Form **W-8SUB**
(Rev. October 2021)
Department of the Treasury

Certificate of Foreign Status of Non-resident for United States Tax Withholding and Reporting (Human)

▶ **For use by humans. Entities must use Form W-8BEN-E.**
▶ **Information about Form W-8BEN and its separate instructions is at *www.irs.gov/formw8ben.***
▶ **Give this form to the withholding agent or payer. Do not send to the IRS.**

Substitute for
OMB No. 1545-1621

Note. This substitute form is congruent with the Department of Treasury, Internal Revenue Service Instructions for the Requester of Form W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY (Rev. June 23022), Cat No. 26698G, 26 CFR §1.1441-1(e)(w)(A), and 26 CFR §1.1441-1(e)(4). This certificate complies with the KYC/AML requirements pursuant to applicable Bank Secrecy Act regulations (31 CFR Ch. Z).

Do NOT use this form if:	**Instead, use Form:**
• You are an ALIEN individual and a beneficial owner solely claiming foreign status or treaty benefits.	W-8BEN
• You are an entity and not a human being.	W-8BEN-E
• You are a privileged VOLUNTARY officer or agent of the United States federal corporation called a "U.S. person" (26 USC §7701(a)(30), including a resident alien individual.	W-9
• You are a beneficial owner claiming that income is effectively connected with the conduct of a trade or business in the United States.	W-8ECI
• You are a beneficial owner who is receiving compensation for personal services as a government employee.	8233 or W-4
• You are a subject to withholding acting as an intermediary	W-8IMY

Part I Identification of Foreign American National

1 Nature of applicant ☐ Nonresident American National	☐ Partnership ☐ Corporation	☐ Trust ☐ Foundation	☐ Estate ☐ Organization

2 If natural person, place and date of birth (do not abbreviate)	**3** Jurisdiction of incorporation or organization **NA: Never incorporated & not representing a corporation**
4 Name of human applicant	**5** Foreign tax home/Jurisdiction of citizenship
5 Abode (not domicile or "residence") address (street, apt. or suite no., or rural route-do not abbreviate). NO civil "domicile" or "residence" in the "United States" per 26 USC §7701(a)(9) and (a)(10) and 4 USC §110(d). Only statutory "aliens" can have a statutory "residence" per 26 CFR §1-871-2.	
City or town, state or province. Include postal code where appropriate.	Country
4 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country

5 U.S. taxpayer identification number (SSN or ITIN), if required (not required) **Not required and none will be provided. See 26 CFR §301.6109-1(b)(2), 31 CFR §1020.410(b)(3)(x); 31 CFR §306.10 and Part II, Item 6 below.**	**6** Passport number and country of issuance **Nationality-American National per 8 USC §1502 (Customer Identification Program (CIP) designation: Other-USA) See 31 CFR 1020.220(a)(2)(i)(A)(4)(ii).**

Part II Certification

Under penalties of perjury from without the "United States" as defined in 28 USC §1746(1) and 26 USC §7701(a)(9) and (a)(10), and 4 USC §110(d), I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify from without the "United States" that:

1. I, the undersigned, am the foreign applicant (or am authorized to sign for the foreign applicant) under Title 26, to whom this certificate relates.
2. I, the undersigned, am a "national" per 8 USC §1101(a)(21), and not an "alien" (foreign national) per 8 USC §1101(a)(3) or "alien individual" per 26 CFR §1.1441-1(c)(3)(i), and am not subject to the presence test found in 26 USC §7701(b) and 26 CFR §301.7701(b)-1(c)(2). This test relates only to aliens and not to "U.S. nationals" such as myself as defined in 22 CFR §51.2(a).
3. I, the undersigned, am not a "United States person" pursuant to 26 USC §7701(a)(30).
4. I, the undersigned, am not engaged in the conduct of a United States "trade or business"/public office pursuant to 26 USC §7701(a)(26).
5. I, the undersigned, am not effectively connected with the conduct of a "trade or business" (public office per 26 USC §7701(a)(26)) in the United States (government) pursuant to 26 USC §864(c).
6. I, the undersigned, am not required to furnish an identifying number pursuant to 26 CFR §301.6109-1(b)(2), 31 CFR §1020.410(b)(3)(x); 31 CFR §306.10; W-8BEN Inst. p. 1,2,4,5 (Cat. 25576H); W-8 Supp. Inst, p. 1,2,6 (Cat. 26698G); Pub. 515 Inst. p. 7. Any identifying numbers already in your custody about the subject of the form must be DELETED because they are clearly legally unauthorized. Any numbers used in connection with the subject of this form, if NOT deleted, shall be deemed as NOT a statutory Social Security Number or Taxpayer Identification Number and protected by the following agreement if used for reporting, withholding, commercial, or civil enforcement purpose: *Injury Defense Franchise and Agreement*, Form #06.027; https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf
7. I, the undersigned, am not a "beneficial owner" per 26 CFR §1.1441-1(c)(6).
8. The foreign property to which this form relates does not constitute gross income under 26 USC §872, 26 CFR §1.872-2(f), 26 CFR §1.871-7(a)(4), and 26 USC §861(a)(3)(C)(i).
9. The foreign property to which this form relates is not earned from sources within the geographical "United States" defined in 26 USC §7701(a)(9) and (a)(10), and 4 USC §110(d) or from the "United States" federal corporation as a public officer. Thus, the property is not statutory "wages" under 26 CFR §31.3121(b)-3(c)(1) and 26 CFR §31.3401(a)(6)-1(b).
10. The foreign property to which this form relates is part of a foreign estate pursuant to 26 USC §7701(a)(31).
11. The foreign property to which this form relates is not subject to reporting per 26 USC §6041(a), 26 CFR §1.1441-1(b)(5)(i), 26 CFR §1.1441-1(e)(1)(ii)(A)(1), and 26 CFR §1.6041-4(a)(1) because not earned by the "ALIEN individual" defined in per 26 CFR §1.1441-1(c)(3), not connected to a statutory "trade or business" (public office), not "gross income" per 26 USC §872 and 26 CFR §1.872-2(f) and not "wages" per 26 CFR §31.3121(b)-3(c)(1) and 26 CFR §31.3401(a)(6)-1(b).
12. The foreign property to which this certificate relates is not subject to withholding or backup withholding under 26 USC §3406 because not "reportable" and therefore exempt per 26 CFR §1.1441-1(b)(5)(i), not statutory "wages" per 26 CFR §31.3121(b)-3(c)(1) and 26 CFR §31.3401(a)(6)-1(b), and not "gross income" per 26 USC §872(f), 26 CFR §1.872-2(f), 26 CFR §1.871-7(a)(4), and 26 USC §861(a)(3)(C)(i).
13. The relationship documented herein does not constitute "employment" because services are rendered outside the "United States" by OTHER than a "citizen" or "resident" as documented in 26 USC §3121(b) and §3121(l)(1) and therefore amounts paid cannot be statutory "wages" per 26 USC §3401(a). Earnings instead are taxable at the domicile of the LABORER and not at the place the work was performed per Union Refrigerator Transit Co. v. Kentucky, 199 U.S. 194 (1905).
14. The foreign property to which this certificate relates is not subject to information reporting under Title 26, Subtitle F, 26 CFR §1.1441-1(b)(5), 26 CFR §1.1441-1(e)(1)(ii)(A)(1), and 26 CFR §1.6041-4(a)(1) because it does not originate from within the United States corporation and is paid and taxed as an intangible only at the domicile of the applicant and not the statutory geographical "United States" defined in 26 USC §7701(a)(9) and (a)(10), and 4 USC §110(d) per Union Refrigerator Transit Co. v. Kentucky, 199 U.S. 194 (1905).
15. I, the undersigned, am a common law "person" and a constitutional "person" and within the meaning of the Bill of Rights and do not consent to receive the privileges, benefits or protections of a civil statutory "person" or the civil obligations that deliver those privileges, being those connected with domicile. Any attempt to enforce the obligations of a civil statutory person shall constitute involuntary servitude (Thirteenth Amendment), human trafficking, and identity theft (18 USC §912).
16. If this form is used as legal evidence in any dispute, the following form must be MANDATORILY included: *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001, https://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf.

Sign Here

▶ _____ _____ Self
Signature of non-resident (or individual authorized to sign for non-resident) Date (MM-DD-YYYY) Capacity in which acting

_____
Print name of signer

FREQUENTLY ASKED QUESTIONS

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

***IMPORTANT NOTE**: The subject of use of the nonresident alien position by American Nationals is a subject of great disinformation and misunderstanding by the public. If these questions and answers don't answer all of your concerns, please read and rebut the following document and provide your rebuttal to the person who gave you this form so that those objections can be promptly addressed and any inaccuracies in this form can be corrected promptly.*

1. *Nonresident Alien Position Course, Form #12.045*
   https://sedm.org/LibertyU/NRA.pdf
2. *Proof that American Nationals are Nonresident Aliens, Form #09.081*
   https://sedm.org/Forms/09-Procs/ProofAnNRA.pdf
3. *Rebutted False Arguments About the Nonresident Alien Position When Used by American Nationals, Form #08.031- The rules for rebuttal are found in section 3 of the below document*
   https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf

For a definition of the symbology relating to "United States" and "Citizen" on this handout, see:

Disclaimer, Sections 4.32 and 4.33
https://sedm.org/disclaimer.htm

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1. QUESTION 1: Are you a "foreign person"?
ANSWER 1: No. 26 C.F.R. §1.1441-1 implements the foreign affairs powers of Congress under Article 1, Section 8, Clause 3. That authority extends ONLY to aliens, foreign corporations, or foreign countries, and not to INTRASTATE commerce or those born or naturalized anywhere in the COUNTRY such as myself. This should be clear from reading the definition of "individual" in 26 C.F.R. §1.1441-1(c)(3) for WITHHOLDING purposes ONLY. I am NOT an alien coming under the foreign affairs functions of the national government, and thus NOT a "foreign person" for the purposes of "foreign person withholding or reporting". "Nonresident aliens" described in 26 U.S.C. §7701(b)(1)(B), however, can include American nationals such as myself and even political "citizens" born in territories such as Puerto Rico described in 26 U.S.C. §2209. Even Puerto Rican CITIZENS under that statute are referred to as "nonresident not a citizen of the United States", which is just a way of DISGUISING their status as the NONRESIDENT ALIENS that they really are, just like me. Therefore, there is overlap between aliens and U.S. nationals under the "nonresident alien" umbrella that can create confusion among those contemplating whether or not they are withholding agents such as yourself. It appears to me that ambiguity by Congress is DELIBERATE to steer American nationals born and raised in this country such as myself AWAY from the perfectly lawful "nonresident alien" status. I'm sorry for the confusion, but I didn't create it. That confusion is also found in the W-8BEN form itself, which is ALSO ONLY for aliens. That is why I had to use a custom W-8 like this one in accordance with IRS regulations ONLY for use by those who are American nationals but NOT aliens. Do you think the IRS would ever provide a form like this one which allows people like you to completely and lawfully opt out of the income tax system of withholding and reporting? So, they censored mentioning American nationals from their withholding forms, their publications, etc. but it's still perfectly lawful to be a "nonresident alien" as an American national. Because I am not an alien, you have been ABSOLVED of liability to withhold, since 26 U.S.C. §1461 limits liability to withhold under 26 C.F.R. §1.1441-1 ONLY to aliens and NOT American nationals such as myself. Suffice it to say that I DO NOT consent to be treated AS IF I am the "foreign person" for the purposes of 26 C.F.R. §1.1441-1 AND that if you TREAT me as that "foreign person" against my will for the purposes of 26 C.F.R. §1.1441-1, you are:

(1) Unlawfully aiding and abetting the national government in unconstitutionally INTERFERING with intrastate commerce over which they have no legal authority or direct control under the Constitution;
(2) Taking my private property unlawfully under the color, but without the actual authority, of law. This is a tort for which you can and will be held personally accountable.

Further, the term "foreign person" is NEVER actually DEFINED anywhere in the I.R.C., so it doesn't mean anything. 26 C.F.R. §1.1441-1(c)(2)(i) doesn't define it either. It DESCRIBES but not DEFINES what it is NOT, but not what it IS. This is because Congress cannot define things it doesn't have jurisdiction over and some provable property interest in. To ask me to PROVE that I am something that has no definition is to ask me to prove a NEGATIVE, which is an impossible burden of proof. I can therefore be a "nonresident alien" and even a "person" under 26 U.S.C. §7701(a)(1) WITHOUT being:

(1) An "individual" for the purposes of WITHHOLDING under 26 C.F.R. §1.1441-1(c)(3)(ii) because those parties are all "aliens" (foreign nationals) or
(2) A "person" under 26 U.S.C. §6671(b) or 26 U.S.C. §7343, because these people have to be VOLUNTARILY privileged either through a voluntary election, "effectively connected", etc., which I am NOT. Since obligations attach to these types of entities, no one can compel me to adopt them and I refuse all privileges that might connect me to said statuses and the privileges and obligations they represent as a property interest. See:
IRS Fraud and Deception About the Statutory Word "Person", Form #08.023; https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf.

26 U.S.C. §1441 and 26 C.F.R. §1.1441-1 withholding and reporting nowhere expressly includes Fourteenth Amendment citizens in states of the Union. If you believe otherwise, please provide the proof NOW or forever be estopped from later challenging. 26 U.S.C. §873 identifies "nationals of the United States" (political sense) as "nonresident alien individuals", but ONLY when they pursue PRIVILEGED deductions under 26 U.S.C. §162, which I am not doing here and which do NOT relate to foreign person withholding in 26 C.F.R. §1.1441-1. Thus, I REMAIN a "non-individual" and "foreign non-person" not subject to withholding on ONLY "aliens" and not "nationals" under 26 C.F.R. §1.1441-1.

I DO NOT question the CIVIL obligation of ANYONE and EVERYONE to PAY for the privileges and benefits they ASK for from any and every government. This is what being a RESPONSIBLE American means. But at the same time, if I am deprived of the right to AVOID those privileges and benefits and the obligations that attach to both VOLUNTARILY REQUESTING, and later ACTUALLY RECEIVING those benefits and privileges, then I am a victim of extortion and duress that invalidates any and all obligations resulting from the duress. Since I have ASKED for nothing that costs the government money, forcing me to characterize my pay as subject to WITHHOLDING in order to pay for services and benefits and privileges I don't want sounds more like a mafia "offer you can't refuse" than a valid lawful evolution. NO one can lawfully force me to accept or receive anything of value from any government or the obligations attached to that receipt and if they do, standing to sue for an injury will be the inevitable result:

"A person is ordinarily not required to pay for benefits which were thrust upon him with no opportunity to refuse them. The fact that he is enriched is not enough, if he cannot avoid the enrichment." Wade, Restitution for Benefits Conferred Without Request, 19 Vand. L. Rev. at 1198 (1966).
[Siskron v. Temel-Peck Enterprises, 26 N.C.App. 387, 390 (N.C. Ct. App. 1975)]

2. QUESTION 2: Can you satisfy any of the "U.S. indicia" found in 26 C.F.R. §1.1441-7(b)(5), such as an address or phone number OUTSIDE of the "United States"?
ANSWER 2: Those rules ONLY apply to "nonresident aliens" who are ALSO "aliens". "U.S. Nationals" under 22 C.F.R. §51.2 and "nationals of the United States" under 8 U.S.C. §1101(a)(22) such as myself NOT consensually engaged in PRIVILEGED activities are NOT expressly included in this requirement for "U.S. Indicia" and therefore PURPOSEFULLY EXCLUDED per the rules of statutory construction and interpretation. This is exhaustively covered in the following AI questions and answers that I ENCOURAGE you to ask your favorite AI chatbot:
https://ftsig.org/microsoft-copilot-american-nationals-are-not-foreign-persons-for-the-purpose-of-i-r-c-chapter-3-foreign-person-withholding-in-26-u-s-c-1441-and-26-c-f-r-1-1441-1/

3. QUESTION 3: Were you born in a foreign country?
ANSWER 3: No. See block 2. States of the Union are legislatively foreign with respect to national government because of the separation of powers but they are not "countries" or "nations". New Hampshire v. Louisiana, 108 U.S. 76 (1883).

4. QUESTION 4: Do you have a foreign passport?
ANSWER 4: No. See block 9. The states of the Union are legislatively but not constitutionally "foreign" with respect to the national government due to the separation of powers, but they don't issue their own unique passports. Some used to and STILL do. They must retain this right in case the national government is unavailable to execute it such as during a national emergency.

5. QUESTION 5: How can you be a "nonresident alien" if you were born in a state of the Union?
ANSWER 5: 22 C.F.R. §51.2 identifies everyone eligible to receive a USA passport such as people in constitutional states of the Union as "U.S. nationals". The IRS website says "U.S. nationals" are "nonresident aliens":
5.1. Internal Revenue Manual (I.R.M), Section 3.38.147.2 and 3.38.147.3.1 through 3.38.147.3.12 discusses "international taxpayers" and "nonresident aliens";

https://www.irs.gov/irm/part3/irm_03-038-147r#idm139636844616640.

5.2. I.R.M. 3.38.147.3.1(10) INCORRECTLY defines all "nonresident aliens" as including only aliens. HOWEVER, the IRS Form 1040NR instructions at I.R.M. 3.38.147.3.3 (01-01-2022), 3.38.147.3.4 (01-01-2020), 3.38.147.3.5 (11-19-2019), and 3.38.147.8.3.1 (01-01-2022) identify "U.S. nationals" as "nonresident aliens".

5.3. Further, the IRS Form 1040NR for years 1984 through 2017 itself recognized Americans living abroad in Mexico and Canada as "U.S. nationals". See: Tax Return History: Citizenship, https://famguardian.org/Subjects/Taxes/Citizenship/TaxReturnHistory-Citizenship/TaxReturnHistory-Citizenship.htm

5.4. I.R.M. 3.38.147.3.1(1) and 26 C.F.R. §1.1441-1(c)(3)(i) identify an "alien individual" as someone who is NEITHER a "citizen" nor a "national". "U.S. nationals" from states of the Union do not satisfy this criteria and therefore are not "aliens" within the Internal Revenue Code for the purposes of withholding. This also proves that the definition of "nonresident alien" in I.R.M. 3.38.147.3.1(10) is incomplete and needs to have "U.S. nationals" ADDED to it. I think IRS incorrectly defines "nonresident alien" on their website to DECEIVE the average American into filing the WRONG tax return, the 1040, which makes them a WORLDWIDE SLAVE to pay off public debt in violation of the Thirteenth Amendment.

Further:

1) The inference is that if they will issue you a passport, 22 C.F.R. §51.2 implies that you are a "U.S. national", EVEN IF you are a Fourteenth Amendment or POLITICAL/CONSTITUTIONAL Citizen*.
2) The regulation that 22 C.F.R. §51.2 derives from the statute at 22 U.S.C. §212, which actually says allegiance is all that is required to get a passport.
3) Allegiance is equivalent to NATIONALITY and "national of the United States". 8 U.S.C. §1101(a)(21) defines such allegiance, but 8 U.S.C. §1401, 8 U.S.C. §1408, 8 U.S.C. §1101(a)(22), and 22 C.F.R §51.1 all limit that allegiance ONLY to areas within the exclusive jurisdiction of Congress, including territories and possessions and excluding states of the Union.
4) The only thing that CIVIL laws of Congress, including Title 8, can relate to is areas within their exclusive jurisdiction or people voluntarily engaged in privileges extraterritorially. Areas within the exclusive jurisdiction of states of the Union are NOT within these areas because states of the Union are LEGISLATIVELY but not CONSTITUTIONALLY foreign because of the separation of powers (Form #05.023). That is why CIVIL laws of Congress can only describe or define "U.S.** Nationals" in 8 U.S.C. §1408 as being from possessions and not constitutional states.
5) So, you are a "national of the United States*" (the country) and a "U.S.*** national" under the common law but not any civil statute if they will issue you a passport as an American National from a state of the Union. The 22 C.F.R §51.1 definition of "U.S.** national" only covers HALF of the "nationals of the United States*" (the COUNTRY), which are in the possessions and territories and who are "nationals of the United States**" (federal zone). The other half are in the states of the Union and are covered by COMMON LAW "nationals of the United States***" as POLITICAL/CONSTITUTIONAL Citizens*, who are NOT CIVIL STATUTORY "U.S. nationals" under 8 U.S.C. §1408 or 22 C.F.R. §51.1. They are, HOWEVER, "U.S. nationals" under 22 C.F.R. §51.2, which includes BOTH "U.S.* nationals" for the COUNTRY and "U.S.** nationals" of the territories and possessions mentioned in 22 C.F.R §51.1.
6) No CIVIL statute of the national government can abrogate constitutional rights so they can't pass any statute that even recognizes people in states of the Union, either as STATUTORY CIVIL/DOMICILED "citizens**+D" or "non-citizen nationals". POLITICAL/CONSTITUTIONAL "citizens* of the United States*** in states of the Union therefore do not and cannot even appear in the CIVIL statutes of Title 8 of the U.S. Code because they are from a legislatively but not constitutionally FOREIGN state. That is why states of the Union are identified with a LOWER CASE "s" in federal statutes and regulations such as 26 C.F.R. §301.7701(b)-2(c)(2)(ii). The CONSTITUTION alone establishes their POLITICAL Citizen* status and doesn't need and CAN'T HAVE ANY statute to implement or enforce by congress. The "nationals of the United States[**]" identified as "individuals" in 26 U.S.C. §873 when pursing privileged DEDUCTIONS therefore are the SAME "nationals of the United States* from territories and possessions mentioned in 8 U.S.C. §1101(a)(21) and NOT those in the Fourteenth Amendment.

> *"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)]*

> *"In all domestic concerns each state of the Union is to be deemed an independent sovereignty. As such, it is its province and its duty to forbid interference by another state as well as by any foreign power with the status [under STATUTES of a foreign power] of its own citizens."*
> *[Roberts v. Roberts, 81 Cal.App.2d. 871, 879 (1947);*
> *https://scholar.google.com/scholar_case?case=13809397457737233441]*

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

7) Common law "nationals of the United States***" from states of the Union (who are NOT STATUTORY "U.S. nationals" in 8 U.S.C. §1408 or "nationals of the United States**" in 8 U.S.C. §1101(a)(22)) are described in:
   a) USA v. Michael Little, No. 12-cr-647(PKC)., U.S.D.C. 2017 1 (2017)
      Google Scholar: https://scholar.google.com/scholar_case?case=862310981064929702
   b) Coplin v. United States, 6 ClsCt 115 (1985);
      Google Scholar: https://scholar.google.com/scholar_case?case=5422401643079916168&#038
      Other cite: http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Paul H Coplin et ux Plaintiffs v The United States-6-ClsCt-115-1985-USNational.pdf
   c) Xerox v. United States , 14 ClsCt 455 (1986)
      Other cite: http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Xerox Corporation Plaintiff v The United States-14-Cls-455-1986-USNational.pdf
   d) Readings and Bates Corporation and Subsidiaries v. United States, 40 FedCl 737 (1998)
      Other cite: http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Reading amp Bates Corporation and Subsidiaries Plaintiff v The United States-40-FedCl-737-1998-USNational.pdf
   e) Korn v. Commissioner, 32 T.C.M. 1220, 524 F.2d. 888 (1975)
      Google Scholar: https://scholar.google.com/scholar_case?case=7529641744710388861
   f) Korn. v C.I.R., 425 F.2d. 888 (1975)
      Google Scholar: https://scholar.google.com/scholar_case?case=13492524255712146582
      Other cite: http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Michael Korn Petitioner-Appellant v Commissioner of Internal Revenue-524-F2d-888-1975-USNational.pdf

6. QUESTION 6: How can you be "foreign" if you live and/or were born in the United States?
ANSWER 6: The statutory geographical definition of "United States" in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) do not expressly include states of the Union. Most people falsely presume that the geographical "United States" in the context of the Internal Revenue Code includes states of the Union. The geographical term "United States" in the context of the constitution and the term "United States" as used in the Internal Revenue Code are not equivalent and mutually exclusive. We refer to these respectively as the CONSTITUTIONAL "United States" and the STATUTORY "United States". EACH of these two is legislatively "foreign" with respect to the OTHER because of the separation of powers. The term "United States" can also be used to refer to the government as a corporation, but I'm not consensually serving within that context as a statutory "employee" or officer in the context of this transaction either per 5 U.S.C. §2105. See Tex-Air Helicopters, Inc. v. Galveston County Appraisal Review Board, 76 S.W.3d. 575, 585 (Tex. App. 2002) as an example of interpreting terms in their "legal context" instead of their geographical context. Those who (1) are NOT domiciled within or consensually doing business within the statutory geographical "United States", or (2) DO NOT have "effectively connected" earnings from WITHIN the "United States****" (federal corporation, not geography) as an officer but who NEVERTHELESS mistakenly CLAIM that either they or their earnings are from this place or fictional corporation on a tax form, by default are, through their usually legally ignorant actions, effectively donating their earnings to a public office, public use, and public purpose as a result, often unknowingly. The result is that such earnings are "effectively connected" to the voluntary "trade or business" excise taxable franchise and office or agency within the government corporation. I just don't happen to be someone

IGNORANT enough to do that and shouldn't be punished or denied an account or a business opportunity for not being IGNORANT. And such a mistake by most people in doing this, by the way, doesn't constitute "CONSENT" as legally defined either, so it's not really a lawful conversion from PRIVATE to PUBLIC in such a case either. See: *Separation Between Public and Private*; https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf; *The "Trade or Business" Scam*; https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf.

7. QUESTION 7: Isn't a "nonresident alien" just an "alien" who is "nonresident"?
ANSWER 7: Absolutely not! "Nonresident alien INDIVIDUAL" is legally described but NOT "defined" in 26 U.S.C. §7701(b)(1)(B) as "neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A))". That description describes what a "nonresident alien INDIVIDUAL" is NOT, but not what it IS, so it's not a legal definition. And it recognizes that one can be a "nonresident alien" in the TITLE, but not an INDIVIDUAL in the BODY. What CIVIL STATUTORY "citizens and residents" in 26 C.F.R. §1.1-1(a) have in common is a domicile within the STATUTORY geographical "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) as federal territory not within the exclusive jurisdiction of any constitutional state of the Union. 26 U.S.C. §7701(b)(1)(B) is a DESCRIPTION rather than a LEGAL DEFINITION because a real legal definition would EXPRESSLY list all things that are included and the Rules of Statutory Construction and Interpretation would exclude everything NOT expressly listed. The reason they don't provide a real LEGAL DEFINITION of "nonresident alien" in 26 U.S.C. §7701(b)(1)(B) is because they don't want the average American to realize that they TOO are included in the description and that they have no jurisdiction to directly impose duties over these people. There are lots of things listed on the 1040NR return NOT INCLUDED in the description of "nonresident alien" at 26 U.S.C. §7701(b)(1)(B) and those are permitted, as a national born in state of the Union. Financial institutions and companies have NO LEGAL AUTHORITY make up their own definition of "nonresident alien" and they must use this statutory description provided. If they don't observe this limitation, then they are, in effect, exercising legislative functions reserved ONLY to the LEGISLATIVE BRANCH in violation of the separation of powers doctrine, and worst yet, doing so as a NON-GOVERNMENTAL entity. Since "nationals" such as those born in constitutional states are not purposefully excluded and since the description in 26 U.S.C. §7701(b)(1)(B) is NOT a legal definition, financial institutions and companies cannot arbitrarily EXCLUDE these things.

There are four possible citizenship statuses one can have: alien, national, citizen, and resident. The first two are a product of birth and are found in the CONSTITUTION in the case of states of the Union. The last two are a product of CHOICE and CONSENT and are CIVIL and STATUTORY. Those who consent to NOTHING in terms of government become either "aliens" or "nationals", both of which are a product of BIRTH rather than CHOICE. Everyone born in a country is a "national" of that country, whether they want to be or not. When you get a passport, in fact, you can't get one WITHOUT "allegiance" as required to 22 U.S.C. §212, and the citizenship status associated with ONLY ALLEGIANCE and NOT CHOICE is that of a "national", which is described in 8 U.S.C. §1101(a)(21). A U.S.A. passport is legal evidence of NATIONALITY and "NATIONAL" status, not STATUTORY CIVIL "citizen" status under the Internal Revenue Code at 26 C.F.R. §1.1-1(a) and (b).

8. QUESTION 8: Doesn't the presence test under 26 U.S.C. §7701(b) make an American national "resident" in the statutory geographical "United States" in 26 U.S.C. §7701(a)(9) and (a)(10) because it includes states of the Union and your address is or might be within a constitutional state of the Union?
ANSWER 8: The statutory geographical definition of "United States" at 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) EXCLUDES states of the Union by not expressly INCLUDING them. The presence test located at 26 U.S.C. §7701(b) also only pertains to "ALIEN INDIVIDUALS" (meaning people who are NEITHER a CIVIL "citizens" nor "nationals"), which this submission clearly proves that I am not as someone born in a constitutional state who is a "national" per 8 U.S.C. §1101(a)(21) and a "U.S. national" per 22 C.F.R. §51.2 (but NOT 22 C.F.R §51.1) such as myself. In the case of aliens ONLY for the purposes of the PRESENCE TEST ONLY, the geographical "United States" includes states of the Union. This is recognized in 26 C.F.R. §301.7701(b)-1(c)(2), which says of "ALIEN INDIVIDUALS" ONLY and not "nationals" or people born in the country the following:

> *26 C.F.R. §301.7701(b)-1(c)(2)*
>
> *(2)* Determination of presence—
>
> *(i)* Physical presence.
>
> *For purposes of the substantial presence test, an [alien per 26 U.S.C. §7701(b)] individual shall be treated as present in the United States on any day that he or she is physically present in the United States at any time during the day. (But see §301.7701(b)–3 relating to days of presence that may be excluded.)*
>
> *(ii)* United States.
>
> *For purposes of section 7701(b) and the regulations thereunder,* ***the term* United States *when used in a geographical sense includes the states and the District of Columbia. It also includes the territorial waters of the United States and the seabed and subsoil of those submarine areas which are adjacent to the territorial waters of the United States and over which the United States has exclusive rights, in accordance with international law, with respect to the exploration and exploitation of natural resources. It does not include the possessions and territories of the United States or the air space over the United States.***

The statutory geographical definition of "United States" at 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) supersedes the above for all purposes OTHER than the presence test. 26 U.S.C. §937 and 26 C.F.R. §1.937-1 recognize a DIFFERENT "bona fide residency" and presence test ONLY in possessions which encompasses ALL people instead of just "alien individuals", but I don't reside there so these are irrelevant.

9. QUESTION 9: Prove to me as simply as possible that the CIVIL "citizen*" mentioned in the Internal Revenue Code (26 C.F.R. §1.1-1(a)) is NOT by default a POLITICAL citizen* without some additional U.S. person election:
ANSWER 9: Evidence in support:

9.1. For STATUTORY purposes, CIVIL "citizens" are always geographical rather than political. This is because CIVIL statutes only apply to those domiciled in the forum per Federal Rule of Civil Procedure 17(b) and domicile is always geographical and never political.

9.2. The ONLY STATUTORY definition of "U.S. citizen" at 26 U.S.C. §3121(e) does not include states of the Union. Per the rules of statutory construction and interpretation, they are therefore PURPOSEFULLY EXCLUDED.

9.3. Since the liability to tax under 26 C.F.R. §1.1-1(a) attaches to the civil statutory status of "citizen" and "resident", and slavery is a criminal offense and a violation of the Thirteenth Amendment everywhere in the COUNTRY, the thing liable described in that regulation cannot be a human being, but an office within the national government created by act of Congress and property of Congress. The U.S. Supreme Court acknowledged that the office of "citizen" is an AGENT of the government: "Under either system, the term used is designed to apply to man in his individual character and to his natural capacities -- **to a being or agent [PUBLIC OFFICER!] possessing social and political rights and sustaining social, political, and moral obligations**. **It is in this acceptation only, therefore, that the term 'citizen', in the article of the Constitution, can be received and understood."** Rundle v. Delaware & Raritan Canal Company, 55 U.S. 80, 99 (1852). Being a CIVIL/DOMICILED "citizen" is a PRIVILEGE that must be VOLUNTARY or else slavery and theft are the result. That fact is acknowledged by the U.S. Supreme Court as follows: "**The citizen cannot complain, because he has voluntarily submitted himself to such a form of government."** United States v. Cruikshank, 92 U.S. 542 (1875). It can't be voluntary unless there is a way to UNVOLUNTEER or remove consent. By removing consent to the PRIVILEGE and BENEFIT of CIVIL "citizen" status, we unvolunteer. To be subject to the obligations of the office of CIVIL "citizen" in 26 C.F.R. §1.1-1(a) and (b), one must therefore VOLUNTEER, and I choose NOT to volunteer. I therefore avoid the civil statutory privileges, "benefits", and corresponding civil obligations attached to the office of "citizen" and fall back to a mere unprivileged "U.S. national" by doing so. The corrupt and covetous government doesn't WANT you to unvolunteer, but they have to give you this option or else they cease to act consistent with the Constitution and implement slavery and human trafficking.

9.4. POLITICAL "citizens*" from Puerto Rico identified in 8 U.S.C. §1402, but even THESE POLITICAL "U.S. citizens" (26 C.F.R. §1.1-1(c)) are identified in 26 U.S.C. §2209 as "nonresident not a citizen of the United States" and therefore "nonresident aliens" also!

9.5. The following document PROVES that the "citizen" and "resident" made "liable TO" rather than "liable FOR" the income tax in 26 C.F.R. §1.1-1(b) can ONLY be an office within the Department of the Treasury serving under the Secretary of the Treasury and therefore NOT ONLY the parties described 8 U.S.C. §1401. See: *How State Nationals Volunteer to Pay Income Tax*, Form #08.024; https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf

9.6. 26 U.S.C. §873 identifies "nationals of the United States" who take deductions under 26 U.S.C. §162 as "nonresident alien individuals". This would include anyone who is a POLITICAL citizen* but who DOES NOT make the "U.S. person" election offered by 26 C.F.R. §1.1-1(b).

9.7. The following META AI dialog validates EVRYTHING above and in this document if you want to investigate further.
AI DISCOVERY: How being privileged as an alien or consenting as an American National affects your constitutional rights, FTSIG
https://ftsig.org/ai-discovery-how-being-privileged-as-an-alien-or-consenting-american-national-affects-your-constitutional-rights/

Exhaustive additional FREE evidence if you still don't believe that the CIVIL "citizen" in 26 C.F.R. §1.1-1(a) and (b) upon whom the income tax is imposed is NOT a

constitutional/political or state citizen but a CIVIL/DOMICILED "citizen" and is voluntary. Since domicile is voluntary and you can't be domiciled where you don't live, then people with a foreign domicile in states of the Union are not addressed in this regulation:

a. *Citizenship Status v. Tax Status*, Form #10.011; https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm
b. *Citizenship Diagrams*, Form #10.010 https://sedm.org/Forms/10-Emancipation/CitizenshipDiagrams.pdf
c. *W-8 Attachment: Citizenship*, Form #04.210 https://sedm.org/Forms/04-Tax/2-Withholding/W-8BEN/W-8Attachment-CITIZENSHIP.pdf
d. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006; https://sedm.org/Forms/05-MemLaw/WhyANational.pdf

10. QUESTION 10: So "nonresident alien" doesn't mean what most people think it means. What exactly is the correct definition of "nonresident alien" in the Internal Revenue Code that accurately describes EVERYTHING that is INCLUDED in the definition instead of what is EXCLUDED?
ANSWER 10: The SHORT answer is that "nonresident alien" means:

a. Those born in the COUNTRY "United States" (nationals) who have no domicile in the statutory geographical "United States", which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia and NO part of any state of the Union and who do not consent to the OFFICE or POSITION created by 26 C.F.R. §1.1-1(b) within the United States federal corporation. This geographical area is referred to in 18 U.S.C. §7 as "special maritime jurisdiction". OR
b. Aliens (foreign nationals) who have no "residence" in the COUNTRY United States. By "residence", I mean the ABODE of a foreign national from another country while visiting any part of the COUNTRY "United States" per 26 U.S.C. §7701(b) and 26 C.F.R. §301.7701(b)-1(c)(2). 26 C.F.R. §1.871-2 says that ONLY "alien individuals" (foreign nationals) can have a "residence". POLITICAL "citizens" therefore cannot be statutory "individuals" or "resident" while present anywhere in the COUNTRY because they are NOT subject to the "presence test" found in 26 U.S.C. §7701(b) and 26 C.F.R. §301.7701(b)-1(c)(2).

The most OBVIOUS evidence that "nonresident alien" doesn't mean what most people erroneously think of as someone born in a foreign country is found in the IRS instructions on preparing the 1040NR return, which also acknowledge "U.S. nationals". In common English, an "alien" is classically defined, however, as someone who is a FOREIGN national born in another country. That is also the definition in 26 C.F.R. §1.1441-1(c)(3)(i) for "alien individuals", in fact, which defines it as someone who is NEITHER a "citizen nor a national". This anomaly of putting "alien" in the term "nonresident alien" while ALSO including "U.S. nationals" in that category is what got us interested in this subject to begin with.

Let me explain further: Income tax described in Title 26, Subtitles A and C is based ENTIRELY on DOMICILE (for nationals) or RESIDENCE (for aliens), and not NATIONALITY. The U.S. Supreme Court recognized this in Lawrence v. State Tax Commission, 286 U.S. 276 (1932) when it held: ***"The obligation of one domiciled within a state to pay taxes there, arises from unilateral action of the state government in the exercise of the most plenary of sovereign powers, that to raise revenue to defray the expenses of government and to distribute its burdens equably among those who enjoy its benefits. Hence, domicile in itself establishes a basis for taxation. Enjoyment of the privileges of residence within the state, and the attendant right to invoke the protection of its laws, are inseparable from the responsibility for sharing the costs of government. See Fidelity & Columbia Trust Co. v. Louisville, 245 U.S. 54, 58; Maguire v. Trefry, 253 U.S. 12, 14, 17; Kirtland v. Hotchkiss, 100 U.S. 491, 498; Shaffer v. Carter, 252 U.S. 37, 50."*** State courts have added to this ruling that a national born in the "United States" the COUNTRY could escape income taxation ENTIRELY simply by not declaring a voluntary domicile! See Barhydt v. Cross, 156 Iowa 271 (1912).

The federal income tax behaves as the equivalent of a state income tax for the District of Columbia and its POLITICAL (territorial) but not CONSTITUTIONAL (Fourteenth Amendment) citizens as held by the U.S. Supreme Court in Downes v. Bidwell, 182 U.S. 244 (1901). In that case, the Supreme Court held: "***It was insisted that Congress could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the United States [described in the Constitution]***. *It was held that the grant of this power was a general one without limitation as to place, and consequently extended to all places over which the government extends; and that it extended to the District of Columbia as a constituent part of the United States."* This case is the very reason the term "United States" is defined geographically as the District of Columbia ONLY 26 U.S.C. §7701(a)(9) and (a)(10).

Consistent with the above, the terms "alien" or "foreign" alone are NOWHERE defined in the Internal Revenue Code. "domestic" is defined in 26 U.S.C. §7701(a)(4) relative to a corporation or partnership only as being organized under the laws of the exclusive jurisdiction of a STATUTORY "State" or the STATUTORY geographical "United States" and not a constitutional state. IRS would SPILL THE BEANS and destroy nearly all their revenue by simply defining these terms accurately or even admitting the definitions provided here. That is why "alien" and "foreign" without a prefix or suffix are NEVER defined. "foreign" in 26 U.S.C. §7701(a)(5) is only defined in relation to corporations, because the "United States" itself is a foreign corporation with respect to a state of the Union as described in the Corpus Juris Secundum Legal Encyclopedia. "foreign" is never defined geographically. Any "alien individual" physically within the COUNTRY "United States" is the ONLY party with a "residence" mentioned in the Internal Revenue Code or implementing regulations at 26 C.F.R. §1.871-2. This "alien individual", however, is not a "resident alien" per 26 U.S.C. §7701(b)(1)(A) because they must have a green card and ASK/CONSENT to be a "resident alien". Further, anyone serving in an office within the "United States" federal corporation is also "domestic" and a source "WITHIN the United States" for the purposes of income sourcing rules and is described in 26 U.S.C. §871(b) in the case of STATUTORY "nonresident aliens" under 26 U.S.C. §7701(b)(1)(B). Anyone such as those born in states of the Union who is "alien" (foreign domicile and no STATUTORY "residence" as an "alien individual") receiving payments from EITHER the "United States" federal corporation (28 U.S.C. §3002(15)(A)) or from the statutory geographical "United States" under 26 U.S.C. §7701(a)(9) and (a)(10) then is receiving "U.S. source" income under 26 U.S.C. §871(a). So, unless a STATUTORY "nonresident alien" works WITHIN the "United States" federal corporation as a public officer or receives payments from that corporation or from the District of Columbia, they can earn no "U.S. source" income except by MISTAKE or CONSENT. Any other interpretation of 26 U.S.C. §871 would produce a DIRECT interference with the right to contract of multiple parties if both parties to any financial transaction were private and constitutionally protected and not subject to exclusive federal jurisdiction. It would also be THEFT and an unconstitutional taking in violation of the Fifth Amendment Takings Clause.

Only STATUTORY "alien individuals" are defined in 26 C.F.R. §1.1441-1(c)(3)(i) and they are defined as: *"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)."* The "citizen" mentioned in this definition is a POLITICAL/TERRITORIAL (Puerto Rico) citizen, not a state citizen born in a constitutional state. The "national" mentioned in this definition is that defined in 8 U.S.C. §1101(a)(22)(A) (possessions) and 8 U.S.C. §1101(a)(21) (state citizens). Within that definition of "individual", the only way that those born anywhere in the COUNTRY "United States" can become STATUTORY "individuals" is when they have a "tax home" abroad per 26 U.S.C. §911(d). "Tax home" in that scenario doesn't mean domicile or even "residence" as defined in 26 C.F.R. §1.871-2 for "alien individuals" ONLY, but the place a CONSENTING CIVIL "citizen" temporarily resides while representing the civil statutory office of "citizen" and "resident" within the department of the Treasury. You cannot be an "alien individual" and a "national" at the same time. You can, however, be "alien" and "foreign" in the sense of the Internal Revenue Code by (1) Not having a domicile in the statutory geographical United States as a "national" or (2) not having a "residence" anywhere in the COUNTRY "United States" as an "alien individual" under 26 U.S.C. §7701(b) and 26 C.F.R. §301.7701(b)-1(c)(2).

I know this might sound confusing to the uninitiated who have no legal training, but I assure you it is ABSOLUTELY correct and a product of YEARS of studying how the IRS deliberately deceives the public in order to maximize its revenue ILLEGALLY. It has also been verified by retired U.S. SUPREME COURT JUSTICES! IRS deceives mainly by legal "words of art", "equivocation" of geographical terms, OMISSION in defining key terms (such as "foreign" or "alien"), and being unaccountable for the accuracy of anything it says or writes. See I.R.M. 4.10.7.1.7. Why would you trust them at all rather than reading the laws mentioned here and verifying the truth yourself like any conscientious freedom minded American would? Deception of the IRS, the courts, and even the legal profession on the jurisdictional issues discussed herein is exhaustively described in the following FREE document which I encourage you to read as I have and to refer your loved ones to: *Legal Deception, Propaganda, and Fraud*, Form #05.014; https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf.

11. QUESTION 11: My computer system does not allow me to enter people with U.S.A. passports as "foreign person" if you have a United States passport. How can I do it?
ANSWER 11: See block 6 of the attached form. Select "OTHER" for the country and then enter "USA".

12. QUESTION 12: How can you NOT be subject to reporting as a "foreign person""?
ANSWER 12: Legal terms should NEVER be PRESUMED to have an ordinary meaning when a statutory definition is provided. The term "trade or business" is a "word of art" defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Only those LAWFULLY engaged in such an office are subject to reporting under 26 U.S.C. §6041(a). This would INCLUDE those who are target of IRS Form 1042s reporting. IRS Form 1042s instructions indicate that it reports "gross income" and not "trade or business" income as required by 26 U.S.C. §6041(a), so it's a BOGUS form with no legal authority whatsoever to even exist. An American national such as me who is a "foreign estate" under 26 U.S.C. §7701(a)(31) is not engaged in a "trade or business" and so wouldn't be subject to 26 U.S.C. §6041(a) reporting, including the IRS Form 1042s. Also, American Nationals who file a Form W-8SUB are not "alien individuals" under 26 C.F.R. §1.1441-1(c)(3) for the purposes of "foreign person" reporting or withholding because they are not "alien individuals", whether resident or nonresident. The reason that all "individuals" for foreign person withholding and reporting under 26 C.F.R. §1.1441-1 must be aliens is because

only through the foreign affairs authority of Congress in Article 1, Section 8, Clause 3 can Congress exercise jurisdiction within a constitutional state to regulate commerce, including by income taxation. Otherwise, no interference with commerce internal to states of the Union is authorized as recognized by the U.S. Supreme Court in the License Tax Cases, 72 U.S. 462 (1866). Further corroboration of this fact is found in IRS Publication 519, which ONLY covers taxation of ALIENS and NOT American Nationals. One CAN, however, BE a "nonresident alien" WITHOUT being an alien as an American National or "U.S. national" born anywhere in the COUNTRY "United States*". Voluntarily engaging in privileges is MAIN method that American Nationals acting as "nonresident aliens" within the exclusive jurisdiction of a constitutional state become "individuals" as recognized in 26 U.S.C. §871(b)(3), but that scenario does NOT describe me. More on this subject at:
Lawfully Avoiding Foreign Person Withholding, FTSIG; https://ftsig.org/lawfully-avoiding-foreign-person-withholding/

13. QUESTION 13: How can you not be subject to withholding as a "foreign person" under 26 U.S.C. §1441 (passive earnings under 26 U.S.C. §871(a)) and 26 U.S.C. §3406 (backup withholding for employment under 26 U.S.C. §871(b))?
ANSWER 13: In addition to the reasons described in the previous answer, earnings subject to withholding must originate from the STATUTORY geographical "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10). I do not maintain a physical office in THE "United States" corporation, the geographical "United States" in 26 U.S.C. §7701(a)(9) and (a)(10), or a public office there either. Therefore, I am legislatively "foreign" and a "foreign estate". The fact that you might THINK that YOU are subject to withholding WITHOUT your consent does not make it so. I must rely on facts as they really are on my withholding forms, and not what YOU THINK they are or even WANT them to be.

14. QUESTION 14: Does the IRS recognize what you have said here?
ANSWER 14: Of course. They accept 1040-NRs all the time from people in states of the Union, called the CONSTITUTIONAL "United States". I'd be happy to show you a return they have accepted if I have one and you don't believe me. They understand that slavery in this country is ILLEGAL EVERYWHERE, including in the STATUTORY "United States" under the Thirteenth Amendment. As a consequence, the IRS knows that anything that carries a civil obligation which does not injure others must be voluntary and avoidable. This includes the civil status of "citizen" and "resident", who are made LIABLE TO rather than LIABLE FOR the tax in 26 C.F.R. §1.1-1(a) on their WORLDWIDE earnings. Is slavery and human trafficking throughout the ENTIRE WORLD lawful? The process of volunteering occurs based on the CIVIL STATUS one VOLUNTARILY CHOOSES for themselves, such as "foreign person", "U.S. Person", "citizen", "resident", etc. As the only owner of yourself and a non-slave, you are the only one who can decide what civil status you want to have in relation to all others, both legally and politically, including "foreign person" or "U.S. person". To disallow you from doing this would be a violation of your First Amendment right of political and legal association or lack thereof and a violation of your right to contract or not contract. They don't want to advertise these facts for obvious reasons, but when push comes to shove and they receive a 1040-NR from someone in a state of the Union, they routinely accept it and process it and usually refund most of the earnings of those born and domiciled in the constitutional states of the Union.

15. QUESTION 15: Why don't more Americans do this?
ANSWER 15: Because very few Americans actually read the law, including members of the legal profession. But the law is on your side if you read it and follow it! It's not immoral or harmful to you or anyone else to just read the law and FOLLOW it. The U.S. Supreme Court has even implied that those who don't read and understand the law are bad citizens. I'd like to encourage you to do that for yourself.

16. QUESTION 16: So people have to volunteer for income tax as someone in a state of the Union or the CONSTITUTIONAL "United States"?
ANSWER 16: Yes. Absolutely. Here is how you do that:

How State Nationals Volunteer to Pay Income Tax, Form #08.024;
https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf.

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

> *"Is this not the fast [act of faith, worship, and OBEDIENCE] that I [God] have chosen [for believers]:*
> *To loose the **bonds of wickedness**,*
> *To undo the heavy burdens,*
> *To let **the oppressed** go free,*
> *And that you break every yoke [**franchise**, contract, tie, dependency, or "benefit" with the government]?"*
> *[Isaiah 58:6, Bible, NKJV]*
>
> *"The Spirit of the Lord God is upon Me,*
> *Because **the Lord has anointed Me***
> ***To preach good tidings to the poor**;*
> *He has sent Me to heal the brokenhearted,*
> ***To proclaim liberty to the [government] captives***
> ***And the opening of the prison [government FARM, Form #12.020] to those who are bound**;*
> ***To proclaim** the acceptable year of the Lord, And **the day of vengeance of our God**;"*
> *[Isaiah 61:1-2, Bible, NKJV]*

17. QUESTION 17: Why doesn't anyone in the government or the legal profession want me to know these things and why do they refuse to talk about these things in their publications?
ANSWER 17: Because they are all "Third Rail" issues which threaten the revenue, security, or profitability of the government or those in bed with them receiving privileges. A "Third Rail" issue is anything that will get you NOT HIRED, FIRED, NOT PROMOTED, or "CANCELLED" if you bring it up in a business setting because it damages revenue. The love of money that is behind such issues, by the way, the Bible identifies as the ROOT OF ALL EVIL. 1 Tim. 6:10.

18. QUESTION 18: How can I learn more about this subject myself? There are obviously lots of things that the government and my company are not telling or teaching me in the public school or in my employee training.
ANSWER 18: Read the following:
18.1. Foreign Tax Status Information Group (FTSIG) Website-thorough coverage of everything described here as well as how to file returns as an American National who is a "nonresident alien".
https://ftsig.org

18.2. Nonresident Alien Position Course, Form #12.045
https://sedm.org/LibertyU/NRA.pdf

18.3. Proof that American Nationals are Nonresident Aliens, Form #09.081
https://sedm.org/Forms/09-Procs/ProofAnNRA.pdf

18.4. Property View of Income Taxation Course, Form #12.046-Proves that your private, constitutionally protected property can only be taxed, regulated, or controlled WITH your consent in some form.
https://sedm.org/LibertyU/PropertyViewOfIncomeTax.pdf

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

18.6. Non-Resident Non-Person Position, Form #05.020
https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf

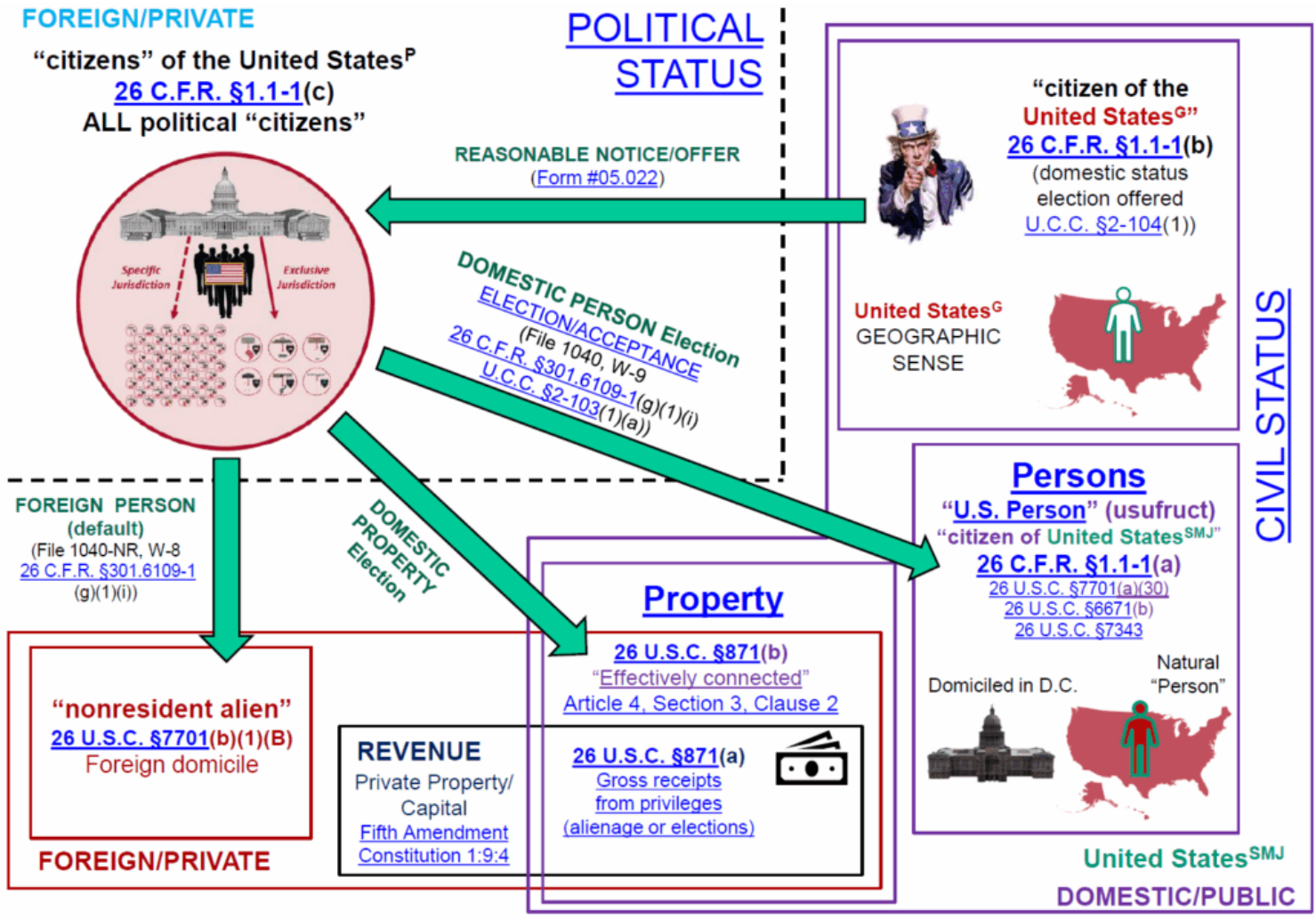
For the purposes of the above documents, the term "non-person" has a custom definition. It does NOT mean that I am NOT a CONSTITUTIONAL "person", which is always a human being with CONSTITUTIONAL and COMMON LAW rights. That custom definition can be examined in section 2.1 of the last document listed above. The statutory definition of "person" when duties are owed to any government presupposes that those to whom it refers are exercising agency or office on behalf of the government corporation, which I am not in this case. Anyone handling government property, such as a STATUTORY SSN or TIN, must do so as an agent or officer of the government, which is why I can't

provide you with a STATUTORY identifying number either in this case. See Article 4, Section 3, Clause 2 of the Constitution, 5 U.S.C. §553(a)(2) and 44 U.S.C. §1505(a) for the origin of Congress' authority to legislate DIRECTLY upon the public, which depends primarily on whether one is handling government property or engaging in contracts or employment with the government. Absent such authority in this case proven WITH court admissible evidence, I am protected by the Constitution and cannot be regulated in the conduct of my private, constitutionally protected affairs such as this transaction and must be left alone as a matter of justice and law. This is also further explained in item 17.6 above.

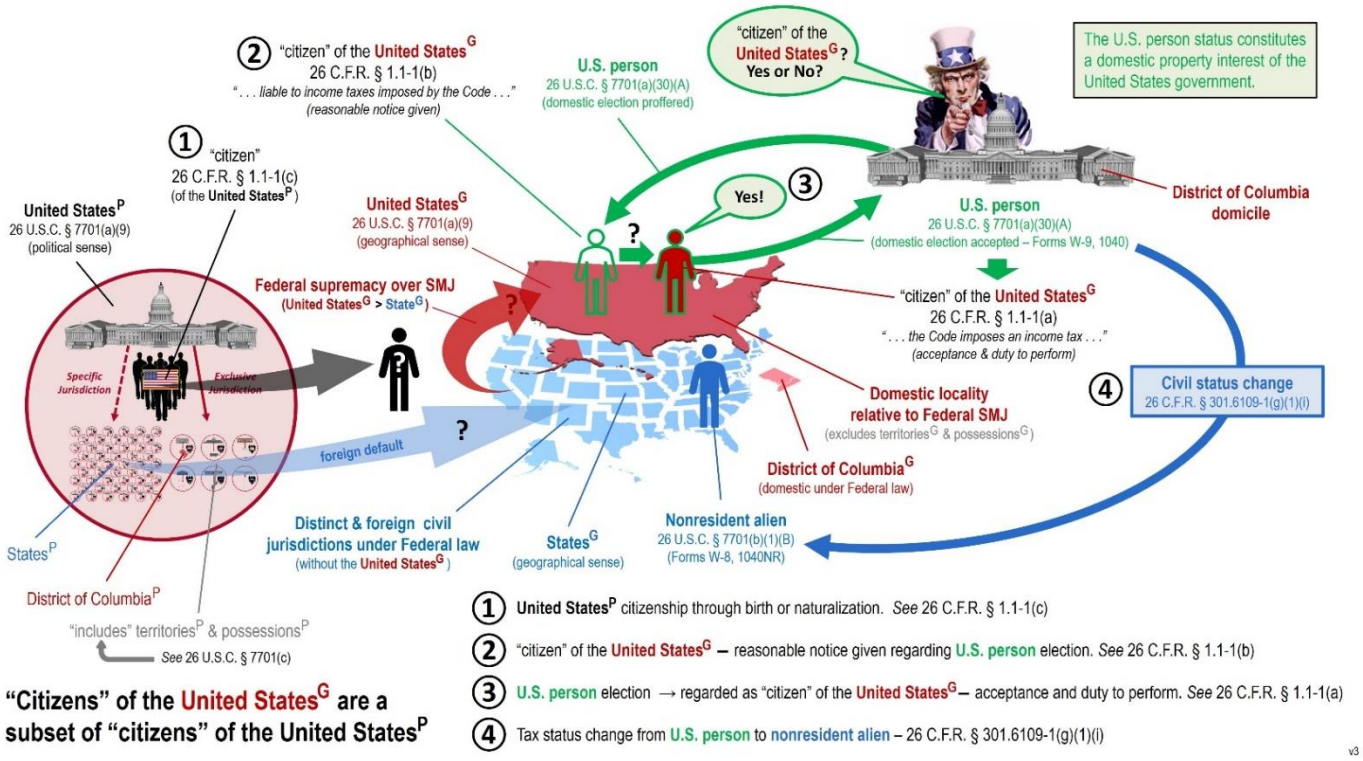
19. QUESTION 19: I'd like to involve the corporate counsel or CPA. Would you be willing to meet with them to discuss this further, because I am not a lawyer, paralegal, or tax practitioner?
ANSWER 19: Absolutely. I'd be happy to meet, discuss, and defend anything appearing in this withholding form. I have absolutely nothing to hide and am doing my VERY BEST to obey the law as I understand it. I will bring one or more witnesses to the meeting and reserve the right to do an audio or video recording of the entire meeting. Calling such a meeting shall constitute constructive/implied consent to recording if the meeting is conducted in a one-party state.

CONCLUSIONS:

NOW do you understand why the IRS SPINS the word "nonresident alien" by not including "U.S. nationals", and why they don't want to admit that people in states of the Union are "U.S. nationals" even though abundant authorities available elsewhere exhaustively prove otherwise? It's a "Third Rail Issue" that would adversely impact their revenue. They are in business to "service" people and not actually protect their freedom or private property. That means you better either get good at bending over or start reading and following the law so you don't have to anymore. All of this legal subterfuge with "words of art" is just a trap (what judges call a "springe") to recruit more "customer" volunteers as described in: *How American Nationals Volunteer to Pay Income Tax*, Form #08.024; https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf



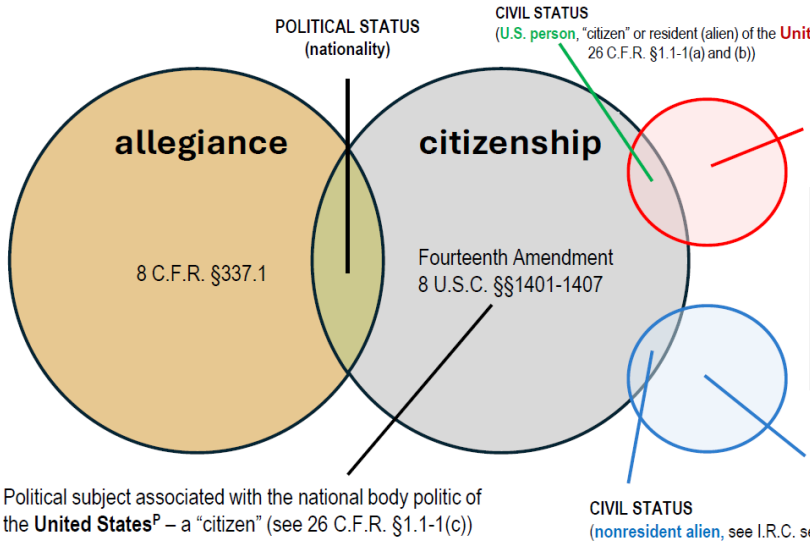
SOURCE: *Nonresident Alien Position Course*, Form #12.045, Section 9; https://sedm.org/LibertyU/NRA.pdf



Nationality, Citizenship, and Tax Status – How they Differ

The law of England, and of almost all civilized countries, ascribes to each individual at his birth two distinct legal states or conditions: one, by virtue of which he becomes the subject of some particular country, binding him by the tie of natural allegiance, and which may be called his political status; another, by virtue of which he has ascribed to him the character of a citizen of some particular country, and as such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the civil status or condition of the individual, and may be quite different from his political status." And then, while maintaining that the civil status is universally governed by the single principle of domicil, *domicilium,* the criterion established by international law for the purpose of determining civil status, and the basis on which "the personal rights of the party, that is to say, the law which determines his majority or minority, his marriage, succession, testacy or intestacy, must depend;" he yet distinctly recognized that a man's political status, his country, *patria,* and his "nationality, that is, natural allegiance," "may depend on different laws in different countries." pp. 457, 460. He evidently used the word "citizen," ***not*** as equivalent to [***political***] "subject," but rather to "inhabitant [***of a civil jurisdiction***];"

United States v. Wong Kim Ark, 169 U.S. 649, 656-657 (1898) (***emphasis added***)



Domestic federal taxing jurisdiction
(**United States[G]=50 States & D.C. collectively**)
See Great Cruz Bay, inc., St. John v. Wheatley, 495 F.2d 301, 303 (1974)

We have in our political system a government of the United States and a government of each of the several States. Each one of these governments is distinct from the others, and each has citizens of its own who owe it allegiance, and whose rights, **within its jurisdiction**, it must protect. The same person may be at the same time a citizen of the United States and a citizen of a State, but his rights of citizenship under one of these governments will be different from those he has under the other.

United States v. Cruikshank, 92 U.S. 542 (1875) (**emphasis added**)

Foreign jurisdictions
(**50 States, territories & possessions** individually)

- The **U.S. person** status is **United States government property interest (USP)** that imputes privileges and obligations, and which is seated in the District of Columbia. The **U.S. person** status falls within the domestic subject matter jurisdiction of the Federal government. A "citizen" with that status is regarded as a "citizen" of the **United States[G]** – civil character manifest through the federal preemption afforded to USPI. A foreign national who is (i) lawfully admitted for permanent residence; (ii) meets the criteria of the substantial presence test; or (iii) makes a first-year election, is regarded as a resident of the **United States[G]**. The **United States[G]** is regarded as the applicable domestic locality for both classes of **U.S. person** because of federal preemption over the taxation of **USPI** and alien individuals. A "citizen" of the **United States[G]** under I.R.C. sec 7701(a)(30(A) and 26 C.F.R. §1.1-1(a) and (b) is a civil subclass of "citizen" of the **United States[P]** under 26 C.F.R. §1.1-1(c).
- The **nonresident alien** status embraces everyone and everything that is neither a "citizen" of the **United States[G]** nor a resident of the **United States[G]**. The status embraces American and foreign nationals alike. Electing or not electing a **U.S. person** status is a political question and a First Amendment-protected right. Misapprehension of tax statuses generally occurs through misapprehension of the United States in its political and geographical senses and how, when, and why each sense applies to a given context within the I.R.C.