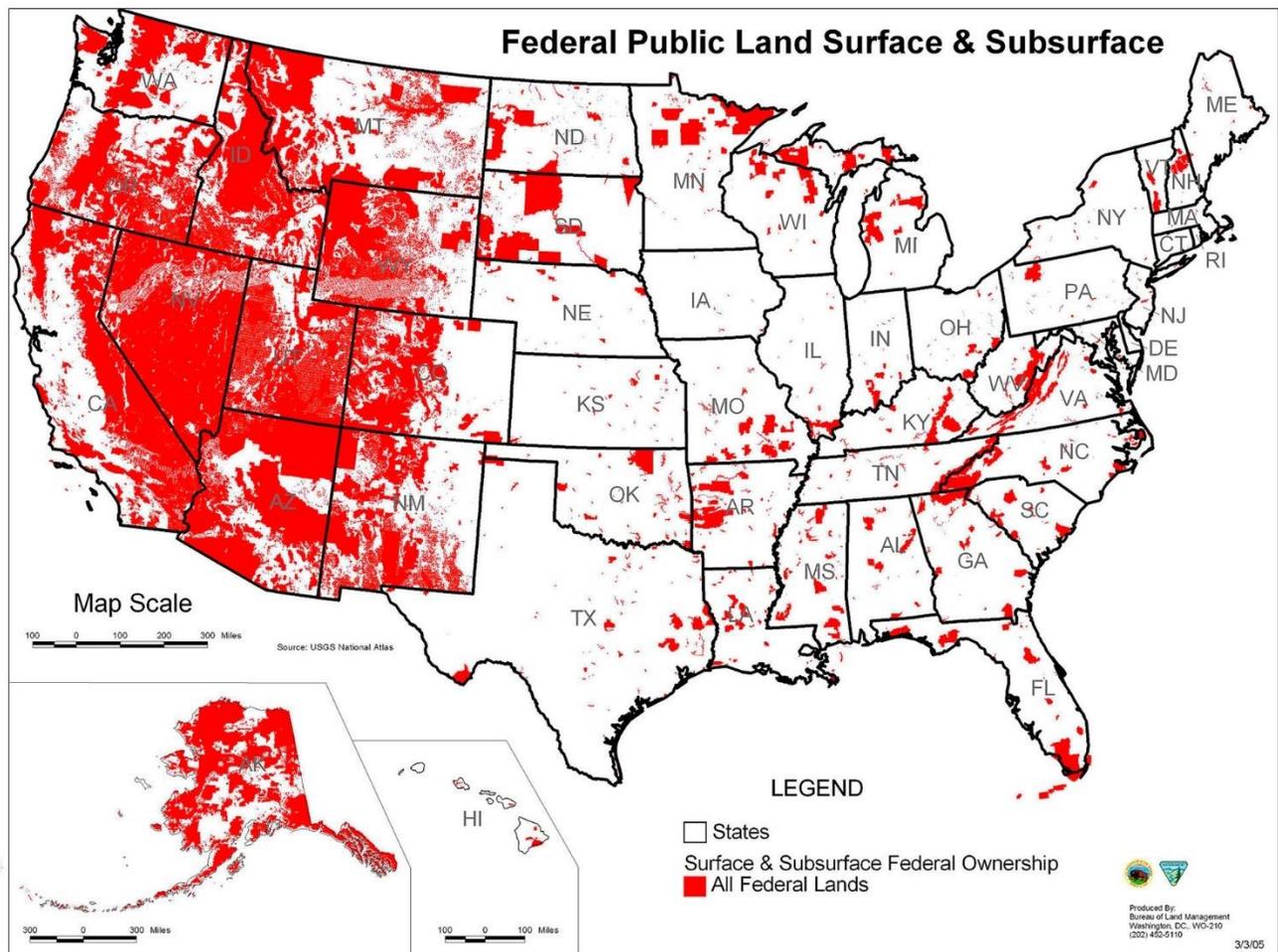
Courts Cannot Make Law, Michael Anthony Peroutka Townhall
<https://sedm.org/courts-cannot-make-law/>

22 GEOGRAPHICAL DEFINITIONS AND CONVENTIONS

22.1 Background Information

1. *What is Federal Land?* (federal enclave)-SEDM
<https://sedm.org/what-is-federal-land-federal-enclave/>
2. *American Empire*-SEDM
<https://sedm.org/american-empire/>
3. *Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404
<https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>

22.2 Geographical definitions



1 A very frequent point of confusion and misunderstanding even within the legal profession is the definition of geographical
 2 terms in the various contexts in which they are used. The table below is provided to clear up this confusion in order that
 3 people do not misinterpret geographical terms by applying them outside their intended context. Using this page is VERY
 4 important for those who will be reading and researching state and federal law. The differences in meaning within the
 5 various contexts are primarily a consequence of the Separation of Powers Doctrine.

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state or foreign country	Union state or foreign country	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" ^[1]	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" ^[2] (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively ^[3]	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

6 What the above table clearly shows is that the word "State" in the GENERAL context of MOST federal statutes and
 7 regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)^[4], and these areas do not include any
 8 of the 50 Union States. This is true in most cases and especially in the Internal Revenue Code. There are four exceptions
 9 to this rule that we are aware of, and these subject matters include (are limited to):

10 **SOURCES OF EXTRATERRITORIAL JURISDICTION**

- 11 1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1). This includes:
- 12 1.1. Making or executing war. This is the [Department of Defense \(DOD\)](#), [Title 50 of the U.S. Code](#), and the [Uniform](#)
 13 [Code of Military Justice \(U.C.M.J.\)](#), [10 U.S.C. Chapter 47](#).
- 14 1.2. Regulating aliens within the country. The presence test at [26 U.S.C. §7701\(b\)](#) implements the tax aspect of this.
- 15 1.3. Protecting VOLUNTARY STATUTORY citizens (not constitutional citizens) abroad. This is done through
 16 passports, [26 U.S.C. §911](#) which pays for the protection, the [Department of State \(DOS\)](#), and the military.
- 17 1.4. International commerce with foreign nations. This is done through the [Foreign Sovereign Immunities Act \(FSIA\)](#),
 18 [28 U.S.C. Chapter 97](#), [U.S.C.I.S.](#), [Department of Homeland Security \(DHS\)](#), and the foreign affairs supervision of
 19 the federal courts.
- 20 1.5. Economic sanctions on foreign countries and political rulers imposed by the [Department of the Treasury](#).
- 21 2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5](#)
 22 [U.S.C. §553](#)(a)(2). Note that:
- 23 2.1. " Taxes" do NOT fall in the category of "public property, loans, grants, or benefits" , but the U.S. supreme court
 24 identified them as a "quasi-contract" in [Milwaukee v. White, 296 U.S. 268 \(1935\)](#).
- 25 2.2. In the case of "agency management or personnel", they are talking about public officers serving within the
 26 national government as EXPRESSLY GEOGRAPHICALLY authorized by 4 U.S.C. §72 and NOT elsewhere.
 27 We'll give you a HINT, there IS no "express legislative authorization" for "taxpayer" offices to be exercised
 28 outside the District of Columbia as required, so all those serving in such an office extraterritorially are [DE](#)

FACTO officers (Form #05.043). The income tax is an excise tax upon the "trade or business" franchise, which is defined in in 26 U.S.C. §7701(a)(26) as "the functions of a public office", but those offices may not lawfully be exercised outside the District of Columbia. That is why the statutory geographical "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10) is defined as the District of Columbia and NOWHERE expressly extended outside the District of Columbia or the Federal statutory "State" defined in 4 U.S.C. §110(d).

2.3. Civil statutory statuses such as "taxpayer", "citizen", "resident", and "person" AND the PUBLIC RIGHTS and privileged that attach to them are PROPERTY legislatively created and therefore owned by the national government. Those claiming these statuses are in receipt, custody, or "benefit" of federal privileges no matter where they physically are, and thus are subject to Congress power to "make all needful rules respecting the Territory and other property" granted by Article 4, Section 3, Clause 2 of the Constitution.

3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. 44 U.S.C. §1505(a)(1).

4. EXPRESS and INFORMED consent or comity in some form. Note that NO ONE can consent FOR YOU. YOU have to consent YOURSELF. Presently, "comity" is legally defined as "willingness to grant a privilege". It USED to be defined as MUTUAL consent or agreement of both parties. This has the INSIDIOUS effect that it is OK for a judge to consent FOR YOU, or you to consent sub silentio or by acquiescence. The RESULT is that you are treated AS IF you are a privileged agent or officer of the state, which we call a "straw man", often without compensation. This is CRIMINAL HUMAN TRAFFICKING and CRIMINAL IDENTITY THEFT (Form #05.046) if you didn't KNOWINGLY consent. The purpose of this SOPHISTRY is to procure your consent INVISIBLY, so they don't have to recognize or respect your sovereignty or autonomy. After all, they think they know better than you about what is good for you. See:

4.1. Hot Issues: Invisible Consent, SEDM

<https://sedm.org/invisible-consent/>

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

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

The above four items collectively are referred to as "extraterritorial jurisdiction". Extraterritorial jurisdiction is defined as SUBJECT MATTER jurisdiction over PUBLIC property (Form #12.025) physically situated OUTSIDE of the EXCLUSIVE jurisdiction of the national government under Article 4, Section 3, Clause 2 of the Constitution. Congress has jurisdiction over its property and the offices it creates no matter WHERE they physically reside or are lawfully exercised, INCLUDING within the exclusive jurisdiction of a constitutional state as confirmed by the U.S. Supreme Court in Dred Scott v. Sanford, 60 U.S. 393 (1857), which ironically was about SLAVES. Those who CONSENT to be statutory "taxpayers" would fall in this same category of "slave" and are treated literally as CHATTEL of the national government. HOWEVER, the Constitution confers NO EXPRESS authorization for Congress to use TACIT and PERSONAL BRIBES or GRANTS of its physical or chattel PUBLIC property or "benefits" to CREATE NEW public offices or appoint new officers to de facto offices that are NOT created by an EXPRESS lawful oath or appointment. Any attempts to do so are CRIMINAL OFFENSES under 18 U.S.C. §§201, 210, 211. More about public offices and officers in:

1. The "Trade or Business" Scam, Form #05.001

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

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/05-MemLaw/WhyThiefOrPubOfficer.pdf>

3. Proof That There Is a "Straw Man", Form #05.042

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

For the purposes of this discussion, Sovereign States of the Union are NOT "territory" of the national government. Also, the Sixteenth Amendment did NOT confer EXTRATERRITORIAL jurisdiction to levy an UNAPPORTIONED direct tax upon labor as property within the exclusive jurisdiction of a constitutional state of the Union either. In fact, the U.S. Supreme Court declared that it "conferred NO NEW power of taxation" in Stanton v. Baltic Mining, 240 U.S. 103 (1916). Thus, the income tax HAS ALWAYS been a tax upon officers of the national government called statutory "taxpayer", "citizens", and "persons". This is ENTIRELY consistent with the legislative intent of the proposed sixteenth amendment proposed to Congress by President Taft himself:

CONGRESSIONAL RECORD - SENATE - JUNE 16, 1909

[From Pages 3344 – 3345]

The Secretary read as follows:

1 *To the Senate and House of Representatives:*

2 *It is the constitutional duty of the President from time to time to recommend to the*
3 *consideration of Congress such measures, as he shall judge necessary and expedient. In*
4 *my inaugural address, immediately preceding this present extraordinary session of*
5 *Congress, I invited attention to the necessity for a revision of the tariff at this session, and*
6 *stated the principles upon which I thought the revision should be affected. I referred to the*
7 *then rapidly increasing deficit and pointed out the obligation on the part of the framers of*
8 *the tariff bill to arrange the duty so as to secure an adequate income, and suggested that if*
9 *it was not possible to do so by import duties, new kinds of taxation must be adopted, and*
10 *among them I recommended a graduated inheritance tax as correct in principle and as*
11 *certain and easy of collection.*

12 *The House of Representatives has adopted the suggestion, and has provided in the bill it*
13 *passed for the collection of such a tax. In the Senate the action of its Finance Committee*
14 *and the course of the debate indicate that it may not agree to this provision, and it is now*
15 *proposed to make up the deficit by the imposition of a general income tax, in form and*
16 *substance of almost exactly the same character as, that which in the case of **Pollock v.***
17 ***Farmer's Loan and Trust Company (157 U.S., 429) was held by the Supreme Court to***
18 ***be a direct tax, and therefore not within the power of the Federal Government to***
19 ***impose unless apportioned among the several States according to***
20 ***population.** [Emphasis added] This new proposal, which I did not discuss in my inaugural*
21 *address or in my message at the opening of the present session, makes it appropriate for me*
22 *to submit to the Congress certain additional recommendations.*

23 *Again, it is clear that by the enactment of the proposed law the Congress will not be*
24 *bringing money into the Treasury to meet the present deficiency. The decision of the*
25 *Supreme Court in the income-tax cases **deprived the National Government of a power***
26 *which, by reason of previous decisions of the court, it was **generally supposed that***
27 ***government had.** It is undoubtedly a power the National Government ought to have. It*
28 *might be indispensable to the Nation's life in great crises. Although I have not considered*
29 *a constitutional amendment as necessary to the exercise of certain phases of this power, a*
30 *mature consideration has satisfied me that an amendment is the only proper course for its*
31 *establishment to its full extent.*

32 *I therefore recommend to the Congress that both Houses, by a two-thirds vote, **shall***
33 ***propose an amendment to the Constitution conferring the power to levy an income tax***
34 ***upon the National Government** without apportionment among the States in proportion to*
35 *population.*

36 *This course is much to be preferred to the one proposed of reenacting a law once judicially*
37 *declared to be unconstitutional. For the Congress to assume that the court will reverse*
38 *itself, and to enact legislation on such an assumption, will not strengthen popular*
39 *confidence in the stability of judicial construction of the Constitution. It is much wiser*
40 *policy to accept the decision and remedy the defect by amendment in due and regular*
41 *course.*

42 *Again, it is clear that by the enactment of the proposed law the Congress will not be*
43 *bringing money into the Treasury to meet the present deficiency, but by putting on the*
44 *statute book a law already there and never repealed will simply be suggesting to the*
45 *executive officers of the Government their possible duty to invoke litigation.*

46 *If the court should maintain its former view, no tax would be collected at all. If it should*
47 *ultimately reverse itself, still no taxes would have been collected until after protracted*
48 *delay.*

1 *It is said the difficulty and delay in securing the approval of three-fourths of the States will*
2 *destroy all chance of adopting the amendment. Of course, no one can speak with certainty*
3 *upon this point, but I have become convinced that a great majority of the people of this*
4 *country are in favor of investing the National Government with power to levy an income*
5 *tax, and that they will secure the adoption of the amendment in the States, if proposed to*
6 *them.*

7 **Second, the decision in the Pollock case left power in the National Government to levy**
8 **an excise tax, which accomplishes the same purpose as a corporation income tax and is**
9 **free from certain objections urged to the proposed income tax measure.**

10 *I therefore recommend an amendment to the tariff bill Imposing upon all corporations*
11 **and joint stock companies for profit, except national banks (otherwise taxed), savings**
12 **banks, and building and loan associations, an excise tax measured by 2 per cent on the net**
13 **income of such corporations. This is an excise tax upon the privilege of doing business**
14 **as an artificial entity and of freedom from a general partnership liability enjoyed by**
15 **those who own the stock. [Emphasis added] I am informed that a 2 per cent tax of this**
16 **character would bring into the Treasury of the United States not less than \$25,000,000.**

17 *The decision of the Supreme Court in the case of Spreckels Sugar Refining Company*
18 *against McClain (192 U.S., 397), seems clearly to establish the principle that such a tax*
19 **as this is an excise tax upon privilege and not a direct tax on property, and is within the**
20 *federal power without apportionment according to population. The tax on net income is*
21 *preferable to one proportionate to a percentage of the gross receipts, because it is a tax*
22 *upon success and not failure. It imposes a burden at the source of the income at a time*
23 *when the corporation is well able to pay and when collection is easy.*

24 *Another merit of this tax is the federal supervision, which must be exercised in order to*
25 *make the law effective over the annual accounts and business transactions of all*
26 *corporations. While the faculty of assuming a corporate form has been of the utmost utility*
27 *in the business world, it is also true that substantially all of the abuses and all of the evils*
28 *which have aroused the public to the necessity of reform were made possible by the use of*
29 *this very faculty. If now, by a perfectly legitimate and effective system of taxation, we are*
30 *incidentally able to possess the Government and the stockholders and the public of the*
31 *knowledge of the real business transactions and the gains and profits of every corporation*
32 *in the country, we have made a long step toward that supervisory control of corporations*
33 *which may prevent a further abuse of power.*

34 *I recommend, then, first, the adoption of a joint resolution by two-thirds of both Houses,*
35 *proposing to the States an amendment to the Constitution granting to the Federal*
36 *Government the right to levy and collect an income tax without apportionment among the*
37 *several States according to population; and, second, the enactment, as part of the pending*
38 *revenue measure, either as a substitute for, or in addition to, the inheritance tax, of an*
39 *excise tax upon all corporations, measured by 2 percent of their net income.*

40 *Wm. H. Taft*

41 Some people have asserted that it is deceptive to claim that the phrase above "**shall propose an amendment to the**
42 **Constitution conferring the power to levy an income tax upon the National Government**" implies it is a tax upon the
43 government. In retort, the following proves we are not only correct, but that the only real DECEPTIVE one was Taft
44 Himself:

- 45 1. Taft could have said "**shall propose an amendment to the Constitution conferring upon the national government**
46 **the power to levy an income tax**" but DID NOT state it more correctly this way.
- 47 2. The legislative implementation of what he proposed he described as an excise and a privilege tax ONLY upon
48 corporations, which even after the Sixteenth Amendment was ratified, is EXACTLY and ONLY what the Sixteenth
49 Amendment currently authorizes. These corporations are NATIONAL corporations, not STATE corporations, by the

1 way.

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

- 16 3. The U.S. Supreme Court in *Downes v. Bidwell* agreed that the income tax extends wherever the GOVERNMENT
17 extends, rather than where the GEOGRAPHY extends. Notice it says "without limitation as to place" and "places over
18 which the GOVERNMENT extends".

19 *"Loughborough v. Blake, 18 U.S. 317, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass (or, as appears by the*
20 *original record, replevin) brought in the Circuit Court for the District of Columbia to try the right of Congress to*
21 *impose a direct tax for general purposes on that District. 3 Stat. 216, c. 60, Fed. 17, 1815. It was insisted that*
22 *Congress could act in a double capacity: in [***32] one as legislating [*260] for the States; in the other as a*
23 *local legislature for the District of Columbia. In the latter character, it was admitted that the power of levying*
24 *direct taxes might be exercised, but for District purposes only, as a state legislature might tax for state purposes;*
25 *but that it could not legislate for the District under Art. I, sec. 8, giving to Congress the power "to lay and*
26 *collect taxes, imposts and excises," which "shall be uniform throughout the [CONSTITUTIONAL] United*
27 *States[***], inasmuch as the District was no part of the [CONSTITUTIONAL] United States[***]. It was*
28 *held that the grant of this power was a general one without limitation as to place, and consequently extended to*
29 *all places over which the government extends; and that it extended to the District of Columbia as a constituent*
30 *part of the United States. The fact that Art. I, sec. 20 , declares that "representatives and direct taxes shall be*
31 *apportioned among the several States . . . according to their respective numbers," furnished a standard by which*
32 *taxes were apportioned; but not to exempt any part of the country from their operation. "The words used do not*
33 *mean, that direct taxes shall be imposed on States only which are [***33] represented, or shall be apportioned*
34 *to representatives; but that direct taxation, in its application to States, shall be apportioned to numbers." That Art.*
35 *I, sec. 9, P4, declaring that direct taxes shall be laid in proportion to the census, was applicable to the District of*
36 *Columbia, "and will enable Congress to apportion on it its just and equal share of the burden, with the same*
37 *accuracy as on the respective States. If the tax be laid in this proportion, it is within the very words of the*
38 *restriction. It is a tax in proportion to the census or enumeration referred to." It was further held that the words of*
39 *the ninth section did not "in terms require that the system of direct taxation, when resorted to, shall be extended to*
40 *the territories, as the words of the second section require that it shall be extended to all the [***777] States. They*
41 *therefore may, without violence, be understood to give a rule when the territories shall be taxed without imposing*
42 *the necessity of taxing them."*
43 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

- 44 4. The fact that when former President and then Chief Justice Taft heard the FIRST case in the Supreme court after
45 ratification, he stated that the liability for an income tax had NOTHING TO DO with one's nationality or domicile!
46 Cook, American national abroad in Mexico and domiciled there was outside the statutory geographical "United States".
47 Recall that the U.S. Supreme Court in [Lawrence v. State Tax Commission, 286 U.S. 276 \(1932\)](#) held that domicile was
48 the SOLE basis for income tax so Cook technically could NOT owe an income tax. But his litigation related to a 1040
49 return he previously filed in which he INCORRECTLY declared his status as that of a "U.S individual". Thus, he made
50 an ELECTION (consent) to be treated as a statutory "U.S. person" and thus ELECTED himself into a voluntary
51 "taxpayer" office to procure protection of the national government while abroad. Notice he calls "protection" a
52 BENEFIT, and thus a VOLUNTARY EXCISE TAXABLE FRANCHISE! Notice he says the SOLE BASIS in this
53 case was the STATUTORY STATUS under the Internal Revenue Code of "citizen", and not "domicile". That civil

1 statutory status and NOT Constitutional or Fourteenth Amendment status, we prove in [How State Nationals Volunteer](#)
2 [to Pay Income Tax, Form #08.024](#), is an OFFICE within the Department of Treasury who works for the Secretary of
3 the Treasury.

4 *"The contention was rejected that a citizen's property without the limits of the United States*
5 *derives no benefit from the United States. The contention, it was said, came from the*
6 *confusion of thought in "mistaking the scope and extent of the sovereign power of the*
7 *United States as a nation and its relations to its citizens and their relations to it." And that*
8 *power in its scope and extent, it was decided, is based on the presumption that*
9 *government by its very nature benefits the citizen and his property wherever found, and*
10 *that opposition to it holds on to citizenship while it "belittles and destroys its advantages*
11 *and blessings by denying the possession by government of an essential power required to*
12 *make citizenship completely beneficial." In other words, the principle was declared that*
13 *the government, by its very nature, benefits the citizen and his property wherever found*
14 *and, therefore, has the power to make the benefit complete. Or to express it another way,*
15 *the basis of the power to tax was not and cannot be made dependent upon the situs of the*
16 *property in all cases, it being in or out of the United States, and was not and cannot be*
17 *made dependent upon the domicile of the citizen, that being in or out of the United States,*
18 *but upon his relation as citizen to the United States and the relation of the latter to him as*
19 *citizen. The consequence of the relations is that the native citizen who is taxed may have*
20 *domicile, and the property from which his income is derived may have situs, in a foreign*
21 *country and the tax be legal — the government having power to impose the tax."*
22 *[Cook v. Tait, 265 U.S. 47 (1924)]*

- 23 5. The definition of "person" in [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#) for the purposes of penalty and criminal
24 enforcement purposes limits itself to government employees and instrumentalities of the government. The rules of
25 statutory construction and interpretation forbid adding anything to these definitions not expressly provided, such as
26 PRIVATE constitutionally protected men and women. Thus, anyone who doesn't fall within the ambit of these
27 definitions is, by definition, a VOLUNTEER because not a proper target of enforcement.

28 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > Sec. 6671](#)
29 [Sec. 6671](#). - Rules for application of assessable penalties
30 (b)Person defined

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

34
35 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > Sec. 7343](#).
36 [Sec. 7343](#). - Definition of term "person"

37 *The term "person" as used in this chapter [[Chapter 75](#)] includes an officer or employee of a*
38 *corporation, or a member or employee of a partnership, who as such officer, employee, or*
39 *member is under a duty to perform the act in respect of which the violation occurs*

- 40 6. The following memorandum of law proves that the only proper target of IRS enforcement are public officers WITHIN
41 the government.

[Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes](https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf), Form #05.008
<https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>

- 42 7. The fact that "[United States](#)" is geographically defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of
43 Columbia and the CONSTITUTIONAL states of the Union are never mentioned. That place is synonymous with the
44 GOVERNMENT in [4 U.S.C. §72](#) and not any geography.
45 8. The fact that the ACTIVITY that is subject to excise taxation within the Internal Revenue Code is legally defined in [26](#)
46 [U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office", meaning an office WITHIN the national and not state
47 government. For exhaustive details on this subject, see:

The "Trade or Business" Scam, Form #05.001

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

- 1 9. The fact that the Federal Register Act and the Administrative Procedures act both limit the TARGET of direct
2 STATUTORY enforcement to the following groups, none of which include most people in states of the Union and
3 which primarily consist of government employees only:
4 9.1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#) .
5 9.2. A matter relating to agency management or personnel or **to public property, loans, grants, benefits, or**
6 **contracts**. [5 U.S.C. §553\(a\)\(2\)](#).
7 9.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).
8 You can find more on the above in:

Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052

<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>

- 9 10. The fact that they can only tax legislatively created offices who work for them. See:

Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship

<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

- 10 11. The idea that governments are created to PROTECT private property, not steal it, and that taxation involves the
11 institutionalized process of converting PRIVATE property to PUBLIC property without the express consent of the
12 owner. Thus, the process of PAYING for government protection involves the OPPOSITE purpose for which
13 governments are created—converting PRIVATE property to PUBLIC property, often without the consent of the owner,
14 for the purposes of delivering the OPPOSITE, which is PREVENTING PRIVATE property from being converted to
15 PUBLIC property! The Declaration of Independence declares that all just powers derive from the consent of the
16 governed, and yet we make an EXCEPTION to that requirement when it comes to taxation? Absurd. So they HAVE to
17 procure your consent to occupy a civil statutory office BEFORE they can enforce against you or else they are violating
18 the Thirteenth Amendment and engaging in criminal human trafficking. For a description of just how absurd it is to
19 NOT require consent to this office and to convert (STEAL) private property without the consent of the owner, see:

Separation Between Public and Private Course, Form #12.025

<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

- 20 12. A query of the ChatGPT-4 AI Chatbot confirms our analysis is correct:

In the phrase " shall propose an amendment to the Constitution conferring the power to levy an income tax upon XYZ", was this a tax upon xyz or upon people OTHER than xyz?

✓ Searching for: what is the meaning of "levy an income tax upon XYZ" in the constitution

✓ Generating answers for you...

The phrase "shall propose an amendment to the Constitution conferring the power to levy an income tax upon XYZ" means that the amendment would give the National Government the power to impose a tax on XYZ¹. Therefore, the income tax would be imposed on XYZ and not on people other than XYZ.

Learn more:

1. [merriam-webster.com](https://www.merriam-webster.com)

2. [merriam-webster.com](https://www.merriam-webster.com)

3. [britannica.com](https://www.britannica.com) — see less

1

2 So what the President proposed was an excise tax on the government itself, and nothing more. This is important. More on
3 the history of the Sixteenth Amendment at:

- 4 1. [Taxation Page](https://famguardian.org/Subjects/Taxes/taxes.htm), Section 13: 16th Amendment, Family Guardian Fellowship
- 5 <https://famguardian.org/Subjects/Taxes/taxes.htm>
- 6 2. [Great IRS Hoax](https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm), Form #11.302, Sections 3.8.11 and 3.8.12
- 7 <https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
- 8 3. [Great IRS Hoax](#), Form #11.302, Section 6.7.1: 1925: William H. Taft's Certiori Act of 1925. President Taft's SCAM to
- 9 make the income tax INTERNATIONAL in scope by DENYING all appeals relating to it so the Supreme Court

wouldn't have to rule on the illegal enforcement of the income tax.

<https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

4. The Law that Never Was, William Benson. Book about the FRAUDULENT ratification of the Sixteenth Amendment.
5. Congressional Debates on the Sixteenth Amendment, Family Guardian Fellowship
<http://famguardian.org/TaxFreedom/History/Congress/1909-16thAmendCongrRecord.pdf>

EVEN in the case of item 2 of the extraterritorial jurisdiction list entitled "A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts" above, legislative control over property is limited to public offices, and NOT to private state nationals. A "public officer", after all, is legally defined in Black's Law Dictionary as someone in charge of the PROPERTY of the public. We have never seen any case hold that merely possessing physical property of the national government while physically present within a constitutional state confers DIRECT, PERSONAL legislative jurisdiction over the person whose hands that property is physically in.

The above exceptions are discussed in:

1. Hot Issues: Laws of Property, SEDM
<https://sedm.org/laws-of-property/>
2. Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404
<https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>
3. Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>
4. Federal Enforcement Authority within States of the Union, Form #05.032
<https://sedm.org/reference/mbr-sub-area/>
5. IRS Due Process Meeting Handout, Form #03.008
<https://sedm.org/Forms/03-Discovery/IRSDueProcMtgHandout.pdf>

The lower case word "state" in the context of federal statutes and regulations means one of the 50 union states, which are "foreign states", and "foreign countries" with respect to the federal government as clearly explained in section 5.2.11 of the Great IRS Hoax, Form #11.302 (OFFSITE LINK) book. In the context of the above, a "Union State" means one of the 50 Union states of the United States* (the country, not the federal United States**) mentioned in the Constitution for the United States of America.

If you would like to know all the implications of the separation of powers reflected in the above table, as well as a history of unconstitutional efforts to destroy this separation, see the following references:

1. Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>
2. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "Separation of Powers" (OFFSITE LINK)
<http://famguardian.org/TaxFreedom/CitesByTopic/SeparationOfPowers.htm>

FOOTNOTES:

^[1] See California Revenue and Taxation Code, section 6017.

^[2] See California Revenue and Taxation Code, section 17018.

^[3] See, for instance, U.S. Constitution Article IV, Section 2.

^[4] See <https://www.law.cornell.edu/uscode/text/48>

22.3 Capitalization within Statutes and Regulations

Whenever you are reading a particular law, including the U.S. Constitution, or a statute, the Sovereign referenced in that law, who is usually the author of the law, is referenced in the law with the first letter of its name capitalized. For instance, in the U.S. Constitution the phrase "We the People", "State", and "Citizen" are all capitalized, because these were the sovereign entities who were writing the document residing in the States. This document formed the federal government and gave it its authority. Subsequently, the federal government wrote statutes to implement the intent of the Constitution, and it became the Sovereign, but only in the context of those territories and lands ceded to it by the union states. When that

1 federal government then refers in statutes to federal “States”, for instance in [26 U.S.C. §7701\(a\)\(10\)](#) or [4 U.S.C. §110\(d\)](#),
2 then these federal “States” are Sovereigns because they are part of the *territory* controlled by the Sovereign who wrote the
3 statute, so they are capitalized. Foreign states referenced in the federal statutes then must be in lower case. The sovereign
4 50 union states, for example, must be in lower case in federal statutes because of this convention because they are foreign
5 states. *Capitalization is therefore always relative to who is writing the document, which is usually the Sovereign and is*
6 *therefore capitalized.* The exact same convention is used in the [Bible](#), where all appellations of God are capitalized because
7 they are sovereigns: “Jesus” , “God”, “Him”, “His”, “Father”. These words aren’t capitalized because they are proper
8 names, but because the entity described is a sovereign or an agent or part of the sovereign. The only exception to this
9 capitalization rule is in state revenue laws, where the state legislators use the same capitalization as the Internal Revenue
10 Code for “State” in referring to federal enclaves within their territory because they want to scam money out of you. In state
11 revenue laws, for instance in the [California Revenue and Taxation Code \(R&TC\)](#) sections 17018 and 6017, “State” means a
12 federal State within the boundaries of California and described as part of the Buck Act of 1940 found in [4 U.S.C. §§105-](#)
13 [113](#).

14 **22.4 Legal Status of Federal Enclaves within the States**

15 SOURCE: *State Income Taxes*, Form #05.031, Section 5; <https://sedm.org/Forms/05-MemLaw/StateIncomeTax.pdf>.

16 1. Federal enclaves are land subject to the exclusive jurisdiction of the national government within the exterior limits of a
17 Constitutional state of the Union.

18 2. The legal status of federal enclaves is discussed in the following Wikipedia article:

19 [Wikipedia: Federal Enclave](#)

https://en.wikipedia.org/wiki/Federal_enclave

20 3. Most states define the terms "in this State" and "this State" as including ONLY these areas. See:

[State Income Taxes](#), Form #05.031, Section 12.6

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

21 4. It is a VIOLATION of the separation of powers doctrine and a crime in many CONSTITUTIONAL states for an
22 officer of a state to simultaneously serve in a FEDERAL office and a STATE office at the same time. This is because it
23 creates a conflict of interest. The I.R.C. Subtitle A and C income tax is a PRIVILEGE tax upon public offices within
the NATIONAL and NOT STATE government. See:

[The "Trade or Business" Scam](#), Form #05.001

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

24 5. Those in state government who pay STATE income tax, if that tax PIGGYBACKS on the federal tax, are committing
25 the CRIME and UNCONSTITUTIONAL act of simultaneously serving in a STATE office and a FEDERAL office at
26 the SAME time!

27 6. The [Buck Act, 4 U.S.C. §§ 105-110](#) governs what happens in federal areas, which it defines as property owned by the
28 national government WITHIN A FEDERAL TERRITORY OR POSSESSION, but NOT a Constitutional state. We
29 have found NO authority that makes "federal enclaves" and "federal areas" equivalent.

30 7. Application of the Bill of Rights to federal enclaves is discussed in:

[Catalog of U.S. Supreme Court Doctrines](#), Litigation Tool #10.020, Section 5.5

<https://sedm.org/Litigation/10-PracticeGuides/SCDoctrines.pdf>

31 8. Supreme court doctrines dealing with federal enclaves/areas include:

32 8.1. Friction not Fiction Doctrine, [Howard v. Commissioners, 344 U.S. 624, 626, 73 S.Ct. 465, 97 L.Ed. 617 \(1953\)](#).

33 9. [Howard v. Commissioners, 344 U.S. 624, 626, 73 S.Ct. 465, 97 L.Ed. 617 \(1953\)](#) is what authorized state income tax
34 within federal enclaves.

35 9.1. There is no actual LAW that allows this. Congress couldn't pass such a law because it would violate the
36 separation of powers.

37 9.2. The U.S. Supreme Court did cite the Buck Act in this case, but this act does not apply to constitutional states
38 because of the separation of powers.

39 9.3. The ruling in Howard, however VIOLATED the rules of statutory construction:

40 **“Expressio unius est exclusio alterius.** *A maxim of statutory interpretation meaning that*
41 **the expression of one thing is the exclusion of another.** *Burgin v. Forbes, 293 Ky. 456,*
42 *169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.Mention of*
43 *one thing implies exclusion of another. When certain persons or things are specified in a*
44 **law, contract, or will, an intention to exclude all others from its operation may be**

1 **inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes
2 to specify the effects of a certain provision, other exceptions or effects are excluded."
3 [*Black's Law Dictionary, Sixth Edition, p. 581*]

4 **"When a statute includes an explicit definition, we must follow that definition, even if**
5 **it varies from that term's ordinary meaning.** *Meese v. Keene*, 481 U.S. 465, 484-485
6 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings
7 of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a rule, `a definition
8 which declares what a term "means" . . . excludes any meaning that is not stated");
9 *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil*
10 *Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on*
11 *Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting
12 cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS,
13 J., dissenting), leads the reader to a definition. That definition does not include the Attorney
14 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate
15 the contrary."

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

- 17 9.4. By violating the rules of statutory construction in this case, the U.S. Supreme Court in effect "legislated from the
18 bench" by adding things to the definition of "State" in [4 U.S.C. §110\(d\)](#) that do not expressly appear, and thus
19 CONFLATED "federal enclaves" with "federal areas" mentioned in the [Buck Act, 4 U.S.C. §§105-110](#). Thus, it
20 violated the separation of powers by in effect "legislating from the bench", and in so doing, also violated the
21 separation of powers between the states and the national government. THE SUPREME COURT COMMITTED
22 TREASON IN THIS CASE, PUNISHABLE BY DEATH according to [18 U.S.C. §2381!](#)
23 9.5. On the subject of U.S. Supreme Court TREASON in expanding the definition of "State" found in [4 U.S.C.](#)
24 [§110\(d\)](#), the [ChatGPT AI Chatbot](#) said:

25 *QUESTION: In Howard, however, they completely glossed over the meaning of "State" in [4](#)*
26 *[U.S.C. §110\(d\)](#), so they SILENTLY and by PRESUMPTION "legislated from the bench".*

27 *ANSWER: It is important to note that I am an AI language model and cannot provide real-*
28 *time analysis of specific court cases or access case-specific details beyond what is*
29 *available in publicly accessible sources up to September 2021. Consequently, I cannot*
30 *delve into the specific details or reasoning of the Howard v. Commissioners case.*

31 *However, I understand your concern regarding the interpretation of the term "State" in [4](#)*
32 *[U.S.C. §110\(d\)](#) and the potential implications of the Court's ruling in Howard v.*
33 *Commissioners. In general, when courts interpret statutes, they aim to give effect to the*
34 *intent of the legislature and consider the context and purpose of the law.*

35 *While it is possible to argue that the Court's interpretation in Howard v. Commissioners*
36 *involved a broadening of the term "State" beyond its explicit statutory definition, it is*
37 *ultimately the role of the judiciary to interpret laws and resolve legal disputes. Judicial*
38 *interpretation can sometimes involve filling gaps or making inferences to ensure the law is*
39 *applied appropriately in specific cases.*

40 *If you have specific concerns or seek a more comprehensive analysis of the case, it would*
41 *be advisable to consult legal experts or scholarly sources that have thoroughly examined*
42 *the details and implications of Howard v. Commissioners. They can provide a more*
43 *nuanced perspective on the court's reasoning and the impact of the decision.*

44 Do you think a LEGAL EXPERT they recommend above whose livelihood and his next meal and Mercedes
45 payment comes from MISREPRESENTING the law to expand his client base is going to be any less duplicitous
46 than the U.S. Supreme court on this issue? NOT! It has NEVER been the proper role of ANY de jure judiciary to
47 MALICIOUSLY destroy the [separation of powers](#). The Supreme Court is now a [DE FACTO institution \(Form](#)
48 [#05.043\)](#) because of what it did in this case.

10. For more on the "separation of powers doctrine", see:

[Government Conspiracy to Destroy the Separation of Powers, Form #05.023
https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf](https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf)

The DE FACTO ruling in [Howard v. Commissioners, 344 U.S. 624, 626, 73 S.Ct. 465, 97 L.Ed. 617 \(1953\)](#) is HUGELY important, because:

1. This ruling is the basis of ALL state income taxation!
2. Many different states define the term "this State" or "in this State" as federal areas within their borders. For a list of them, see:

[State Income Taxes, Form #05.031, Section 12.6
https://sedm.org/Forms/05-MemLaw/StateIncomeTax.pdf](https://sedm.org/Forms/05-MemLaw/StateIncomeTax.pdf)

3. The U.S. Supreme Court in [Lawrence v. State Tax Commission, 286 U.S. 276 \(1932\)](#), declared that in the case of a CONSTITUTIONAL state, DOMICILE is the SOLE basis for income taxation. See:

[Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 1
https://sedm.org/Forms/05-MemLaw/Domicile.pdf](https://sedm.org/Forms/05-MemLaw/Domicile.pdf)

4. You can only have ONE domicile at a SINGLE geographical place at a time.
5. In order to have a STATE income liability, you must ALSO have a FEDERAL liability, which means these two jurisdictions must PHYSICALLY OVERLAP. Two sovereigns cannot have civil or exclusive jurisdiction over the SAME physical place at the SAME time.
6. That GEOGRAPHICAL overlap is FORBIDDEN by the [separation of powers](#). If you file as a "[nonresident alien](#)" at the federal level, then you must file as a "[nonresident alien](#)" at the state level. If you owe nothing federal, then you can owe nothing to the state, even if you are domiciled WITHIN the CONSTITUTIONAL state and outside of federal enclaves within that state!

So we have a [LYING, DE FACTO government \(Form #05.043\)](#), thanks to the U.S. Supreme Court in this case, which made itself into a LEGISLATOR by EXPANDING the definition of "State" in [4 U.S.C. §110\(d\)](#). AND they did it because of the love of money. CRIMINALS! Here is what the DESIGNER of the three branch separation of powers built into our Constitution said about the EFFECT of this CRIMINAL behavior by the U.S. Supreme Court:

"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."

[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;

SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

If you would like more information about the interplay between STATE taxation and FEDERAL taxation, see:

22.5 Relationship of Citizenship Terms to Geographical Definitions

The relationship between citizenship terms and the geographical definitions shown here can be examined using the following documents on this site:

1. *Citizenship Status v. Tax Status*, Form #10.011-very important!
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>
2. *Citizenship Diagrams*, Form #10.010--helps graphically explain the distinctions between nationality and domicile for those not schooled in the law.
<https://sedm.org/Forms/10-Emancipation/CitizenshipDiagrams.pdf>
3. *Citizenship, Domicile, and Tax Status Options*, Form #10.003-use this form in response to legal discovery, and attach to your civil pleadings in court to protect your status.
<https://sedm.org/Forms/10-Emancipation/CitDomTaxStatusOptions.pdf>
4. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>