

CITIZENSHIP STATUS V. TAX STATUS






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



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Related articles:

-  [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.
-  [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
-  [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.
- [Citizens v. Nationals](#)-which one are you?
- [You're not a "citizen" under the Internal Revenue Code](#)
- [Tax Deposition Questions, Section 14: Citizenship](#)
- [Great IRS Hoax](#), section 4.11 through 4.11.11 on Citizenship

Related remedies

- [How to Apply for a Passport as a "non-citizen national", Form #09.007](#) -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".
-  [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.
-  [Citizenship, Domicile, and Tax Status Options Summary, 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.
-  [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

-  [Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002](#)-how domicile affects statutory citizenship.
-  [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**"

SOURCE:


[Great IRS Hoax](#), section 5.3, version 3.26

1. THE FOUR "UNITED STATES"

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

Table 1: Geographical terms used throughout this page

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

In addition to the above GEOGRAPHICAL context, there is also a legal, non-geographical context in which the term "United States" can be used, which is the GOVERNMENT as a legal entity. Throughout this page and this website, we identify THIS context as "United States****" or "United States⁴". The only types of "persons" within THIS context are  [public offices within in 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:

[Nonresident Alien Position](#), Form #05.020, Sections 6 and 7

DIRECT LINK: <http://sedm.org/Forms/MemLaw/NonresidentAlienPosition.pdf>

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

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

1. Federal jurisdiction is unlawfully enlarged by abusing [presumption](#), which is a violation of due process of law. See: [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction](#), Form #05.007
DIRECT LINK: <http://sedm.org/Forms/MemLaw/Presumption.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
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 Doctrine](#), Form #05.023
DIRECT LINK: <http://sedm.org/Forms/MemLaw/SeparationOfPowers.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
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
DIRECT LINK: <http://sedm.org/Forms/MemLaw/FederalJurisdiction.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

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-citizen national" under federal law and NOT a "citizen of the United States".
[Why You are a "national", "state national", and Constitutional but not Statutory Citizen](#), Form #05.006
DIRECT LINK: <http://sedm.org/Forms/MemLaw/WhyANational.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
3. PRESUME that "nationality" and "domicile" are equivalent. They are NOT. See:
[Why Domicile and Becoming a "taxpayer" Require Your Consent](#), Form #05.002
DIRECT LINK: <http://sedm.org/Forms/MemLaw/Domicile.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
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
DIRECT LINK: <http://sedm.org/Forms/MemLaw/Domicile.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
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:
[Meaning of the Words "includes" and "including"](#), Form #05.014
DIRECT LINK: <http://sedm.org/Forms/MemLaw/Includes.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
8. 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.

9. 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

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

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

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

*'When we consider the nature and the theory of our institutions of government, the principles upon which they are supposed to rest, and review the history of their development, **we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power.**'*

[*Yick Wo v. Hopkins*, [118 U.S. 356, 369](#), 6 S. Sup. Ct. 1064, 1071]

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

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

[*Thomas Jefferson to Charles Hammond*, 1821. ME 15:331]

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

[*Thomas Jefferson: Autobiography*, 1821. ME 1:121]

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

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

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

jurisdiction.

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

1. Statutory "States" as indicated in [4 U.S.C. §110](#)(d) and "States" in nearly all federal statutes are in fact federal territories and the definition does NOT include constitutional states of the Union.
2. The statutory "United States" defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) and 4 USC §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 state and born or naturalized anywhere in the Union is a statutory "alien" in relation to the national government and a non-citizen national pursuant to [8 U.S.C. §1101](#)(a)(21) and [8 U.S.C. §1452](#).
7. You can be a statutory "alien" pursuant to 8 CFR §1.1441-1(c)(3)(i) 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. 653 (1945), that there are THREE different and mutually exclusive "United States", and therefore THREE types of "citizens of the United States". Here is an example:

*"The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. It had been said by eminent judges that no man was a citizen of the [***] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories [STATUTORY citizens], though within the United States[***], were not [CONSTITUTIONAL] citizens."*
 [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394(1873)]

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

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

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

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

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

3. 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 CFR 1.1-1) | "Resident alien" (defined in | "Nonresident alien | "Nonresident alien NON- |
| | | | | | | | | | |

| | | | | | | | 26 U.S.C. §7701(b)(1)(A) , 26 CFR §1.1441-1(c)(3)(i) and 26 CFR §1.1-1(a)(2)(ii) | INDIVIDUAL (defined in 26 CFR §1.1441-1(c)(3)) | individual (defined in 26 U.S.C. §7701(b)(1)(B)) |
|-----|--|---------------------|---|---------------------|---|---|---|--|---|
| 1 | "U.S. citizen" or "Statutory U.S. citizen" | Anywhere in America | District of Columbia, Puerto Rico, Guam, Virgin Islands | NA | 8 U.S.C. §1401 8 U.S.C. §1101(a)(22)(A) | Yes (only pay income tax abroad with IRS Forms 1040/2555. See Cook v. Tait, 265 U.S. 47 (1924)) | No | No | No |
| 2 | "U.S. national" | Anywhere in America | American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2) | NA | 8 U.S.C. §1408 ; 8 U.S.C. §1101(a)(22)(B) ; 8 U.S.C. §1452 | No (see 26 U.S.C. §7701(b)(1)(B)) | No | Yes (see IRS Form 1040NR for proof) | No |
| 3.1 | "national" or "state national" or "Constitutional but not statutory citizen" | Anywhere in America | State of the Union | NA (ACTA agreement) | 8 U.S.C. §1101(a)(21) ; 8 U.S.C. §1452 ; 14th Amend., Sect. 1 | No | No | No | Yes |
| 3.2 | "national" or "state national" or "Constitutional but not statutory citizen" | Anywhere in America | Foreign country | Yes | 8 U.S.C. §1101(a)(21) ; 8 U.S.C. §1452 ; 14th Amend., Sect. 1 | No | No | Yes | No |
| 3.3 | "national" or "state national" or "Constitutional but not statutory citizen" | Anywhere in America | Foreign country | No | 8 U.S.C. §1101(a)(21) ; 8 U.S.C. §1452 ; 14th Amend., Sect. 1 | No | No | No | Yes |
| 4.1 | "alien" or "Foreign national" | Foreign country | Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands | NA | 8 U.S.C. §1101(a)(3) | No | Yes | No | No |
| 4.2 | "alien" or "Foreign national" | Foreign country | State of the Union | Yes | 8 U.S.C. §1101(a)(3) | No | No | Yes | No |
| 4.3 | "alien" or "Foreign national" | Foreign country | State of the Union | No | 8 U.S.C. §1101(a)(3) | No | No | No | Yes |
| 4.4 | "alien" or "Foreign national" | Foreign country | Foreign country | Yes | 8 U.S.C. §1101(a)(3) | No | No | Yes | No |
| 4.5 | "alien" or "Foreign national" | Foreign country | Foreign country | No | 8 U.S.C. §1101(a)(3) | No | No | No | Yes |

4. EFFECT OF DOMICILE ON CITIZENSHIP STATUS

Table 3: Effect of Domicile on Citizenship Status

| Description | CONDITION | | |
|-----------------------------|--|--|--|
| | Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE | Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country | Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE |
| Location of domicile | "United States" per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d) , and 4 U.S.C. §110(d) | "United States" per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d) , and 4 U.S.C. §110(d) | Without the "United States" per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d) , and 4 U.S.C. §110(d) |
| Physical location | Federal territories, possessions, and the District of Columbia | Foreign nations ONLY (NOT states of the Union) | Foreign nations states of the Union Federal possessions |
| Tax Status | "U.S. Person" 26 U.S.C. §7701(a)(30) | "U.S. Person" 26 U.S.C. §7701(a)(30) | "Nonresident alien" 26 U.S.C. §7701(b)(1)(B) |
| Tax form(s) to file | IRS Form 1040 | IRS Form 1040 plus 2555 | IRS Form 1040NR: "alien individuals", "nonresident alien individuals" No filing requirement: "non-citizen nationals" |
| Status if DOMESTIC national | Citizen 8 U.S.C. §1401 (Not required to file if physically present in the "United States" because no statute requires it) | Citizen abroad 26 U.S.C. §911 (Meets presence test) | "non-citizen National" 8 U.S.C. §1101(a)(21) 8 U.S.C. §1101(a)(22)(B) 8 U.S.C. §1408 8 U.S.C. §1452 |
| Status if FOREIGN national | "Resident alien" 26 U.S.C. §7701(b)(1)(A) | "Resident alien abroad" 26 U.S.C. §911 (Meets presence test) | "Nonresident alien individual": 26 CFR §1.1441-1(c)(3)(ii) "Alien": 8 U.S.C. §1101(a)(3) "Alien individual": 26 CFR §1.1441-1(c)(3)(i) |

NOTES:

- "United States" is statutorily defined as federal territory within 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), and 7408(d), and 4 U.S.C. §110(d). It does not expressly include any Constitutional state of the Union and therefore, by the rules of statutory construction, they are purposefully excluded.
- The "District of Columbia" is defined as a federal corporation but not a physical place, a "body politic", or a de jure "government" within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: [Corporatization and Privatization of the Government](#), Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.
- 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\(b\)\(1\)\(B\)](#). See sections 4.11.2 of the [Great IRS Hoax](#) for details.
- Temporary domicile in the middle column on the right must meet the requirements of the "Presence test" documented in IRS publications.
- "FEDERAL ZONE"=District of Columbia, Puerto Rico, and the territories and insular possessions of the United States in the above table.
- The term "individual" as used on the IRS form 1040 means an "alien" engaged in a "trade or business". All "taxpayers" are "aliens" engaged in a "trade or business". This is confirmed by 26 CFR §1.1441-1(c)(3), 26 CFR §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.

5. MEANING OF GEOGRAPHICAL WORDS OF ART

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

Table 4: Meaning of geographic "words of art"

| Law | Federal constitution | Federal statutes | Federal regulations | State constitutions | State statutes | State regulations |
|-----------------------------|----------------------------------|--------------------|---------------------|---|---|---|
| Author | Union States/ "We The People" | Federal Government | | "We The People" | State Government | |
| "state" | Foreign country | Union state | Union state | 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" | NA | NA | NA | NA | Federal enclave within state | Federal enclave within state |

| | | | | | | |
|---|----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| State" [1] | | | | | | |
| "State" [2](State Revenue and taxation code only) | NA | NA | NA | NA | Federal enclave within state | Federal enclave within state |
| "several States" | Union states collectively[3] | Federal "States" collectively | Federal "States" collectively | Federal "States" collectively | Federal "States" collectively | Federal "States" collectively |
| "United States" | states of the Union collectively | Federal United States** | Federal United States** | United States* the country | Federal United States** | Federal United States** |

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)[4], and these areas do not include any of the 50 Union States. This is true in most cases and especially in the Internal Revenue Code. The lower case word "state" in the context of federal statutes and regulations means one of the 50 union states, which are "foreign states", and "foreign countries" with respect to the federal government as clearly explained in section 5.2.11 of the [Great IRS Hoax, Form #11.302](#) (OFFSITE LINK) book. In the context of the above, a "Union State" means one of the 50 Union states of the United States* (the country, not the federal United States**) mentioned in the Constitution for the United States of America.

If you would like to know all the implications of the separation of powers reflected in the above table, as well as a history of unconstitutional efforts to destroy this separation, see the following references:

1. [Government Conspiracy to Destroy the Separation of Powers, Form #05.020](#)
2. [Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "Separation of Powers"](#) (OFFSITE LINK)

[1] See California Revenue and Taxation Code, section 6017 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=06001-07000&file=6001-6024>

[2] See California Revenue and Taxation Code, section 17018 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>

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

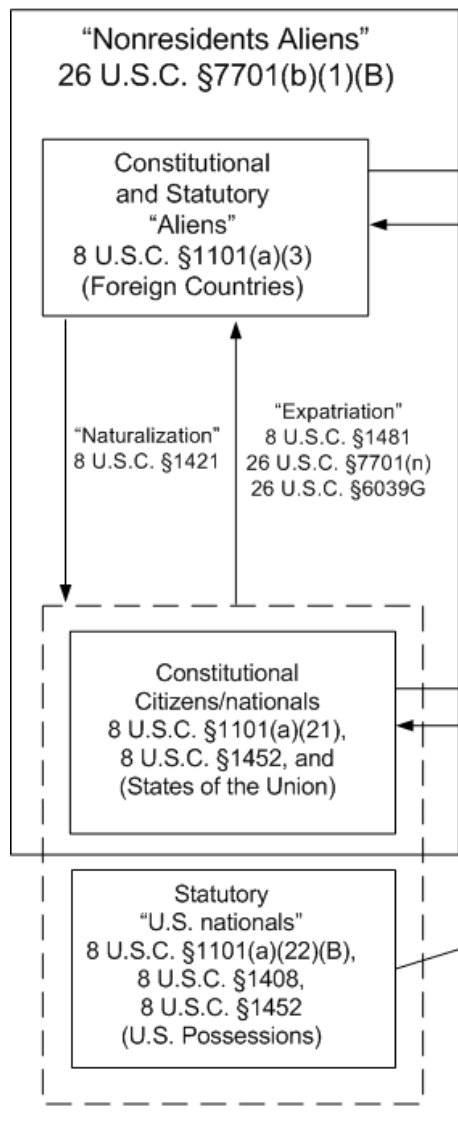
[4] See <http://www4.law.cornell.edu/uscode/48/>

6. CITIZENSHIP AND DOMICILE OPTIONS AND RELATIONSHIPS

Figure 1: Citizenship and Domicile Options and Relationships

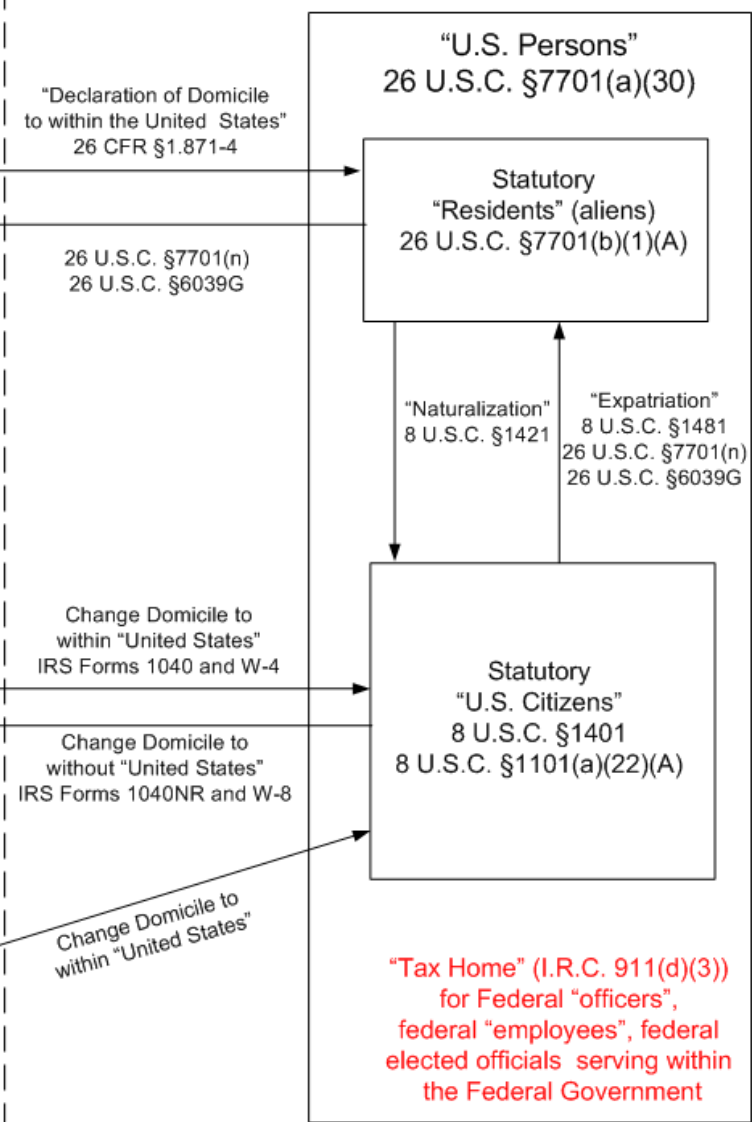
NONRESIDENTS

Domiciled within
States of the Union OR
Foreign Countries
Without the "United States"



INHABITANTS

Domiciled within Federal
Territory within the
"United States"
(e.g. District of Columbia)



"Declaration of Domicile to within the United States"
26 CFR §1.871-4

26 U.S.C. §7701(n)
26 U.S.C. §6039G

"Naturalization"
8 U.S.C. §1421

"Expatriation"
8 U.S.C. §1481
26 U.S.C. §7701(n)
26 U.S.C. §6039G

"Naturalization"
8 U.S.C. §1421

"Expatriation"
8 U.S.C. §1481
26 U.S.C. §7701(n)
26 U.S.C. §6039G

Change Domicile to within "United States"
IRS Forms 1040 and W-4

Change Domicile to without "United States"
IRS Forms 1040NR and W-8

Change Domicile to within "United States"

7. FOUR TYPES OF AMERICAN NATIONALS

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

1. Statutory "U.S. citizen" or "citizen of the [federal] United States***" or "national and citizen of the [federal] United States***"
 - 1.1. 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 CFR §1.1-1\(c\)](#), and in most other federal statutes.
 - 1.2. Born ianywhere in the United States* but domiciled in the federal zone *only*. Most inhabit the District of Columbia and the territories and possessions of the United States identified in [Title 48 of the U.S. Code](#).
 - 1.3. Subject to the "police power" of the federal government and all "acts of Congress".
 - 1.4. Treated as a citizen of the municipal government of the District of Columbia (see [26 U.S.C. §7701\(a\)\(39\)](#))
 - 1.5. Have no common law rights, because there is no federal common law. See *Jones v. Mayer*, [392 U.S. 409](#) (1978).
 - 1.6. Also called "federal U.S. citizens".
 - 1.7. 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. Defined in [8 U.S.C. §1408](#), [8 U.S.C. §1101\(a\)\(22\)\(B\)](#), and [8 U.S.C. §1452](#).
 - 2.2. Born anywhere in American Samoa or Swains Island.

- 2.3. May not participate politically in federal elections or as federal jurists.
- 2.4. Owes allegiance to the federal "United States***".
3. "USA nationals" (but not "citizens of the United States**")
 - 3.1. Defined in [8 U.S.C. §1452](#), [8 U.S.C. §1101\(a\)\(21\)](#).
 - 3.2. Is not equivalent to a statutory "national but not citizen of the United States by birth" identified in [8 U.S.C. §1408](#).
 - 3.3. Called a "[citizen of the United States](#)" by the Supreme Court and in Section 1 of the [Fourteenth Amendment](#).
 - 3.4. Born anywhere in any one of the several states of the Union but not in a federal territory, possession, or the District of Columbia.
 - 3.5. Not subject to the "police power" of the federal government or most "acts of Congress".
 - 3.6. Owes allegiance to the "United States***" that comprise the several states of the Union.
 - 3.7. May serve as a federal jurist or grand jurist involving only parties with his same citizenship and domicile status. May vote in federal elections.
4. "State national" (where "U.S." or "United States" means only the union of states)"
 - 4.1. Defined in [8 U.S.C. §1101\(a\)\(21\)](#), under the Law of Nations, under state laws, and under USA Constitution.
 - 4.1. Is equivalent to the term "state citizen".
 - 4.2. 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.
 - 4.3. Not subject to the "police power" of the federal government or most "acts of Congress".
 - 4.4. Owes Allegiance to the sovereign people, collectively and individually, within the body politic of the constitutional state residing in.
 - 4.5. May serve as a state jurist or grand jurist involving only parties with his same citizenship and domicile status.
 - 4.6. May vote in state elections.
 - 4.7. 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). Is a man or woman whose unalienable natural rights are recognized, secured, and protected by his state constitution against state actions and against federal intrusion by the Constitution for the United States of America.

Statutory "U.S. citizens" pursuant to [8 U.S.C. §1401](#) have civil rights under federal law that are similar but inferior to the natural rights that 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 4.6 of the [Great IRS Hoax](#).

Figure 2: Federal Statutory Citizenship Statuses

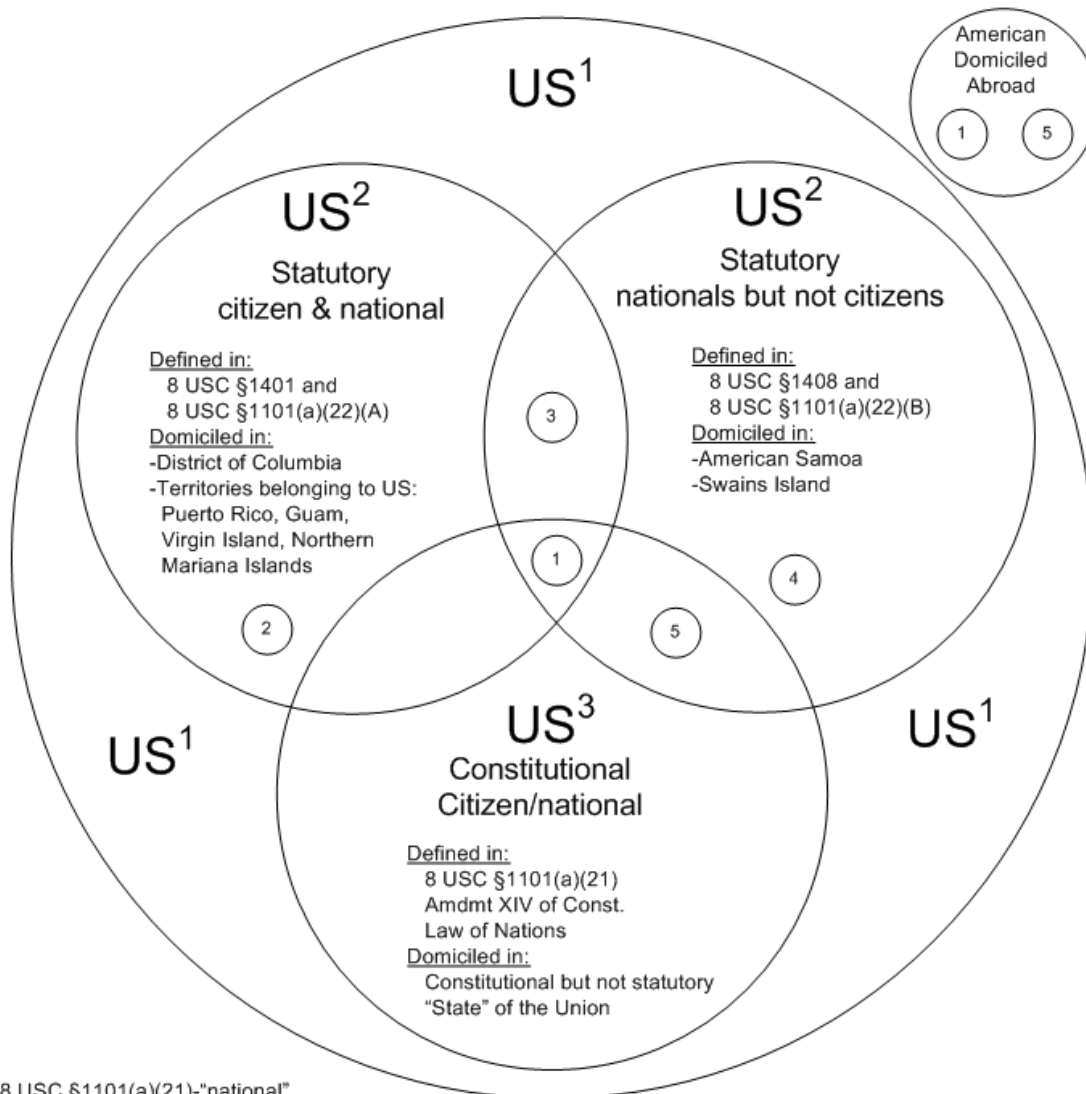
FEDERAL STATUTORY CITIZENSHIP STATUSES

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

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

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

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



- ① 8 USC §1101(a)(21)-"national"
- ② 8 USC §1401-"citizen & national of the United States²ⁿ"
- ③ 8 USC §1101(a)(22)-"national of the United States²ⁿ"
- ④ 8 USC §1408-"national but not citizen of the United States² at birth"
- ⑤ 8 USC §1452-"non-citizen national"

① and ⑤ Describe those born within and domiciled within states of the Union.

Rev. 9/16/09

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 Specific Government Forms | | | |
|---|--|---------------------|------------------------------------|--------------------------------|--|---------------------------------|----------------------------------|----------------------|--|-----------------|
| | | | | | | | Social Security SS-5 | IRS Form W-8 Block 3 | Department of State I-9 | E-Verify System |
| 1 | "U.S. citizen" or "Statutory U.S. citizen" | Anywhere in America | District of Columbia, Puerto Rico, | NA | 8 U.S.C. §1401 8 U.S.C. §1101(a)(22)(A) | CSP=A | Block 5="U.S. Citizen" | Can't use Form W-8 | Section 1="A citizen of the United States" | See Note 1. |

| | | | | | | | | | | |
|-----|--|---------------------|---|---------------------|--|-------|---|--|--|-------------|
| | | | Guam, Virgin Islands | | | | | | | |
| 2 | "U.S. national | Anywhere in America | American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2) | NA | 8 U.S.C. §1408 ; 8 U.S.C. §1101(a)(22)(B) ; 8 U.S.C. §1452 | CSP=B | Block 5="Legal alien authorized to work. (statutory)" | "Nonresident NON-Individual Nontaxpayer" | Section 1="A noncitizen national of the United States" | See Note 1. |
| 3.1 | "national" or "state national" or "Constitutional but not statutory citizen" | Anywhere in America | State of the Union | NA (ACTA agreement) | 8 U.S.C. §1101(a)(21) ; 8 U.S.C. §1452 ; 14th Amend. Sect. 1 | CSP=B | Block 5="Legal alien authorized to work. (statutory)" | "Nonresident NON-Individual Nontaxpayer" | Section 1="A noncitizen national of the United States)" OR "An alien authorized to work (statutory)" | See Note 1. |
| 3.2 | "national" or "state national" or "Constitutional but not statutory citizen" | Anywhere in America | Foreign country | Yes | 8 U.S.C. §1101(a)(21) ; 8 U.S.C. §1452 ; 14th Amend. Sect. 1 | CSP=B | Block 5="Legal alien authorized to work. (statutory)" | "Nonresident NON-Individual Nontaxpayer" | Section 1="A noncitizen national of the United States)" OR "An alien authorized to work (statutory)" | See Note 1. |
| 3.3 | "national" or "state national" or "Constitutional but not statutory citizen" | Anywhere in America | Foreign country | No | 8 U.S.C. §1101(a)(21) ; 8 U.S.C. §1452 ; 14th Amend. Sect. 1 | CSP=B | Block 5="Legal alien authorized to work. (statutory)" | "Nonresident NON-Individual Nontaxpayer" | Section 1="A noncitizen national of the United States)" OR "An alien authorized to work (statutory)" | See Note 1. |
| 4.1 | "alien" or "Foreign national" | Foreign country | Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands | NA | 8 U.S.C. §1101(a)(3) | CSP=B | Block 5="Legal alien authorized to work. (statutory)" | "Nonresident NON-Individual Nontaxpayer" | Section 1="A lawful permanent resident" OR "An alien authorized to work" | See Note 1. |
| 4.2 | "alien" or "Foreign national" | Foreign country | State of the Union | Yes | 8 U.S.C. §1101(a)(3) | CSP=B | Block 5="Legal alien authorized to work. (statutory)" | "Nonresident NON-Individual Nontaxpayer" | Section 1="A lawful permanent resident" OR "An alien authorized to work" | See Note 1. |
| 4.3 | "alien" or "Foreign national" | Foreign country | State of the Union | No | 8 U.S.C. §1101(a)(3) | CSP=B | Block 5="Legal alien authorized to work. (statutory)" | "Nonresident NON-Individual Nontaxpayer" | Section 1="A lawful permanent resident" OR "An alien authorized to work" | See Note 1. |
| 4.4 | "alien" or "Foreign national" | Foreign country | Foreign country | Yes | 8 U.S.C. §1101(a)(3) | CSP=B | Block 5="Legal alien authorized to work. (statutory)" | "Nonresident NON-Individual Nontaxpayer" | Section 1="A lawful permanent resident" OR "An alien authorized to work" | See Note 1. |
| 4.5 | "alien" or "Foreign national" | Foreign country | Foreign country | No | 8 U.S.C. §1101(a)(3) | CSP=B | Block 5="Legal alien authorized to work. (statutory)" | "Nonresident NON-Individual Nontaxpayer" | Section 1="A lawful permanent resident" OR "An alien authorized to work" | See Note 1. |

NOTES:

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

10. CAPITALIZATION WITHIN STATUTES AND REGULATIONS

Whenever you are reading a particular law, including the [U.S. Constitution](#), or a statute, the Sovereign referenced in that law, who is usually the author of the law, is referenced in the law with the first letter of its name capitalized. For instance, in the U.S. Constitution the phrase "We the People", "State", and "Citizen" are all capitalized, because these were the sovereign entities who were writing the document residing in the States. This document formed the federal government and gave it its authority. Subsequently, the federal government wrote statutes to implement the intent of the Constitution, and it became the Sovereign, but only in the context of those territories and lands ceded to it by the union states. When that federal government then refers in statutes to federal "States", for instance in [26 U.S.C. §7701\(a\)\(10\)](#) or [4 U.S.C. §110\(d\)](#), then these federal "States" are Sovereigns because they are part of the territory controlled by the Sovereign who wrote the statute, so they are capitalized. Foreign states referenced in the federal statutes then must be in lower case. The sovereign 50 union states, for example, must be in lower case in federal statutes because of this convention because they are foreign states. *Capitalization is therefore always relative to who is writing the document, which is usually the Sovereign and is therefore capitalized.* The exact same convention is used in the [Bible](#), where all appellations of God are capitalized because they are sovereigns: "Jesus", "God", "Him", "His", "Father". 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](#). See the following URL to see what we mean:

<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>

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