



# CITIZENSHIP STATUS V. TAX STATUS

 [PDF Web Capture of this Article](#)

 [Citizenship, Domicile, and Tax Status Options, Form #10.003](#) (OFFSITE LINK)-Memorandum format of this page useful for filing in court.

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

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

These considerations are the true significance of what it means to have ["separation of church and state" and "sanctification"](#) in a theological sense. [Your body is God's temple \(1 Cor. 6:19-20\)](#) and you can't worship (meaning serve or obey or accept [CIVIL "obligations" \(Form #12.040\)](#) in a legal sense as anyone other than a voluntary government employee) of Caesar in or with your Temple without violating the First Commandment of the Ten Commandments in [Exodus 20](#). That is the only way we know of in a legal sense that Christians can truthfully be described as "IN the world but not OF the world" in [John 15:19](#). You are an [ambassador and agent of God \(2 Cor. 5:20\)](#) and can act in no other capacity or you will surrender the CIVIL protections of [God's law \(Form #13.001\)](#) in so doing. The Bible is your [DELEGATION OF AUTHORITY ORDER \(Form #13.007\)](#) as a Christian and Trustee over His property, which is [the entire Earth and all the Heavens \(Psalm 89:11\)](#). If in fact you are Trustees and the trust indenture (the Bible) says you can't interact with any government as anything OTHER than a [Merchant under U.C.C. §2-104\(1\)](#), then it is LEGALLY IMPOSSIBLE to [consent \(Form #05.003\)](#) to alienate or give up rights or property that belong to the trust and come from God and are GRANTED or LOANED to you temporarily as a Christian. Anyone from the [de facto government \(Form #05.024\)](#) who attempts to deceive or defraud you through [sophistry \(Form #12.042\)](#) to give up property or rights (Form #12.025) to them in that scenario cannot claim to have lawfully acquired such rights or property. This is because it is literally OUTSIDE of your delegation of authority order (the Bible) to convert them to public use or from the status of PRIVATE (owned by God) to PUBLIC (owned by Caesar) to do so as documented in [Separation Between Public and Private Course, Form #12.025](#). Further, converting private property to public property without consent violates the organic law and is a usurpation because anything done without your LAWFUL consent is unjust (Declaration of Independence). This is the SAME defense they use when THEY are sued for doing or refusing to do something and you can use it too! God is the only Sovereign, and we exercise sovereignty only when we are representing Him. On this subject, Jesus, our example, said about us being an agent of the Father who we represent as Christians the following:

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

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

[Luke 10:16, Bible, NKJV]

Jesus said to them, "My food is to do the will of **Him [God] who sent Me**, and to finish His work."  
[John 4:34, Bible, NKJV]

"And he who sees Me sees **Him [God] who sent Me**."  
[John 12:45, Bible, NKJV]

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

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

[Ricker's Petition, 66 N.H. 207 (1890)]

Keep in mind that if you owe a civil statutory obligation to someone OTHER than the government (who you usually FALSELY believe is PRIVATE) enforceable in civil court who is in receipt of the "benefit" or "privilege" of [civil statutory protection \(called "publici juris"\)](#), then the duty that you owe to THAT person is ALSO a public office. This is so because the civil statutory protected "person" is in receipt, custody, "benefit", or control of government property (the civil statutory status, a PUBLIC right) created and owned by the government. A public officer, after all, is legally defined as someone in charge of the PROPERTY (including civil privileges/RIGHTS) of the Public. The civil statutory "code" are the "rules" under Article 4, Section 3, Clause 2, for handling and using and benefitting from public property called ["civil statuses" \(Form #13.008\)](#). More on this in [Form #05.037](#). According to President Obama in his Farewell Address, "citizen" is a public office, and he is absolutely right! [SEDM Exhibit #01.018](#). A civil duty owed to a public office is a duty owed to THE GOVERNMENT and NOT to the human being [CONSENSUALLY \(Form #05.003\)](#) FILLING said office. This is a VERY important point! If there ever was a "Matrix" within government, then this would HAVE to be it! [Click here](#) for how that matrix works.

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

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

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

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

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

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

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

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

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

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

1. [What is "law"?. Form #05.048](#)
2. [Rebutted False Arguments About Sovereignty, Form #08.018](#), Sections 5.5 and 6.5
3. Problems with Atheistic Anarchism, Form #08.020  
[Video Slides](#)
4. [Four Law Systems Course, Form #12.039](#)
5. [Rebutted False Arguments About the Common Law, Form #08.025](#)

**Related articles:**

- [Tax Return History-Citizenship](#) -complete history about how state nationals were deceived into filing the WRONG tax form: the 1040. The correct form is the 1040NR
- [Geographical Definitions and Conventions, Form #11.215](#) (OFFSITE LINK) -SEDM
- [What is Federal Land? \(federal enclave\)](#) (OFFSITE LINK) -SEDM explanation of Congress' exclusive jurisdiction over federal land
- [Foundations of Freedom, Video 4: Willful Government Deception and Propaganda](#) -explains the main "words of art" abused to deceive the public about citizenship terms.
- [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.
- [President Obama Recognizes separate POLITICAL and LEGAL components of citizenship, Exhibit #01.013](#) - Even the president recognizes

the distinctions made on this page!

- [🔗 What is the United States? A United Nations Member-Nation Corporation](#) (OFFSITE LINK)
- [🔗 An Introduction to Sophistry](#) (OFFSITE LINK) -Stefan Molyneux. How language is used to kidnap your identity to a foreign jurisdiction to STEAL from you
- [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
- [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](#)
- [📄 Why You are a "national", "state national", and Constitutional but not Statutory "Citizen"](#)-Detailed research on citizenship to back up this page
- [Why Domicile and Becoming a "Taxpayer" Require Your Consent](#)
- [📄 Citizenship Diagrams](#) -helps graphically explain the distinctions between nationality and domicile
- [🔗 The Terrible Truth About Birthright Citizenship](#) (OFFSITE LINK) -Stefan Molyneux
- [Citizenship Playlist](#) (OFFSITE LINK) -Sovereignty Education and Defense Ministry (SEDM)
- [Income Tax Predicated Upon Citizenship](#), Virginia Law Review, Vol. 11, No. 8, June 1925, pp. 607-627, Abert Levitt-Clarifies the significance of the landmark U.S. Supreme Court case of Cook v. Tait, 265 U.S. 47, 44 Sup.Ct. 444 (1924)
  - [📄 PDF](#)
  - [Original article](#) (OFFSITE LINK)
- [An Investigation Into the Meaning of the Term "United States"](#) - statutory definitions of geographical tax terms
- [You're not a STATUTORY "citizen" under the Internal Revenue Code](#)
- [Sovereignty Forms and Instructions Online, Form #10.004, Cites By Topic](#) (OFFSITE LINK)- Family Guardian Fellowship
  - [Citizen](#)
  - [Citizenship](#)
  - [National \(citizenship\)](#)
  - [Nationality](#)
  - [State](#)
  - [United States](#)
  - [U.S. citizen](#)
  - [U.S. national](#)
- [US v. USA: According to the Bluebook: 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
- [📄 8 U.S.C.A. §1101](#) - annotated version of 8 U.S.C. §1101 containing EXHAUSTIVE legal authorities on all definitions within Title 8: Aliens and Nationality. Dated 2006.
- [📄 26 C.F.R. §1.1441-1: Requirements for the deduction and withholding of tax on payments to foreign persons, Form #04.225](#)- The foundation of all income tax withholding
- [Musicians for Freedom](#) (OFFSITE LINKS)- They link to this site.
  - [🔗 U.S. Citizens and the New World Order](#) -Excellent.
  - [🔗 People v. Citizen: Two Political Jurisdictions](#)- Excellent.
- [📄 Why the Fourteenth Amendment is NOT a Threat to Your Freedom, Form #08.015](#) (OFFSITE LINK) -explains and rebut THE MOST prevalent flawed argument we hear from freedom advocates.
- [📄 Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#) (OFFSITE LINK)-proves that the First Amendment and your right to contract ensure that no one but you can determine your civil and statutory status.
- [STATUTORY Citizens v. STATUTORY Nationals](#)-which one are you?
- [Tax Deposition Questions, Section 14: Citizenship](#)
- [Great IRS Hoax](#), section 4.11 through 4.11.11 on CitizenshipSo

### Related remedies

- [📄 Proof that American Nationals are Nonresident Aliens, Form #09.081](#) - Use this as an attachment to a pleading to prove that you are a "nonresident alien" in order to have standing to sue.
- [📄 Nonresident Alien Position Course, Form #12.045](#)-the only approach to taxation permitted by members of this site
- [📄 Rebutted False Arguments About the Nonresident Alien Position When Used by American Nationals, Form #08.031](#)-detailed rebuttals to the most common false arguments of government and the legal profession against using the nonresident alien position
- [📄 How State Nationals Volunteer to Pay Income Tax, Form #08.024](#) (OFFSITE LINK)-how you volunteered to pay income tax so you UNvolunteer
- [📄 Citizenship, Domicile, and Tax Status Options, Form #10.003](#) (OFFSITE LINK)-use this form in response to legal discovery, and attach to your civil pleadings in court to protect your status.
- [📄 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.
- [📄 Non-Resident Non-Person Position, Form #05.020](#) (OFFSITE LINK) -Describes and defends the Non-Resident Non-Person Position that is the foundation of this website.
- [📄 "U.S. Person" Position, Form #05.053](#) (OFFSITE LINK)-Describes statutory exemptions from income tax withholding and reporting for those







domiciled on federal territory or representing offices that are domiciled there.

- [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](#). SEDM Form #10.012 (OFFSITE LINK.)
  - [PDF](#). SEDM Form #10.013 (OFFSITE LINK.)
- [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001](#) (OFFSITE LINK)-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.
- [Tax Form Attachment, Form #04.201](#) (OFFSITE LINK)-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](#) (OFFSITE LINK)-How to correct the government's records to perpetually reflect your true domicile, 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](#) (OFFSITE LINK)- develops evidence of your correct citizenship status AND rebuts LIES on the passport application instructions.

### Related offsite articles

- [United States Nationality Law](#) (OFFSITE LINK) -Wikipedia
- [Definitions of Insular Area Political Organizations](#) (OFFSITE LINK) -Department of the Interior
- [Territories of the United States](#) (OFFSITE LINK) -Wikipedia
- [Proof: A "citizen" or "national" in the Internal Revenue Code is a STATUTORY PUBLIC RIGHT and FICTION OF LAW and not a PHYSICAL/GEOGRAPHICAL Human Being](#) - SEDM
- [Weaponization of government: "Citizen" legal status](#)-SEDM
- [Wikidiff: "Alien" v. "Foreign"](#) (OFFSITE LINK)-state nationals are "foreign" in respect to national government jurisdiction. They ALSO become "alien" in respect to national government jurisdiction with either a domicile or a physical presence on federal territory. Without a domicile or physical presence on federal territory, they remain what the U.S. Supreme Court calls "[stateless persons](#)" or what we call "Non-resident non-persons" as documented in [Non-Resident Non-Person Position, Form #05.020](#) in relation to national government jurisdiction. This is covered in the SEDM article entitled "[Civil Status \(important\)](#)"
- [Proof that "United States" in the Internal Revenue Code and in Relation to any Alleged Civil Tax Obligation is the CORPORATION, and not the GEOGRAPHY](#) (OFFSITE LINK) -SEDM
- [Tax Status Presentation, Form #12.043](#) (OFFSITE LINK)-SEDM. Microsoft Powerpoint format
- [14th Amendment to the U.S. Constitution: Primary Documents in American History](#) (OFFSITE LINK)-Library of Congress
- [Democrats Advocate that You Should be a "Nonresident Alien"](#) (OFFSITE LINK) -SEDM
- [Meaning of "subject to the jurisdiction" in the Fourteenth Amendment](#) -it means EXCLUSIVE allegiance and "national" status, not subject to the "legislative jurisdiction".
  - [Why the Fourteenth Amendment is NOT a Threat to Your Freedom, Form #08.015](#), pp. 40-46
  - [Tucker Carlson Tonight 20181030 Birthright Citizenship Debate, SEDM Exhibit #01.019](#) (OFFSITE LINK) -Fox News
  - [The Terrible Truth About Birthright Citizenship, SEDM Exhibit #01.020](#) (OFFSITE LINK) -Stefan Molyneux
  - [The Case Against Birthright Citizenship, SEDM Exhibit #01.021](#) (OFFSITE LINK) -Heritage Foundation
  - [Does the Fourteenth Amendment Require Birthright Citizenship?](#) (OFFSITE LINK) -Heritage Foundation
  - [The Heritage Guide to the Constitution, Citizenship](#), Heritage Foundation
  - [Family Guardian Forum 7.1.1: Meaning of "subject to the jurisdiction" in the Fourteenth Amendment](#)
  - [Great IRS Hoax, Form #11.302](#), Sections 4.9.2 and 5.4.8,11.8
  - [Flawed Tax Arguments to Avoid, Form #08.004](#), Section 4.2.5
  - [Federal and State Tax Withholding Options for Private Employers, Form #09.001](#), Section 13.11.8
  - [Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006](#), Section 2.3
  - [Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002](#), Section 11.8
  - [Non-Resident Non-Person Position, Form #05.020](#), Section 7.2.5
  - [Legal Deception, Propaganda, and Fraud, Form #05.014](#), Section 12.3.5
  - [Government Identity Theft, Form #05.046](#), Section 8.6.5
- [Resolved: The Supreme Court Should Revisit the Privileges or Immunities Clause](#) (OFFSITE LINK) -Heritage Foundation
- [The Dying Citizen](#) (OFFSITE LINK) -Hoover Institution, Victor Davis Hanson
- [How Judges Unconstitutionally "Make Law", Litigation Tool #01.009](#) -This form documents common tactics by which judges unconstitutionally, injuriously, and even criminally "make law". It is useful as a preemptive tool to prevent judicial abuse and also as a way to prosecute and punish it.
- [Statutory Interpretation](#) (OFFSITE LINK) -Justice Antonin Scalia. How judges twist language to unconstitutionally "make law".
- [FATCA: Citizenship-Based Taxation, Foreign Asset Reporting Requirements and American Citizens Abroad](#) (OFFSITE LINK) -New York University Law School
- [The Tax Code as Nationality Law](#) (OFFSITE LINK) - Notre Dame Law Review
- [The Rights of Noncitizens](#) (OFFSITE LINK)-Office of the United Nations High Commissioner for Human Rights
  - [Local Copy](#)
  - [UN Office of the United Nations Site](#)
- [International Covenant on Civil and Political Rights](#) (OFFSITE LINK) -United Nations
- [Sovereign World Citizen Garry Davis Crosses Canada-USA Border With World Passport](#) (OFFSITE LINK) -you don't need a us passport
- [Legal Deception, Propaganda, and Fraud, Form #05.014](#) - how judges and prosecutors and the IRS abuse language to commit constructive FRAUD
- [How Judges Unconstitutionally "Make Law", Litigation Tool #01.009](#) -This form documents common tactics by which judges unconstitutionally,

injuriously, and even criminally "make law". It is useful as a preemptive tool to prevent judicial abuse and also as a way to prosecute and punish it.

-  [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
- [State passports](#)-Youtube offsite links
  - [State Citizen Passport Application](#)

SOURCE: [Great IRS Hoax](#), section 5.1.4, version 3.26

*"Dolosus 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.
  - 2.1 CONSTITUTIONAL (States of the Union).
  - 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](#)

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

[SOURCE: <https://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 **amphiboly** (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. **PRESUME** 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.
8. The Bible calls people who engage in equivocation or who try to create confusion "double minded". They are also equated with "hypocrites". Here is what God says about double minded people:

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

*"Cleanse your hands, you sinners; and purify your hearts, you **double-minded**."*


[James 4:8, Bible, NKJV]

# 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 States<sup>4</sup>". 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: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://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 #05.017  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://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: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://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: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://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" under [8 U.S.C. §1401](#).  
*Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://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: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://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: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://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: <https://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <https://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]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: <https://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <https://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 iudicis 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 and 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: <https://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <https://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 to manage federal territory and property. That property includes franchises, such as the "trade or business" franchise. All statutory civil law it creates can and does regulate only THAT property and not the constitutional States, which are foreign, sovereign, and statutory "[non-resident non-persons](#)" ([Form #05.020](#)) for the purposes of federal legislative jurisdiction.

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

1. Statutory "States" as indicated in [4 U.S.C. §110](#)(d) and "States" in nearly all federal statutes are in fact federal territories and the definition does NOT include constitutional states of the Union.
2. The statutory "United States" defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) 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 U.S.C. §7701](#)(b)(1)(B) 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 1<sup>st</sup> section of the 14<sup>th</sup> 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 [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: <https://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <https://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: <https://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <https://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: <https://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <https://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf>
- 9.2. [Tax Form Attachment](#), Form #04.201  
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <https://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](#), Form #05.002  
HTML: <https://famguardian.org/Subjects/Taxes/Remedies/DomicileBasisForTaxation.htm>  
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
PDF DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/Domicile.pdf>

- 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. (OFFSITE LINKS)

-  [Youtube](#)
-  [SEDM](#)

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 [1] 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 no[t] part of the Union" to which the Thirteenth Amendment would apply.** [Downes, 182 U.S. at 251, 21 S.Ct. at 773](#). **Citizenship under the Fourteenth Amendment, however, "is not extended to persons born in any place 'subject to [the United States ' ] jurisdiction,' " but is limited to persons born or naturalized in the states of the Union.** [Downes, 182 U.S. at 251, 21 S.Ct. at 773](#) (emphasis added); see also *id.* at 263, 21 S.Ct. at 777 (“[I]n dealing with foreign sovereignties, the term 'United States' has a broader meaning than when used in the Constitution, and includes all territories subject to the jurisdiction of the Federal government, wherever located.”). [2]

[[Valmonte v. I.N.S., 136 F.3d 914 \(C.A.2, 1998\)](#)]

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#### FOOTNOTES:

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

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

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

(9) *United States*

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

(10) *State*

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

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES  
 CHAPTER 4 - **THE STATES**  
[Sec. 110. Same: definitions](#)

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

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

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-person" (not defined) |
| 1 | "national and citizen of the United States** at birth" or "U.S.** citizen" or "Statutory U.S. citizen" | Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or | 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, | No  | No   | No                                      |

|     |   |   |   |                     |  |  |     |                                     |     |
|-----|---|---|---|---------------------|--|--|-----|-------------------------------------|-----|
|     |   | in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)  |   |                     |  | 265 U.S. 47 (1924))                                |     |                                     |     |
| 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 <a href="#">8 U.S.C. §1408(2)</a> | NA                  | <a href="#">8 U.S.C. §1408</a> ; <a href="#">8 U.S.C. §1101(a)(22)(B)</a> ; <a href="#">8 U.S.C. §1452</a>             | No (see <a href="#">26 U.S.C. §7701(b)(1)(B)</a> ) | 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) | <a href="#">8 U.S.C. §1101(a)(21)</a> ; <a href="#">14th Amend. Sect. 1</a>  | No   | No  | No                                  | Yes |
| 3.2 | "USA*** national" or "state national" or "Constitutional but not statutory citizen" | Constitutional Union state  | Foreign country   | Yes                 | <a href="#">8 U.S.C. §1101(a)(21)</a> ; <a href="#">14th Amend. Sect. 1</a>  | No   | No  | Yes                                 | No  |
| 3.3 | "USA*** national" or "state national" or "Constitutional but not statutory citizen" | Constitutional Union state  | Foreign country   | No                  | <a href="#">8 U.S.C. §1101(a)(21)</a> ; <a href="#">14th Amend. Sect. 1</a>  | No   | No  | No                                  | Yes |
| 3.4 | Statutory "citizen of the United States***" or Statutory "U.S.** citizen"           | Constitutional Union state  | Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands                               | No                  | <a href="#">8 U.S.C. §1101(a)(21)</a> ; <a href="#">14th Amend. Sect. 1</a> ; <a href="#">8 U.S.C. §1101(a)(22)(A)</a> | Yes  | No  | No                                  | No  |
| 4.1 | "alien" or "Foreign national"   | Foreign country   | Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands                               | NA                  | <a href="#">8 U.S.C. §1101(a)(21)</a> ; <a href="#">8 U.S.C. §1101(a)(3)</a>   | No   | Yes | No                                  | No  |
| 4.2 | "alien" or "Foreign national"   | Foreign country   | State of the Union  | Yes                 | <a href="#">8 U.S.C. §1101(a)(21)</a> ; <a href="#">8 U.S.C. §1101(a)(3)</a>   | No   | No  | Yes                                 | No  |
| 4.3 | "alien" or "Foreign national"   | Foreign country   | State of the Union  | No                  | <a href="#">8 U.S.C. §1101(a)(21)</a>  | No   | No  | No                                  | Yes |
| 4.4 | "alien" or "Foreign national"   | Foreign country   | Foreign country   | Yes                 | <a href="#">8 U.S.C. §1101(a)(21)</a>  | No   | No  | Yes                                 | No  |
| 4.5 | "alien" or "Foreign national"   | Foreign country   | Foreign country   | No                  | <a href="#">8 U.S.C. §1101(a)(21)</a>  | No   | No  | No                                  | Yes |

**NOTES:**

1. Domicile is a prerequisite to having any civil status per [Federal Rule of Civil Procedure 17](#). One therefore cannot be a statutory "alien" under [8](#)

- [U.S.C. §1101\(a\)\(3\)](#) without a domicile on federal territory. Without such a domicile, you are a transient foreigner and neither an "alien" nor a "nonresident alien".
2. "United States" is described in [8 U.S.C. §1101\(a\)\(38\)](#), [\(a\)\(36\)](#) and [8 C.F.R. §215.1\(f\)](#) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.
  3. A "nonresident alien individual" who has made an election under [26 U.S.C. §6013\(g\)](#) and (h) to be treated as a "resident alien" is treated as a "nonresident alien" for the purposes of withholding under I.R.C. Subtitle C but retains their status as a "resident alien" under I.R.C. Subtitle A. See [26 C.F.R. §1.1441-1\(c\)\(3\)](#) for the definition of "individual", which means "alien".
  4. A "non-person" is really just a transient foreigner who is not "purposefully availing themselves" of commerce within the legislative jurisdiction of the United States on federal territory under the [Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97](#). The real transition from a "NON-person" to an "individual" occurs when one:
    - 4.1. "Purposefully avails themselves" of commerce on federal territory and thus waives sovereign immunity. Examples of such purposeful availment are the next three items.
    - 4.2. Lawfully and consensually occupying a public office in the U.S. government and thereby being an "officer and individual" as identified in [5 U.S.C. §2105\(a\)](#). Otherwise, you are PRIVATE and therefore beyond the civil legislative jurisdiction of the national government.
    - 4.3. Voluntarily files an IRS Form 1040 as a citizen or resident abroad and takes the foreign tax deduction under [26 U.S.C. §911](#). This too is essentially an act of "purposeful availment". Nonresidents are not mentioned in section 911. The upper left corner of the form identifies the filer as a "U.S. individual". You cannot be an "U.S. individual" without ALSO being an "individual". All the "trade or business" deductions on the form presume the applicant is a public officer, and therefore the "individual" on the form is REALLY a public officer in the government and would be committing FRAUD if he or she was NOT.
    - 4.4. VOLUNTARILY fills out an IRS Form W-7 ITIN Application (IRS identifies the applicant as an "individual") AND only uses the assigned number in connection with their compensation as an elected or appointed public officer. Using it in connection with PRIVATE earnings is FRAUD.
  5. What turns a "non-resident NON-person" into a "nonresident alien individual" is meeting one or more of the following two criteria:
    - 5.1. Residence/domicile in a foreign country under the residence article of an income tax treaty and [26 C.F.R. §301.7701\(b\)-7\(a\)\(1\)](#).
    - 5.2. Residence/domicile as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under [26 C.F.R. §301.7701\(b\)-1\(d\)](#).
  6. All "taxpayers" are STATUTORY "aliens". 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. §1.1441-1\(c\)\(3\)](#)]."*

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

## 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 <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a> , and <a href="#">4 U.S.C. §110(d)</a> | "United States" per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a> , and <a href="#">4 U.S.C. §110(d)</a> | Without the "United States" per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a> , and <a href="#">4 U.S.C. §110(d)</a>                                   |
| Physical location                                    | Federal territories, possessions, and the District of Columbia  | Foreign nations ONLY (NOT states of the Union)  | Foreign nations<br>states of the Union<br>Federal possessions   |
| Tax Status   | "U.S. Person"<br><a href="#">26 U.S.C. §7701(a)(30)</a>   | "U.S. Person"<br><a href="#">26 U.S.C. §7701(a)(30)</a>   | "Nonresident alien individual" if a public officer in the U.S. government. <a href="#">26 C.F.R. §1.1441-1(c)(3)</a> for a definition of "individual".<br>"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"<br>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 <a href="#">8 U.S.C. §1401</a> and "citizen of the United States***" per <a href="#">8 U.S.C.</a>                          | Citizen abroad<br><a href="#">26 U.S.C. §911</a><br>(Meets presence test)   | "non-resident" if born in a state of the Union.<br><a href="#">8 U.S.C. §1408</a> , <a href="#">8 U.S.C. §1452</a> , and <a href="#">8 U.S.C. 1101(a)(22)(B)</a> if born  |

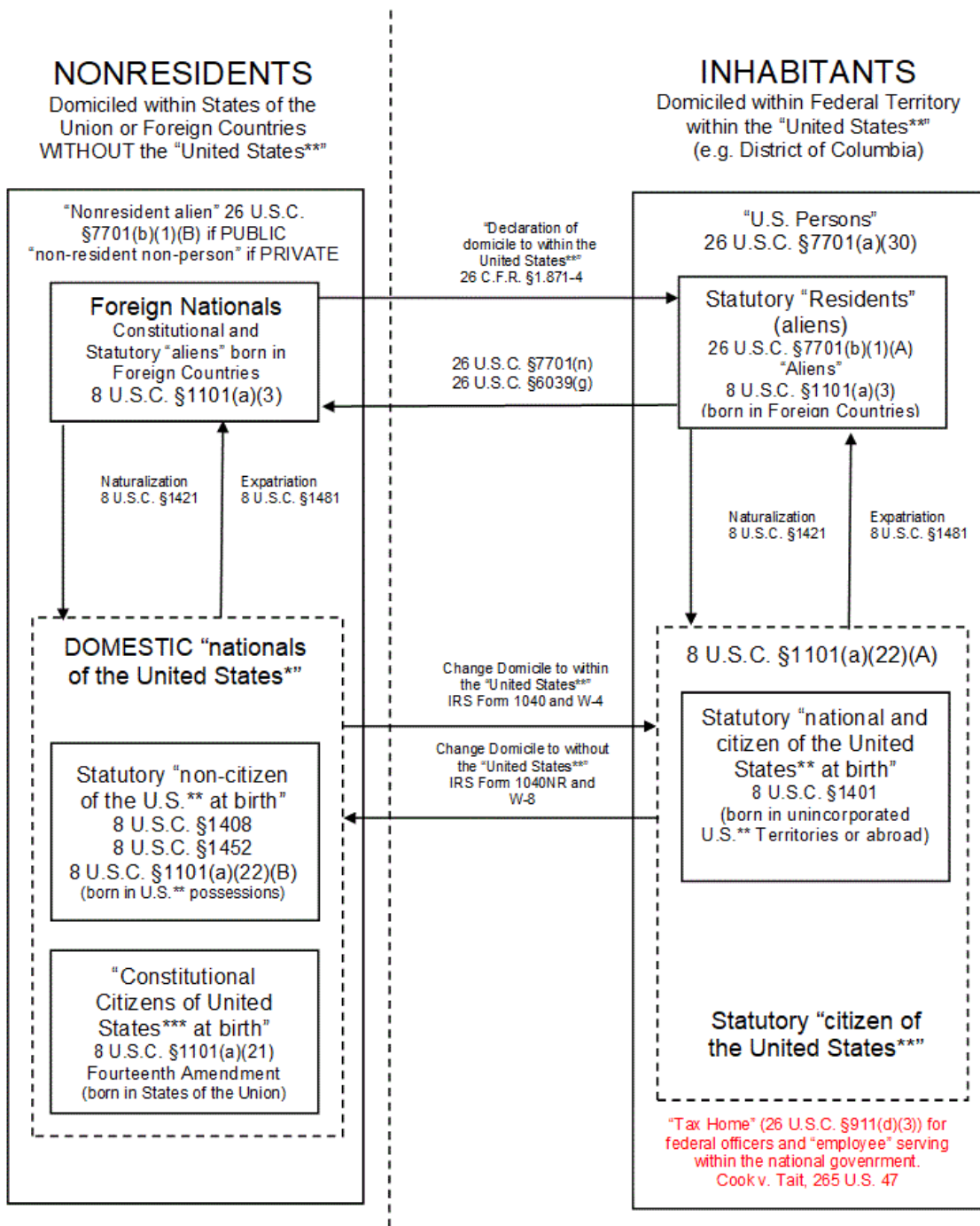
|   |  |  |   |
|---|--|--|---|
|   | <a href="#">§1101(a)(22)(A)</a> if born in a federal territory<br>(Not required to file if physically present in the “ <a href="#">United States</a> ” because no statute requires it) |  | in a possession   |
| Status if FOREIGN pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> | “Resident alien”<br><a href="#">26 U.S.C. §7701(b)(1)(A)</a>   | “Resident alien abroad”<br><a href="#">26 U.S.C. §911</a><br>(Meets presence test) | “Nonresident alien individual” if a public officer in the U.S. government. <a href="#">26 C.F.R. §1.1441-1(c)(3)</a> for a definition of “individual”.<br>“non-resident NON-person” if NOT a public officer in the U.S. government. |

**NOTES:**

1. “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.
2. The “District of Columbia” is defined as a federal corporation but not a physical place, a “body politic”, or a de jure “government” within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: *Corporatization and Privatization of the Government*, Form #05.024; <https://sedm.org/Forms/FormIndex.htm>.
3. 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.
4. Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented in IRS publications.
5. “FEDERAL ZONE”=District of Columbia, Puerto Rico, and the territories and insular possessions of the United States in the above table.
6. The term “[individual](#)” as used on the IRS form 1040 means an “[alien](#)” engaged in a “[trade or business](#)”. All “taxpayers” are “aliens” engaged in a “trade or business”. This is confirmed by 26 C.F.R. §1.1441-1(c)(3), [26 C.F.R. §1.1-1\(a\)\(2\)\(ii\)](#), and [5 U.S.C. §552a\(a\)\(2\)](#). Statutory “[U.S. citizens](#)” as defined in [8 U.S.C. §1401](#) are not “[individuals](#)” unless temporarily abroad pursuant to [26 U.S.C. §911](#) and subject to an income tax treaty with a foreign country. In that capacity, statutory “[U.S. citizens](#)” interface to the I.R.C. as “aliens” rather than “U.S. citizens” through the tax treaty.

**6. CITIZENSHIP AND DOMICILE OPTIONS AND RELATIONSHIPS****Figure 1: Citizenship and Domicile Options and Relationships**





## 7. 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](#) (1978).
- 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. CONSTITUTIONAL "nationals of the United States\*\*\*", "State nationals", or "nationals of the United States\*\*\* of America"

- 4.1. A POLITICAL status not tied to a geographical place. Allegiance can exist independent of geography.
- 4.2. Defined 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.
- 4.11. Includes state nationals, because you cannot get a USA passport without this status per [22 U.S.C. §212](#) and [22 C.F.R. §51.2](#).

Statutory "U.S. citizens" 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 \(1868\)\]](#)

## 8. 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 we showed in [section 1 earlier](#).

**Figure 2: Federal Statutory Citizenship Statuses**

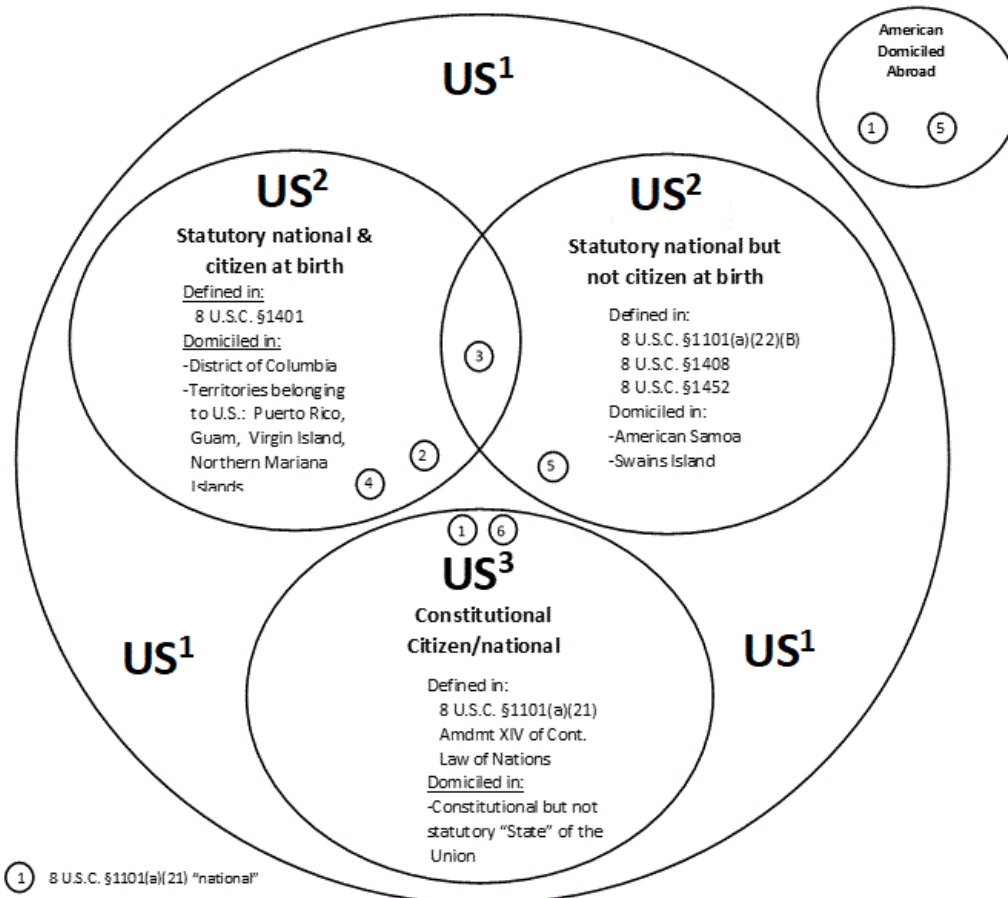
# FEDERAL STATUTORY CITIZENSHIP STATUSES

"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)]

**US<sup>1</sup>**-Context used in matters describing our sovereign country within the family of nations.

**US<sup>2</sup>**-Context used to designate the territory over which the Federal Government is exclusively sovereign.

**US<sup>3</sup>**-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 States<sup>2</sup> at birth"
- ③ 8 U.S.C. § 1101(a)(22)-"national of the United States<sup>2</sup>"
- ④ 8 U.S.C. §1101(a)(22)(A)-"citizen of the United States<sup>2</sup>"
- ⑤ 8 U.S.C. § 1101(a)(22)(B)-"person who, though not a citizen of the United States, owes permanent allegiance to the United States"<sup>1</sup>
- ⑥ Federal Common Law "national". See Perkins v. Elg, 307 U.S. 325 (1939). NOT a "national of the United States" under 8 U.S.C. § 1101(a)(22) UNLESS all "United States" used there means the CONSTITUTIONAL "United States" and excludes federal territory AND "citizen" excludes 8 U.S.C. §1401 and 26 C.F.R. § 1.1-1(c) "citizens".

## 9. 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 | "national and citizen of the United States <sup>**</sup> at birth" or "U.S. <sup>**</sup> citizen" or | Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 | District of Columbia, Puerto Rico, Guam, Virgin Islands | NA                             | <a href="#">8 U.S.C. §1401</a><br><a href="#">8 U.S.C. §1101(a)(22)(A)</a> | CSP=A                           | "U.S. Citizen"                      | Can't use Form W-8   | "A citizen of the United States"  | See Note 2.     |

|     |   |   |   |                     |  |       |   |   |  |             |
|-----|---|---|---|---------------------|--|-------|---|---|--|-------------|
|     | "Statutory U.S.** citizen"  | C.F.R. §215.1(f) or in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)  |   |                     |  |       |   |   |  |             |
| 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 <a href="#">8 U.S.C. §1408(2)</a> | NA                  | <a href="#">8 U.S.C. §1408</a> ; <a href="#">8 U.S.C. §1101(a)(22)(B)</a> ; <a href="#">8 U.S.C. §1452</a>             | 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) | <a href="#">8 U.S.C. §1101(a)(21)</a> ; <a href="#">14th Amend. Sect. 1</a>  | CSP=D | "Other (8 U.S.C. §1101(a)(21))"               | "Non-resident NON-person Nontaxpayer"   | "A citizen 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                 | <a href="#">8 U.S.C. §1101(a)(21)</a> ; <a href="#">14th Amend. Sect. 1</a>  | CSP=D | "Other (8 U.S.C. §1101(a)(21))"               | "Non-resident NON-person Nontaxpayer"   | "A citizen 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                 | <a href="#">8 U.S.C. §1101(a)(21)</a> ; <a href="#">14th Amend. Sect. 1</a>  | CSP=D | "Other (8 U.S.C. §1101(a)(21))"               | "Non-resident NON-person Nontaxpayer"   | "A citizen United States***. Not a "citizen of the United States***" under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401" | See Note 2. |
| 3.4 | Statutory "citizen of the United States***" or Statutory "U.S.** citizen"           | Constitutional Union state  | Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands               | No                  | <a href="#">8 U.S.C. §1101(a)(21)</a> ; <a href="#">14th Amend. Sect. 1</a> ; <a href="#">8 U.S.C. §1101(a)(22)(A)</a> | CSP=A | "U.S.** Citizen"                              | Can't Use Form W-8  | "A citizen of the United States***"  | See Note 2. |
| 4.1 | "alien" or "Foreign national"   | Foreign country   | Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands               | NA                  | <a href="#">8 U.S.C. §1101(a)(21)</a> ; <a href="#">8 U.S.C. §1101(a)(3)</a>   | 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                 | <a href="#">8 U.S.C. §1101(a)(21)</a> ; <a href="#">8 U.S.C.</a>   | CSP=B | "Legal alien authorized to work."             | "Non-resident NON-person"   | "A lawful permanent resident" OR   | See Note 2. |

|     |                               |                 |                    |     |                                       |       |   |                                       |  |             |
|-----|-------------------------------|-----------------|--------------------|-----|---------------------------------------|-------|---|---------------------------------------|--|-------------|
|     |                               |                 |                    |     | <a href="#">§1101(a)(3)</a>           |       | (statutory)"                                  | Nontaxpayer"                          | "An alien authorized to work"                                  |             |
| 4.3 | "alien" or "Foreign national" | Foreign country | State of the Union | No  | <a href="#">8 U.S.C. §1101(a)(21)</a> | 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 | <a href="#">8 U.S.C. §1101(a)(21)</a> | 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  | <a href="#">8 U.S.C. §1101(a)(21)</a> | 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: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://sedm.org/Forms/04-Tax/2-Withholding/WhyTINIllegal.pdf>
- For instructions useful in filling out the forms mentioned in the above table, see the following OFFSITE LINKS:
  - Social Security Form SS-5:  
*Why You Aren't Eligible for Social Security*, Form #06.001  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>
  - IRS Form W-8:  
*About IRS Form W-8BEN*, Form #04.202  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://sedm.org/Forms/04-Tax/2-Withholding/W-8BEN/AboutIRSFormW-8BEN.htm>
  - Department of State Form I-9:  
*I-9 Form Amended*, Form #06.028  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://sedm.org/Forms/06-AvoidingFranch/i-9Amended.pdf>
  - E-Verify:  
*About E-Verify*, Form #04.107  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://sedm.org/Forms/04-Tax/1-Procedure/E-Verify/E-Verify.htm>

**10. HOW HUMAN BEINGS BECOME "INDIVIDUALS" AND "PERSONS" UNDER THE REVENUE STATUTES**

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

- All civil statutes are law exclusively for government and not private humans:  
*Why Statutory Civil Law is Law for Government and Not Private Person*, Form #05.037  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
- Civil statutes cannot impair PRIVATE property or PRIVATE rights.  

*"Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925. "*  
*[In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]*
- Civil statutes are privileges and franchises created by the government which convert PRIVATE property to PUBLIC property. They cannot lawfully convert PRIVATE property to PUBLIC property without the express consent of the owner. See:  
*Separation Between Public and Private*, Form #12.025  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>
- You have an inalienable PRIVATE right to choose your civil status, including "person".  
*Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>

DIRECT LINK: <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

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

*Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002

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

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

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

*“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 of its own citizens. Unless at least one of the spouses is a resident thereof in good faith, the courts of such sister state or of such foreign power cannot acquire jurisdiction to dissolve the marriage of those who have an established domicile in the state which resents such interference with matters which disturb its social serenity or affect the morals of its inhabitants.”*

[*Roberts v. Roberts*, 81 Cal.App.2d. 871, 879 (1947);

[https://scholar.google.com/scholar\\_case?case=13809397457737233441](https://scholar.google.com/scholar_case?case=13809397457737233441)]

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

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

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

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

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

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

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

*Government Instituted Slavery Using Franchises*, form #05.030

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

DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

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

Title 26: Internal Revenue

**PART 1—INCOME TAXES**

**nonresident alien individuals**

**§ 1.871-4 Proof of residence of aliens.**

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

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

(c) *Presumption rebutted—*

(1) *Departing alien.*

*In the case of an alien who presents himself for determination of tax liability before departure from the United States, the*

presumption as to the alien's nonresidence may be overcome by proof--

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

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**Title 26: Internal Revenue**

[PART 1—INCOME TAXES](#)

[nonresident alien individuals](#)

[§1.871-2 Determining residence of alien individuals.](#)

(a) General.

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

**(b) Residence defined.**

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

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

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

(b) Definition of resident alien and nonresident alien

(1) In general

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

(A) Resident alien

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

(i) Lawfully admitted for permanent residence

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

(ii) Substantial presence test

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

(iii) First year election

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

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

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

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

Title 26: Internal Revenue

[PART 1—INCOME TAXES](#)

[nonresident alien individuals](#)

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

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

We should also point out that:

1. There are literally BILLIONS of aliens throughout the world.
2. Unless and until an alien either physically sets foot within our country or conducts commerce or business with a foreign state such as the United States\*\*, they:
  1. Would NOT be classified as civil STATUTORY “persons” or “individuals”, but rather “transient foreigners” or “stateless persons”. Domicile in a place is MANDATORY in order for the civil statutes to be enforceable per Federal Rule of Civil Procedure 17, and they have a foreign domicile while temporarily here.
  2. Would NOT be classified as “persons” under the Constitution. The constitution attaches to and protects LAND, and not the status of people ON the land.
  3. Would NOT be classified as “persons” under the CRIMINAL law.
  4. Would NOT be classified as “persons” under the common law and equity.
3. If the alien then physically comes to the United States\*\* (federal zone or STATUTORY “United States\*\*\*”), then they:
  1. Would NOT become “persons” under the Constitution, because the constitution does not attach to federal territory.
  2. Would become “persons” under the CRIMINAL laws of Congress, because the criminal law attaches to physical territory.
  3. Would become “persons” under the common law and equity of the national government and not the states, because common law attaches to physical land.
4. If the alien then physically moves to a constitutional state, then their status would change as follows:
  1. Would become “persons” under the Constitution, because the constitution attaches to land within constitutional states.
  2. Would become “persons” under the CRIMINAL laws of states of the Union, because the criminal law attaches to physical territory.
  3. Would cease to be “persons” under the CRIMINAL laws of Congress, because they are not on federal territory.
  4. Would become “persons” under the common law and equity of the state they visited and not the national government, because common law attaches to physical land.
5. If the aliens are statutory “citizens” of their state of origin, they are “agents of the state” they came from. If they do not consent to be statutory “citizens” and do not have a domicile in the state of their birth, then they are “non-residents” in relation to their state of birth. The STATUTORY “citizen” is the agent of the state, not the human being filling the public office of “citizen”.

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

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

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

***The Law of Nations, Book II: Of a Nation Considered in Her Relation to Other States***

***§ 81. The property of the citizens is the property of the nation, with respect to foreign nations.***

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

*[The Law of Nations, Book II, Section 81, Vattel;*

*SOURCE: [https://famguardian.org/Publications/LawOfNations/vattel\\_02.htm#§\\_81\\_The\\_property\\_of\\_the\\_citizens\\_is\\_the\\_property\\_of\\_the\\_nation\\_with\\_respect\\_to\\_foreign\\_nations.](https://famguardian.org/Publications/LawOfNations/vattel_02.htm#§_81_The_property_of_the_citizens_is_the_property_of_the_nation_with_respect_to_foreign_nations.)]*

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

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

[Title 28](#) › [Part IV](#) › [Chapter 97](#) › § 1605

[28 U.S. Code § 1605 - General exceptions to the jurisdictional immunity of a foreign state](#)

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



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

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

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

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

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

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

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

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

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

## 10.2 “U.S. Persons”

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

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

[Sec. 7701. - Definitions](#)

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

(30) [United States](#) person

The term “United States<sup>[\*\*]</sup> person” means -

**(A) a citizen or resident of the United States<sup>[\*\*]</sup>.**

(B) a domestic partnership,

(C) a domestic [corporation](#),

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

(i) a court within the United States<sup>[\*\*]</sup> is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States<sup>[\*\*]</sup> persons have the authority to control all substantial decisions of the trust.

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. \[Internal Revenue Code\]](#)

[Sec. 7701. - Definitions](#)

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

(9) [United States](#)

The term “United States<sup>[\*\*]</sup>” when used in a geographical sense includes only the [States](#) and the District of Columbia.

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. \[Internal Revenue Code\]](#)

[Sec. 7701. - Definitions](#)

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

(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.

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

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

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

(1)Person

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

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

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

|   |
|---|
| <p><a href="#">Proof That There is a "Straw Man", Form #05.042</a><br/> FORMS PAGE: <a href="https://sedm.org/Forms/FormIndex.htm">https://sedm.org/Forms/FormIndex.htm</a><br/> DIRECT LINK: <a href="https://sedm.org/Forms/05-MemLaw/StrawMan.pdf">https://sedm.org/Forms/05-MemLaw/StrawMan.pdf</a></p> |
|---|

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

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

(b)Arrangement and classification

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

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

*"Factors of this type have led to the wise rule that the title of a statute and the heading of a section cannot limit the plain meaning of the text. United States v. Fisher, 2 Cranch 358, 386; Cornell v. Coyne, 192 U.S. 418, 430; Strathearn S.S. Co. v. Dillon, 252 U.S. 348, 354. For interpretative purposes, they are of use only when they shed light on some ambiguous word or phrase. They are but tools available for the resolution of a doubt. But they cannot undo or limit that which the text makes plain."*  
[\[Railroad Trainmen v. B. & O.R. Co. 331 U.S. 519 \(1947\)\]](#)

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

### **10.3. The Three Types of "Persons"**

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

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

***"Citizens of the United States within the meaning of this Amendment must be natural and not artificial persons; a corporate body is not a citizen of the United States."***<sup>14</sup>

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

SOURCE: [https://www.law.cornell.edu/anncon/html/amdt14a\\_user.html#amdt14a\\_hd1](https://www.law.cornell.edu/anncon/html/amdt14a_user.html#amdt14a_hd1)]

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

The above systems of law are described in:

Four Law Systems, Form #12.039  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://sedm.org/LibertyU/FourLawSystems.pdf>

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

Federal Jurisdiction, Form #05.018, Section 3  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/FederalJurisdiction.pdf>

If you invoke a specific choice of law in the action you file in court, and the judge or government changes it to one of the others, then they are engaged in CRIMINAL IDENTITY THEFT:

Government Identity Theft, Form #05.046  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

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

Legal Deception, Propaganda, and Fraud, Form #05.014  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

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

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

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701

[§7701. Definitions](#)

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

(1) *Person*

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

The term “individual” is then defined as:

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

(c ) *Definitions*

(3) *Individual.*

(i) *Alien individual.*

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

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

(c ) *Definitions*

(3) *Individual.*

(ii) *Nonresident alien individual.*

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

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

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

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

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

[\[Bailey v. Alabama, 219 U.S. 219 \(1911\)\]](#)

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

**"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning.** *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."  
[\[Stenberg v. Carhart, 530 U.S. 914 \(2000\)\]](#)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. They are "individuals" as described in 26 C.F.R. §1.1441-1(c)(3)(i).
2. That they are a SUBSET of all "persons" in [26 U.S.C. §7701\(a\)\(1\)](#).
3. That they are ALSO statutory "persons" in [26 U.S.C. §7701\(a\)\(1\)](#).

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

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

[Title 26](#) › [Chapter I](#) › [Subchapter A](#) › [Part 1](#) › Section 1.1441-1

[26 CFR 1.1441-1 - Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

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

(b) *General rules of withholding-*

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

(i) *In general.*

[. . .] "**a payee is the person to whom a payment is made**, regardless of whether such [person](#) is the [beneficial owner](#) of the [amount](#) (as [defined](#) in [paragraph \(c\)\(6\)](#) of this section)."

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

[Why It's a Crime for a State Citizen to File a 1040 Income Tax Return](#), Form #08.021

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

DIRECT LINK: <https://sedm.org/Forms/08-PolicyDocs/WhyCrimefileReturn.pdf>

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

[Individual Taxpayer Identification Number](#), Internal Revenue Service

FORMS PAGE: <https://www.irs.gov/individuals/individual-taxpayer-identification-number>

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

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

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

**(d) Definitions and special rules**

For purposes of this section—

**(1) Qualified individual**

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

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

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

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

**10.5 “U.S. Persons” who are ALSO “persons”**

[26 C.F.R. §1.1441-1\(c\)\(8\)](#) identifies “U.S. Persons” who are also “persons” under the Internal Revenue Code:

(8)Person.

For [purposes](#) of the regulations under chapter 3 of the Code, the term person shall mean a [person](#) described in section 7701(a)(1) and the regulations under that section and **a U.S. branch to the extent treated as a U.S. person under paragraph (b)(2)(iv) of this section**. For [purposes](#) of the regulations under chapter 3 of the Code, the term person does not include a wholly-owned [entity](#) that is disregarded for federal tax [purposes](#) under [§ 301.7701-2\(c\)\(2\) of this chapter](#) as an [entity](#) separate from its [owner](#). See [paragraph \(b\)\(2\)\(iii\) of this section](#) for procedures applicable to [payments](#) to such entities.  
[[26 C.F.R. §1.1441-1\(c\)\(8\)](#)]

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

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

[Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction](#), Form #05.017  
<https://sedm.org/Forms/FormIndex.htm>

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

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

[Your Exclusive Right to Declare or Establish Your Civil Status](#), Form #13.008  
<https://sedm.org/Forms/FormIndex.htm>

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

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

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

Table 5: Comparison of “person” to “U.S. Person”

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

|   |             |   |  |
|---|-------------|---|--|
| 6 | Company     | Yes   | Not listed   |
| 7 | Corporation | Yes (federal corporation domiciled on federal territory only) | Yes (all corporations, including state corporations) |

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

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

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

### 10.6. Types of "Individuals" and their characteristics

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

#### NOTES:

- All privileges come with associated offices in the government:

**privilege** \ 'priv-lij, 'pri-və- \ noun

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

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

2. Domicile is a PRIVILEGE. See: [Lawrence v. State Tax Commission, 286 U.S. 276 \(1932\)](#); SOURCE: [https://scholar.google.com/scholar\\_case?case=10241277000101996613](https://scholar.google.com/scholar_case?case=10241277000101996613)
3. The income tax is upon the DOMICILE of the "taxpayer" and NEVER on the NATIONALITY of the officer.
4. Domicile is always GEOGRAPHICAL and never VIRTUAL.
5. The OFFICE and the OFFICER can have domiciles completely independently of each other. This is shown in [Federal Rule of Civil Procedure 17](#).
6. The domicile of the United States federal corporation under [28 U.S.C. §3002\(15\)\(A\)](#) is the District of Columbia per [4 U.S.C. §72](#) and Article 1, Section 8, Clause 17 of the Constitution.
7. While you are representing the United States Inc. federal corporation as an officer of that corporation, your effective domicile is that of the corporation you work for under [Federal Rul of Civil Procedure 17](#).
8. A "qualified individual" under [26 U.S.C. §911\(d\)\(1\)](#) is a STATUTORY U.S. citizen or U.S. resident whose "tax home" is situated in a "foreign country" as defined in [26 C.F.R. §301.7701\(b\)-2\(b\)](#) AND who is:
  - 8.1 A citizen of the United States and establishes to the satisfaction of the Secretary that he has been a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year, or
  - 8.2 A citizen or resident of the United States and who, during any period of 12 consecutive months, is present in a foreign country or countries during at least 330 full days in such period.
9. A "tax home" simply means that they have declared privileged "trade or business" deductions under [26 U.S.C. §162](#).
  - 9.1 That is what it says in [26 C.F.R. §301.7701\(b\)-2\(c\)](#). Thus, they are engaging in a privilege and thus an OFFICE that has a domicile in the District of Columbia.
  - 9.2 In that scenario, they are in effect "resident agents" situated abroad representing an office in the District of Columbia. As "resident agents".
  - 9.3 In the absence of "trade or business" deductions under [26 U.S.C. §162](#), the "tax home" becomes the abode of the OFFICER rather than the OFFICE under [26 C.F.R. §301.7701\(b\)-2\(c\)](#).
10. [26 C.F.R. §301.7701\(b\)-2\(c\)](#):
  - 10.1 Defines a "tax home" as the place where you engage in a privileged "trade or business" under [26 U.S.C. §162](#) as an officer of the United States. That office is VIRTUAL and not PHYSICAL, but it is domiciled in the location of its corporate parent. Thus, pursuant to Federal Rule of Civil Procedure 17(b), the OFFICE is domiciled where the United States Inc. is domiciled, which is the District of Columbia under Article 1, Section 8, Clause 17 and [4 U.S.C. §72](#).
  - 10.2 Also says that if there is NO privileged "trade or business" activity, the "tax home" devolves to that of the OFFICER rather than the OFFICE, which is usually in a "foreign country".
11. [26 C.F.R. §301.7701\(b\)-2\(b\)](#):
  - 11.1 Defines "foreign country" as anything OTHER than the statutory geographical United States in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).
  - 11.2 Establishes the states of the Union, territories, and even possessions are all foreign countries and identifies "individuals" in these places foreign and thus a "nonresident alien" under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) instead of a "U.S. person" under [26 U.S.C. §7701\(a\)\(30\)](#).
12. A "national", Fourteenth Amendment citizen, or STATUTORY "citizen" under [8 U.S.C. §1401](#) or [26 C.F.R. §1.1-1\(c\)](#) are NEVER subject to the Substantial Presence Test in [26 U.S.C. §7701\(b\)\(3\)](#).

**11. FOUR WITHHOLDING AND REPORTING STATUSES COMPARED**

Albert Einstein is famous for saying:

*"The essence of genius is simplicity".*

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

First we will start off by comparing the four different withholding and reporting statuses in tabular form. For each, we will compare the withholding, reporting, and SSN/TIN requirements and where those requirements appear in the code or regulations. For details on how the statuses described relate, refer earlier to section 12.

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

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

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

*Jesus said to him, "Then the sons ["citizens" of the Republic, who are all sovereign "nationals" and "non-resident non-persons" under federal law] are free [sovereign over their own person and labor. e.g. [SOVEREIGN IMMUNITY](#)]."*

*[[Matt. 17:24-27](#), Bible, NKJV]*

The table in the following pages PROVES He was absolutely right. To put it simply, the only people who don't have rights are those whose rights are "alienated" because they are "aliens" or what Jesus called "strangers".

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

| # | Characteristic      | "Employee"                         | "Foreign Person"   | "U.S. Person"   | "Non-Resident Non-Person" (see Form #05.020)  |
|---|---------------------|------------------------------------|--|---|---|
| 1 | Defined in          | <a href="#">26 U.S.C. §3401(c)</a> | See IRS website: <a href="https://www.irs.gov/individuals/international-taxpayers/foreign-persons">https://www.irs.gov/individuals/international-taxpayers/foreign-persons</a> | <a href="#">26 U.S.C. §7701(a)(30)</a>  | Not directly defined in code. <a href="#">26 U.S.C. §7701(a)(31)</a> comes closest. |
| 2 | Presumption rule(s) |                                    | All "aliens" are presumed to be "nonresident aliens" by default. <a href="#">26 C.F.R. §1.871-4(b)</a> .   | Payments supplied without documentation are presumed to be made to a "U.S. person" under <a href="#">26</a> | None  |



|    |  |   |   |   |   |
|----|--|---|---|---|---|
|    |  |   |   | <a href="#">C.F.R. §1.1441-1(b)(3)(iii).</a>  |   |
| 3  | <b>Withholding form(s)</b>   | Form W-4  | <a href="#">Form W-8</a>  | 1. Form W-9<br>2. FORM 9<br>3. Allowed to make your own Substitute Form W-9. See Note 10 below.   | 1. Custom form<br>2. Modified or amended Form W-8 or Form W-9<br>3. FORM 10<br>4. FORM 13   |
| 4  | <b>Withholding requirements</b>  | <a href="#">26 U.S.C. §3402</a>   | Only if engaged in a "trade or business". <a href="#">26 U.S.C. §3406</a> : Backup Withholding. Withholding ONLY on "reportable payments", which means "trade or business"/public office under <a href="#">26 U.S.C. §6041(a)</a> .   | None if mark "OTHER" on Form W-9 and invoke <a href="#">26 C.F.R. §1.1441-1(d)(1)</a> and <a href="#">TD8734 (62 F.R. 53391, SEDM Exhibit #09.038)</a>  | None. All earnings are a "foreign estate" under <a href="#">26 U.S.C. §7701(a)(31)</a>  |
| 5  | <b>Reporting form(s)</b>   | <a href="#">Form W-2</a>  | <a href="#">Form 1042</a>   | <a href="#">Form 1099</a>   | None. Any information returns that are filed MUST be rebutted and corrected. See <a href="#">Form #04.001</a>   |
| 6  | <b>Reporting requirements [Footnote 1]</b>   |   | Only if not engaged in a "trade or business"/public office. See <a href="#">26 U.S.C. §6041</a> . <a href="#">26 U.S.C. §3406</a> lists types of "trade or business" payments that are "reportable".  | None if mark "OTHER" on Form W-9 and invoke <a href="#">26 C.F.R. §1.1441-1(d)(1)</a> and <a href="#">TD8734 (62 F.R. 53391, SEDM Exhibit #09.038)</a> .  | None.   |
| 7  | <b>SSN/TIN Requirement [Footnote 2]</b>  |   | Only if not engaged in a "trade or business"/public office. See <a href="#">26 C.F.R. §301.6109-1(b)(2)</a> , 31 C.F.R. §306.10, Note 2, and 31 C.F.R. §1020.410(b)(3)(x). Use an "INDIVIDUAL Taxpayer Identification Number (ITIN)". <a href="#">26 C.F.R. §301.6109-1(d)(3)</a> | Yes, if eligible. Most are NOT under <a href="#">26 U.S.C. §6109</a> or the Social Security Act.[See Footnote 3] See <a href="#">26 C.F.R. §301.6109-1(b)(1)</a>  | None  |
| 8  | <b>Civil status in top row of this column includes</b>   | Any PRIVATE PARTY who files and thereby commits the crime of impersonating a public officer, <a href="#">18 U.S.C. §912</a> . | 1. Resident Aliens ( <a href="#">26 U.S.C. §7701(b)(1)(A)</a> )<br>2. Nonresident aliens ( <a href="#">26 U.S.C. §7701(b)(1)(B)</a> )   | Anyone who files the Form W-4 (don't do it, it's a CRIME if you aren't an elected or appointed public officer of the U.S. Inc., <a href="#">18 U.S.C. §912</a> )  | A private human being domiciled in a constitutional state who:<br>1. Absolutely owns all of their property; 2. Is outside the statutory jurisdiction of the federal courts; 3. Owes NO DUTY to any government under 26 U.S.C.. Also called a "transient foreigner" or "stateless person" by the courts.           |
| 9  | <b>Includes STATUTORY "individuals" as defined in <a href="#">26 C.F.R. §1.1441-1(c)(3)</a>?</b> | Only when abroad under <a href="#">26 U.S.C. §911(d)</a>  | Yes, if you:<br>1. Check "individual" in block 3 of the <a href="#">Form W-8</a> or<br>2. Use an "INDIVIDUAL Taxpayer Identification Number (ITIN)". <a href="#">26 C.F.R. §301.6109-1(d)(3)</a> .  | Only when abroad under <a href="#">26 U.S.C. §911(d)</a>  | No  |
| 10 | <b>Statutory "person" under <a href="#">26 U.S.C. §7701(a)(1)</a>?</b>                           | Yes (because "employees" under <a href="#">5 U.S.C. §2105(a)</a> are "individuals")   | Yes, if you:<br>1. Check "individual" in block 3 of the <a href="#">Form W-8</a> or<br>2. Use an "INDIVIDUAL Taxpayer Identification Number (ITIN)". <a href="#">26 C.F.R. §301.6109-1(d)(3)</a> .  | Yes:<br>1. "person" is defined in <a href="#">26 U.S.C. §7701(a)(1)</a> to include "individuals" (aliens).<br>2. Statutory "citizens of the United States**" under <a href="#">8 U.S.C. §1401</a> or <a href="#">8 U.S.C. §1101(a)(22)(A)</a> become "individuals" only when abroad and accepting tax treaty benefits under <a href="#">26 U.S.C. §911(d)</a> | No  |
| 11 | <b>Citizenship status [Footnote 4]</b>   | NA  | 1. "Resident alien" <a href="#">26 U.S.C. §7701(b)(1)(A)</a> .<br>2. "alien" <a href="#">8 U.S.C. §1101(a)(3)</a> .   | 1. "citizen or resident of the United States[**]" <a href="#">26 U.S.C. §7701(a)(30)(A)</a><br>2. "national and citizen of the United States[**]" at birth" <a href="#">8 U.S.C. §1401</a><br>3. "citizen of the "united States[**]" <a href="#">8 U.S.C. §1101(a)(22)(A)</a> .   | 1. Fourteenth Amendment CONSTITUTIONAL citizen.<br>2. "a person who, though not a citizen of the United States, owes permanent allegiance to the United States" <a href="#">8 U.S.C. §1101(a)(22)(B)</a> .<br>3. "nationals but not citizens of the United States[**]" at birth" <a href="#">8 U.S.C. §1408</a> . |
| 12 | <b>Domiciled on federal territory in</b>   | "Employee" office under <a href="#">5 U.S.C.</a>  | 1. No.<br>2. If you apply for an "INDIVIDUAL  | Yes. You can't be a statutory "U.S.** citizen"  | No  |

|  |   |   |   |  |
|--|---|---|---|--|
| the "United States**" (federal zone)?              | §2105(a) is domiciled in the District of Columbia under <a href="#">4 U.S.C. §72</a>  | Taxpayer Identification Number (ITIN)" and don't define "individual" as "non-resident non-person nontaxpayer" and private, you will be PRESUMED to consent to represent the office of statutory "individual" which is domiciled on federal territory. | under <a href="#">8 U.S.C. §1401</a> or statutory "U.S.** resident" under <a href="#">26 U.S.C. §7701(b)(1)(A)</a> without a domicile on federal territory. |  |
| 13 Source of domicile on federal territory         | Representing an office that is domiciled in the "United States**"/federal zone under <a href="#">4 U.S.C. §72</a> and Federal Rule of Civil Procedure 17(b) |   |   | Domiciled outside the federal zone and not subject. Not representing a federal office.       |
| 14 Earnings are STATUTORY "wages"?                 | Yes. See Note 16 below for statutory definition of "wages".   | No  | No  | No   |
| 15 Can "elect" to become a STATUTORY "individual"? | NA  | Yes, by accepting tax treaty benefits when abroad. <a href="#">26 C.F.R. §301.7701(b)-7.</a>  | Yes, by accepting tax treaty benefits when abroad. <a href="#">26 U.S.C. §911(d)</a> and <a href="#">26 C.F.R. §301.7701(b)-7.</a>                          | Yes, by accepting tax treaty benefits when abroad. <a href="#">26 C.F.R. §301.7701(b)-7.</a> |

NOTES:

- All statutory "individuals" are aliens under [26 C.F.R. §1.1441-1\(c\)\(3\)](#). They hid this deep in the regulations instead of the code, hoping you wouldn't notice it. For more information on who are "persons" and "individuals" under the Internal Revenue Code, see [Federal and State Tax Withholding Options for Private Employers, Form #09.001, Section 4.12.](#)
- You CANNOT be a "nonresident alien" as a human being under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) WITHOUT also being a statutory "individual", meaning an ALIEN under [26 C.F.R. §1.1441-1\(c\)\(3\)](#).
- "Civil status" means any status under any civil statute, such as "individual", "person", "taxpayer", "spouse", "driver", etc.
- One CANNOT have a civil status under the civil statutes of a place without EITHER:
  - 4.1 A consensual physical domicile in that geographical place.
  - 4.2 A consensual CONTRACT with the government of that place.

For proof of the above, see: [Why Domicile and Becoming a "Taxpayer" Require Your Consent](#), Form #05.002; <https://sedm.org/Forms/FormIndex.htm>. The U.S. Supreme Court has admitted as much:

*"All the powers of the government [including ALL of its civil enforcement powers against the public(Form #05.032)] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals."*  
 [Osborn v. Bank of U.S., [22 U.S. 738](#) (1824)]

- Any attempt to associate or enforce a NON-CONSENSUAL civil status or obligation against a human being protected by the Constitution because physically situated in a Constitutional state is an act of criminal identity theft, as described in: [Government Identity Theft](#), Form #05.046  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>
- The civil status of "taxpayer" under [26 U.S.C. §7701\(a\)\(14\)](#) PRESUMES the party is also a statutory "person" under [26 U.S.C. §7701\(a\)\(1\)](#).
- "Reportable payments" earned by "foreign persons" under [26 U.S.C. §3406](#) are those which satisfy ALL of the following requirements:
  - 7.1 Connected with a "trade or business" and public office under [26 U.S.C. §6041\(a\)](#).
  - 7.2 Satisfy the requirements found in [26 U.S.C. §3406](#).
  - 7.3 Earned by a statutory "employee" under [26 C.F.R. §31.3401\(c\)-1](#), meaning an elected or appointed public officer of the United States government. Note that [26 U.S.C. §3406](#) is in Subtitle C, which is "employment taxes" and within [26 U.S.C. Chapter 24](#), which is "collection of income tax at source of wages". Private humans don't earn statutory "wages".
- Backup withholding under [26 U.S.C. §3406](#) is only applicable to "foreign persons" who are ALSO statutory "employees" and earning "trade or business" or public office earnings on "reportable payments". It is NOT applicable to those who are ANY of the following:
  - 8.1 Not an elected or appointed public officer.
  - 8.2 Not engaged in a "trade or business" under [26 U.S.C. §7701\(a\)\(26\)](#) and therefore not receiving "reportable payments" under [26 U.S.C. §6041\(a\)](#).
- Payments supplied without documentation are presumed to be made to a "U.S. person" under [26 C.F.R. §1.1441-1\(b\)\(3\)\(iii\)](#).
- You are allowed to make your own Substitute W-9 per [26 C.F.R. §31.3406\(h\)-3\(c\)\(2\)](#). The form must include the payees name, address, and TIN (if they have one). The form is still valid even if they DO NOT have an identifying number. See FORM 9 in section 25.9 of [Federal and State Tax Withholding Options for Private Employers, Form #09.001](#).
- IRS hides the exempt status on the Form W-9 identified in [26 C.F.R. §1.1441-1\(d\)\(1\)](#) and [TD8734 \(62 F.R. 53391, SEDM Exhibit #09.038\)](#).

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

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

- Those who only want to learn the "code" and who are attorneys worried about being disbarred by a judge in cases against the government prefer the

“U.S. person” position, even in the case of state nationals. It’s a way of criminally bribing the judge to buy his favor and make the case easier for him, even though technically it doesn’t apply to state nationals.

13. “U.S. person” should be avoided because of the following liabilities associated with such a status:
  - o 13.1 Must provide SSN/TIN pursuant to [26 C.F.R. §301.6109-1\(b\)\(1\)](#).
  - o 13.2 Must report foreign bank accounts.
  - o 13.3 Subject to FATCA foreign account limitations because a “taxpayer”. See: <https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>
14. The ONLY civil status you can have that carries NO OBLIGATION of any kind is that of a “non-resident non-person”. It is the most desirable but the most difficult to explain and document to payors. The IRS is NEVER going to make it easy to document that you are “not subject” but not statutorily “exempt” and therefore not a “taxpayer”. This is explained in [Federal and State Tax Withholding Options for Private Employers, Form #09.001, Section 19.7](#).
15. Form numbers such as "FORM XX" where "XX" is the number and which are listed above derive from: [Federal and State Tax Withholding Options for Private Employers, Form #09.001, Section 25](#)
16. Statutory “wages” are defined in:
 

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

FOOTNOTES:

- [1] For detailed background on reporting requirements, see: [Correcting Erroneous Information Returns](#), Form #04.001; <https://sedm.org/Forms/FormIndex.htm>.
- [2] See [Federal and State Tax Withholding Options for Private Employers, Form #09.001, Section 19.2](#) for details.
- [3] See: 1. [Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”](#), Form #04.205, ; <https://sedm.org/Forms/FormIndex.htm>; 2. [Why You Aren’t Eligible for Social Security](#), Form #06.001, <https://sedm.org/Forms/FormIndex.htm>.
- [4] For further details on citizenship, see: [Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen](#), Form #05.006; <https://sedm.org/Forms/FormIndex.htm>.

**12. WITHHOLDING AND REPORTING BY GEOGRAPHY**

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

Table 2: Income Tax Withholding and Reporting by Geography

| # | Characteristic                                      | Everywhere  | Federal territory   | Federal possession  | States of the Union                                 | Abroad   |
|---|---|---|---|---|---|--|
| 1 | Location  | Anywhere were public offices are expressly authorized per <a href="#">4 U.S.C. §72</a> . [Footnote 1] | “United States***” per <a href="#">26 U.S.C. §7701(a)(9)</a> and (a)(10)  | Possessions listed in <a href="#">48 U.S.C.</a>   | “United States****” as used in the USA Constitution | Foreign country  |
| 2 | Example location(s)                                 | NA  | District of Columbia  | American Samoa<br>Swain’s Island  | California  | China  |
| 3 | Citizenship status of those born here               | NA  | “national and citizen of the United States** at birth” per <a href="#">8 U.S.C. §1401</a>   | “nationals but not citizens of the United States** at birth” per <a href="#">8 U.S.C. §1408</a>   | Fourteenth Amendment “citizen of the United States” | Foreign national   |
| 4 | Tax status(es) subject to taxation                  | “Employee” per <a href="#">26 U.S.C. §3401(c)</a> and <a href="#">5 U.S.C. §2105(a)</a>               | 1. Foreign persons<br>2. “U.S. persons” who do NOT select “exempt” per <a href="#">26 C.F.R. §1.1441-1(d)(1)</a> and <a href="#">TD8734 (62 F.R. 53391, SEDM Exhibit #09.038)</a> | 1. Foreign persons<br>2. “U.S. persons” who do NOT select “exempt” per <a href="#">26 C.F.R. §1.1441-1(d)(1)</a> and <a href="#">TD8734 (62 F.R. 53391, SEDM Exhibit #09.038)</a> | None  | 1. Statutory citizens ( <a href="#">8 U.S.C. §1401</a> ) domiciled in federal zone and temporarily abroad<br>2. Resident aliens ( <a href="#">26 U.S.C. §7701(b)(1)(A)</a> ) domiciled in the federal zone and temporarily abroad. |
| 5 | Authority for taxation of those subject to taxation | 26 U.S.C. Subtitle C  | <a href="#">26 U.S.C. §1</a> . See Note 1 below.  | <a href="#">26 U.S.C. §1</a> . See Note 1 below.  | None  | 1. <a href="#">26 U.S.C. §1</a> . See Note 1 below.<br>2. <a href="#">26 U.S.C. §911</a><br>3. <a href="#">26 C.F.R. §301.7701(b)-7</a>  |
| 6 | Taxability of “foreign persons” here                | NA  | The main “taxpayers”  | The main “taxpayers”  | The main “taxpayers”                                | None   |
| 7 | Taxability of “U.S. persons” here                   | NA  | Only if STUPID enough not to take the <a href="#">26 C.F.R. §1.1441-1(d)(1)</a> and <a href="#">TD8734 (62 F.R. 53391, SEDM Exhibit #09.038)</a> exemption                        | Only if STUPID enough not to take the <a href="#">26 C.F.R. §1.1441-1(d)(1)</a> and <a href="#">TD8734 (62 F.R. 53391, SEDM Exhibit #09.038)</a> exemption                        | Not taxable   |  |

|    |  |   |   |   |   |   |
|----|--|---|---|---|---|---|
| 8  | <b>Taxability of "Non-Resident Non-Persons" here</b> | None. You can't be a "non-resident non-person" and an "employee" at the same time | None  | None  | None  | None  |
| 9  | <b>SSN/TIN Requirement[Footnote 2]</b>               | Always  | 1. Yes for " <a href="#">U.S. persons</a> ", <a href="#">26 C.F.R. §301.6109-1(b)(1)</a> .<br>2. No for "nonresident aliens" not engaged in a "trade or business", 31 C.F.R. §306.10, Note 2, 31 C.F.R. §1020.410(b)(3)(x), and <a href="#">26 C.F.R. §301.6109-1(b)(2)</a> .<br>3. Yes for " <a href="#">nonresident aliens</a> " with "reportable payments" connected to " <a href="#">trade or business</a> ". <a href="#">26 U.S.C. §3406</a> . | 1. Yes for " <a href="#">U.S. persons</a> ", <a href="#">26 C.F.R. §301.6109-1(b)(1)</a> .<br>2. No for " <a href="#">nonresident aliens</a> " not engaged in a " <a href="#">trade or business</a> ", 31 C.F.R. §306.10, Note 2, 31 C.F.R. §1020.410(b)(3)(x), and <a href="#">26 C.F.R. §301.6109-1(b)(2)</a> .<br>3. Yes for " <a href="#">nonresident aliens</a> " with "reportable payments" connected to "trade or business". <a href="#">26 U.S.C. §3406</a> . | Only for present or former public officers of the national government engaged in federal franchises. The SSN/TIN is what the Federal Trade Commission calls a "franchise mark".   | Only for present or former public officers of the national government engaged in federal franchises. The SSN/TIN is what the Federal Trade Commission calls a "franchise mark".   |
| 10 | <b>Withholding form(s)</b>                           | Form W-4  | 1. " <a href="#">U.S. Person</a> ": Form W-9<br>2. " <a href="#">Nonresident Alien</a> ": <a href="#">Form W-8</a>  | 1. " <a href="#">U.S. Person</a> ": Form W-9<br>2. " <a href="#">Nonresident Alien</a> ": <a href="#">Form W-8</a>  | None  | 1. " <a href="#">U.S. Person</a> ": Form W-9<br>2. " <a href="#">Nonresident Alien</a> ": <a href="#">Form W-8</a>  |
| 11 | <b>Withholding Requirements</b>                      | <a href="#">26 U.S.C. §3401</a>   | <a href="#">26 C.F.R. §1.1441-1</a>   | <a href="#">26 C.F.R. §1.1441-1</a>   | 1. None for private people or companies<br>2. <a href="#">26 C.F.R. §1.1441-1</a> for U.S. government instrumentalities.  | 1. <a href="#">26 C.F.R. §1.1441-1</a> for U.S. government and federal corporations.<br>2. None for private companies that are not federal corporations.  |
| 12 | <b>Reporting form(s) See Note</b>                    | <a href="#">Form W-2</a>  | 1. " <a href="#">U.S. Person</a> ": <a href="#">Form 1099</a><br>2. " <a href="#">Nonresident Alien</a> ": <a href="#">Form 1042</a>  | 1. " <a href="#">U.S. Person</a> ": <a href="#">Form 1099</a><br>2. " <a href="#">Nonresident Alien</a> ": <a href="#">Form 1042</a>  | 1. None for private people or companies<br>2. " <a href="#">U.S. Person</a> ": Form 1099 for U.S. government instrumentalities.<br>3. " <a href="#">Nonresident Alien</a> ": <a href="#">Form 1042</a> for U.S. government instrumentalities. | 1. None for private people or companies<br>2. " <a href="#">U.S. Person</a> ": <a href="#">Form 1099</a> for U.S. government instrumentalities.<br>3. " <a href="#">Nonresident Alien</a> ": <a href="#">Form 1042</a> for U.S. government instrumentalities. |
| 13 | <b>Reporting Requirements</b>                        | <a href="#">26 U.S.C. §6041</a>   | <a href="#">26 U.S.C. §6041</a>   | <a href="#">26 U.S.C. §6041</a>   | <a href="#">26 U.S.C. §6041</a>   | <a href="#">26 U.S.C. §6041</a>   |

**NOTES:**

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

*Flawed Tax Arguments to Avoid*, Form #08.004, Section 8.20  
 FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
 DIRECT LINK: <https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>

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

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > *Sec. 7701. [Internal Revenue Code]*

[Sec. 7701. - Definitions](#)

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

(9) *United States*

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

(10) *State*

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

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

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

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

3. Limitations on Geographical definitions:

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

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

***"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."***  
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

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

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

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

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

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

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

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

[. . .]

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

[The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6;  
SOURCE: [http://famguardian.org/Publications/SpiritOfLaws/sol\\_11.htm](http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm)]

- 4. Congress is forbidden by the U.S. Supreme Court to offer or enforce any taxable franchise within the borders of a constitutional state. This case has never been overruled.

***"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to trade with the Indians, and any other licenses necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee."***

***But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce***

and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize a trade or business within a State in order to tax it."

[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

5. For an exhaustive catalog of all the word games played by government workers to unconstitutionally usurp jurisdiction they do not have in criminal violation of [18 U.S.C. §208](#), [28 U.S.C. §144](#), and [28 U.S.C. §455](#), see:

[Legal Deception, Propaganda, and Fraud](#), Form #05.014

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

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

6. The Income tax described in 26 U.S.C. Subtitle A is an excise and a franchise tax upon public offices in the national government. Hence, it is only enforceable upon elected or appointed officers or public officers (contractors) of the national government. See:

[The "Trade or Business" Scam](#), Form #05.001

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

DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>

7. It is a CRIME to either file or use as evidence in any tax enforcement proceeding any information return that was filed against someone who is NOT engaged in a public office. Most information returns are false and therefore the filers should be prosecuted for crime by the Department of Justice. The reason they aren't is because they are BRIBED by the proceeds resulting from these false returns to SHUT UP about the crime. See:

[Correcting Erroneous Information Returns](#), Form #04.001

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

DIRECT LINK: <https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>

8. The Internal Revenue Code only regulates PUBLIC conduct of PUBLIC officers on official business. The ability to regulate PRIVATE rights and PRIVATE property is prohibited by the Constitution and the Bill of Rights.

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

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

"A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them."

[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883); The word "execute" includes either obeying or being subject to]

"All the powers of the government [including ALL of its civil enforcement powers against the public (Form #05.032)] must be carried into operation **by individual agency, either through the medium of public officers, or contracts made with [private] individuals.**"

[Osborn v. Bank of U.S., [22 U.S. 738](#) (1824)]

"A defendant sued as a wrong-doer, who seeks to substitute the state in his place, or to justify by the authority of the state, or to defend on the ground that the state has adopted his act and exonerated him, cannot rest on the bare assertion of his defense. He is bound to establish it. **The state is a political corporate body, can act only through agents, and can command only by laws.** It is necessary, therefore, for such a defendant, in order to complete his defense, to produce a law of the state which constitutes his commission as its agent, and a warrant for his act."

[Poindexter v. Greenhow, 114 U.S. 270 (1885)]

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

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

9. You can't simultaneously be a "taxpayer" who is "subject" to the Internal Revenue Code AND someone who is protected by the Constitution and especially the Bill of Rights. The two conditions are MUTUALLY EXCLUSIVE. Below are the only documented techniques by which the protections of the Constitutions can be forfeited:

- 9.1. Standing on a place not protected by the Constitution, such as federal territory or abroad.
- 9.2. Invoking the "benefits", "privileges", or "immunities" offered by any statute. The cite below is called the Constitutional Avoidance Doctrine of the U.S. Supreme Court:

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

[. . .]

**6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.** [FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co.](#)

[v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.](#)

[FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.](#)  
[\[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 \(1936\)\]](#)

10. Constitutional protections such as the Bill of Rights attach to LAND, and NOT to the civil status of the people ON the land. The protections of the Bill of Rights do not attach to you because you are a statutory "person", "individual", or "taxpayer", but because of the PLACE YOU ARE STANDING at the time you receive an injury from a transgressing government agent.

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

You can only lose the protections of the Constitutions by changing your LOCATION, not by consenting to give up constitutional protections. We prove this in:

|   |
|---|
| <p><a href="#">Unalienable Rights Course</a>, Form #12.038<br/>         FORMS PAGE: <a href="https://sedm.org/Forms/FormIndex.htm">https://sedm.org/Forms/FormIndex.htm</a><br/>         DIRECT LINK: <a href="https://sedm.org/LibertyU/UnalienableRights.pdf">https://sedm.org/LibertyU/UnalienableRights.pdf</a></p> |
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#### FOOTNOTES:

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

[2] See [About SSNs and TINs on Government Forms and Correspondence](#), Form #05.012; <https://sedm.org/Forms/FormIndex.htm>.

### **13. INCOME TAXATION IS A PROPRIETORIAL POWER LIMITED TO FEDERAL PROPERTY**

Legislative power to institute income taxation under Subtitle A of the Internal Revenue Code originates from Article 4, Section 3, Clause 2 of the Constitution:

*U.S. Constitution, Article IV § 3 (2).*

*The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States [\*\*\*\*]*

[1] *The power of Congress, in the imposition of taxes and providing for the collection thereof in the possessions of the United States, is not restricted by constitutional provision (section 8, article 1), which may limit its general power of taxation as to uniformity and apportionment when legislating for the mainland or United States proper, for it acts in the premises under the authority of clause 2, section 3, article 4, of the Constitution, which clothes Congress with power to make all needful rules and regulations respecting the territory or other property belonging to the United States. Binns v. United States, 194 U.S. 486, 24 Sup.Ct. 816, 48 L.Ed. 1087; Downes v. Bidwell, 182 U.S. 244, 21 Sup.Ct. 770, 45 L.Ed. 1088.*  
 [Lawrence v. Wardell, Collector. 273 F. 405 (1921). Ninth Circuit Court of Appeals]

The "property" of the national government subject to income taxation is the OFFICES it creates and owns. That office is legislatively created in 5 U.S.C. §2105. The creator of a thing is always the ABSOLUTE OWNER.[1] The income tax therefore functions as a user fee for the use of that federal property. Uncle is in the property rental business! All franchises are implemented with loans of government property with legal strings or conditions attached.

**FRANCHISE. A special privilege conferred by government on individual or corporation, and which does not belong to citizens of country generally of common right.** Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360. **In England it is defined to be a royal privilege in the hands of a subject.**

A "franchise," as used by Blackstone in defining quo warranto, (3 Com. 262 [4th Am. Ed.] 322), had reference to a royal privilege or branch of the king's prerogative **subsisting in the hands of the subject, and must arise from the king's grant, or be held by prescription**, but today we understand a franchise to be some special privilege conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in general. State v. Fernandez, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

**In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised without legislative grant. To be a corporation is a franchise.** The various powers conferred on corporations are franchises. The execution of a policy of insurance by an insurance company [e.g. **Social Insurance/Socialist Security**], and the issuing a bank note by an incorporated bank [such as a **Federal Reserve NOTE**], are franchises. People v. Utica Ins. Co., 15 Johns. (N.Y.) 387, 8 Am.Dec. 243. But it does not embrace the property acquired by the exercise of the franchise. Bridgeport v. New York & N.H. R. Co., 36 Conn. 255, 4 Am.Rep. 63. Nor involve interest in land acquired by grantee. Whitbeck v. Funk, 140 Or. 70, 12 P.2d. 1019, 1020. **In a popular sense, the political rights of subjects and citizens are franchises, such as the right of suffrage. etc. Pierce v. Emery, 32 N.H. 484; State v. Black Diamond Co., 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A.1918E, 352.**

*Elective Franchise. The right of suffrage: the right or privilege of voting in public elections.*

*Exclusive Franchise. See Exclusive Privilege or Franchise.*

*General and Special. The charter of a corporation is its "general" franchise, while a "special" franchise consists in any rights granted by the public to use property for a public use but-with private profit.* Lord v. Equitable Life Assur. Soc., 194 N.Y.

212, 87 N.E. 443, 22 L.R.A. (N.S.) 420.

*Personal Franchise.* A franchise of corporate existence, or one which authorizes the formation and existence of a corporation, is sometimes called a "personal" franchise, as distinguished from a "property" franchise, which authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special privilege in its employment, as, for example, to construct and operate a railroad. See *Sandham v. Nye*, 9 Misc.Rep. 541, 30 N.Y.S. 552.

*Secondary Franchises.* The franchise of corporate existence being sometimes called the "primary" franchise of a corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may, receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls, collect fares, etc. *State v. Topeka Water Co.*, 61 Kan. 547, 60 P. 337; *Virginia Canon Toll Road Co. v. People*, 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or general franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a corporation, while the latter are certain rights and privileges conferred upon existing corporations. *Gulf Refining Co. v. Cleveland Trust Co.*, 166 Miss. 759, 108 So. 158, 160.

*Special Franchisee.* See *Secondary Franchises*, supra.  
[Black's Law Dictionary, Fourth Edition, pp. 786-787]

All franchises create or recognize an "office". In the case of the Internal Revenue Code, that office is called "person" or "taxpayer".

**privilege** \ 'priv-lij, 'pri-və- \ noun

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

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

A "public officer" is merely someone in charge of THE PROPERTY of the grantor of the franchise:

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

[Black's Law Dictionary, Fourth Edition, p. 1235]

The I.R.C. Subtitles A and C therefore constitute the terms of the loan of the "public office" (government property) to an otherwise private human:

"In a legal or narrower sense, the term "franchise" is more often used to designate a right or privilege conferred by law, [2] and the view taken in a number of cases is that to be a franchise, the right possessed must be such as cannot be exercised without the express permission of the sovereign power [3] —that is, **a privilege or immunity of a public nature which cannot be legally exercised without legislative grant.** [4] It is a privilege conferred by government on an individual or a corporation to do that "which does not belong to the citizens of the country generally by common right." [5] For example, a right to lay rail or pipes, or to string wires or poles along a public street, is not an ordinary use which everyone may make of the streets, but is a special privilege, or franchise, to be granted for the accomplishment of public objects [6] which, except for the grant, would be a trespass. [7] **In this connection, the term "franchise" has sometimes been construed as meaning a grant of a right to use public property, or at least the property over which the granting authority has control.** [8] "

[American Jurisprudence 2d, Franchises, §1: Definitions (1999)]

Anyone in receipt, custody, or control of government property MUST be a public officer under the control of the person who lent it to them. It is a crime to use government property for PERSONAL gain.

The fact that the government continues to be the ABSOLUTE OWNER of the thing being loaned even after you receive it and possess it means they can take it back ANY TIME THEY WANT without your consent or permission or punish you for the misuse of the property. Below are the people subject to such punishment, ALL of whom are either officers of a federal corporation or in partnership with the government:

1. Definition of "person" for the purposes of "assessable penalties" within the Internal Revenue Code means an officer or employee of a corporation or partnership within the federal United States:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > Sec. 6671.

Sec. 6671. - Rules for application of assessable penalties

(b) Person defined

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

2. Definition of "person" for the purposes of "miscellaneous forfeiture and penalty provisions" of the Internal Revenue Code means an officer or employer of a corporation or partnership within the federal United States:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter D](#) > Sec. 7343.

[Sec. 7343](#). - Definition of term "person"



The term "person" as used in this chapter [Chapter 75] includes an officer or employee of a corporation, or **a member or employee of a partnership**, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs

Note that the government cannot regulate or tax contracts where all parties are PRIVATE. The ability to regulate or tax PRIVATE property is repugnant to the Constitution. Therefore the only type of "partnership" they can be talking about in the above definitions are partnerships between an otherwise PRIVATE party and the government.

Constitutional states of the Union are not "Territory or other Property" of the United States, and therefore are not property granted or LOANED or rented to the inhabitants therein as a privilege.

*Corpus Juris Secundum Legal Encyclopedia*

"§1. Definitions, Nature, and Distinctions

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

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

**"Territories' or 'territory' as including 'state' or 'states." While the term 'territories of the' United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a foreign state.**

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

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

Because federal enclaves within the constitutional states are government property, they are subject to income taxation as an excise among those consensually domiciled therein.

*California Revenue and Taxation Code - RTC*

DIVISION 1. PROPERTY TAXATION [50 - 5911]( Division 1 enacted by Stats. 1939, Ch. 154. )

PART 1. GENERAL PROVISIONS [101 - 198.1]( Part 1 enacted by Stats. 1939, Ch. 154. )

CHAPTER 1. Construction [101 - 136] ( Chapter 1 enacted by Stats. 1939, Ch. 154. )

RTC 130 (f) "In this state" means within the exterior limit of the State of California, and includes all territory within these limits owned by, or ceded to, the United States of America.

*California Revenue and Taxation Code – RTC*

DIVISION 2. OTHER TAXES [6001 - 60709]( Heading of Division 2 amended by Stats. 1968, Ch. 279. ) PART 1. SALES AND

USE TAXES [6001 - 7176]( Part 1 added by Stats. 1941, Ch. 36. )

CHAPTER 1. General Provisions and Definitions [6001 - 6024]( Chapter 1 added by Stats. 1941, Ch. 36. )

RTC 6017. "In this State" or "in the State" means within the exterior limits of the State of California and includes all territory within these limits owned by or ceded to the United States of America.

*California Revenue and Taxation Code - RTC*

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

PART 3. USE FUEL TAX [8601 - 9355]( Part 3 added by Stats. 1941, Ch. 38. )

CHAPTER 1. General Provisions and Definitions [8601 - 8621] Chapter 1 added by Stats. 1941, Ch. 38

8609. "In this State" or "in the State" means within the exterior limits of the State of California and includes all territory within these limits owned by or ceded to the United States of America.

*California Revenue and Taxation Code – RTC*

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

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

CHAPTER 1. General Provisions and Definition [17001 - 17039.2]

17018. "State" includes the District of Columbia, and the possessions of the United States.

For an explanation why excise taxable public offices do not lawfully exist in constitutional states outside of federal enclaves and why the Constitution does not authorize Congress to abuse grants or loans of government property to create NEW public offices in the constitutional states that are subject to taxation, see:

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

Income taxation is based on domicile. See *District of Columbia v. Murphy*, 314 U.S. 441 (1941). As such, anyone domiciled OUTSIDE the exclusive jurisdiction of the national government is a "nonresident" in respect to the income tax. They cannot have a "civil status" such as "person" or "taxpayer" in relation to the civil statutory laws regulating these areas WITHOUT one or more of the following circumstances:

1. A physical presence in that place. The status would be under the COMMON law.
2. CONSENSUALLY doing business in that place. The status would be under the common law.
3. A domicile in that place. This would be a status under the civil statutes of that place.
4. CONSENSUALLY representing an artificial entity (a legal fiction) that has a domicile in that place. This would be a status under the civil statutes of that place.

Those who do not fit any of the above 4 classifications are statutory "non-resident non-persons" and cannot be subject to federal income taxation. More on "civil status" can be found at:

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

An entire memorandum on the subject of this section can be found at:

*Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404  
<https://sedm.org/Forms/FormIndex.htm>

#### FOOTNOTES:

[1] See *Hierarchy of Sovereignty: The Power to Create is the Power to Tax*, Family Guardian Fellowship;  
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>.

[2] *People ex rel. Fitz Henry v. Union Gas & E. Co.* 254 Ill. 395, 98 N.E. 768; *State ex rel. Bradford v. Western Irrigating Canal Co.* 40 Kan 96, 19 P. 349; *Milhau v. Sharp*, 27 N.Y. 611; *State ex rel. Williamson v. Garrison (Okla)*, 348 P.2d. 859; *Ex parte Polite*, 97 Tex Crim 320, 260 S.W. 1048.

The term "franchise" is generic, covering all the rights granted by the state. *Atlantic & G. R. Co. v. Georgia*, 98 U.S. 359, 25 L.Ed. 185.

A franchise is a contract with a sovereign authority by which the grantee is licensed to conduct a business of a quasi-governmental nature within a particular area. *West Coast Disposal Service, Inc. v. Smith (Fla App)*, 143 So.2d. 352.

[3] The term "franchise" is generic, covering all the rights granted by the state. *Atlantic & G. R. Co. v. Georgia*, 98 U.S. 359, 25 L.Ed. 185.

A franchise is a contract with a sovereign authority by which the grantee is licensed to conduct a business of a quasi-governmental nature within a particular area. *West Coast Disposal Service, Inc. v. Smith (Fla App)*, 143 So.2d. 352.

[4] *State v. Real Estate Bank*, 5 Ark. 595; *Brooks v. State*, 3 Boyce (Del) 1, 79 A. 790; *Belleville v. Citizens' Horse R. Co.*, 152 Ill. 171, 38 N.E. 584; *State ex rel. Clapp v. Minnesota Thresher Mfg. Co.* 40 Minn 213, 41 N.W. 1020.

[5] *New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co.*, 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; *People's Pass. R. Co. v. Memphis City R. Co.*, 10 Wall (US) 38, 19 L.Ed. 844; *Bank of Augusta v. Earle*, 13 Pet (U.S.) 519, 10 L.Ed. 274; *Bank of California v. San Francisco*, 142 Cal. 276, 75 P. 832; *Higgins v. Downward*, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; *State ex rel. Watkins v. Fernandez*, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; *Lasher v. People*, 183 Ill. 226, 55 N.E. 663; *Inland Waterways Co. v. Louisville*, 227 Ky. 376, 13 S.W.2d. 283; *Lawrence v. Morgan's L. & T. R. & S. S. Co.*, 39 La. Ann. 427, 2 So. 69; *Johnson v. Consolidated Gas E. L. & P. Co.*, 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; *Stoughton v. Baker*, 4 Mass 522; *Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso.*, (Mo App) 369 S.W.2d. 764; *Madden v. Queens County Jockey Club*, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; *Shaw v. Asheville*, 269 N.C. 90, 152 S.E.2d. 139; *Victory Cab Co. v. Charlotte*, 234 N.C. 572, 68 S.E.2d. 433; *Henry v. Bartlesville Gas & Oil Co.*, 33 Okla 473, 126 P. 725; *Elliott v. Eugene*, 135 Or. 108, 294 P. 358; *State ex rel. Daniel v. Broad River Power Co.* 157 S.C. 1, 153 S.E. 537; *State v. Scougal*, 3 S.D. 55, 51 N.W. 858; *Utah Light & Traction Co. v. Public Serv. Com.*, 101 Utah 99, 118 P.2d. 683.

A franchise represents the right and privilege of doing that which does not belong to citizens generally, irrespective of whether net profit accruing from the exercise of the right and privilege is retained by the franchise holder or is passed on to a state school or to political subdivisions of the state. *State ex rel. Williamson v. Garrison (Okla)*, 348 P.2d. 859.

Where all persons, including corporations, are prohibited from transacting a banking business unless authorized by law, the claim of a banking corporation to exercise the right to do a banking business is a claim to a franchise. The right of banking under such a restraining act is a privilege or immunity by grant of the legislature, and the exercise of the right is the assertion of a grant from the legislature to exercise that privilege, and consequently it is the usurpation of a franchise unless it can be shown that the privilege has been granted by the legislature. *People ex rel. Atty. Gen. v. Utica Ins. Co.*, 15 Johns (NY) 358.

[6] *New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co.*, 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; *People's Pass. R. Co. v. Memphis City R. Co.*, 10 Wall (US) 38, 19 L.Ed. 844; *Bank of Augusta v. Earle*, 13 Pet (U.S.) 519, 10 L.Ed. 274; *Bank of California v. San Francisco*, 142 Cal. 276, 75 P. 832; *Higgins v. Downward*, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; *State ex rel. Watkins v. Fernandez*, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; *Lasher v. People*, 183 Ill. 226, 55 N.E. 663; *Inland Waterways Co. v. Louisville*, 227 Ky. 376, 13 S.W.2d. 283; *Lawrence v. Morgan's L. & T. R. & S. S. Co.*, 39 La. Ann. 427, 2 So. 69; *Johnson v. Consolidated Gas E. L. & P. Co.*, 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; *Stoughton v. Baker*, 4 Mass 522; *Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso.* (Mo App) 369 S.W.2d. 764; *Madden v. Queens County Jockey Club*, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; *Shaw v. Asheville*, 269 N.C. 90, 152 S.E.2d. 139; *Victory Cab Co. v. Charlotte*, 234 N.C. 572, 68 S.E.2d. 433; *Henry v. Bartlesville Gas & Oil Co.*, 33 Okla 473, 126 P. 725; *Elliott v. Eugene*, 135 Or. 108, 294 P. 358; *State ex rel. Daniel v. Broad River Power Co.* 157 S.C. 1, 153 S.E. 537; *State v. Scougal*, 3 S.D. 55, 51 N.W. 858; *Utah Light & Traction Co. v. Public Serv. Com.*, 101 Utah 99, 118 P.2d. 683.

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Where all persons, including corporations, are prohibited from transacting a banking business unless authorized by law, the claim of a banking corporation

to exercise the right to do a banking business is a claim to a franchise. The right of banking under such a restraining act is a privilege or immunity by grant of the legislature, and the exercise of the right is the assertion of a grant from the legislature to exercise that privilege, and consequently it is the usurpation of a franchise unless it can be shown that the privilege has been granted by the legislature. People ex rel. Atty. Gen. v. Utica Ins. Co., 15 Johns (NY) 358.

[7] People ex rel. Foley v. Stapleton, 98 Colo. 354, 56 P.2d. 931; People ex rel. Central Hudson Gas & E. Co. v. State Tax Com. 247 N.Y. 281, 160 N.E. 371, 57 A.L.R. 374; People v. State Tax Comrs. 174 N.Y. 417, 67 N.E. 69, affd 199 U.S. 1, 50 L.Ed. 65, 25 S.Ct. 705.

[8] Young v. Morehead, 314 Ky. 4, 233 S.W.2d. 978, holding that a contract to sell and deliver gas to a city into its distribution system at its corporate limits was not a franchise within the meaning of a constitutional provision requiring municipalities to advertise the sale of franchises and sell them to the highest bidder.

A contract between a county and a private corporation to construct a water transmission line to supply water to a county park, and giving the corporation the power to distribute water on its own lands, does not constitute a franchise. Brandon v. County of Pinellas (Fla App), 141 So.2d. 278.

#### **14. REBUTTAL OF THOSE WHO FRAUDULENTLY CHALLENGE OR TRY TO EXPAND THE STATUTORY DEFINITIONS IN THIS ARTICLE**

The main purpose of law is to limit government power. The foundation of what it means to have a "society of law and not men" is law that limits government powers. We cover this in [Legal Deception, Propaganda, and Fraud, Form #05.014](#), Section 5. Government cannot have limited powers without DEFINITIONS in the written law that are limiting and which define and declare ALL THINGS that are included and implicitly exclude all things not expressly identified. The rules of statutory construction and interpretation recognize this critical function of law with the following maxims:

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

**"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning.** *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated"); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary." [Stenberg v. Carhart, 530 U.S. 914 (2000)]

The ability to define terms or ADD to the EXISTING statutory definition of terms is a LEGISLATIVE function that can lawfully and constitutionally be exercised ONLY by the Legislative Branch of the government. The power to define or expand the definition of statutory terms:

1. CANNOT lawfully be exercised by either a judge or a government prosecutor or the Internal Revenue Service.
2. CANNOT be exercised by making [PRESUMPTIONS](#) about what a term means or by enforcing the COMMON meaning of the term that is already defined in a statute. See [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017](#):

**"It is apparent," this court said in the Bailey Case ( 219 U.S. 239, 31 S.Ct. 145, 151) "that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions."** [Heiner v. Donnan, 285 U.S. 312 (1932)]

A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found or otherwise established in the action. **A presumption is not evidence.** A presumption is either conclusive or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden of proof. *Calif.Evid.Code*, §600.

In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of the risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast. *Federal Evidence Rule 301*.

See also *Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a presumption.* [Black's Law Dictionary, Sixth Edition, p. 1185]

3. Unlawfully and unconstitutionally violates the [separation of powers](#) when it IS exercised by a judge or government prosecutor. See [Government Conspiracy to Destroy the Separation of Powers, Form #05.023](#).
4. Produces the following consequences when it IS exercised by a judge or government prosecutor or administrative agency. The statement below was written by the man who DESIGNED our three branch system of government. He also described in his design how it can be subverted, and corrupt government actors have implemented his techniques for subversion to unlawfully and unconstitutionally expand their power:

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

**Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the**

legislator. **Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].**

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

[ . . ]

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

[*The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;*

SOURCE: [http://famguardian.org/Publications/SpiritOfLaws/sol\\_11.htm](http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm)]

Any judge, prosecutor, or clerk in an administrative agency who tries to EXPAND or ADD to statutory definitions is violating all the above. Likewise, anyone who tries to QUOTE a judicial opinion that adds to a statutory definition is violating the separation of powers, usurping authority, and STEALING your property and rights. It is absolutely POINTLESS and an act of ANARCHY, lawlessness, and a usurpation to try to add to statutory definitions.

The most prevalent means to UNLAWFULLY and UNCONSTITUTIONALLY add to statutory definitions is through the abuse of the words "includes" or "including". That tactic is thoroughly described and rebutted in:

Legal Deception, Propaganda, and Fraud, Form #05.014, Section 15.2  
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>  
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>

Government falsely accuses sovereignty advocates of practicing anarchy, but THEY, by trying to unlawfully expand statutory definitions through either the abuse of the word "includes" or through PRESUMPTION, are the REAL anarchists. That anarchy is described in Disclaimer, section 4 as follows:

*Family Guardian Disclaimer*

*Section 4: Meaning of Words*

*4.21. Anarchy*

*The term "anarchy" implies any one or more of the following, and especially as regards so-called "governments". An important goal of this site it to eliminate all such "anarchy":*

- 1. Are superior in any way to the people they govern UNDER THE LAW.*
- 2. Are not directly accountable to the people or the law. They prohibit the PEOPLE from criminally prosecuting their own crimes, reserving the right to prosecute to their own fellow criminals. Who polices the police? THE CRIMINALS.*
- 3. Enact laws that exempt themselves. This is a violation of the Constitutional requirement for equal protection and equal treatment and constitutes an unconstitutional Title of Nobility in violation of Article 1, Section 9, Clause 8 of the United States Constitution.*
- 4. Only enforce the law against others and NOT themselves, as a way to protect their own criminal activities by persecuting dissidents. This is called "selective enforcement". In the legal field it is also called "professional courtesy". Never kill the goose that lays the STOLEN golden eggs.*
- 5. Break the laws with impunity. This happens most frequently when corrupt people in government engage in "selective enforcement", whereby they refuse to prosecute or interfere with the prosecution of anyone in government. The Department of Justice (D.O.J.) or the District Attorney are the most frequent perpetrators of this type of crime.*
- 6. Are able to choose which laws they want to be subject to, and thus refuse to enforce laws against themselves. The most frequent method for this type of abuse is to assert sovereign, official, or judicial immunity as a defense in order to protect the wrongdoers in government when they are acting outside their delegated authority, or outside what the definitions in the statutes EXPRESSLY allow.*
- 7. Impute to themselves more rights or methods of acquiring rights than the people themselves have. In other words, who are the object of PAGAN IDOL WORSHIP because they possess "supernatural" powers. By "supernatural", we mean that which is superior to the "natural", which is ordinary human beings.*
- 8. Claim and protect their own sovereign immunity, but refuse to recognize the same EQUAL immunity of the people from whom that power was delegated to begin with. Hypocrites.*
- 9. Abuse sovereign immunity to exclude either the government or anyone working in the government from being subject to the laws they pass to regulate everyone ELSE'S behavior. In other words, they can choose WHEN they want to be a statutory "person" who is subject, and when they aren't. Anyone who has this kind of choice will ALWAYS corruptly exclude themselves and include everyone else, and thereby enforce and implement an unconstitutional "Title of Nobility" towards themself. On this subject, the U.S. Supreme Court has held the following:*

**"No man in this country [including legislators of the government as a legal person] is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it.** It is the only supreme power in our system of government, and every man who by accepting office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of the authority which it gives," 106 U.S., at 220. "Shall it be said... that the courts cannot give remedy when the Citizen has been deprived of his property by force, his estate seized and converted to the use of the government **without any lawful authority, without any process of law, and without any compensation, because the president has ordered it and his officers are in possession? If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe.**

**nor in any other government which has a just claim to well-regulated liberty and the protection of personal rights,"** 106 U.S., at 220, 221.  
[United States v. Lee, 106 U.S. 196, 1 S. Ct. 240 (1882)]

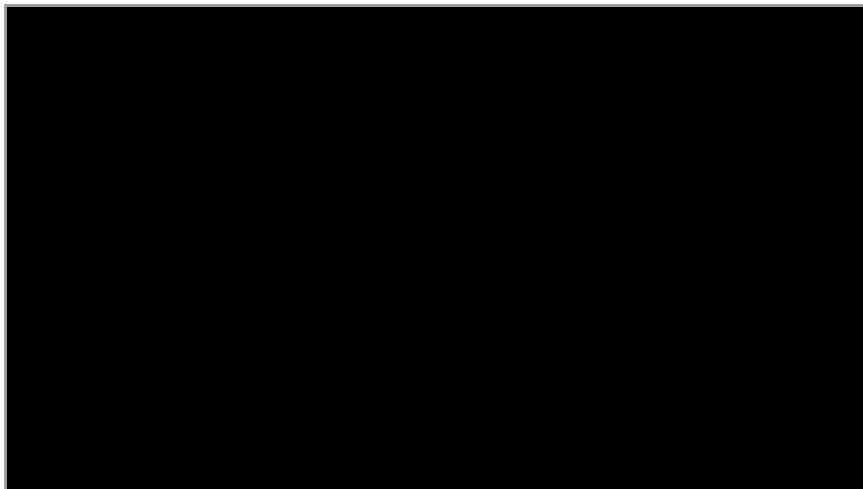
10. Have a monopoly on anything, INCLUDING "protection", and who turn that monopoly into a mechanism to force EVERYONE illegally to be treated as uncompensated public officers in exchange for the "privilege" of being able to even exist or earn a living to support oneself.
11. Can tax and spend any amount or percentage of the people's earnings over the OBJECTIONS of the people.
12. Can print, meaning illegally counterfeit, as much money as they want to fund their criminal enterprise, and thus to be completely free from accountability to the people.
13. Deceive and/or lie to the public with impunity by telling you that you can't trust anything they say, but force YOU to sign everything under penalty of perjury when you want to talk to them. 26 U.S.C. §6065.

[Family Guardian Disclaimer, Section 4.21: Anarchy; <https://famguardian.org/disclaimer.htm>]

For further information on the Rules of Statutory Construction and Interpretation, also called "textualism", and their use in defending against the fraudulent tactics in this section, see the following, all of which are consistent with the analysis in this section:

1. *How Judges Unconstitutionally "Make Law"*, Litigation Tool #01.009-how by VIOLATING the Rules of Statutory Construction and Interpretation, judges are acting in a POLITICAL rather than JUDICIAL capacity and unconstitutionally "making law".  
<http://sedm.org/Litigation/01-General/HowJudgesMakeLaw.pdf>
2. *Legal Deception, Propaganda, and Fraud*, Form #05.014, Section 13.9. Section 15 talks about how these rules are UNCONSTITUTIONALLY violated by corrupt judges with a criminal financial conflict of interest.  
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
3. *Reading Law: The Interpretation of Legal Texts*, Supreme Court Justice Antonin Scalia and Bryan A Garner (OFFSITE LINK) -book about statutory interpretation  
<https://www.amazon.com/Reading-Law-Interpretation-Legal-Texts/dp/031427555X>
4. *Statutory Interpretation*, by Supreme Court Justice Antonin Scalia (OFFSITE LINK)  
<https://sedm.org/statutory-interpretation-justice-scalia/>
5. *Collection of U.S. Supreme Court Legal Maxims*, Litigation Tool #10.216, U.S. Department of Justice  
[https://sedm.org/Litigation/10-PracticeGuides/USSupremeCourtMaxims\\_1993-1998-Governmentattic.org.pdf](https://sedm.org/Litigation/10-PracticeGuides/USSupremeCourtMaxims_1993-1998-Governmentattic.org.pdf)
6. *Reinquist Court Canons of Statutory Construction*, Litigation Tool #10.217  
[https://sedm.org/Litigation/10-PracticeGuides/Rehnquist\\_Court\\_Canons\\_citations.pdf](https://sedm.org/Litigation/10-PracticeGuides/Rehnquist_Court_Canons_citations.pdf)
7. *Statutory Interpretation: General Principles and Recent Trends*, Congressional Research Service Report 97-589, Litigation Tool #10.215  
<https://sedm.org/Litigation/10-PracticeGuides/Statutory%20Interpretation.General.Principles.MARCH.30.2006.CRS97-589.pdf>
8. *Family Guardian Forum 7.5*: Word Games that STEAL from and deceive people  
<https://famguardian.org/forums/forum/7-issue-and-research-debates-anyone-can-read-only-members-can-post/75-word-games-that-steal-from-and-deceive-people/>

For a video that emphasizes the main point of this section, watch the following:



The above video is also found at:

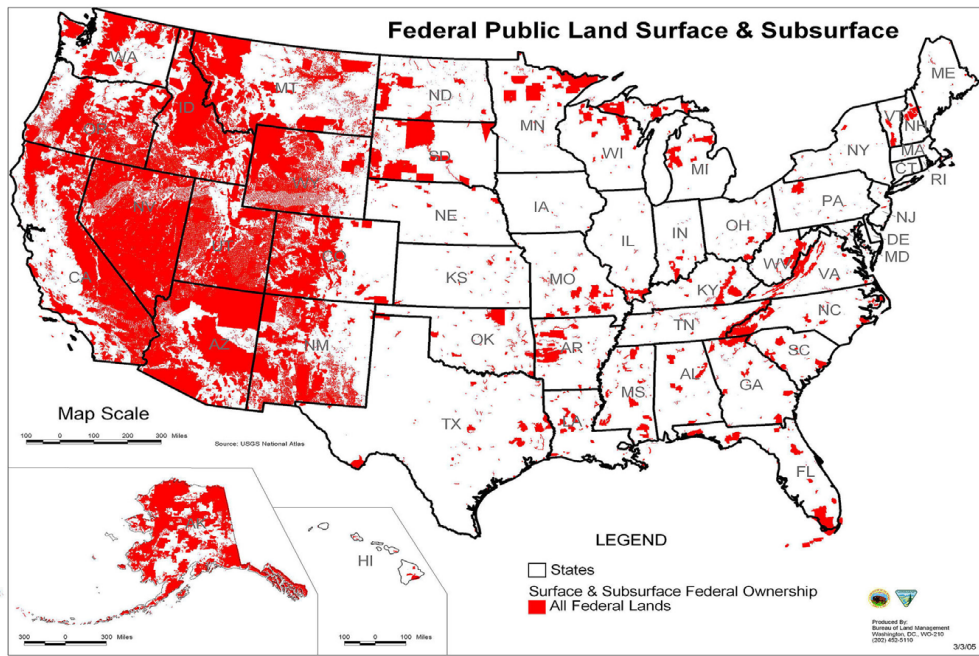
<https://sedm.org/courts-cannot-make-law/>

## **15. GEOGRAPHICAL DEFINITIONS AND CONVENTIONS**

### **15.1. Background Information**

1. *What is Federal Land? (federal enclave)-SEDM*  
<https://sedm.org/what-is-federal-land-federal-enclave/>
2. *American Empire-SEDM*  
<https://sedm.org/american-empire/>
3. *Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404  
<https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>

**15.2. Geographical definitions**



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.

| 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" <sup>[1]</sup>              | NA                                       | NA                             | NA                             | NA                                      | Federal enclave within state            | Federal enclave within state            |
| "State" <sup>[2]</sup> (State Revenue and taxation code only) | NA                                       | NA                             | NA                             | NA                                      | Federal enclave within state            | Federal enclave within state            |
| "several States"  | Union states collectively <sup>[3]</sup> | 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 GENERAL context of MOST federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)<sup>[4]</sup>, 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. There are four exceptions to this rule that we are aware of, and these subject matters include (are limited to):

1. **A military or foreign affairs function of the United States.** [5 U.S.C. §553\(a\)\(1\)](#). This includes:
  - 1.1 Making or executing war. This is the [Department of Defense \(DOD\)](#), [Title 50 of the U.S. Code](#), and the [Uniform Code of Military Justice \(U.C.M.J.\)](#), [10 U.S.C. Chapter 47](#).
  - 1.2 Regulating aliens within the country. The presence test at [26 U.S.C. §7701\(b\)](#) implements the tax aspect of this.
  - 1.3 Protecting VOLUNTARY STATUTORY citizens (not constitutional citizens) abroad. This is done through passports, [26 U.S.C. §911](#) which pays for the protection, the [Department of State \(DOS\)](#), and the military.
  - 1.4 International commerce with foreign nations. This is done through the [Foreign Sovereign Immunities Act \(FSIA\)](#), [28 U.S.C. Chapter 97](#), [U.S.C.I.S.](#), [Department of Homeland Security \(DHS\)](#), and the foreign affairs supervision of the federal courts.
  - 1.5 Economic sanctions on foreign countries and political rulers imposed by the [Department of the Treasury](#).
2. **A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts.** [5 U.S.C. §553\(a\)\(2\)](#). Note that:
  - 2.1. " Taxes" do NOT fall in the category of "public property, loans, grants, or benefits" , but the U.S. supreme court identified them as a "quasi-contract" in [Milwaukee v. White, 296 U.S. 268 \(1935\)](#).
  - 2.2. In the case of "agency management or personnel", they are talking about public officers serving within the national government as EXPRESSLY GEOGRAPHICALLY authorized by 4 U.S.C. §72 and NOT elsewhere. We'll give you a HINT, there IS no "express legislative authorization" for "taxpayer" offices to be exercised outside the District of Columbia as required, so all those serving in such an office extraterritorially are [DE FACTO](#)

[officers \(Form #05.043\)](#). The income tax is an excise tax upon the "trade or business" franchise, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office", but those offices may not lawfully be exercised outside the District of Columbia. That is why the statutory geographical "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) is defined as the District of Columbia and NOWHERE expressly extended outside the District of Columbia or the Federal statutory "State" defined in [4 U.S.C. §110\(d\)](#).

2.3. Civil statutory statuses such as "taxpayer", "citizen", "resident", and "person" AND the PUBLIC RIGHTS and privileges that attach to them are PROPERTY legislatively created and therefore owned by the national government. Those claiming these statuses are in receipt, custody, or "benefit" of federal privileges no matter where they physically are, and thus are subject to Congress power to "make all needful rules respecting the Territory and other property" granted by [Article 4, Section 3, Clause 2 of the Constitution](#).

3. [Federal agencies or persons in their capacity as officers, agents, or employees thereof. 44 U.S.C. §1505\(a\)\(1\)](#).

4. [EXPRESS and INFORMED consent or comity in some form](#). Note that NO ONE can consent FOR YOU. YOU have to consent YOURSELF.

Presently, "comity" is legally defined as "willingness to grant a privilege". It USED to be defined as MUTUAL consent or agreement of both parties. This has the INSIDIOUS effect that it is OK for a judge to consent FOR YOU, or you to consent sub silentio or by acquiescence. The RESULT is that you are treated AS IF you are a privileged agent or officer of the state, which we call a "straw man", often without compensation. This is [CRIMINAL HUMAN TRAFFICKING](#) and [CRIMINAL IDENTITY THEFT \(Form #05.046\)](#) if you didn't KNOWINGLY consent. The purpose of this [SOPHISTRY](#) is to procure your consent INVISIBLY, so they don't have to recognize or respect your sovereignty or autonomy. After all, they think they know better than you about what is good for you. See:

4.1. [Hot Issues: Invisible Consent](#), SEDM

<https://sedm.org/invisible-consent/>

4.2. [How State Nationals Volunteer to Pay Income Tax](#), Form #08.024

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

The above four items collectively are referred to as "[extraterritorial jurisdiction](#)". Extraterritorial jurisdiction is defined as SUBJECT MATTER jurisdiction over [PUBLIC property \(Form #12.025\)](#) physically situated OUTSIDE of the EXCLUSIVE jurisdiction of the national government under [Article 4, Section 3, Clause 2 of the Constitution](#). Congress has jurisdiction over its property and the offices it creates no matter WHERE they physically reside or are lawfully exercised, INCLUDING within the exclusive jurisdiction of a constitutional state as confirmed by the U.S. Supreme Court in [Dred Scott v. Sanford, 60 U.S. 393 \(1857\)](#), which ironically was about SLAVES. Those who CONSENT to be statutory "taxpayers" would fall in this same category of "slave" and are treated literally as CHATEL of the national government. HOWEVER, the Constitution confers NO EXPRESS authorization for Congress to use TACIT and PERSONAL BRIBES or GRANTS of its physical or chattel PUBLIC property or "benefits" to CREATE NEW public offices or appoint new officers to de facto offices that are NOT created by an EXPRESS lawful oath or appointment. Any attempts to do so are CRIMINAL OFFENSES under [18 U.S.C. §§201, 210, 211](#). More about public offices and officers in:

1. [The "Trade or Business" Scam](#), Form #05.001

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

2. [Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes](#), Form #05.008

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

3. [Proof That There Is a "Straw man"](#), Form #05.037

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

For the purposes of this discussion, Sovereign States of the Union are NOT "[territory](#)" of the national government. Also, the Sixteenth Amendment did NOT confer EXTRATERRITORIAL jurisdiction to levy an UNAPPORTIONED direct tax upon labor as property within the exclusive jurisdiction of a constitutional state of the Union either. In fact, the U.S. Supreme Court declared that it "conferred NO NEW power of taxation" in [Stanton v. Baltic Mining, 240 U.S. 103 \(1916\)](#). Thus, the income tax HAS ALWAYS been a tax upon officers of the national government called statutory "taxpayer", "citizens", and "persons" This is ENTIRELY consistent with the legislative intent of the proposed sixteenth amendment proposed to Congress by President Taft himself:

CONGRESSIONAL RECORD - SENATE - JUNE 16, 1909

[From Pages 3344 – 3345]

The Secretary read as follows:

To the Senate and House of Representatives:

*It is the constitutional duty of the President from time to time to recommend to the consideration of Congress such measures, as he shall judge necessary and expedient. In my inaugural address, immediately preceding this present extraordinary session of Congress, I invited attention to the necessity for a revision of the tariff at this session, and stated the principles upon which I thought the revision should be affected. I referred to the then rapidly increasing deficit and pointed out the obligation on the part of the framers of the tariff bill to arrange the duty so as to secure an adequate income, and suggested that if it was not possible to do so by import duties, new kinds of taxation must be adopted, and among them I recommended a graduated inheritance tax as correct in principle and as certain and easy of collection.*

*The House of Representatives has adopted the suggestion, and has provided in the bill it passed for the collection of such a tax. In the Senate the action of its Finance Committee and the course of the debate indicate that it may not agree to this provision, and it is now proposed to make up the deficit by the imposition of a general income tax, in form and substance of almost exactly the same character as, that which in the case of **Pollock v. Farmer's Loan and Trust Company (157 U.S., 429)** was held by the Supreme Court to be a direct tax, and therefore not within the power of the Federal Government to impose unless apportioned among the several States according to population. [Emphasis added] This new proposal, which I did not discuss in my inaugural address or in my message at the opening of the present session, makes it appropriate for me to submit to the Congress certain additional recommendations.*

*Again, it is clear that by the enactment of the proposed law the Congress will not be bringing money into the Treasury to meet the present deficiency. The decision of the Supreme Court in the income-tax cases **deprived the National Government of a power** which, by reason of previous decisions of the court, it was **generally supposed that government had**. It is undoubtedly a power the National Government ought to have. It might be indispensable to the Nation's life in great crises. Although I have not considered a constitutional amendment as necessary to the exercise of certain phases of this power, a mature consideration has satisfied me that an amendment is the only proper course for its establishment to its full extent.*

*I therefore recommend to the Congress that both Houses, by a two-thirds vote, **shall propose an amendment to the Constitution conferring the power to levy an income tax upon the National Government** without apportionment among the States in proportion to population.*

*This course is much to be preferred to the one proposed of reenacting a law once judicially declared to be unconstitutional. For the Congress to assume that the court will reverse itself, and to enact legislation on such an assumption, will not strengthen popular confidence in the stability of judicial construction of the Constitution. It is much wiser policy to accept the decision and remedy the defect by amendment in due and regular course.*

*Again, it is clear that by the enactment of the proposed law the Congress will not be bringing money into the Treasury to meet the present deficiency, but by putting on the statute book a law already there and never repealed will simply be suggesting to the executive officers of the Government their possible duty to invoke litigation.*

*If the court should maintain its former view, no tax would be collected at all. If it should ultimately reverse itself, still no taxes would have been collected until after protracted delay.*

*It is said the difficulty and delay in securing the approval of three-fourths of the States will destroy all chance of adopting the amendment. Of course, no one can speak with certainty upon this point, but I have become convinced that a great majority of the people of this country are in favor of investing the National Government with power to levy an income tax, and that they will secure the adoption of the amendment in the States, if proposed to them.*

**Second, the decision in the Pollock case left power in the National Government to levy an excise tax, which accomplishes the same purpose as a corporation income tax and is free from certain objections urged to the proposed income tax measure.**

*I therefore recommend an **amendment to the tariff bill imposing upon all corporations and joint stock companies for profit, except national banks (otherwise taxed), savings banks, and building and loan associations, an excise tax measured by 2 per cent on the net income of such corporations. This is an excise tax upon the privilege of doing business as an artificial entity and of freedom from a general partnership liability enjoyed by those who own the stock.** [Emphasis added] I am informed that a 2 per cent tax of this character would bring into the Treasury of the United States not less than \$25,000,000.*

*The decision of the Supreme Court in the case of Spreckels Sugar Refining Company against McClain (192 U.S., 397), seems clearly to **establish the principle that such a tax as this is an excise tax upon privilege and not a direct tax on property**, and is within the federal power without apportionment according to population. The tax on net income is preferable to one proportionate to a percentage of the gross receipts, because it is a tax upon success and not failure. It imposes a burden at the source of the income at a time when the corporation is well able to pay and when collection is easy.*

*Another merit of this tax is the federal supervision, which must be exercised in order to make the law effective over the annual accounts and business transactions of all corporations. While the faculty of assuming a corporate form has been of the utmost utility in the business world, it is also true that substantially all of the abuses and all of the evils which have aroused the public to the necessity of reform were made possible by the use of this very faculty. If now, by a perfectly legitimate and effective system of taxation, we are incidentally able to possess the Government and the stockholders and the public of the knowledge of the real business transactions and the gains and profits of every corporation in the country, we have made a long step toward that supervisory control of corporations which may prevent a further abuse of power.*

*I recommend, then, first, the adoption of a joint resolution by two-thirds of both Houses, proposing to the States an amendment to the Constitution granting to the Federal Government the right to levy and collect an income tax without apportionment among the several States according to population; and, second, the enactment, as part of the pending revenue measure, either as a substitute for, or in addition to, the inheritance tax, of an excise tax upon all corporations, measured by 2 percent of their net income.*

Wm. H. Taft

Some people have asserted that it is deceptive to claim that the phrase above "**shall propose an amendment to the Constitution conferring the power to levy an income tax upon the National Government**" implies it is a tax upon the government. In retort, the following proves we are not only correct, but that the only real DECEPTIVE one was Taft Himself:

1. Taft could have said "**shall propose an amendment to the Constitution conferring upon the national government the power to levy an income tax**" but DID NOT state it more correctly this way.
2. The legislative implementation of what he proposed he described as an excise and a privilege tax ONLY upon corporations, which even after the Sixteenth Amendment was ratified, is EXACTLY and ONLY what the Sixteenth Amendment currently authorizes. These corporations are NATIONAL corporations, not STATE corporations, by the way.

**"Income" has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various revenue acts subsequently passed. Southern Pacific Co. v. Lowe, 247 U.S. 330, 335; Merchants' L. & T. Co. v. Smietanka, 255 U.S. 509, 219. After full consideration, this Court declared that income may be defined as gain derived from capital, from labor, or from both combined, including profit gained through sale or conversion of capital. Stratton's Independence v. Howbert, 231 U.S. 399, 415; Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185; Eisner v. Macomber, 252 U.S. 189, 207. And that definition has been adhered to and applied repeatedly. See, e.g., Merchants' L. & T. Co. v. Smietanka, supra; 518; Goodrich v. Edwards, 255 U.S. 527, 535; United States v. Phellis, 257 U.S. 156, 169; Miles v. Safe Deposit Co., 259 U.S. 247, 252-253; United States v. Supplee-Biddle Co., 265 U.S. 189, 194; Irwin v. Gavit, 268 U.S. 161, 167; Edwards v. Cuba Railroad, 268 U.S. 628, 633. In determining what constitutes income, substance rather than form is to be given controlling weight. Eisner v. Macomber, supra, 206. [271 U.S. 175]"**  
[Bowers v. Kerbaugh-Empire Co., [271 U.S. 170](#), 174, (1926)]

3. The U.S. Supreme Court in Downes v. Bidwell agreed that the income tax extends wherever the GOVERNMENT extends, rather than where the GEOGRAPHY extends. Notice it says "without limitation as to place" and "places over which the GOVERNMENT extends".

**"Loughborough v. Blake, 18 U.S. 317, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass (or, as appears by the original record, replevin) brought in the Circuit Court for the District of Columbia to try the right of Congress to impose a direct tax for general purposes on that District. 3 Stat. 216, c. 60, Fed. 17, 1815. It was insisted that Congress could act in a double**



capacity: in [\*\*\*\*32] one as legislating [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. I, sec. 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. **It was held that the grant of this power was a general one without limitation as to place, and consequently extended to all places over which the government extends; and that it extended to the District of Columbia as a constituent part of the United States.** The fact that Art. I, sec. 20, declares that "representatives and direct taxes shall be apportioned among the several States . . . according to their respective numbers," furnished a standard by which taxes were apportioned; but not to exempt any part of the country from their operation. "The words used do not mean, that direct taxes shall be imposed on States only which are [\*\*\*\*33] represented, or shall be apportioned to representatives; but that direct taxation, in its application to States, shall be apportioned to numbers." That Art. I, sec. 9, P4, declaring that direct taxes shall be laid in proportion to the census, was applicable to the District of Columbia, "and will enable Congress to apportion on it its just and equal share of the burden, with the same accuracy as on the respective States. If the tax be laid in this proportion, it is within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to." It was further held that the words of the ninth section did not "in terms require that the system of direct taxation, when resorted to, shall be extended to the territories, as the words of the second section require that it shall be extended to all the [\*\*777] States. They therefore may, without violence, be understood to give a rule when the territories shall be taxed without imposing the necessity of taxing them." [*Downes v. Bidwell*, 182 U.S. 244 (1901)]

4. The fact that when former President and then Chief Justice Taft heard the FIRST case in the Supreme court after ratification, he stated that the liability for an income tax had NOTHING TO DO with one's nationality or domicile! Cook, American national abroad in Mexico and domiciled there was outside the statutory geographical "United States". Recall that the U.S. Supreme Court in [Lawrence v. State Tax Commission, 286 U.S. 276 \(1932\)](#) held that domicile was the SOLE basis for income tax so Cook technically could NOT owe an income tax. But his litigation related to a 1040 return he previously filed in which he INCORRECTLY declared his status as that of a "U.S individual". Thus, he made an ELECTION (consent) to be treated as a statutory "U.S. person" and thus ELECTED himself into a voluntary "taxpayer" office to procure protection of the national government while abroad. Notice he calls "protection" a BENEFIT, and thus a VOLUNTARY EXCISE TAXABLE FRANCHISE! Notice he says the SOLE BASIS in this case was the STATUTORY STATUS under the Internal Revenue Code of "citizen", and not "domicile". That civil statutory status and NOT Constitutional or Fourteenth Amendment status, we prove in [How State Nationals Volunteer to Pay Income Tax, Form #08.024](#), is an OFFICE within the Department of Treasury who works for the Secretary of the Treasury.

*"The contention was rejected that a citizen's property without the limits of the United States derives no benefit from the United States. The contention, it was said, came from the confusion of thought in "mistaking the scope and extent of the sovereign power of the United States as a nation and its relations to its citizens and their relations to it." **And that power in its scope and extent, it was decided, is based on the presumption that government by its very nature benefits the citizen and his property wherever found, and that opposition to it holds on to citizenship while it "belittles and destroys its advantages and blessings by denying the possession by government of an essential power required to make citizenship completely beneficial."** In other words, the principle was declared that the government, by its very nature, benefits the citizen and his property wherever found and, therefore, has the power to make the benefit complete. Or to express it another way, the basis of the power to tax was not and cannot be made dependent upon the situs of the property in all cases, it being in or out of the United States, and was not and cannot be made dependent upon the domicile of the citizen, that being in or out of the United States, but upon his relation as citizen to the United States and the relation of the latter to him as citizen. The consequence of the relations is that the native citizen who is taxed may have domicile, and the property from which his income is derived may have situs, in a foreign country and the tax be legal — the government having power to impose the tax."*

[*Cook v. Tait*, 265 U.S. 47 (1924)]

5. The definition of "person" in [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#) for the purposes of penalty and criminal enforcement purposes limits itself to government employees and instrumentalities of the government. The rules of statutory construction and interpretation forbid adding anything to these definitions not expressly provided, such as PRIVATE constitutionally protected men and women. Thus, anyone who doesn't fall within the ambit of these definitions is, by definition, a VOLUNTEER because not a proper target of enforcement.

[TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > Sec. 6671](#)  
[Sec. 6671](#). - Rules for application of assessable penalties

(b) Person defined

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

[TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > Sec. 7343](#)  
[Sec. 7343](#). - Definition of term "person"

The term "person" as used in this chapter [[Chapter 75](#)] includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs

6. The following memorandum of law proves that the only proper target of IRS enforcement are public officers WITHIN the government.

Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008  
<https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>

7. The fact that "United States" is geographically defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of Columbia and the CONSTITUTIONAL

states of the Union are never mentioned. That place is synonymous with the GOVERNMENT in [4 U.S.C. §72](#) and not any geography.

8. The fact that the ACTIVITY that is subject to excise taxation within the Internal Revenue Code is legally defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office", meaning an office WITHIN the national and not state government. For exhaustive details on this subject, see:

[The "Trade or Business" Scam, Form #05.001](#)  
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>

9. The fact that the Federal Register Act and the Administrative Procedures Act both limit the TARGET of direct STATUTORY enforcement to the following groups, none of which include most people in states of the Union and which primarily consist of government employees only:

1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#) .
2. A matter relating to agency management or personnel or **to public property, loans, grants, benefits, or contracts.** [5 U.S.C. §553\(a\)\(2\)](#).
3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).

You can find more on the above in:

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

10. The fact that they can only tax legislatively created offices who work for them. See:

[Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship](#)  
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

11. The idea that governments are created to PROTECT private property, not steal it, and that taxation involves the institutionalized process of converting PRIVATE property to PUBLIC property without the express consent of the owner. Thus, the process of PAYING for government protection involves the OPPOSITE purpose for which governments are created—converting PRIVATE property to PUBLIC property, often without the consent of the owner, for the purposes of delivering the OPPOSITE, which is PREVENTING PRIVATE property from being converted to PUBLIC property! The Declaration of Independence declares that all just powers derive from the consent of the governed, and yet we make an EXCEPTION to that requirement when it comes to taxation? Absurd. So they HAVE to procure your consent to occupy a civil statutory office BEFORE they can enforce against you or else they are violating the Thirteenth Amendment and engaging in criminal human trafficking. For a description of just how absurd it is to NOT require consent to this office and to convert (STEAL) private property without the consent of the owner, see:

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

12. A query of the ChatGPT-4 AI Chatbot confirms our analysis is correct:

In the phrase " shall propose an amendment to the Constitution conferring the power to levy an income tax upon XYZ", was this a tax upon xyz or upon people OTHER than xyz?

✓ Searching for: what is the meaning of "levy an income tax upon XYZ" in the constitution

✓ Generating answers for you...

The phrase "shall propose an amendment to the Constitution conferring the power to levy an income tax upon XYZ" means that the amendment would give the National Government the power to impose a tax on XYZ <sup>1</sup>. Therefore, the income tax would be imposed on XYZ and not on people other than XYZ.

Learn more:

1. [merriam-webster.com](#)

2. [merriam-webster.com](#)

3. [britannica.com](#) — see less

So what the President proposed was an excise tax on the government itself, and nothing more. This is important. More on the history of the Sixteenth Amendment at:

1. [Taxation Page](https://famguardian.org/Subjects/Taxes/taxes.htm), Section 13: 16th Amendment, Family Guardian Fellowship
2. [Great IRS Hoax](https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm), Form #11.302, Sections 3.8.11 and 3.8.12
3. [Great IRS Hoax](https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm), Form #11.302, Section 6.7.1: 1925: William H. Taft's Certiori Act of 1925. President Taft's SCAM to make the income tax INTERNATIONAL in scope by DENYING all appeals relating to it so the Supreme Court wouldn't have to rule on the illegal enforcement of the income tax.
4. [The Law that Never Was](http://famguardian.org/TaxFreedom/History/Congress/1909-16thAmendCongrRecord.pdf), William Benson. Book about the FRAUDULENT ratification of the Sixteenth Amendment.
5. [Congressional Debates on the Sixteenth Amendment](http://famguardian.org/TaxFreedom/History/Congress/1909-16thAmendCongrRecord.pdf), Family Guardian Fellowship

EVEN in the case of item 2 of the extraterritorial jurisdiction list entitled "A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts" above, legislative control over property is limited to public offices, and NOT to private state nationals. A "public officer", after all, is legally defined in Black's Law Dictionary as someone in charge of the PROPERTY of the public. We have never seen any case hold that merely possessing physical property of the national government while physically present within a constitutional state confers DIRECT, PERSONAL legislative jurisdiction over the person whose hands that property is physically in.

The above exceptions are discussed in:

1. [Hot Issues: Laws of Property](https://sedm.org/laws-of-property/), SEDM
2. [Why the Federal Income Tax is a Privilege Tax Upon Government Property](https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/), Form #04.404
3. [Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union](https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf), Form #05.052
4. [Federal Enforcement Authority within States of the Union](https://sedm.org/product/federal-enforcement-authority-within-states-of-the-union-form-05-032/), Form #05.032
5. [IRS Due Process Meeting Handout](https://sedm.org/Forms/03-Discovery/IRSDueProcMtgHandout.pdf), Form #03.008

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](https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf), Form #05.023
2. [Sovereignty Forms and Instructions Online](http://famguardian.org/TaxFreedom/CitesByTopic/SeparationOfPowers.htm), Form #10.004, Cites by Topic: "Separation of Powers" (OFFSITE LINK)

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#### FOOTNOTES:

- [1] See California Revenue and Taxation Code, section 6017  
 [2] See California Revenue and Taxation Code, section 17018  
 [3] See, for instance, U.S. Constitution Article IV, Section 2.  
 [4] See <https://www.law.cornell.edu/uscode/text/48>

### 15.3. Capitalization within Statutes and Regulations

Whenever you are reading a particular law, including the [U.S. Constitution](#), or a statute, the [Sovereign](#) referenced in that law, who is usually the author of the law, is referenced in the law with the first letter of its name capitalized. For instance, in the U.S. Constitution the phrase "**W**e the **P**eople", "**S**tate", and "**C**itizen" are all capitalized, because these were the sovereign entities who were writing the document residing in the **S**tates. 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", "**E**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](#).

### 15.4. Legal Status of Federal Enclaves within the States

SOURCE: [State Income Taxes, Form #05.031, Section 4.4](#)

1. Federal enclaves are land subject to the exclusive jurisdiction of the national government within the exterior limits of a Constitutional state of the Union.

2. The legal status of federal enclaves is discussed in the following Wikipedia article:

Wikipedia: Federal Enclave

[https://en.wikipedia.org/wiki/Federal\\_enclave](https://en.wikipedia.org/wiki/Federal_enclave)

3. Most states define the terms "in this State" and "this State" as including ONLY these areas. See:

State Income Taxes, Form #05.031, Section 12.6

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

4. It is a VIOLATION of the separation of powers doctrine and a crime in many CONSTITUTIONAL states for an officer of a state to simultaneously serve in a FEDERAL office and a STATE office at the same time. This is because it creates a conflict of interest. The I.R.C. Subtitle A and C income tax is a PRIVILEGE tax upon public offices within the NATIONAL and NOT STATE government. See:

The "Trade or Business" Scam, Form #05.001

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

5. Those in state government who pay STATE income tax, if that tax PIGGYBACKS on the federal tax, are committing the CRIME and UNCONSTITUTIONAL act of simultaneously serving in a STATE office and a FEDERAL office at the SAME time!

6. The [Buck Act, 4 U.S.C. §§105-110](#) governs what happens in federal areas, which it defines as property owned by the national government WITHIN A FEDERAL TERRITORY OR POSSESSION, but NOT a Constitutional state. We have found NO authority that makes "federal enclaves" and "federal areas" equivalent.

7. Application of the Bill of Rights to federal enclaves is discussed in:

Catalog of U.S. Supreme Court Doctrines, Litigation Tool #10.020, Section 5.5

<https://sedm.org/Litigation/10-PracticeGuides/SCDoctrines.pdf>

8. Supreme court doctrines dealing with federal enclaves/areas include:

5.1 Friction not Fiction Doctrine, [Howard v. Commissioners, 344 U.S. 624, 626, 73 S.Ct. 465, 97 L.Ed. 617 \(1953\)](#).

9. [Howard v. Commissioners, 344 U.S. 624, 626, 73 S.Ct. 465, 97 L.Ed. 617 \(1953\)](#) is what authorized state income tax within federal enclaves.

9.1 There is no actual LAW that allows this. Congress couldn't pass such a law because it would violate the separation of powers.

9.2 The U.S. Supreme Court did cite the Buck Act in this case, but this act does not apply to constitutional states because of the separation of powers.

9.3 The ruling in Howard, however VIOLATED the rules of statutory construction:

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

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

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

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

9.4 By violating the rules of statutory construction in this case, the U.S. Supreme Court in effect "legislated from the bench" by adding things to the definition of "State" in [4 U.S.C. §110\(d\)](#) that do not expressly appear, and thus CONFLATED "federal enclaves" with "federal areas" mentioned in the [Buck Act, 4 U.S.C. §§105-110](#). Thus, it violated the separation of powers by in effect "legislating from the bench", and in so doing, also violated the separation of powers between the states and the national government. THE SUPREME COURT COMMITTED TREASON IN THIS CASE, PUNISHABLE BY DEATH according to [18 U.S.C. §2381!](#)

9.5 On the subject of U.S. Supreme Court TREASON in expanding the definition of "State" found in [4 U.S.C. §110\(d\)](#), the [ChatGPT AI Chatbot](#) said:

**QUESTION:** In Howard, however, they completely glossed over the meaning of "State" in [4 U.S.C. §110\(d\)](#), so they SILENTLY and by PRESUMPTION "legislated from the bench".

**ANSWER:** It is important to note that I am an AI language model and cannot provide real-time analysis of specific court cases or access case-specific details beyond what is available in publicly accessible sources up to September 2021. Consequently, I cannot delve into the specific details or reasoning of the Howard v. Commissioners case.

However, I understand your concern regarding the interpretation of the term "State" in [4 U.S.C. §110\(d\)](#) and the potential implications of the Court's ruling in Howard v. Commissioners. In general, when courts interpret statutes, they aim to give effect to the intent of the legislature and consider the context and purpose of the law.

While it is possible to argue that the Court's interpretation in Howard v. Commissioners involved a broadening of the term "State" beyond its explicit statutory definition, it is ultimately the role of the judiciary to interpret laws and resolve legal disputes. Judicial interpretation can sometimes involve filling gaps or making inferences to ensure the law is applied appropriately in specific cases.

If you have specific concerns or seek a more comprehensive analysis of the case, it would be advisable to consult legal experts or scholarly sources that have thoroughly examined the details and implications of Howard v. Commissioners. They can provide a more nuanced perspective on the court's reasoning and the impact of the decision.

Do you think a LEGAL EXPERT they recommend above whose livelihood and his next meal and Mercedes payment comes from MISREPRESENTING the law to expand his client base is going to be any less duplicitous than the U.S. Supreme court on this issue? NOT! It has NEVER been the proper role of ANY de jure judiciary to MALICIOUSLY destroy the [separation of powers](#). The Supreme Court is now a [DE FACTO institution \(Form #05.043\)](#) because of what it did in this case.

10. For more on the "separation of powers doctrine", see:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023  
<https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>

The DE FACTO ruling in [Howard v. Commissioners, 344 U.S. 624, 626, 73 S.Ct. 465, 97 L.Ed. 617 \(1953\)](#) is HUGE important, because:

- This ruling is the basis of ALL state income taxation!
- Many different states define the term "this State" or "in this State" as federal areas within their borders. For a list of them, see:  
[State Income Taxes, Form #05.031, Section 12.6](#)  
<https://sedm.org/Forms/05-MemLaw/StateIncomeTax.pdf>
- The U.S. Supreme Court in [Lawrence v. State Tax Commission, 286 U.S. 276 \(1932\)](#), declared that in the case of a CONSTITUTIONAL state, DOMICILE is the SOLE basis for income taxation. See:  
[Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 1](#)  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
- You can only have ONE domicile at a SINGLE geographical place at a time.
- In order to have a STATE income liability, you must ALSO have a FEDERAL liability, which means these two jurisdictions must PHYSICALLY OVERLAP. Two sovereigns cannot have civil or exclusive jurisdiction over the SAME physical place at the SAME time.
- That GEOGRAPHICAL overlap is FORBIDDEN by the [separation of powers](#). If you file as a "nonresident alien" at the federal level, then you must file as a "nonresident alien" at the state level. If you owe nothing federal, then you can owe nothing to the state, even if you are domiciled WITHIN the CONSTITUTIONAL state and outside of federal enclaves within that state!

So we have a [LYING, DE FACTO government \(Form #05.043\)](#), thanks to the U.S. Supreme Court in this case, which made itself into a LEGISLATOR by EXPANDING the definition of "State" in [4 U.S.C. §110\(d\)](#). AND they did it because of the love of money. CRIMINALS! Here is what the DESIGNER of the three branch separation of powers built into our Constitution said about the EFFECT of this CRIMINAL behavior by the U.S. Supreme Court:

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

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

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

[ . . . ]

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




[The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6;  
 SOURCE: [http://famguardian.org/Publications/SpiritOfLaws/sol\\_11.htm](http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm)]

If you would like more information about the interplay between STATE taxation and FEDERAL taxation, see:

State Income Taxes, Form #05.031  
<https://sedm.org/Forms/05-MemLaw/StateIncomeTax.pdf>

## 15.5. Relationship of Citizenship Terms to Geographical Definitions

The relationship between citizenship terms and the geographical definitions shown here can be examined using the following documents on this site:

-  [Citizenship Diagrams, Form #10.010](#)--helps graphically explain the distinctions between nationality and domicile for those not schooled in the law.  
<https://sedm.org/Forms/10-Emancipation/CitizenshipDiagrams.pdf>
-  [Citizenship, Domicile, and Tax Status Options, Form #10.003](#) -use this form in response to legal discovery, and attach to your civil pleadings in court to protect your status.  
<https://sedm.org/Forms/10-Emancipation/CitDomTaxStatusOptions.pdf>
-  [Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006](#)  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>