













CITIZENSHIP STATUS V. TAX STATUS

FORM #10.011









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
Related onsite articles:

-  [President Obama Admits in His Farewall Address that "citizen" is a Public Office, Exhibit #01.018](#)-THIS is the CIVIL "straw man" that government legislatives for.
- [Citizenship and Sovereignty Course, Form #12.001](#) -basics of citizenship and sovereignty.
 -  [Slides](#)
 -  [Video](#)
- [Citizenship and Domicile as Verified by President Obama, Exhibit #01.017](#)
 -  [Slides](#)
 -  [Video](#)
-  [Foundations of Freedom, Video 4: Willful Government Deception and Propaganda](#) -explains the main "words of art" abused to deceive the public about citizenship terms.
-  [U.S. Citizens and the New World Order](#) (OFFSITE LINK) -Excellent. Done by Musicians for freedom. They link to this site.
-  [President Obama Recognizes separate POLITICAL and LEGAL components of citizenship, Exhibit #01.013](#) - Even the president recognizes the distinctions made on this page!
-  [Citizenship Diagrams, Form #10.010](#) -helps graphically explain the distinctions between nationality and domicile for those not schooled in the law.
- [Citizenship Playlist](#) -Sovereignty Education and Defense Ministry (SEDM)
-  [Legal Deception, Propaganda, and Fraud, Form #05.014](#) - how judges and prosecutors and the IRS abuse language to commit constructive FRAUD
-  [Why the Fourteenth Amendment is NOT a Threat to Your Freedom, Form #08.015](#) -explains and rebuts THE MOST prevalent flawed argument we hear from freedom advocates.
-  [Why You are a "national", "state national", and Constitutional but not Statutory "Citizen", Form #05.006](#)-detailed research on citizenship to back up this page.
-  [Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002](#)-how domicile affects statutory citizenship.
-  [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#) -proves that the First Amendment and your right to contract ensure that no one but you can determine your civil and statutory status.
-  [Our Non-Citizen Nationals, Who Are They?: Cal Law Review, Vol. XIII, Sept. 1935, #6, p. 593-635, SEDM Exhibit #01.010](#) - Describes the basis for being a "non-citizen national of the United States**"
-  [Social Security Admin FOIA for CSP Code Values, Exhibit #01.011](#) - how Social Security made your citizenship status CLASSIFIED in their records so that they can protect their FRAUDULENT presumption that you are a statutory "U.S. citizen" and thereby STEAL from you


Related onsite remedies:

-  [Separation Between Public and Private, Form #12.025](#) (OFFSITE LINK)- SEDM. Identifies how these legal terms are used to convert your PRIVATE rights to PUBLIC rights without your consent. Describes how to stay private and challenge attempts to make you public.
-  [Government Identity Theft, Form #05.046](#) -how governments abuse language to CRIMINALLY kidnap your civil legal identity to a legislatively foreign jurisdiction and make you into a compelled SLAVE, and how to stop them.
- [Getting a USA Passport as a "state national"](#) -how to apply for and obtain a passport as an exclusively private human who is neither domiciled nor resident on of federal territory, and is therefore not a federal statutory "person", "individual", or "U.S. person".
 -  [HTML](#). Form #10.012. ([Compliant Members Only form](#))
 -  [PDF](#). Form #10.013. ([Compliant Members Only form](#))
-  [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001](#) -Attach to administrative correspondence with the government to protect and explain your citizenship and domicile and tax status and prevent being victimized by the usually false presumptions of others.
-  [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.
-  [Tax Form Attachment, Form #04.201](#) -Attach this to all tax forms you are compelled to fill out in order to correctly document your tax status and the obligations that attach to it on the part of all.
-  [Legal Notice of Change in Domicile/Citizenship Records and Divorce From the United States, Form #10.001](#) -How to correct the government's records to perpetually reflect your true domcile, nationality, citizenship, and tax status and permanently remove yourself from federal jurisdiction.

Mandatory for all members and a part of our  [Path To Freedom, Form #09.015](#), Section 2, process.

-  [USA Passport Application Attachment, Form #06.007 \(COMPLIANT MEMBER ONLY CONTENT\)](#)- develops evidence of your correct citizenship status AND rebuts LIES on the passport application instructions. Must be logged in to download

Related offsite articles:

- [Taxation Page Section 7: Citizenship](#) (OFFSITE LINK) -Family Guardian
- [You're not a STATUTORY "citizen" under the Internal Revenue Code](#) (OFFSITE LINK) -Family Guardian website
- [How You are Illegally Deceived or Compelled to Transition from Being a Constitutional Citizen/Resident to a Statutory Citizen/Resident: By Confusing the Two Contexts](#) -Family Guardian Fellowship
- [An Investigation Into the Meaning of the Term "United States"](#) (OFFSITE LINK)- statutory definitions of geographical tax terms. Family Guardian Fellowship
- [Why Domicile and Becoming a "Taxpayer" Require Your Consent](#)(OFFSITE LINK) -how domicile affects statutory citizenship. Allows cutting and pasting and reuse
- [Sovereignty Forms and Instructions Online, Form #10.004, Cites By Topic: "United States"](#) (OFFSITE LINK)- Family Guardian Fellowship
- [US v. USA: According to the Blubook: A Uniform System of Citation](#) (OFFSITE LINK)- Family Guardian Fellowship
- [The "United States" Isn't a Country, Its a Corporation](#) (OFFSITE LINK)- Family Guardian Fellowship
-  [Eisenberg v. Commercial Union Assurance Company Limited](#) (LARGE 592Kbytes)-according U.S. District Court, "United States" and "State" mean the federal zone. The Sovereign 50 states are referred to as "foreign states" and "states" but not "States" in the tax code.
- [Sovereign World Citizen Garry Davis Crosses Canada-USA Border With World Passport](#) (OFFSITE LINK) -you don't need a us passport
- [Citizens v. Nationals](#) (OFFSITE LINK) - which one are you?
- [Tax Deposition Questions, Section 14: Citizenship](#) (OFFSITE LINK) -Family Guardian website
- [Great IRS Hoax, Form #11.302](#), Section 4.12 through 4.12.19 on Citizenship (OFFSITE LINK) -Family Guardian website

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

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

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

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

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

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

[equivocation](#)

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

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

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

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

It is therefore distinct from (semantic) [ambiguity](#), which means that the context doesn't make the meaning of the word or phrase clear, and [ambipholy](#) (or syntactical ambiguity), which refers to ambiguous sentence structure due to [punctuation](#) or [syntax](#).

[Wikipedia topic: [Equivocation](#), Downloaded 9/15/2015; SOURCE: <https://en.wikipedia.org/wiki/Equivocation>]


4. [PRESUMES](#) that all contexts are equivalent, meaning that CONSTITUTIONAL and STATUTORY are equivalent.
5. Fail to identify the specific context implied on the form.
6. Fail to provide an actionable definition for the term that is useful as evidence in court.
7. Government representatives actively interfere with or even penalize efforts by the applicant to define the context of the terms so that they can protect their right to make injurious presumptions about their meaning.

1. THE FOUR "UNITED STATES"

It is very important to understand that there are THREE separate and distinct 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

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

In addition to the above GEOGRAPHICAL context, there is also a legal, non-geographical context in which the term "United States" can be used, which is the GOVERNMENT as a legal entity. Throughout this page and this website, we identify THIS context as "United States****" or "United States⁴". The only types of "persons" within THIS context are  [public offices within the national and not state government](#). It is THIS context in which "sources within the United States" 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, Sections 4 and 5
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
 DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

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

1. Federal jurisdiction is unlawfully enlarged by abusing [presumption](#), which is a violation of due process of law. See:
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.007
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
 DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Presumption.pdf>
2. The separation of powers between the states and the national government is destroyed, in violation of the legislative 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>
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 \(1803\)\]](#)

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

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

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

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

7. Add things or classes of things to the meaning of statutory terms that do not EXPRESSLY appear in their definitions, 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>
8. PRESUME that STATUTORY diversity of citizenship under 28 U.S.C. §1332 and CONSTITUTIONAL diversity of citizenship under Article III, Section 2 of the United States Constitution are equivalent.
 - 8.1 STATUTORY and CONSTITUTIONAL diversity are NOT equal and in fact are mutually exclusive.
 - 8.2 The STATUTORY definition of "State" in 28 U.S.C. §1332(e) is a federal territory. The definition of "State" in the CONSTITUTION is a State of the Union and NOT federal territory.
 - 8.3 They try to increase this confusion by dismissing diversity cases where only diversity of RESIDENCE (domicile) is implied, instead insisting on "diversity of CITIZENSHIP" and yet REFUSING to define whether they mean DOMICILE or NATIONALITY when the term "CITIZENSHIP" is invoked. See Lamm v. Bekins Van Lines, Co, 139 F.Supp.2d. 1300, 1314 (M.D. Ala. 2001)("To invoke removal jurisdiction on the basis of diversity, a notice of removal must distinctly and affirmatively allege each party's citizenship.", "[a]vancements of residence are wholly insufficient for purposes of removal.", "[a]lthough 'citizenship'

- and 'residence' may be interchangeable terms in common parlance, the existence of citizenship cannot be inferred from allegations of residence alone.').
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 statutory definition. This substitutes the JUDGES will for what the law expressly says and thereby substitutes PUBLIC POLICY for the written law.
 10. Publish deceptive government publications that are in deliberate conflict with what the statutes define "United States" as and then tell the public that they CANNOT rely on the publication. The [IRS does this with ALL of their publications](#) 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>

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

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

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

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





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

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

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

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

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

1.  [Legal Deception, Propaganda, and Fraud, Form #05.014, Sections 12.5, 15](#)
2.  [Non-Resident Non-Person Position, Form #05.020, Section 4](#)
3. [A Detailed Study into the Meaning of the term "United States" found in the Internal Revenue Code-Family Guardian Fellowship](#)
 - o [HTML Version](#)-Large, 282Kbytes
 - o  [Acrobat Version](#)-(1.7 Mbytes)
 - o  [Zipped version](#)-small, 90 Kbytes
4. [Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "United States"](#)

2. STATUTORY V. CONSTITUTIONAL CONTEXTS

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

1. Constitutional.
2. Statutory.

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

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

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

[Government Conspiracy to Destroy the Separation of Powers](#), Form #05.023

FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
 DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>

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

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

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

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

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

6. A human being domiciled in a Constitutional state and born or naturalized anywhere in the Union is:
 - 6.1. A state national pursuant to [8 U.S.C. §1101\(a\)\(21\)](#).
 - 6.2. A statutory "non-resident non-person" if exclusively PRIVATE and not engaged in a public office.
 - 6.3. A statutory "nonresident alien" ([26 U.S.C. §7701\(b\)\(1\)\(B\)](#)) in relation to the national government if they lawfully serve in a public office.
7. You can be a statutory "nonresident alien" pursuant to 26 C.F.R. §1.1441-1(c)(3)(ii) and a constitutional or Fourteenth Amendment "Citizen" AT THE SAME TIME. Why? Because the Supreme Court ruled in *Hooven and Allison v. Evatt*, 324 U.S. 652 (1945), that there are THREE different and mutually exclusive "United States", and therefore THREE types of "[citizens of the United States](#)". Here is an example:

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

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

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

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

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

[Affidavit of Citizenship, Domicile, and Tax Status](#), Form #02.001
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
 DIRECT LINK: <http://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf>

9. Even the IRS says you CANNOT trust or rely on ANYTHING on any of their forms and publications. We cover this in our [Reasonable Belief About Income Tax Liability, Form #05.007](#). Hence, if you are compelled to fill out a government form, you have an OBLIGATION to ensure that you define all "words of art" used on the form in such a way that there is no room for presumption, no judicial or government discretion to "interpret" the form to their benefit, and no injury to your rights or status by filling out the government form. This includes attaching the following forms to all tax forms you submit:
 - 9.1. [Affidavit of Citizenship, Domicile, and Tax Status](#), Form #02.001
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
 DIRECT LINK: <http://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf>
 - 9.2. [Tax Form Attachment](#), Form #04.201
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
 DIRECT LINK: <http://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdf>

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

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

 [Why You are a "national", "state national", and Constitutional but not Statutory "Citizen", Form #05.006, Sections 4 and 5](#)

3. STATUTORY v. CONSTITUTIONAL CITIZENS

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

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

1. Nationality:

- 1.1. Is not necessarily consensual or discretionary. For instance, acquiring nationality by birth in a specific place was not a matter of choice whereas acquiring it by naturalization is.
- 1.2. Is a political status.
- 1.3. Is defined by the Constitution, which is a political document.
- 1.4. Is synonymous with being a "national" within statutory law.
- 1.5. Is associated with a specific COUNTRY.
- 1.6. Is called a "political citizen" or a "citizen of the United States in a political sense" by the courts to distinguish it from a STATUTORY citizen. See *Powe v. United States*, 109 F.2d 147 (1940).

2. Domicile:

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

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

- 2.2. Is a civil status.
- 2.3. Is not even addressed in the constitution.
- 2.4. Is defined by civil statutory law RATHER than the constitution.
- 2.5. Is in NO WAY connected with one's nationality.
- 2.6. Is usually connected with the word "person", "citizen", "resident", or "inhabitant" in statutory law.
- 2.7. Is associated with a specific COUNTY and a STATE rather than a COUNTRY.
- 2.8. Implies one is a "SUBJECT" of a SPECIFIC MUNICIPAL but not NATIONAL government.

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

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

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

[SEDM Exhibit #01.013](#): President Obama Recognizes separate POLITICAL and LEGAL components of citizenship.

-  [Youtube](#)
-  [Local Copy](#)

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

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

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

Notice in the last quote above that they referred to a foreign national born in another country as a "citizen". THIS is the REAL "citizen" (a domiciled foreign national) that judges and even tax withholding documents are really talking about, rather than the "national" described in the constitution.

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

*". . . **the Supreme Court in the Insular Cases 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."**
 [Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998)]

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).

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.").

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

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

(a)(9) United States

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

(a)(10) State

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

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

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

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

"The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states. **No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress.** It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. **It had been said by eminent judges that no man was a citizen of the United States[***] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories, though within the United States[*], were not citizens.** Whether this proposition was sound or not had never been judicially decided."
 [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

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

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

[. . .]

Since the Court this Term has already downgraded citizens receiving public welfare, *Wyman v. James*, 400 U.S. 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having the misfortune to be illegitimate, *Labine v. Vincent*, 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288, I suppose today's decision downgrading citizens born outside the United States should have been expected. Once again, as in

James and Labine, the Court's opinion makes evident that its holding is contrary to earlier decisions. Concededly, petitioner was a citizen at birth, not by constitutional right, but only through operation of a federal statute. [Rogers v. Bellei, 401 U.S. 815 (1971)]

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

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[Normal Taxes and Surtaxes](#)
 § 1.1-1 Income tax on individuals.

(c) Who is a citizen.

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

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

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 human born in a federal territory not part of a state of the Union. Anyone who claims a state citizen or CONSTITUTIONAL citizen is also a STATUTORY "U.S. citizen" subject to the income tax is engaging in criminal identity theft as documented in the following. They are also criminally impersonating a "U.S. citizen" in violation of 18 U.S.C. §911:

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

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

"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]

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

"nationality – The relationship between a citizen of a nation and the nation itself, customarily involving allegiance by the citizen and protection by the state; membership in a nation. This term is often used synonymously with citizenship."
 [Black's Law Dictionary (8th ed. 2004)]

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

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

Hence:

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

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

4. SUMMARY OF CITIZENSHIP STATUS v. TAX STATUS

Below is a table that maps the various "Citizenship status" options in [Title 8 of the U.S. Code](#) to a "Income tax status" found in the Internal Revenue Code, which is [Title 26 of the U.S. Code](#). If a column contains the word "yes", then the citizenship status row and the corresponding tax status column are equivalent to each other from a legal perspective.

Table 2: "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 C.F.R. §1.1441-1(c)(3) and 26 U.S.C. §7701(b)(1)(B))	"Non-resident NON-persons" (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; Swains 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	"USA*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21) ; 14th Amend. Sect. 1	No	No	No	Yes
3.2	"USA*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Foreign country	Yes	8 U.S.C. §1101(a)(21) ; 14th Amend. Sect. 1	No	No	Yes	No
3.3	"USA*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Foreign country	No	8 U.S.C. §1101(a)(21) ; 14th Amend. Sect. 1	No	No	No	Yes
3.4	Statutory "citizen of the United States***" or	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, Commonwealth	No	8 U.S.C. §1101(a)(21) ; 14th Amend. Sect. 1	Yes	No	No	No

	Statutory "U.S.** citizen"		of Northern Mariana Islands						
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)	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:

- 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".
- "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.
- 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)(ii).
- 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:
 - "Purposefully avails himself" of commerce on federal territory and thus waives sovereign immunity. Examples of such purposeful availment are the next three items.
 - 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.
 - 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 cannot be an "U.S. individual" without ALSO being an "individual". All the "trade or business" deductions on the form presume the applicant is a public officer, and therefore the "individual" on the form is REALLY a public officer in the government and would be committing FRAUD if he or she was NOT.
 - VOLUNTARILY fills out an IRS Form W-7 ITIN Application (IRS identifies the applicant as an "individual") AND only uses the assigned number in connection with their compensation as an elected or appointed public officer. Using it in connection with PRIVATE earnings is FRAUD.
- What turns a "non-resident NON-person" into a "nonresident alien individual" is meeting one or more of the following two criteria found in 26 C.F.R. §1.1441-1(c)(3)(ii):
 - 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).
 - Residence/domicile as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under 26 C.F.R. §301.7701(b)-1(d).
- All "taxpayers" are STATUTORY "aliens" or "nonresident aliens". The definition of "individual" found in 26 C.F.R. §1.1441-1(c)(3) does NOT include "citizens". The only occasion where a "citizen" can also be an "individual" is when they are abroad under 26 U.S.C. §911 and interface to the I.R.C. under a tax treaty with a foreign country as an alien pursuant to 26 C.F.R. §301.7701(b)-7(a)(1)

And when he had come into the house, Jesus anticipated him, saying, "What do you think, Simon? From whom do the kings [governments] of the earth [lawfully] take customs or taxes, from their sons [citizens and subjects] or from strangers [aliens, which are synonymous with "residents" in the tax code, and exclude "citizens"]?"
Peter said to Him, "From strangers [aliens]/"residents" ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R. §301.6109-1(d)(3)."
Jesus said to him, "Then the sons ["citizens" of the Republic, who are all sovereign "nationals" and "nonresident aliens" under federal law] are free [sovereign over their own person and labor. e.g. SOVEREIGN IMMUNITY]. "
[Matt. 17:24-27, Bible, NKJV]

5. EFFECT OF DOMICILE ON CITIZENSHIP STATUS

Table 3: Effect of Domicile on Citizenship Status

Description	CONDITION		
	Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	"United States" per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d) , and 4 U.S.C. §110(d)	"United States" per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d) , and 4 U.S.C. §110(d)	Without the "United States" per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d) , and 4 U.S.C. §110(d)

Physical location	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY (NOT states of the Union)	Foreign nations states of the Union Federal possessions
Tax Status	"U.S. Person" 26 U.S.C. §7701(a)(30)	"U.S. Person" 26 U.S.C. §7701(a)(30)	"Nonresident alien individual" if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3)(ii) "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	IRS Form 1040NR: "alien individuals", "nonresident alien individuals" No filing requirement: "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 a 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)(ii) "Non-resident NON-person" if NOT a public officer in the U.S. government.

NOTES:

- "United States" is statutorily 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 expressly include any Constitutional state of the Union and therefore, by the rules of statutory construction, they are purposefully excluded.
- 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
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>.
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/CorpGovt.pdf>
- American nationals who are domiciled outside of federal jurisdiction, either in a state of the Union or a foreign country, are "nationals" but not "citizens" under federal law. They also qualify as "nonresident aliens" under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if occupying a public office or "non-resident NON-persons" if not occupying a public office. See sections 4.11.2 of the [Great IRS Hoax](#) for details.
- Temporary domicile in the middle column on the right must meet the requirements of the "Presence test" documented in IRS publications.
- "FEDERAL ZONE"=District of Columbia, Puerto Rico, and the territories and insular possessions of the United States in the above table.
- The term "[individual](#)" as used on the IRS form 1040 means an "[alien](#)" engaged in a "[trade or business](#)". All "taxpayers" are "aliens" engaged in a "trade or business". This is confirmed by 26 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.

6. MEANING OF GEOGRAPHICAL WORDS OF ART

A very frequent point of confusion and misunderstanding even within the legal profession is the definition of geographical terms in the various contexts in which they are used. The table below is provided to clear up this confusion in order that people do not misinterpret geographical terms by applying them outside their intended context. Using this page is VERY important for those who will be reading and researching state and federal law. The differences in meaning within the various contexts are primarily a consequence of the Separation of Powers Doctrine.

Table 4: Meaning of geographic "words of art"

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state 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**

What the above table clearly shows is that the word "[State](#)" in the context of federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)^[4], and these areas do not include any of the 50 Union States. This is true in most cases and especially in the Internal Revenue Code. 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](#)
2. [Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "Separation of Powers"](#) (OFFSITE LINK)

[1]See California Revenue and Taxation Code, section 6017

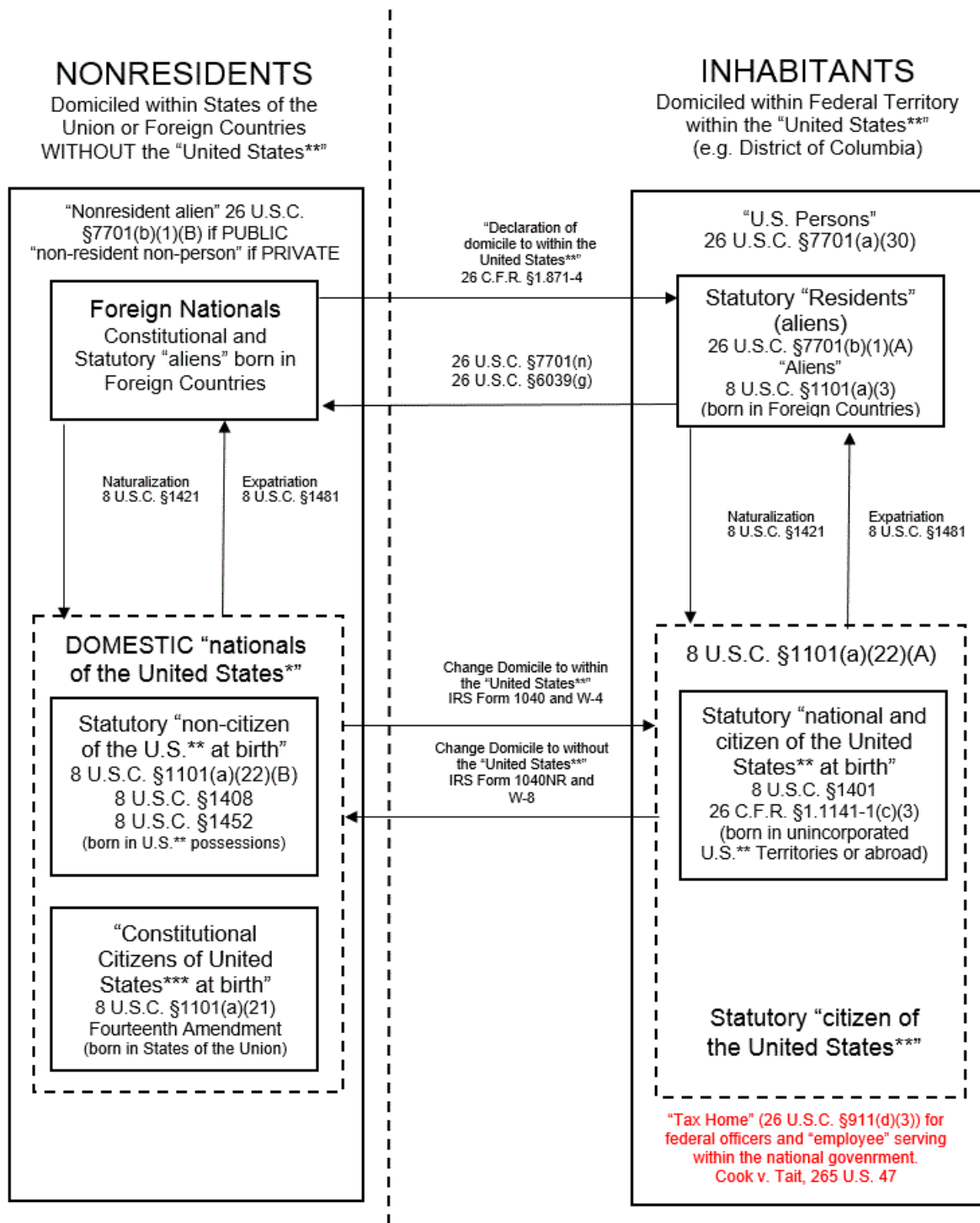
[2]See California Revenue and Taxation Code, section 17018

[3]See, for instance, U.S. Constitution Article IV, Section 2.

[4]See <https://www.law.cornell.edu/uscode/text/48>

7. CITIZENSHIP AND DOMICILE OPTIONS AND RELATIONSHIPS

Figure 1: Citizenship and Domicile Options and Relationships



8. FOUR TYPES OF AMERICAN NATIONALS

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

- 1. Statutory "national and citizen of the [federal] 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](#) and [8 U.S.C. §1101\(a\)\(22\)\(A\)](#), 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, Most 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".
 - 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 in 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. "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 in [8 U.S.C. §1101\(a\)\(21\)](#), under the [Law of Nations](#), under state laws, and under USA 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.

Statutory "U.S.** citizens" pursuant to [8 U.S.C. §1401](#) have civil rights under federal law that are similar but inferior to the natural rights of state nationals in state courts. We say almost because "civil rights" are statutory creations of Congress that may be taken away at any time and therefore are really [privileges and franchises](#) disguised to "look" like rights. "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.

Another important element of citizenship is that artificial entities like corporations are citizens for the purposes of taxation but cannot be citizens for any other purpose.

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

9. FEDERAL STATUTORY CITIZENSHIP STATUSES DIAGRAM

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, as was shown in [section 1 earlier](#).

Figure 2: Federal Statutory Citizenship Statuses

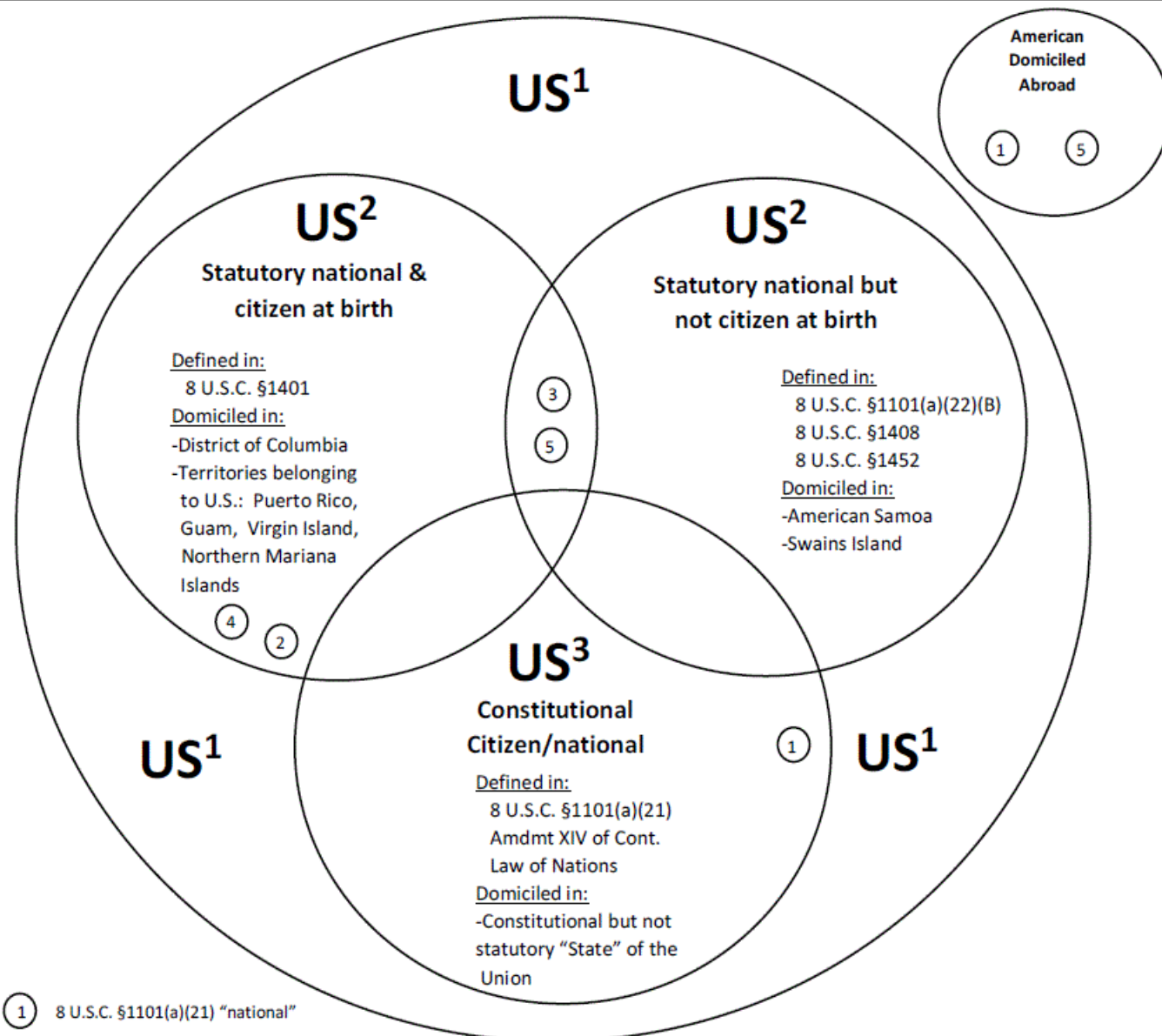
FEDERAL STATUTORY CITIZENSHIP STATUSES

“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)-"non-citizen national of the United States²"

10. CITIZENSHIP STATUS ON GOVERNMENT FORMS

Table 5: Citizenship status on government forms

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Social Security NUMIDENT 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	"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)	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)	NA	8 U.S.C. §1408 ; 8 U.S.C. §1101(a)(22)(B) ; 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 noncitizen national of the United States"	See Note 2.
3.1	"USA*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21) ; 14th 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	"USA*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Foreign country	Yes	8 U.S.C. §1101(a)(21) ; 14th 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.
3.3	"USA*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Foreign country	Yes	8 U.S.C. §1101(a)(21) ; 14th 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	Constitutional Union state	Puerto Rico, Guam, Virgin Islands,	No	8 U.S.C. §1101(a)(21) ; 14th Amend.,	CSP=A	"U.S. Citizen"	Can't use Form W-8	"A citizen of the United States**"	See Note 2.

	States***		American Samoa, Commonwealth of Northern Mariana Islands		Sect. 1					
4.1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	NA	8 U.S.C. §1101(a)(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	Yes	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	No	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.
4.4	"alien" or "Foreign national"	Foreign country	Foreign country	Yes	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	No	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:

- "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.
- E-Verify CANNOT be used by those who are a NOT lawfully engaged in a public office in the U.S. government at the time of making application. Its use is VOLUNTARY and cannot be compelled. Those who use it MUST have a Social Security Number or Taxpayer Identification Number and it is ILLEGAL to apply for, use, or disclose said number for those not lawfully engaged in a public office in the U.S. government at the time of application. See: [Why It Is Illegal for Me to Request or Use a "Taxpayer Identification Number"](#), Form #04.205
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/04-Tax/2-Withholding/WhyTINIllegal.pdf>
- For instructions useful in filling out the forms mentioned in the above table, see:
 - Social Security Form SS-5:
[Why You Aren't Eligible for Social Security](#), Form #06.001
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>
 - IRS Form W-8:
[About IRS Form W-8BEN](#), Form #04.202
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/compliant-member-only-forms/about-irs-form-w-8ben-form-04-002/>
 - Department of State Form I-9:
[I-9 Form Amended](#), Form #06.028
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/06-AvoidingFranch/i-9Amended.pdf>
 - E-Verify:
[About E-Verify](#), Form #04.107
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/04-Tax/1-Procedure/E-Verify/E-Verify.htm>

11. 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 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), then these federal “[States](#)” are Sovereigns because they are part of the *territory* controlled by the Sovereign who wrote the statute, so they are capitalized. Foreign states referenced in the federal statutes then must be in lower case. The sovereign 50 union states, for example, must be in lower case in federal statutes because of this convention because they are foreign states. *Capitalization is therefore always relative to who is writing the document, which is usually the Sovereign and is therefore capitalized.* The exact same convention is used in the [Bible](#), where all appellations of God are capitalized because they are sovereigns: “[J](#)esus” , “[G](#)od”, “[H](#)im”, “[H](#)is”, “[F](#)ather”. These words aren’t capitalized because they are proper names, but because the entity described is a [sovereign or an agent or part of the sovereign](#). The only exception to this capitalization rule is in state revenue laws, where the state legislators use the [same capitalization](#) as the Internal Revenue Code for “State” in referring to federal enclaves within their territory because they want to scam money out of you. In state revenue laws, for instance in the [California Revenue and Taxation Code \(R&TC\)](#) sections 17018 and 6017, “[State](#)” means a federal State within the boundaries of California and described as part of the Buck Act of 1940 found in [4 U.S.C. §§105-113](#).

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