

# **1 Citizenship, Nationality, and Tax Status Diagrams**

The following diagrams are provided to more clearly illustrate the difference between citizenship in terms of nationality and citizenship in terms of domicile, and how not knowing the difference greatly affects your legal standing with regard to the Federal government and the Internal Revenue Service.

What people colloquially regard as 'citizenship' is statutorily regarded as nationality – membership in a nation. However, in law, the term 'citizenship' can and is frequently used to connote 'domicile' – a term used to reflect the intended final or permanent residence of a person within or without the boundaries of a given territory of a nation – domicile is a political choice such as religious or political party affiliation.

Because the term 'citizenship' is so broadly used colloquially with regard to one's nationality, a misapplication of law can, and frequently does occur when 'citizenship' is used to connote domicile within the boundaries of the United States of America. This misunderstanding is not a problem when regarding citizens under the jurisdiction of a national government, as their political status as well as their civil status is for all practical purposes one-in-the-same. However, in a federal government such as that of the "*United States*," there are two major territorial subdivisions within the nation, each of which is regarded separately under Organic Law, and consequently under federal statutes. The confusion is exacerbated by the fact that each of the major territorial subdivisions of the nation is referred to as the "*United States*," and each falls within the nation known as the United States of America – colloquially called the "*United States*."

The root of the potential confusion is quite easily understood. The nation is called the "*United States*," and each of its two major territorial subdivisions is called the "*United States*." Citizenship in terms of membership in the nation called the "*United States*" is obtained through the "citizenship clause" of the Fourteenth Amendment, and statutorily regarded as nationality – this commutes one's political status. Citizenship in terms of domicile within or without the boundaries of one of the major territorial subdivisions of the nation commutes one's civil statutory status. Context, whether it is nationality or domicile, as well as which "*United States*" is to be regarded for the purposes of establishing each respectively is of paramount importance, as this establishes both political status and civil status. Nationality and domicile must not be conjoined as being one-in-the-same, but regarded separately under federal law if one does not wish to surrender critical rights and legal status.

The practical effect of all of this obfuscation is the creation of a system by the United States government which allows for the total usurpation of constitutional protections through 'voluntary compliance' mechanisms in the form of a private franchise contract nexus with the government. In the course of such a contract, an American National will declare a federal domicile, and thus be subject to the exclusive jurisdiction of Congress and no longer protected by the Bill of Rights and other provisions in the Constitution which are designed to protect Americans in the 50 States. The most important being the levy of an unapportioned direct tax on the property of Americans, which is still restricted in the 50 States, unrestricted gun ownership and carriage, and the regulation of statutory "civil rights" versus 'unalienable rights' which exist naturally in the 50 States per the organic law and are not statutory privileges created or granted by Congress. Additionally, the addictive and destructive nature of the social welfare state serves to only make the 'beneficiaries' more dependent on their once servant government. It does not "promote the general welfare," but rather provides the general welfare, and in the long run serves to destroy the liberty and private property rights of the citizenry. This is by design and the system benefits those who designed it.

Please be certain – the methods of the United States government are constitutional and therefore lawful, but only when limited to those domiciled, physically present within, or doing business on federal territory or with the U.S. government. The minute that statutory franchises or privileges are extended to the Constitutional states in places other than federal enclaves is when the Constitution is violated and an Article 4, Section 4 unconstitutional "invasion" has occurred, and the License Tax cases prohibition against franchises within the states are violated. This includes the most recently passed healthcare law. The healthcare law is constitutional if it is only offered or enforced within federal territory or with federal public officers. The national government CANNOT offer such "benefits" within constitutional states or make a profitable franchise out of alienating rights that the Declaration of Independence says are Unalienable, even WITH your consent. If a state national volunteers away his or her statutorily foreign "*non-resident non-person*" tax status by misrepresenting their status as a statutory "*U.S. Citizen*" during a Social Security Number application, subsequent submission of a W-4 in the private-sector, and subsequent Form 1040 tax filing, the mandates of the socialized healthcare law might

APPEAR mandatory but in fact result in unconstitutional extraterritorial enforcement of franchises that are limited to federal territory. Most unlawfully and unconstitutionally volunteered for socialized medicine available only on federal territory when they were born by illegally obtaining an SSN – they just didn't know it because they don't understand the system.<sup>1</sup>

An instructive case on this subject is the following case:

*The Cherokee Nation v. the State of Georgia*, 30 U.S. 1 (1831)  
[https://scholar.google.com/scholar\\_case?case=6481524100903611909](https://scholar.google.com/scholar_case?case=6481524100903611909)

It addresses an important topic upon which we should be very interested. The several States are not "foreign states" under the constitution or federal law. That's because the principal sense of a state is its political sense (see *Texas v. White*, 74 U.S. 700 (1869)). But the jurisdictions (geographical sense) are foreign to each other. This is a distinction that escapes most people and is critical to avoiding general statements which can be rendered frivolous when regarded in the wrong sense. This is also why the IRC says "when used in a geographical sense." If someone arguing doesn't understand when to shift from one sense to the other, he will assert an errant position without knowing why.

The greatest evidence of this in the tax code can be found at 26 U.S.C. §2209. The paragraph appears to contradict itself. But it doesn't. It uses seemingly identical words that in reality are presented in two different contexts--geographical sense and political sense. That proves our position that tax status for citizens of the several States (and territories) has zero to do with national (political) citizenship-- but that it is based upon civil (geographical) citizenship imputed through domicile election (United States tax domicile [domestic] v. Texas tax domicile [legislatively foreign v. D.C.], for example).

The legislative scheme is intended to confuse the people into either:

1. Denying U.S. citizenship in its political sense (clearly frivolous except for American Samoans and certain elections made by those from the CNMI); or
2. Affirming oneself to be a "citizen (domiciliary) of the United States (geographical sense) while ASS-uming political citizenship was the proffered context when it's not.

The latter constitutes a waiver of the "nonresident alien" status (a status commensurate with a domicile in one of the 50 States). But there are exceptions to be aware of for certain American nationals. An American Samoan cannot enjoy the privileges and immunities of citizens of the several States because they are not U.S. citizens in the political sense. The nonresident alien position requires absolute mastery of all aspects of citizenship (political and geographical) and nationality in order to avoid frivolous arguments.

The same principal applies to the situs of property. It begins as a "foreign estate." It becomes a "United States property interest" through waiver.

It's imperative that one does NOT assert what he is NOT--rather, assert what he is and have them prove otherwise.

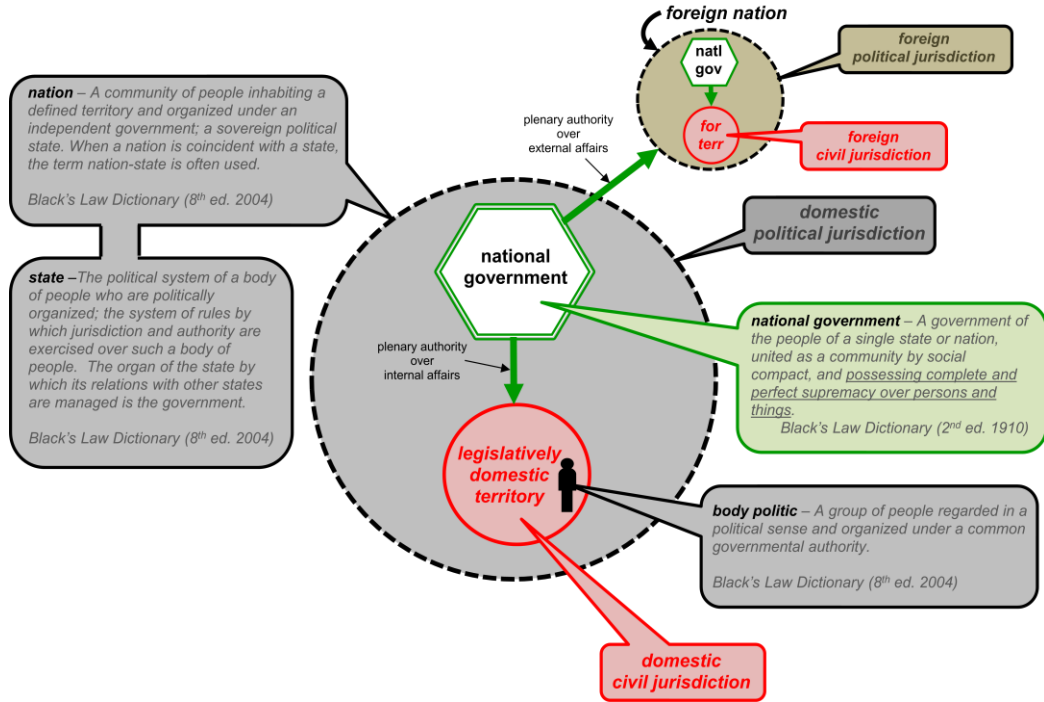
It's absolutely brilliant!

Take heart America – there is a remedy! Proper understanding is the first step to reversing the damage. You have to understand where you have been deceived before you can obtain your remedy.

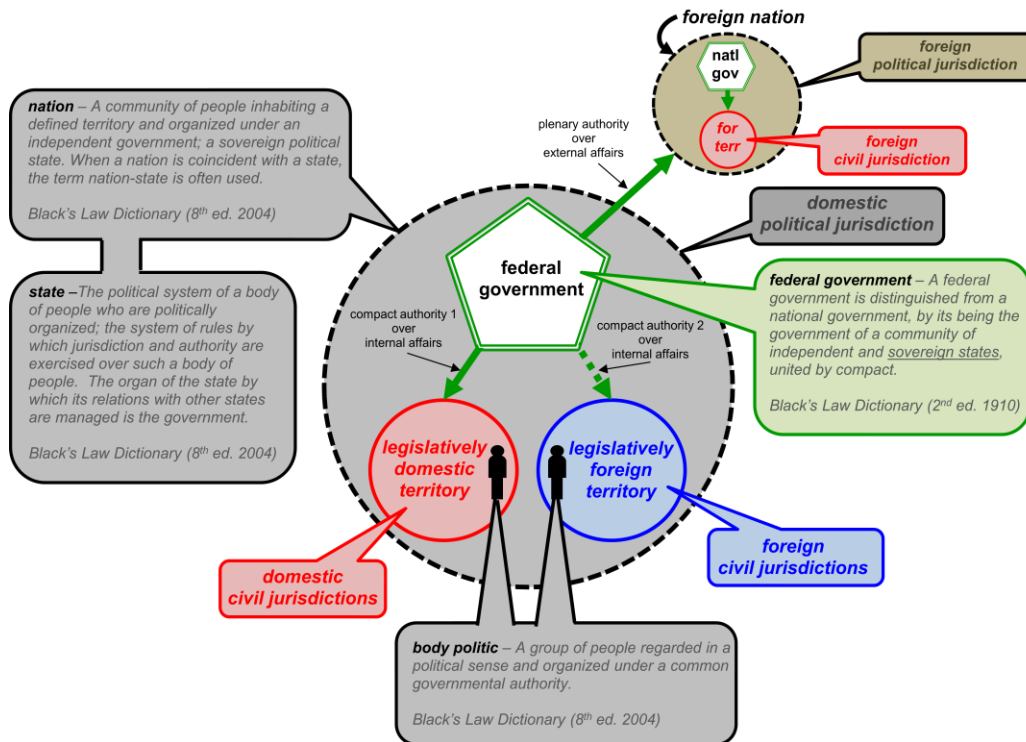
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<sup>1</sup> See *Why You Aren't Eligible for Social Security*, Form #06.001, and *Resignation of Compelled Social Security Trustee*, Form #06.002, for proof that participation by state nationals is ILLEGAL and even CRIMINAL;  
<https://sedm.org/Forms/FormIndex.htm>

## 2 Typical Foreign Nation – National Government



## 3 The American Nation – Federal Government

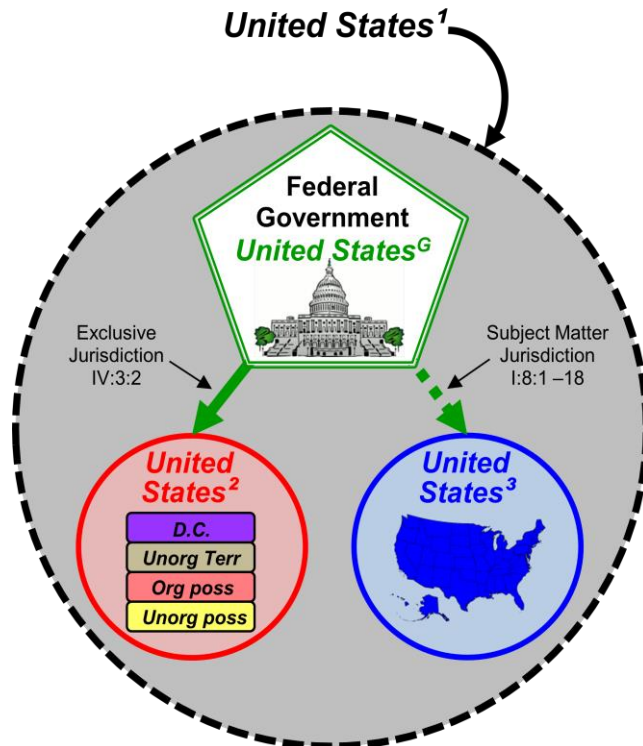


## 4 The Several Meanings of the Term “United States”

"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 (G) extends, or (3) it may be the collective name of the states which are united by and under the Constitution." [Designations Added]  
[Hooven & Allison Co. v. Evatt, 324 U.S. 652, (1945)]

From the above Supreme Court ruling, one can see the term “United States” has several meanings, which have been designated (1), (2), (3) and (G). The term “United States” can mean (1) the Nation, (2) the Federal territories over which the Federal Government’s sovereignty extends, and (3) the 50 Union states united by and under the Constitution. The term “United States” can also mean (G), the Federal government itself. These meanings are annotated as follows:

- United States<sup>1</sup>** – The United States of America – the Nation (political sense)
- United States<sup>2</sup>** – D.C., Federal Territory and possessions – (geographical sense)
- United States<sup>3</sup>** – The 50 Union states – (geographical sense)
- United States<sup>G</sup>** – The Federal government – (corporate sense)



The Nation referred to as the **United States<sup>1</sup>** is a political entity comprised of the people (national body-politic), their government, and territory. The territory of the **United States<sup>1</sup>** is divided into two major subdivisions – the **United States<sup>2</sup>** and the **United States<sup>3</sup>**. The **United States<sup>2</sup>** comprises the District of Columbia, Federal Territory and possessions. The **United States<sup>3</sup>** comprises the 50 sovereign Union states. The Federal Government – **United States<sup>G</sup>** – exercises exclusive, territorial jurisdiction over the **United States<sup>2</sup>** pursuant to art. IV, §3, cl. 2 of the Constitution, and specified and enumerated subject matter jurisdiction in the **United States<sup>3</sup>** pursuant to art. I, §8, cls. 1 – 18. This aspect of the *Separation of Powers Doctrine* was created by design in order to secure the freedoms of Americans.

## 5 United States<sup>2</sup>, a Closer Look

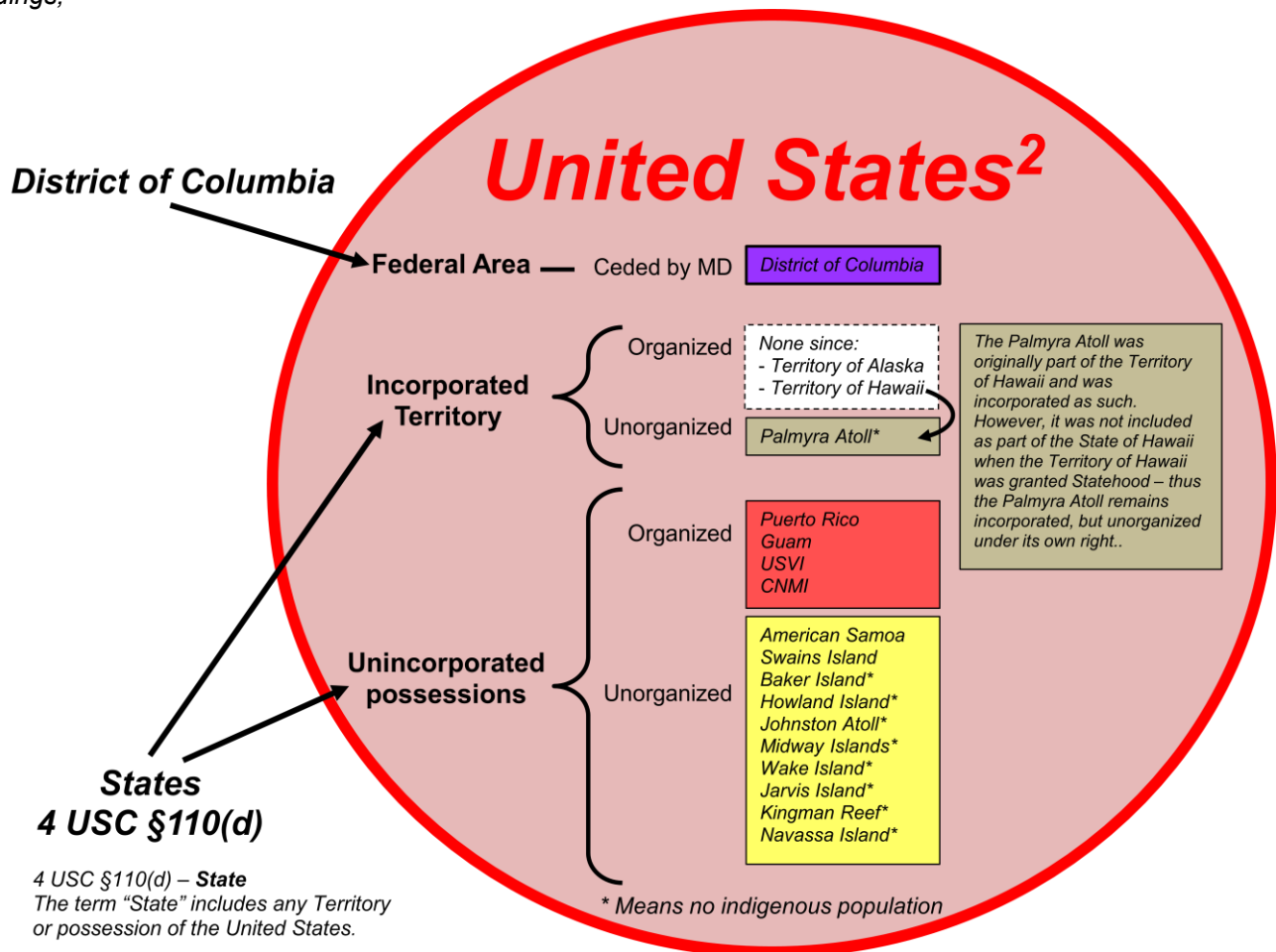
The following diagram illustrates a closer look at the territorial subdivision of the United States of America – **United States<sup>1</sup>**, where an “Act of Congress” is locally applicable – **United States<sup>2</sup>**. The authority for the governance of this territorial subdivision is granted to the Federal government under art. IV, §3, cl.2 and art. I, §8, cl. 17 of the United States Constitution.

### Article IV, Section 3, Clause 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; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.”

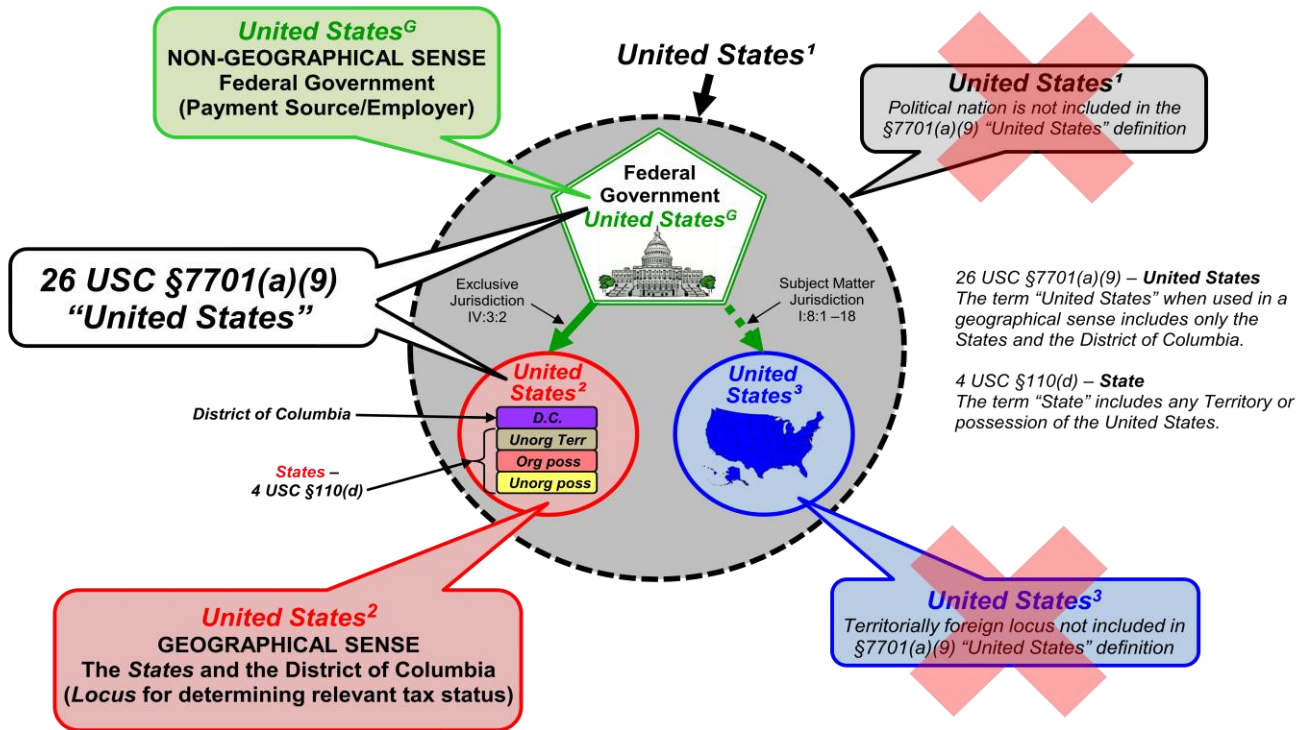
### Article I, Section 8, Clause 17

“To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings;”



- Incorporated Territory** = Full constitutional provisions extended to the Federal possession/territory.
- Unincorporated possession** = Full constitutional provisions **not** extended to the Federal possession/territory.
- Organized** = Organized under an Organic “Act of Congress.”
- Unorganized** = **Not** organized under an Organic “Act of Congress.”

## 6 The “United States” of 26 USC §7701(a)(9)

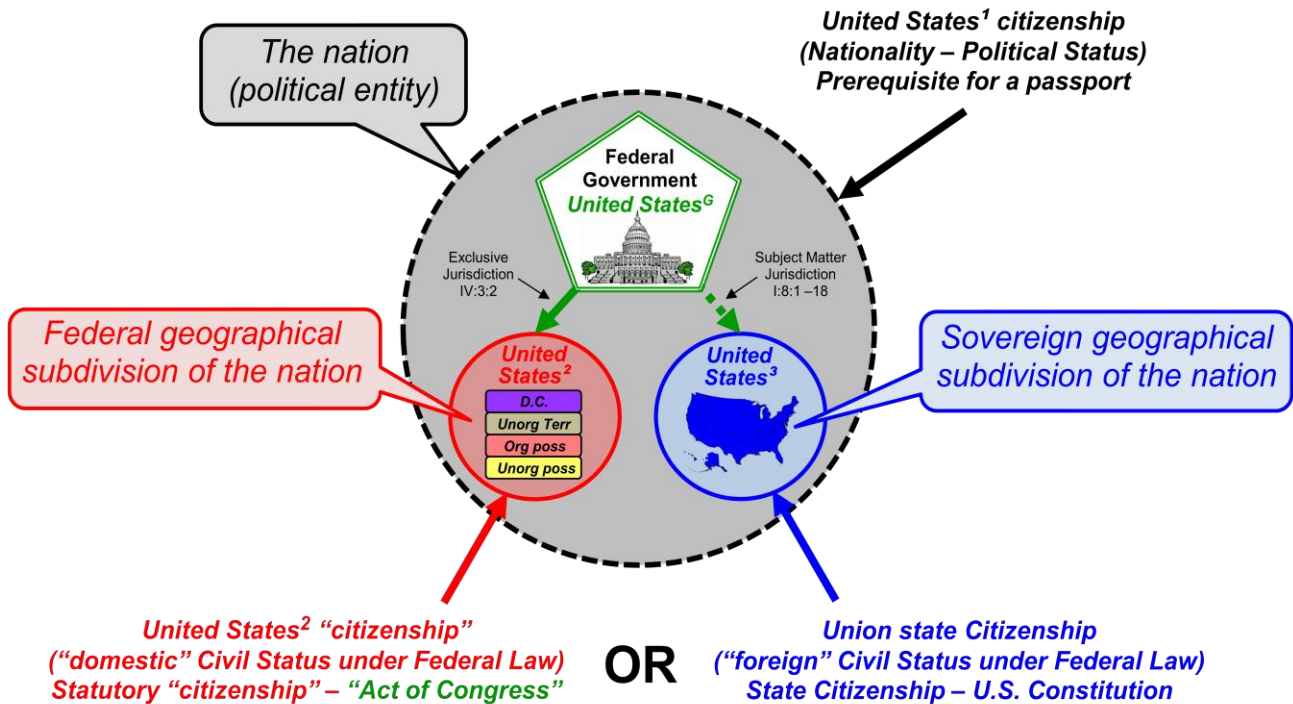


**“In the constitution and laws of the United States the word ‘citizen’ is generally, if not always, used in a political sense, to designate one who has the rights and privileges of a citizen of a state or of the United States.** It is so used in section 1 of article 14 of the amendments of the constitution, which provides that ‘all 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,’ and that ‘no state shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States.’ **But it is also sometimes used in popular [legal] language to indicate the same thing as resident, inhabitant, or person.”**  
[Baldwin v. Franks, 120 U.S. 678 (1887)]

**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. 310m 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.** The established, fixed, permanent, or ordinary dwelling place or place of residence of a person, as distinguished from his temporary and transient, though actual, place of residence. It is his legal residence, as distinguished from his temporary place of abode; or his home, as distinguished from a place to which business or pleasure may temporarily call him. See also Abode; Residence. **“Citizenship,” “habitation,” and “residence” are severally words which in particular cases may mean precisely the same as “domicile,” while in other uses may have different meanings.** “Residence” signifies living in particular locality while “domicile” means living in that locality with intent to make it a fixed and permanent home. *Schreiner v. Schreiner*, Tex.Civ.App., 502 S.W.2d 840, 843. For purpose of federal diversity jurisdiction, **“citizenship” and “domicile” are synonymous.** *Hendry v. Masonite Corp.*, C.A.Miss., 455 F.2d 955.  
[Black's Law Dictionary (6<sup>th</sup> ed. 1990)]

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

## 7 Citizenship in the Context of Nationality or Citizenship in the Context of Domicile – What is the Difference?



“There is, however, one clear exception to the statement that there is no national common law. **The interpretation of the constitution of the United States is necessarily influenced by the fact that its provisions are framed in the language of the English common law, and are to be read in the light of its history.**” 124 U.S. 478 , 8 Sup. Ct. 569.

[...]

In *Udny v. Udny* (1869) L. R. 1 H. L. Sc. 441, the point decided was one of inheritance, depending upon the question whether the domicile of the father was in England or in Scotland, he being in either alternative a British subject. Lord Chancellor Hatherley said: **'The question of naturalization and of allegiance is distinct from that of domicile.'** Page 452. Lord Westbury, in the passage relied on by the counsel for the United States, began by saying: **'The law of England, and of almost all civilized countries, ascribes to each individual at his birth two distinct legal states or conditions, - one by virtue of which he becomes the subject of some particular country, binding him by the tie of natural allegiance, and which may be called his political status; another by virtue of which he has ascribed to him the character of a citizen of some particular country, and as such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the civil status or condition of the individual, and may be quite different from his political status.'** And then, while maintaining that the civil status is universally governed by the single principle of domicile (domicilium), the criterion established by international law for the purpose of determining civil status, and the basis on which 'the personal rights of the party-that is to say, the law which determines his majority or minority, his marriage, succession, testacy, or intestacy- must depend,' he yet distinctly recognized that a man's political status, his country (patria), and his 'nationality,-that is, natural allegiance,- 'may depend on different laws in different countries.' Pages 457, 460. He evidently used the word 'citizen,' not as equivalent to 'subject,' but rather to 'inhabitant'; and had no thought of impeaching the established rule that all persons born under British dominion are natural-born subjects.”

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



# 8 “Are you a U.S. Citizen?” – What’s Really Being Asked?

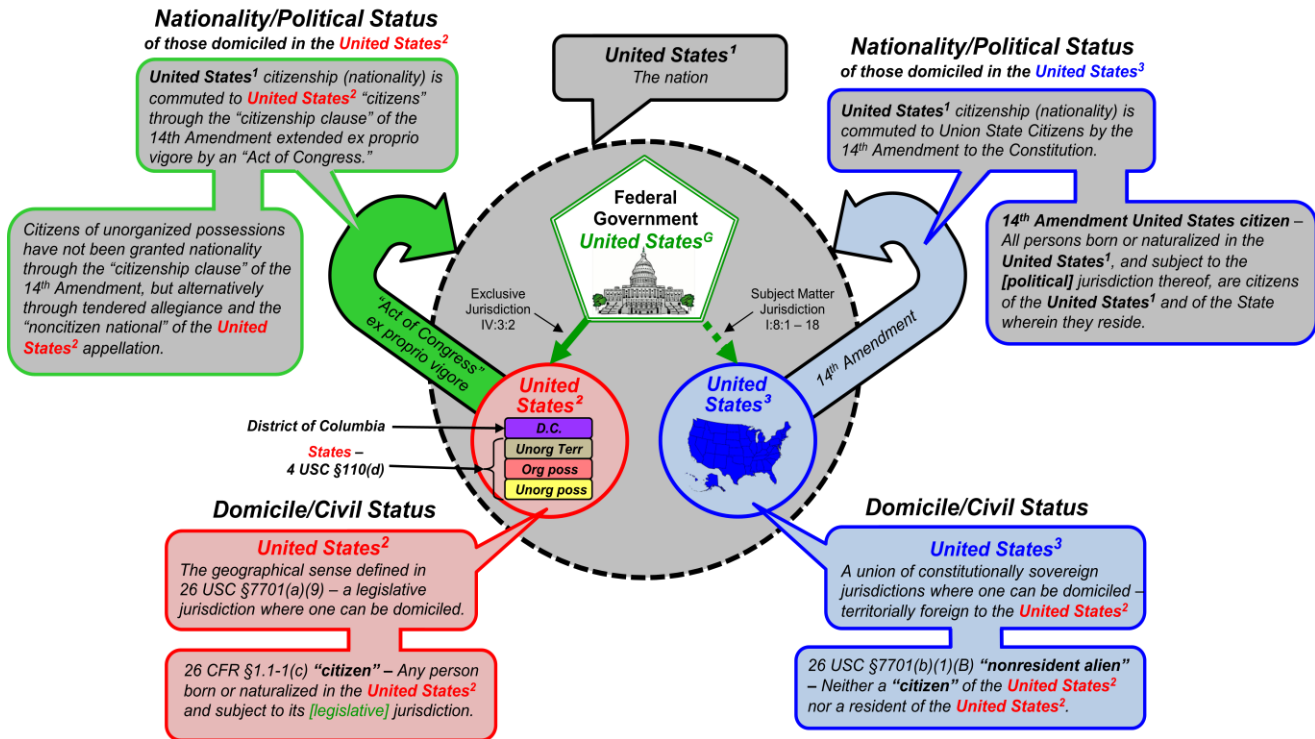
When an American National is confronted with government forms, the question, “Are you a U.S. Citizen?” is often asked. Many presumptively affirm to their great detriment that they are, while not understanding the true context of the question. The confusion is understandable. Black’s Law Dictionary is accepted as an authoritative secondary source of law and sheds light on the obfuscation.

**citizenship – The status of being a citizen.** There are four ways to acquire citizenship: by birth in the United States, by Birth in U.S. territories, by birth outside the U.S. to U.S. parents, and by naturalization. [Black’s Law Dictionary (6<sup>th</sup> ed. 1990)]

**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 (8<sup>th</sup> ed. 2004)]

**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 status. Nationality arises either by birth or by naturalization.** [Black’s Law Dictionary (6<sup>th</sup> ed. 1990)]

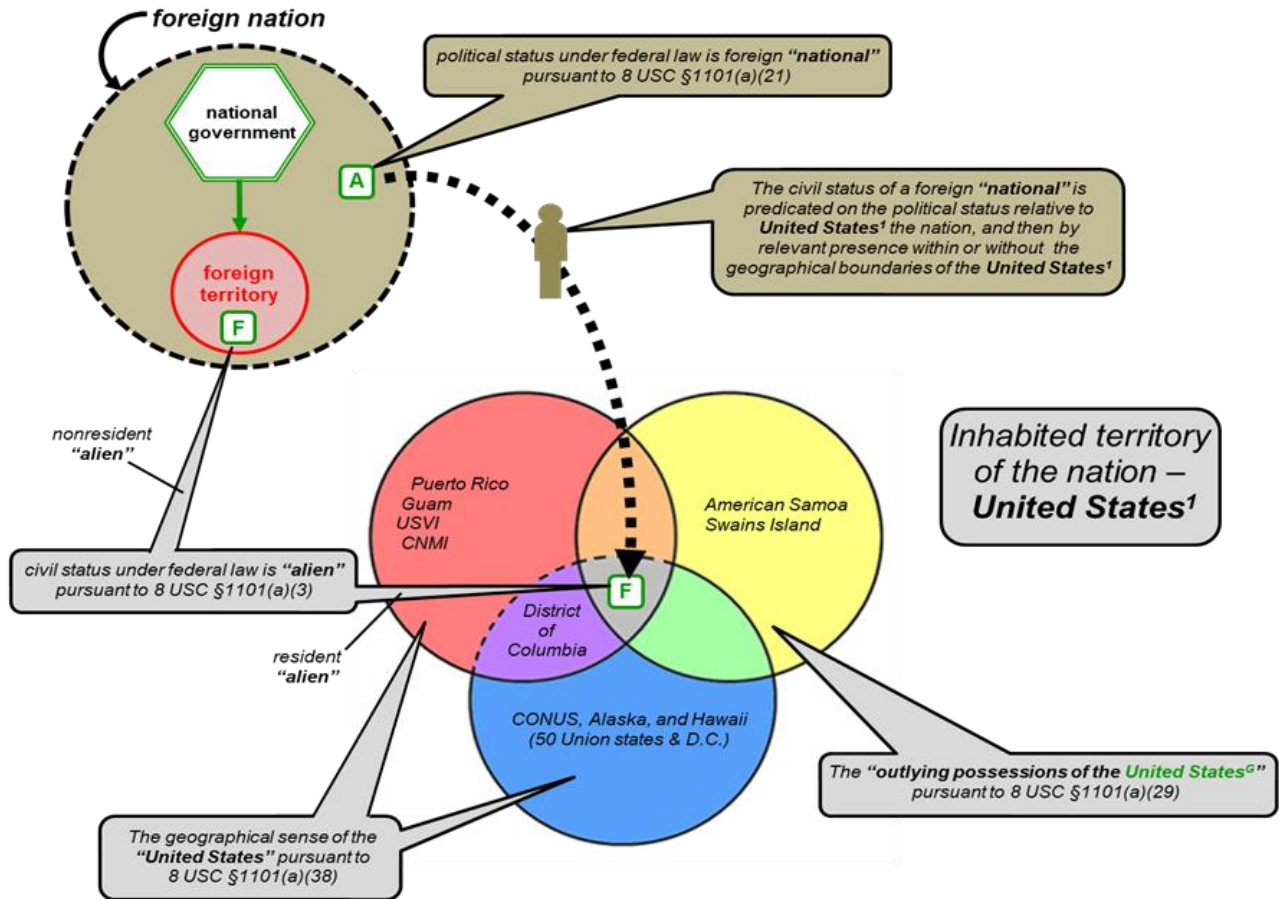
-  Political jurisdiction of the **United States<sup>6</sup> – United States<sup>1</sup>** (the Nation)
-  Legislative jurisdiction of the **United States<sup>6</sup> – United States<sup>2</sup>** (D.C., Fed Terr & poss)
-  Legislative jurisdiction of the 50 Union states – **United States<sup>3</sup>** (50 Union states)





## 9 Classification of Foreign Nationals Under Federal Law

The statutory term “**national**” describes the political status of a member of a nation. A foreign “**national**” is regarded as a political “**alien**” to the nation of the **United States**<sup>1</sup>, but also as a statutory or legal “**alien**” relative to the territory within the **United States**<sup>1</sup>. Congress has always had legislative jurisdiction over a foreign “**national**” anywhere on American soil through Article I, Section 8, Clause 4 of the Constitution – the clause dealing with naturalization which is the conferring of nationality. See also 8 USC §1101(a)(23).

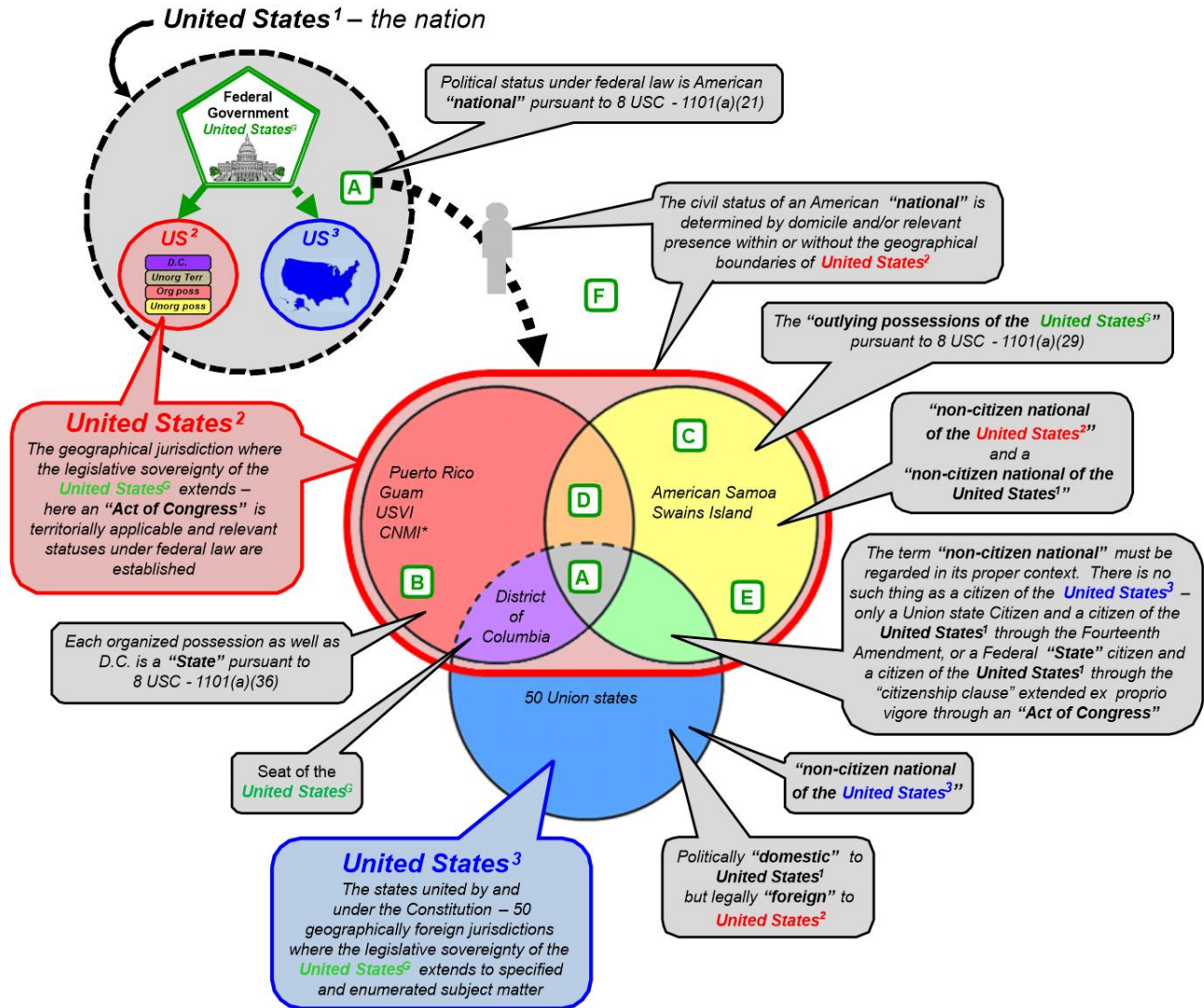


**A** 8 USC §1101(a)(21) – **national** – a person owing permanent allegiance to a state

**F** 8 USC §1101(a)(3) – **alien** – means any person not a citizen or national of the United States<sup>1</sup>

# 10 Classification of American Nationals Under Federal Law

The civil status of an American “national” is determined relative to **United States<sup>2</sup>** – the territorial division of the **United States<sup>1</sup>** where an “Act of Congress” and its promulgated statutes are territorially applicable. The statutory terms “B” through “F” describe statutory civil statuses relative to the **United States<sup>2</sup>**. A Union state Citizen maintains a civil status of non-resident non-“person” when domiciled and residing outside of the **United States<sup>2</sup>**, while a foreign national anywhere within the confines of the **United States<sup>1</sup>** is regarded as a resident “alien.” This American system of Federalism was created by design in order to protect the American People from the potential abuses of a National government.



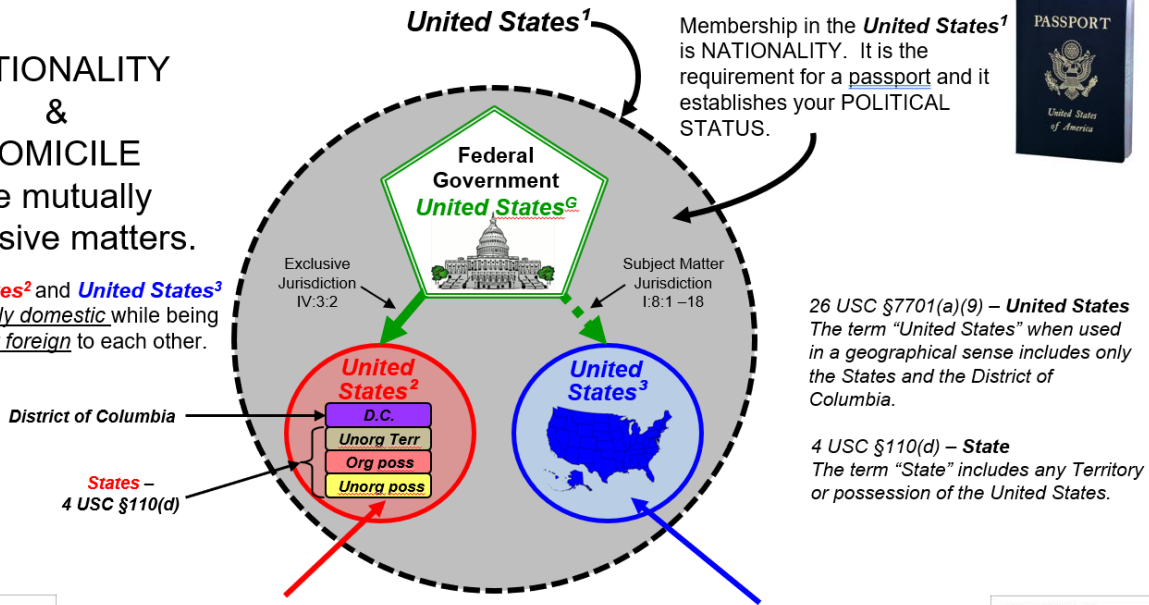
- A 8 USC §1101(a)(21) – national
- B 8 USC §1401 – nationals and citizens of the **United States<sup>2</sup>**
- C 8 USC §1408 – national but not citizen of the **United States<sup>2</sup>**
- D 8 USC §1101(a)(22) – national of the **United States<sup>2</sup>**
- E 8 USC §1452 – non-citizen national of the **United States<sup>2</sup>**
- F 8 USC §1101(a)(3) – alien – means any person **not** a citizen [of the geographical **United States<sup>2</sup>**, because “citizen” is always geographical] or national of the **United States<sup>1</sup>** [because “national” is nongeographical and is owed to the same sovereignty in the case of both **United States<sup>1</sup>** and **United States<sup>2</sup>**]

\* – Certain inhabitants of the CNMI can make the same elections as those from American Samoa and Swains Island

# 11 NATIONALITY & DOMICILE Are Exclusive Matters

NATIONALITY & DOMICILE are mutually exclusive matters.

**United States<sup>2</sup>** and **United States<sup>3</sup>** are *politically domestic* while being *territorially foreign* to each other.



Permanent residence in the **United States<sup>2</sup>** is DOMICILE. It establishes CIVIL STATUS, a.k.a. tax status. That status is “*United States person*,” defined as a “*citizen or resident of the United States*.” In this context, “*citizen*” means domicile. This is what the bank is really asking, but **they believe** they are inquiring about your NATIONALITY.

If you have a DOMICILE in the **United States<sup>3</sup>** you are a “*nonresident alien*” for the purposes of the Federal Income Tax because **United States<sup>3</sup>** is territorially foreign to **United States<sup>2</sup>**.



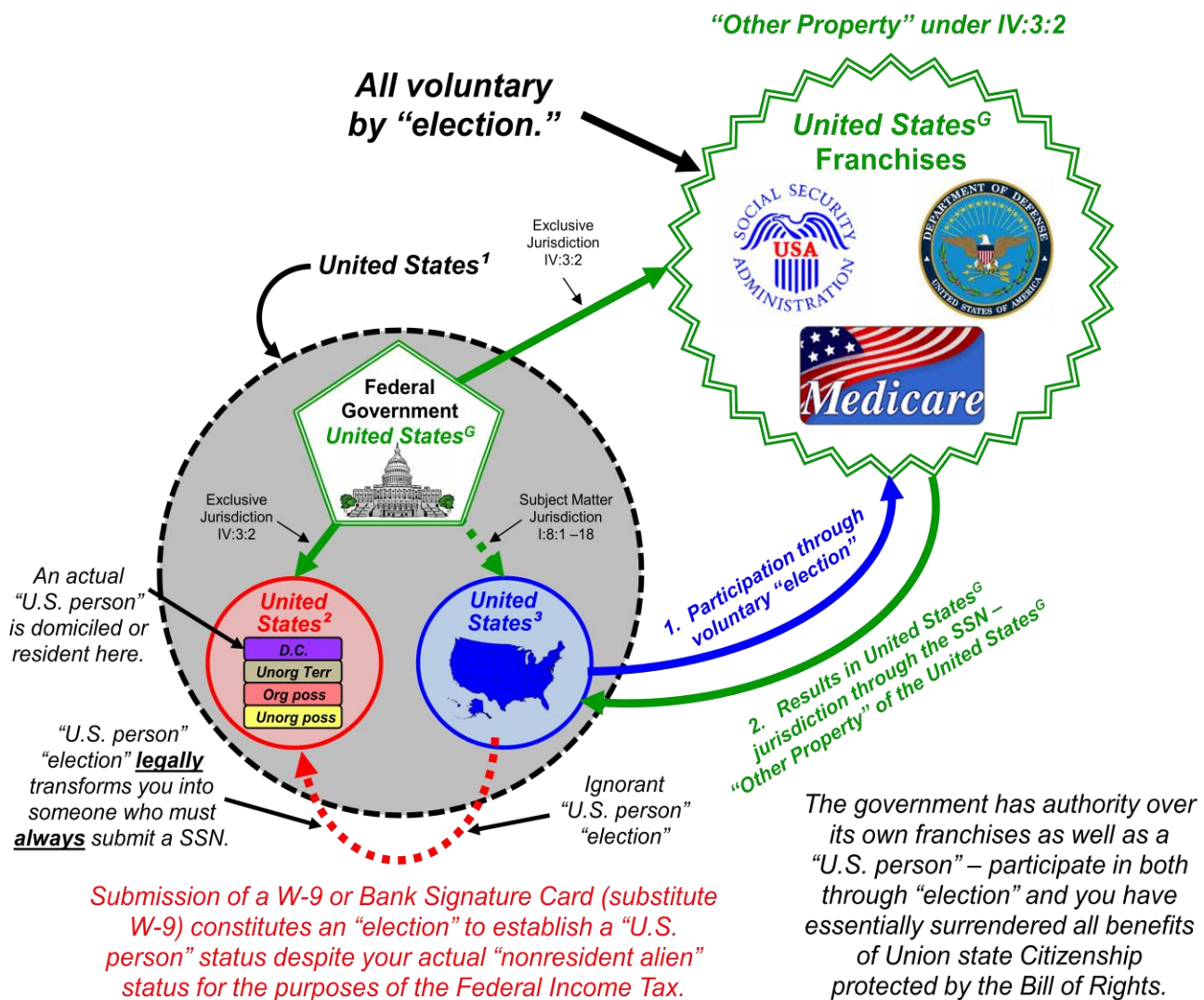
“**U.S. person**” must always give a SSN. See 31 CFR §1020.220.

A “**nonresident alien**” must provide a SSN only in the course of a “**trade or business**.” See 31 CFR §1020.410(b)(3)(x).

When you go to the bank and try to claim your true and correct tax status of “*non-resident non-person*,” customer service reps will demand a passport. They are confusing NATIONALITY/POLITICAL STATUS with DOMICILE/CIVIL STATUS. Within a bank’s Customer Identification Program (“CIP”) in the U.S.A., the customer is already presumed to be an American National, as American banks deal primarily with American Nationals – thus, the passport inquiry can be skipped. However, a politically foreign individual, such as a foreign national, must provide his or her passport in accordance with applicable laws. There is a great deal of information solicited in a typical bank CIP. However, just because information is solicited does not mean it must be given. 31 CFR §1010.312 enumerates the requirements for identification. 31 CFR §1020.220 enumerates the requirements for completing the CIP – the requirements under each regulatory section are mutually exclusive, just like nationality and domicile. A request for identification is not the same as obtaining information for CIP purposes. Furthermore, a request for a foreign address would be satisfied with any address within the 50 Union states as well as any place outside of the country. The legislative term foreign is a term relative to the **United States<sup>2</sup>** – not the **United States<sup>1</sup>**.

# 12 How Government Obtains Jurisdiction Through "Election"

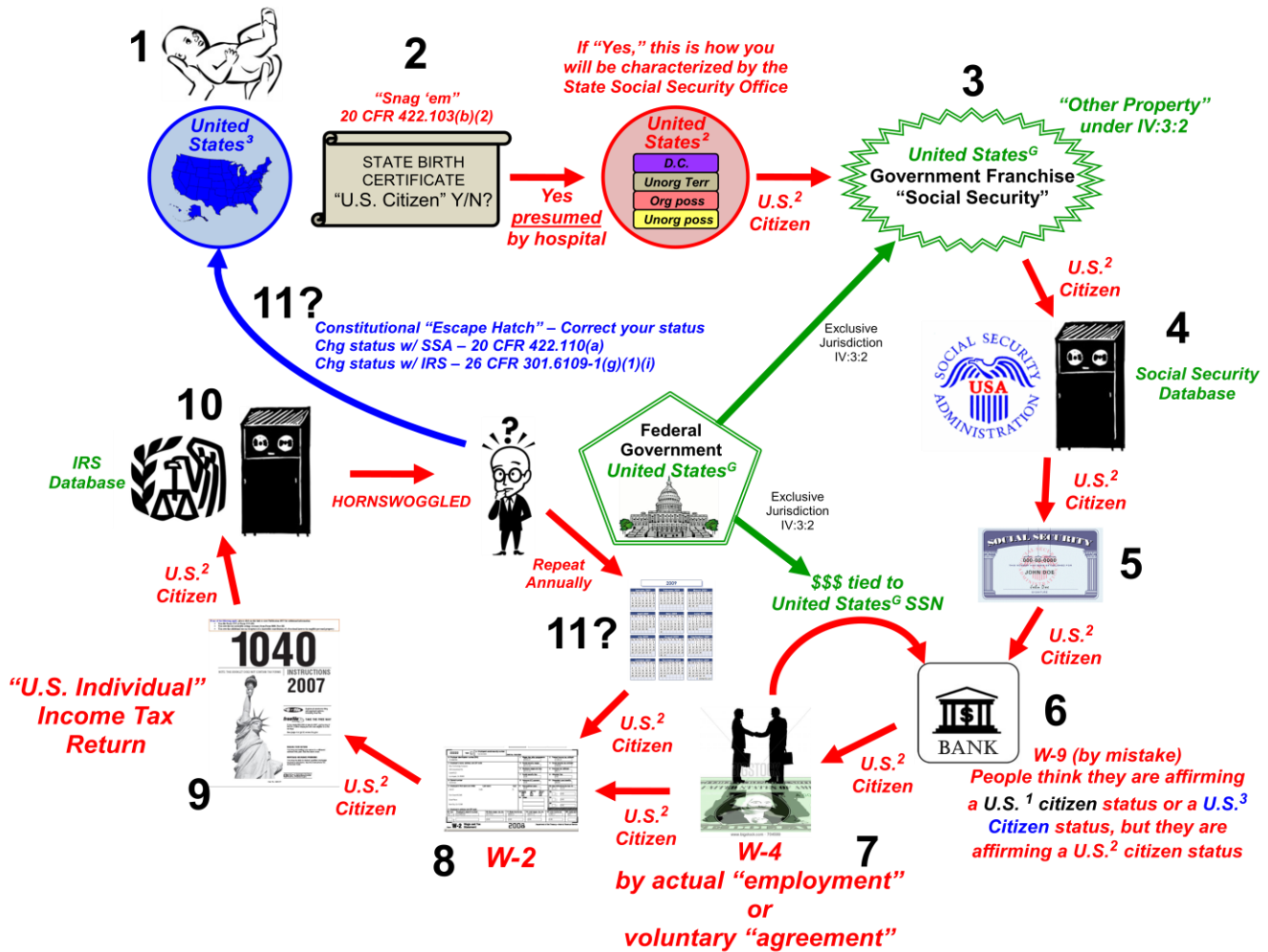
Americans constantly question how the Federal government (**United States<sup>G</sup>**) has the right or authority to do the things they do. Every American has the right to contract through their right to freely associate guaranteed by the First Amendment to the United States Constitution – this includes contracting with the **United States<sup>G</sup>** for social insurance, “employment” (not to be confused with ‘work’ in the private-sector) future medical care, educational grants, or federal loans – in short, contracts or franchises. The **United States<sup>G</sup>** is a sub-sovereignty created by the will and hand of the American People. However, when an American voluntarily subjugates him or herself to that sub-sovereignty it no longer serves as servant, but as master. A true sovereign does not require social insurance, “employment,” or any other ‘handout’ originating from their servant government. However, once those franchises are freely contracted for, no infirmity can be claimed, as the individual has voluntarily subjected him or herself freely through the power of a private contract with the **United States<sup>G</sup>**. The situation is additionally exacerbated when a Union state Citizen “elects” a federal domicile by claiming to be a “U.S. Citizen.” The “U.S. Citizen” “election” coupled with a federal franchise results in a practical total subjugation of property and rights to the **United States<sup>G</sup>**.



# 13 Example of How Ignorant Presumption Coupled with Participation in the Social Security Franchise Results in Your Subjugation to the Federal Government

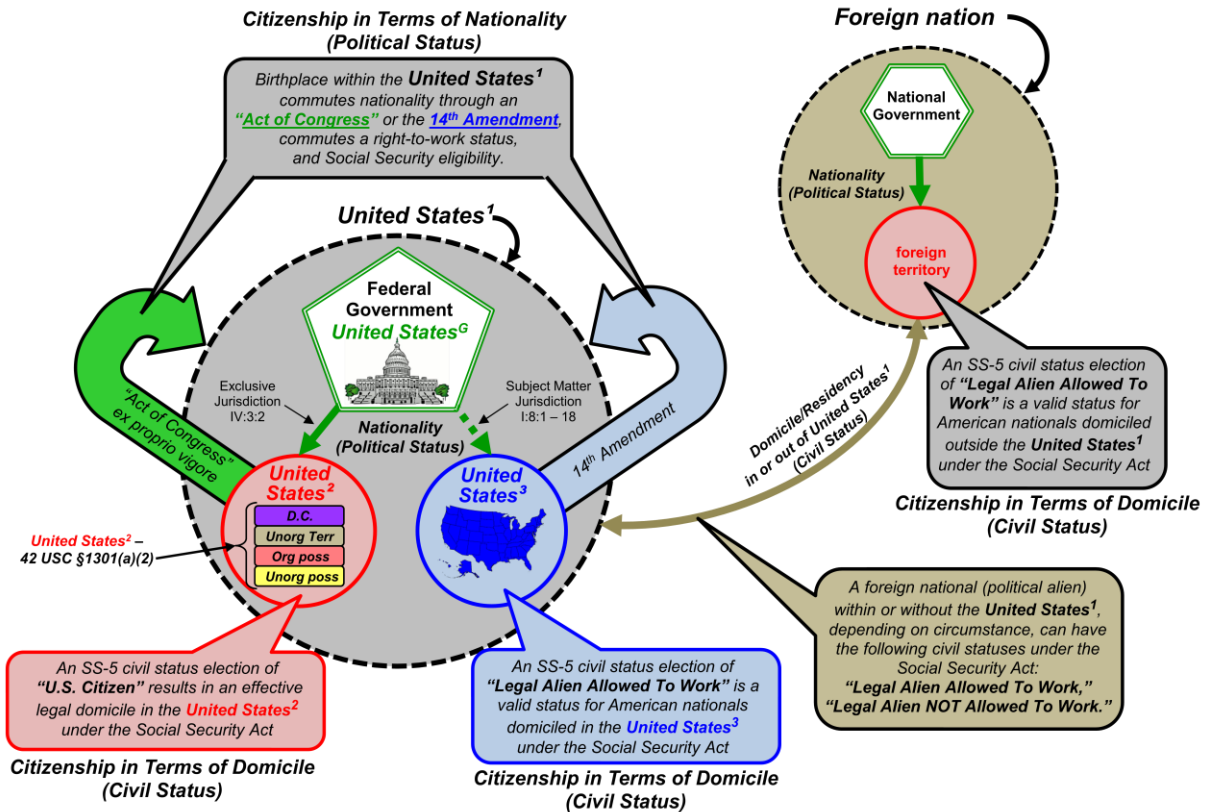
Below is an example of how Americans subjugate themselves as well as all of their property to the **United States<sup>G</sup>**. It all transpires through two voluntary but unconstitutional and unlawful mechanisms – ignorant presumption about what a ‘U.S. Citizen’ is for the purposes of the Social Security franchise, and consequently, the Federal Income Tax, and a voluntary “agreement” to apply for social insurance through the birth registration process – a 100% voluntary **United States<sup>G</sup>** franchise. Your “agreement” coupled with your ignorance about your ‘U.S. Citizenship’ indemnifies the Social Security Administration. Your ignorance about this process throughout your life results in you also making an unlawful statutory “U.S. person” “election” (26 U.S.C. §7701(a)(30)) in the course of banking, business, and tax filing. Your additional ignorance about the indirect excise nature of the Federal Income Tax leads you to believe that working and banking is otherwise impossible without a Social Security Number – a myth widely accepted across the nation by not only the People in general, but by those most responsible for doing the “dirty work” for the **United States<sup>G</sup>** – the “gatekeeper”: HR personnel, DMV clerks, and customer service representatives at financial institutions. The **United States<sup>G</sup>** has provided everyone with the remedy to conduct their affairs in accordance with the Constitution – as James Madison says: “Knowledge is power.”

A U.S.<sup>3</sup> Citizen and U.S.<sup>1</sup> citizen –  
born a “nonresident alien”  
for the purposes of the  
Federal Income Tax



# 14 Birthplace and Political Status / Domicile and Civil Status Within the Context of Blocks #3 and #5 of Form SS-5

When many Americans sign up for Social Security by tendering application SS-5, a great deal of confusion can and does take place. Most Americans are unaware there are two characterizations for a person under law – 1) their birthplace in a nation and their allegiance to the same, which is referred to constitutionally and colloquially as ‘citizenship,’ but is statutorily referred to as nationality – this commutes political status, and 2) their permanent residence or domicile upon a geographical location, either within or without their own nation, which is colloquially referred to as ‘residence,’ but is more accurately referred to statutorily as a “citizen” – this commutes civil status. See *U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)*. Many ascribe the colloquial meaning to the SS-5 block #5 elections, and wrongly presume a civil status of ‘U.S. Citizen,’ even though their physical domicile is located in one of the 50 foreign Union states. The ‘U.S. Citizen’ election transfers your legal domicile (not your physical domicile) for Social Security purposes, and consequently for the purposes of the Federal Income Tax, to the territorial subdivision of the nation where Congress exercises exclusive legislative jurisdiction, and where direct taxes can be levied without apportionment – a protection for State Citizens under the Constitution. See Article I, Section 2, Clause 3 and Article I, Section 9, Clause 4 of the United States Constitution. The transfer of your tax domicile to Federal territory is VERY ADVANTAGEOUS FOR THE GOVERNMENT!!!



# 15 State Citizen NOT a 'U.S. Citizen' for the Purposes of Social Security

Whenever people come across government forms, the nomenclature 'U.S. Citizen' is often present, but the specific context is always undefined. This can be very confusing because the Constitution capitalizes the word 'Citizen' such as in the phrase 'State Citizen' to refer to an inhabitant of a Sovereign State. However, the lower case word 'citizen' is used to describe nationality through the Fourteenth Amendment, which is a different citizenship from State Citizenship. United States citizenship is nationality and political status – State Citizenship is inhabitancy or domicile, and thus, civil status. Then we see the nomenclature 'U.S. Citizen' on a form, but it doesn't seem consistent with its apparent statutory equivalent from which the form in question was promulgated.

Forms have legal binding effect, but 'in-house' forms and publications should not be relied upon as a basis in-and-of-themselves for making legal conclusions, but rather the code from which they came (if enacted into positive law), or the Statutes at Large if the relevant code was not enacted into positive law. We know the government is in fact a manifestation of the original sovereigns of the country (the People), but in fact has been granted a sovereign status itself for the protection of property and rights . . . and . . . to contract and be contracted with, plead and be impleaded. As the sovereign government of the country, it operates in two capacities -- as the general government for a sovereign nation, and as the legislative authority over a geographical portion of our nation where an Act of Congress is locally applic-able – namely **United States<sup>2</sup>** under Art IV, Sec 3, Cl 2 of the Constitution.

When the term 'U.S. Citizen' is seen on a form, you know the government is acting in its exclusive sovereign capacity over that 'Citizen' for the 'U.S.' in question whether it is:

1. A political entity such as the nation (**United States<sup>1</sup>**), or;
2. A geographical entity such as **United States<sup>2</sup>**

The Form SS-5 Block-5 is titled 'CITIZENSHIP,' with 'U.S. Citizen' as the first election available. We know therefore that if this option is selected, the applicant is placing itself under the sovereignty of the government for the purposes of this form and what it provides. The question in this case is, in what manner is the government operating – political or civil?

42 USC §1301(a)(1) defines the terms "State" as follows:

*(a) When used in this chapter—*

*(1) The term "State", except where otherwise provided, includes the **District of Columbia** and the **Commonwealth of Puerto Rico**, and when used in subchapters IV, V, VII, XI, XIX, and XXI of this chapter includes the **Virgin Islands** and **Guam**. Such term when used in subchapters III, IX, and XII of this chapter also includes the **Virgin Islands**. Such term when used in subchapter V and in part B of this subchapter of this chapter also includes **American Samoa**, the **Northern Mariana Islands**, and the **Trust Territory of the Pacific Islands**. Such term when used in subchapters XIX and XXI of this chapter also includes the **Northern Mariana Islands** and **American Samoa**. In the case of **Puerto Rico**, the **Virgin Islands**, and **Guam**, subchapters I, X, and XIV, and subchapter XVI of this chapter (as in effect without regard to the amendment made by section 301 of the **Social Security Amendments of 1972**) shall continue to apply, and the term "State" when used in such subchapters (but not in subchapter XVI of this chapter as in effect pursuant to such amendment after December 31, 1973) includes **Puerto Rico**, the **Virgin Islands**, and **Guam**. Such term when used in subchapter XX of this chapter also includes the **Virgin Islands**, **Guam**, **American Samoa**, and the **Northern Mariana Islands**. Such term when used in subchapter IV of this chapter also includes **American Samoa**.*

By the way . . . Chapter 7 is entitled: SOCIAL SECURITY, and the above definition describes **United States<sup>2</sup>**.

Then, 42 USC §1301(a)(2) defines the "United States" as follows:

*(2) The term "United States" when used in a **geographical sense** means, except where otherwise provided, the States.*

There is the clue. The "United States" at issue is a geographical **United States<sup>2</sup>**, NOT a political **United States<sup>1</sup>** such as the nation. Of course, proponents of statism and socialism will then engage in the 'includes and including' argument which is easy enough to destroy. But in this instance, it is not necessary. Look at how the term "United States" is defined in 42 USC §1301(a)(8)(C):

(C) The term "United States" **means** (but only for purposes of subparagraphs (A) and (B) of this paragraph) the **fifty States** and the District of Columbia.

Of course 'means' means they are trying to make it very clear for their purposes, whereas 'includes' means they are trying to lead you astray presumptively. Pretty weak if you ask me, but it seems to have led the sheep to the slaughter quite nicely, so I guess it worked.

Now if you examine the subparagraphs (A) and (B) of paragraph (8), you see why the additional "United States" definition in (C):

(8)

(A) The "Federal percentage" for any State (other than Puerto Rico, the Virgin Islands, and Guam) shall be 100 per centum less the State percentage; and the State percentage shall be that percentage which bears the same ratio to 50 per centum as the square of the per capita income of such State bears to the square of the per capita income of the **United States**; except that the Federal percentage shall in no case be less than 50 per centum or more than 65 per centum.

(B) The Federal percentage for each State (other than Puerto Rico, the Virgin Islands, and Guam) shall be promulgated by the Secretary between October 1 and November 30 of each year, on the basis of the average per capita income of each State and of the **United States** for the three most recent calendar years for which satisfactory data are available from the Department of Commerce. Such promulgation shall be conclusive for each of the four quarters in the period beginning October 1 next succeeding such promulgation: Provided, That the Secretary shall promulgate such percentages as soon as possible after August 28, 1958, which promulgation shall be conclusive for each of the eleven quarters in the period beginning October 1, 1958, and ending with the close of June 30, 1961.

They had to figure out a way to appropriate money off ILLEGALLY and UNCONSTITUTIONALLY of the backs of the people of the 50 States (**United States<sup>3</sup>**) to the others that are domiciled in a STATUTORY "State" pursuant to 42 USC §1301(a)(1). If, the term "State" of 42 USC §1301(a)(1) could be presumptively but illegally enlarged to ALSO include Texas, California, New York, or Florida for example, there would have been no reason for the definition of "United States" in 42 USC §1301(a)(8)(C). But, we see by this very definition, that the fifty States are added for the purposes of calculating a per capita income, thus, they (the fifty States) are added for the purposes of 42 USC §1301(a)(8)(C) and they are therefore NOT ALSO included in the 42 USC §1301(a)(1) definition of "State." Thus, the fifty States are NOT within the meaning of "United States" defined in a geographical sense in 42 USC §1301(a)(2). Furthermore, the government can refer to the fifty States with a capital "S" because in this case, doing so does not usurp the sovereignty of the 50 States in this particular application -- it's merely a definition. If it did, they would have had to refer to them as the 50 states (lower-case "s").

We can confidently conclude that the geographical "United States" of 42 USC §1301(a)(2) is in fact **United States<sup>2</sup>**, and the 'U.S. Citizen' relative to this geographical entity would be someone domiciled there and subject to the legislative sovereignty of the Federal government in this region. If you are not domiciled in the geographical **United States<sup>2</sup>** of 42 USC §1301(a)(2), but you are a member of the national body-politic within **United States<sup>1</sup>**, then you are a 'Legal Alien Allowed To Work' on Form SS-5 whereby an A-Number, I-766, or other federally mandated evidence of a right-to-work status is NOT required as in the case of a foreign national. See Form I-9 – it indicates a U.S. Passport as the primary evidence of a right-to-work status. As an American National domiciled in one of the fifty States, your "alien" status is secured by the First Amendment and falls 100% outside of the purview of Congress, and thus, the Social Security Administration. An A-Number or I-766 is not required for you and the Social Security Number Application Program (SSNAP) should be able to process your 'Legal Alien Allowed To Work' status by skipping the date field queries requested, which are otherwise for a foreign national. This is no different than skipping the "Passport #" and "country of issuance" queries at the bank when opening a "non-resident non-person" bank account – it simply does not apply to you because you are an American National and not a foreign national. But it does cause a lot of cognitive dissonance at the bank and the SSA – this is by design.

Why is this important? If an American National would like to stop paying Federal Income Tax on his private-sector payments, keep what is his as private property, and in the process defund the social welfare state, he must have a status which would indemnify a private-sector payer who has in almost all certainty taken on the legal characterization of an "employer" by –

1. Obtaining an EIN by submitting application Form SS-4 and declaring a **United States<sup>2</sup>** domicile for tax purposes, and;



2. Entering into a voluntary withholding agreement with a similarly characterized person pursuant to 26 USC §3402(p)(3), whereby the payer agrees to be treated AS IF it were an “employer” paying “wages” to an “employee.”

Thus, since the payer has most certainly entered into this type of arrangement for itself with other workers at the company, the characterization exists individually in every instance between the person submitting the W-4 and the company in its individual capacity which will be treated AS IF it were a statutory “employer.” Because the company has done this, any person not wishing to be characterized as an “employee” (which is a public office, per 26 CFR §31.3401(c)-1) receiving statutory “wages” from a statutory “employer” must not only indemnify himself, but also the payer, as the payer has taken on this characterization voluntarily but unlawfully through agreements with other workers and the SS-4 application itself. The only way to indemnify oneself and the payer is to submit an appropriately modified Form W-8BEN without a SSN with block 3 specified as “non-person” instead of “individual”. Alternatively, a substitute W-8 can be prepared, which is what our Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001, does.

Before one can legally submit a W-8BEN to a payer, one must legally have the characterization allowing such a submission. If Form SS-5 has been filed whereby the applicant declares a **United States<sup>2</sup>** domicile through the ‘U.S. Citizen’ election in Block 5, this status will be reflected in the individual’s Social Security Numident Record. This information is further shared and corroborated by the IRS in the course of processing tax returns. Additionally, the most recent tax filing submitted to the IRS by the “taxpayer” was in all likelihood a Form 1040 – a form for those domiciled in **United States<sup>2</sup>**. For this reason, an individual’s SSN will also be reflected in the IRS database as belonging to a domiciliary of **United States<sup>2</sup>**, and the W-8BEN submission will be deemed fraudulent and/or frivolous by the IRS if tendered and the submitter legally does not possess that status.

The implementing regulations of the tax code inform the “taxpayer” how to correct their status with the IRS. 26 CFR §301.6109-1(g)(1)(i) states the following:

*(g) Special rules for taxpayer identifying numbers issued to foreign persons—  
(1) General rule--(i) Social security number.*

*A social security number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual. A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual’s social security number.*

However, as illustrated in the discussion above, before a “taxpayer” can obtain this remedy with the IRS, the “taxpayer” must first correct his status with the SSA. 20 CFR §422.110(a) states the following:

*Sec. 422.110 Individual’s request for change in record.*

*(a) Form SS-5. If you wish to change the name or other personal identifying information you previously submitted in connection with an application for a social security number card, you must complete and sign a Form SS-5 except as provided in paragraph (b) of this section. You must prove your identity, and you may be required to provide other evidence. (See Sec. 422.107 for evidence requirements.) You may obtain a Form SS-5 from any local Social Security office or from one of the sources noted in Sec. 422.103(b). You may submit a completed request for change in records to any Social Security office, or, if you are outside the U.S., to the Department of Veterans Affairs Regional Office, Manila, Philippines, or to any U.S. Foreign Service post or U.S. military post. If your request is for a change of name on the card (i.e., verified legal changes to the first name and/or surname), we may issue you a replacement card bearing the same number and the new name. We will grant an exception from the limitations specified in Sec. 422.103(e)(2) for replacement social security number cards representing a change in name or, if you are an alien, a change to a restrictive legend shown on the card. (See Sec. 422.103(e)(3) for the definition of a change to a restrictive legend.)*

The truth of the matter is hidden in plain site. The Congress, through the SSA addresses those who they have legislative sovereignty over – namely, foreign nationals. Of course, as an American National, you are afforded equal protection of the law, and the above remedy also applies to you when desiring to change your civil status on file with the SSA.

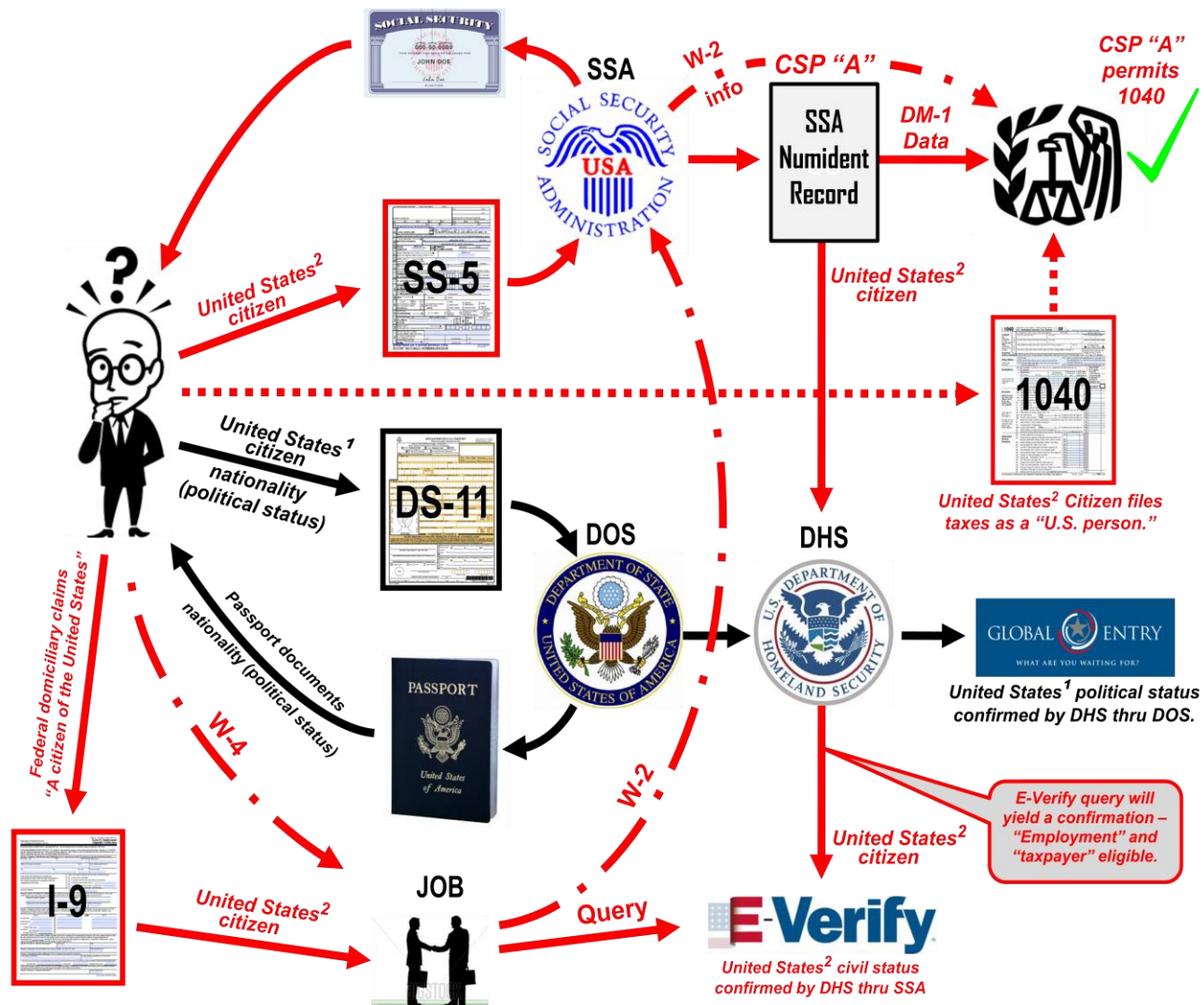
Once a “taxpayer” submits a new SS-5, his Numident Record is updated. This Numident Record is continually referenced by the IRS to process federal income tax returns. Now, when a “nonresident alien” “taxpayer” pursues the remedy provided in 26 CFR §301.6109-1(g)(1)(i), the IRS will not flag the return as being

fraudulent or frivolous, as the Social Security Numident Record of the “taxpayer” will now indicate ‘Legal Alien Allowed To Work’ and not ‘U.S. Citizen.’ This will allow a Form 1040NR to process without being flagged as fraudulent or frivolous. Following the successful correction of status with both the SSA and the IRS as provided for in the above regulatory language, the “taxpayer” now has the ability to legally opt-out of an otherwise mandatory W-4 within the private-sector because his status now reflects that of someone who legally can be a non-“taxpayer” while also providing the evidence to indemnify the company (a modified Form W-8BEN). Furthermore, this “alien” status is on file with the two government entities which control and regulate this very subject matter – the SSA and the IRS.

Every American National who wishes to reclaim the precious tenets of Federalism, and in the process, defund the social welfare state, can legally do so by applying the government’s own guidance. ‘Patriots’ can argue all they want about being tricked into the system. Ignorance of the law is no excuse, and if said ‘patriots’ knew who they were to begin with, the above described method of remedy would not have to be accomplished, as the ‘patriot’ would have always remained in his naturally-born sovereign status – that of a “nonresident alien” non-“taxpayer.” At some point, the ‘patriot’ submitted himself to the sovereignty of the Federal government either voluntarily through ignorance, or through well-intentioned means such as in “service” to his nation within a “department” as defined in the *Classification Act of 1923* and the *Classification Act of 1949*. However, even if done so with good intentions, an American who in the course of becoming an illegitimate “taxpayer” did so while also usually FALSELY declaring a **United States<sup>2</sup>** domicile, he must now take steps to correct that fraudulent status in the records of the government, and must further do so as a presumed but not actual “taxpayer,” as the IRS deals only with “taxpayers” and not non-“taxpayers.” It is their franchise, therefore they can legitimately make the rules for people who LAWFULLY participate, but those who are American nationals in states of the Union CANNOT lawfully participate unless ONLY within a federal enclave. Americans who value the ‘Rule of Law’ should also follow the constitutional and territorial limits of the law and remind the IRS that they are NOT and never have been domiciled within the statutory “United States”, doing business there, or having a domicile there.

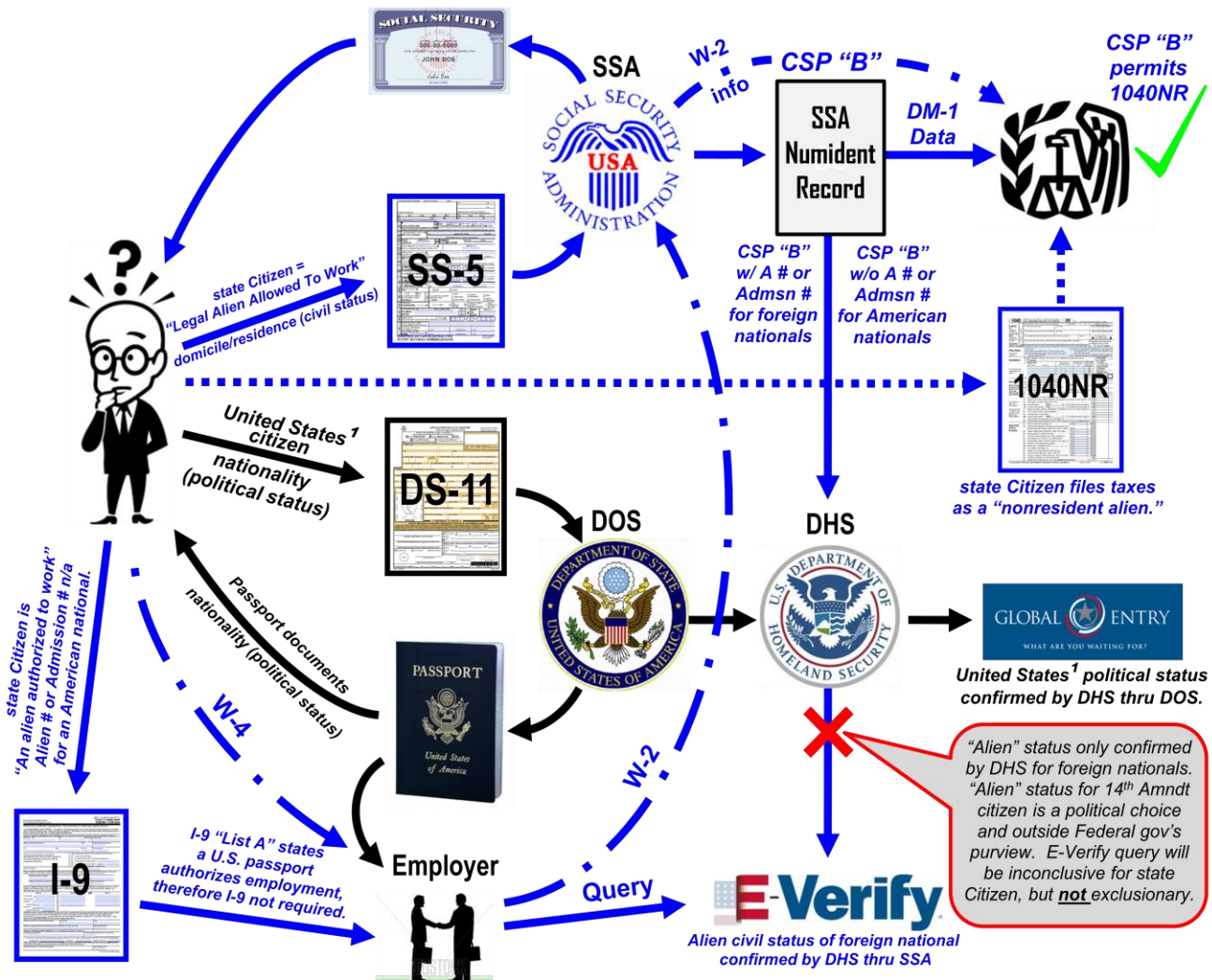
We are all currently in this mess the Federal Reserve has constructed for us. It has taken generations to build. Is what they have done moral? No! Is it legal? Yes! The Founding Fathers told us not to trust our government, and they baited the trap with cheese (legal tender and benefits) and we surrendered our sovereignty through sloth and ignorance and misrepresenting our status on government forms resulting in FRAUD in the records of the government. See *Avoiding Traps on Government Forms, Form #12.040*. Our reward: A bankrupt nation-state dominated by the military-industrial complex and a parasitic population of which 50% consumes that which the other 50% produces. A good portion of this however, goes to the Federal Reserve in the form of interest payments on the legal tender borrowed by the government from the Federal Reserve who prints it for pennies, and then loans it at face value – a mathematically impossible situation entered into by our government with the privately-owned Fed back in 1913 – the same year the 16<sup>th</sup> Amendment was ratified. We can best serve our country by realizing who we are, correcting our status to that of a “non-resident non-person” (Form #05.020) “nontaxpayer” (Form #08.008) in accordance with the law, and then finally using that corrected status to opt out of the federal income tax legally insofar as it is applied in the 50 States, and that is, as an indirect excise tax on income obtained in the course of a federal public office franchise activity. Otherwise, a human being incorrectly labelled “taxpayer” and thereby deemed domiciled in **United States<sup>2</sup>** will continually make ‘donations’ under *Tax Class 5* to the United States Treasury through the ‘voluntary compliance’ mechanisms which are in fact legally binding, and have in fact legitimized the government’s methods of enforcement against indoctrinated and uneducated Americans. Furthermore, direct taxes do not need to be apportioned in the **United States<sup>2</sup>** or for those who have claimed a domicile there for the purposes of the federal income tax.

# 16 How A "U.S. Citizen" Interfaces Certain Government Systems



When an American national categorizes him or herself as a statutory "U.S. Citizen" (8 U.S.C. §1401) for ALL federal purposes, a complex system of gateways and checkpoints becomes activated. The above system works in harmony to establish a Federal tax domicile regardless of actual residence within the external boundaries of one of the 50 sovereign states of the Union. This declared federal tax domicile (a declaration which constitutes political speech) attaches with it certain PERCEIVED but UNLAWFUL obligations which create a nexus to otherwise voluntary franchise agreements. These ILLEGAL legal obligations which accompany the declared domicile and the activity create a "taxpayer" status for all receipts, and a total loss of private property rights. See Separation Between Public and Private Course, Form #12.025 for the importance of PRIVATE property and separating it from PUBLIC property and franchises.

# 17 How Union state Citizens Can Interface Certain Government Systems



An American national can maintain the organic protections of constitutional state Citizenship by correctly and accurately characterizing him or herself as a statutory "non-person" in matters regarding nationality AND domicile. Thus, a state Citizen is a statutory "non-person" and common law "national" (8 U.S.C. §1101(a)(21)) but not statutory "citizen" (per 8 U.S.C. §1401) under Federal law and has the right to conduct PRIVATE commerce payments tax free within the private-sector. Realize the *E-Verify* program only confirms the political alien status of a foreign national, as this status is simply a political affiliation for an American national, and falls 100% outside the purview of the Federal government. Knowing this and properly arranging one's affairs to reflect this reality is essential for retaining private property rights.

# Federal Statutory Terms and Their Constitutional Equivalent

Terms in Federal Statutes (Authored by Congress)	Language in Constitution (Authored by the People)
<b>United States<sup>1</sup></b> (political sense) <sup>a</sup>	<b>United States<sup>1</sup></b> (the nation -- 14th Amdt)
United States (geographical sense) <sup>b</sup>	components individually addressed but not collectively
<b>United States<sup>2</sup></b> (geographical sense) <sup>c</sup>	Territory or other Property of the <b>United States<sup>6</sup></b> (IV:3:2)
the 50 States (capital "S") <sup>d</sup>	<b>United States<sup>3</sup></b> (the 50 States united)
<b>United States<sup>6</sup></b> (corporate sense)	<b>United States<sup>6</sup></b> (the government -- 14th Amdt)
Nationality -- United States of America <sup>e</sup>	<b>United States<sup>1</sup></b> citizenship (14th Amdt)
American National <sup>f1, f2</sup>	<b>United States<sup>1</sup></b> citizen (14th Amdt)
<b>United States<sup>2</sup></b> National <sup>g</sup>	not addressed
citizen (domiciliary) <sup>h</sup>	inhabitant
<b>United States<sup>2</sup></b> citizen <sup>i</sup>	not addressed
state (lower-case "s") <sup>j</sup>	State (capital "S")
State (capital "S") <sup>k</sup>	Territory or other Property of the <b>United States<sup>6</sup></b> (IV:3:2)
alien <sup>l</sup>	State Citizen
alien <sup>m</sup>	not addressed

<sup>a</sup>A political entity comprising relevant geography, its politically organized people, and their general government -- a sovereign nation

<sup>b</sup>Collective geography within the political jurisdiction of United States the nation (50 States, D.C., Federal Territory and possessions)

<sup>c</sup>A geographical entity comprising D.C., Federal Territory and possessions -- here an Act of Congress is locally applicable

<sup>d</sup>Addressed in this manner insofar as Union state sovereignty is not compromised -- a collection of 50 legislatively sovereign entities

<sup>e</sup>See Identification Page in U.S. Passport -- constitutional citizenship -- establishes political status within **United States<sup>1</sup>**

<sup>f1</sup>U.S.A. National/American National -- adjectives "U.S.A." and "American" seldomly used -- a 'U.S. Citizen' colloquially and on Form DS-11 (passport app)

<sup>f2</sup>Only Citizens of the 50 States are American Nationals through the 14th Amdt -- otherwise *ex proprio vigore* through an Act of Congress

<sup>g</sup>American National who obtained nationality *ex proprio vigore* through an Act of Congress

<sup>h</sup>A person subject to a particular legislative jurisdiction

<sup>i</sup>An American National with a domicile in D.C., a Federal Territory or a possession -- statutory citizenship -- a 'U.S. Citizen' on Form SS-5 (SSN app)

<sup>j</sup>A legislatively foreign state -- one of the 50 States or a foreign nation-state as they relate legislatively to Congress

<sup>k</sup>4 USC §110(d), 8 USC §1101(a)(36), and 26 USC §7701(a)(10) -- Individually/combo of Fed Terr or possession of the United States and/or D.C.

<sup>l</sup>A Citizen of one of the 50 States with a legislatively foreign domicile -- civil status secured by the 1st Amdt and outside of Congressional purview

<sup>m</sup>A foreign national -- a civil status within Congressional purview pursuant to Art I, Sec 8, Cl 4 of the United States Constitution

**Note:** The appearance of 'U.S. Citizen' on a government form should be construed as non-statutory nomenclature. Capitalization of the word 'Citizen' is an indication of the United States government acting in its sovereign capacity within an applicable context for the 'United States' in either **1.** its political jurisdiction in matters of nationality and political status within the **United States<sup>1</sup>**, or **2.** its legislative jurisdiction in matters of geographical sovereignty and statutory civil status within **United States<sup>2</sup>**. When 'U.S. Citizen' is proffered on a government form, the United States government is acting in a sovereign capacity -- it is incumbent upon the applicant to know in which capacity it is acting, whether in a political sense or a civil sense.

**Example 1.** The Department of State's Form DS-11 proffers the entity 'U.S. Citizen' as an option for selection. In this instance the United States government is acting in its sovereign capacity as the general government of the nation for American Nationals who have received their nationality

and political status through the "citizenship clause" of the Fourteenth Amendment. **Hint:** In this instance, the "United States" at issue is a political entity -- the nation (**United States**<sup>1</sup>).

**Example 2.** The Social Security Administration's Form SS-5 proffers the entity 'U.S. Citizen' as a civil status election within the 'Block 5 -- CITIZENSHIP' section of the form. In this instance the United States government is acting in its sovereign capacity within the legislative jurisdiction where an Act of Congress is locally applicable -- defined as the "United States" pursuant to 42 USC §1301(a)(2). **Hint:** In this instance, the "United States" at issue is a geographical entity -- a legislative and civil jurisdiction (**United States**<sup>2</sup>).

## **18 Resources for Further Reading, Research, and Rebuttal**

1. Citizenship
  - 1.1. Citizenship and Sovereignty Course, Form #12.001  
SLIDES: <https://sedm.org/LibertyU/CitAndSovereignty.pdf>  
VIDEO: <http://www.youtube.com/watch?v=xMrSiiAqJAU>
  - 1.2. Citizenship Status v. Tax Status, Form #10.011  
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>
  - 1.3. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
  - 1.4. Citizenship, Domicile, and Tax Status Options, Form #10.003  
<https://sedm.org/Forms/10-Emancipation/CitDomTaxStatusOptions.pdf>
  - 1.5. Truth in Taxation Hearings, Form #03.032, Section 14: Citizenship  
<https://truthintaxationhearings.famguardian.org/>
  - 1.6. Taxation Topic Page, Section 7: Citizenship, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/taxes.htm#CITIZENSHIP>
2. Income Taxation within Constitutional States
  - 2.1. Taxation Page, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/taxes.htm>
  - 2.2. Non-Resident Non-Person Position, Form #05.050  
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
  - 2.3. Nonresident Alien Course, Form #12.045  
<https://sedm.org/LibertyU/NRA.pdf>
  - 2.4. The Great IRS Hoax, Form #11.302  
<https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
  - 2.5. Legal Basis for the Term “Nonresident Alien”, Form #05.036  
<https://sedm.org/Forms/05-MemLaw/LegalBasisForTermNRAlien.pdf>
  - 2.6. Challenging Jurisdiction Workbook, Form #09.082-proof the IRS has no enforcement authority over you unless you give it to them.  
<https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>
  - 2.7. Challenge to Income Tax Enforcement Authority within Constitutional States of the Union, Form #05.052  
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>
  - 2.8. Federal Enforcement Authority Within States of the Union, Form #05.032  
<https://sedm.org/Forms/FormIndex.htm>
3. Income Tax Withholding
  - 3.1. Hot Issues: Tax Withholding and Reporting\*  
<https://sedm.org/tax-withholding-and-reporting/>
  - 3.2. SEDM Forms/Pubs Page, Section 1.4: Tax Withholding and Reporting Forms  
<https://sedm.org/Forms/FormIndex.htm>
  - 3.3. Federal and State Withholding Options for Private Employers, Form #09.001  
<https://sedm.org/Forms/09-Procs/FedStateWHOptions.pdf>
  - 3.4. Federal and State Income Taxation of Individuals Course, Form #12.003  
SLIDES: <https://sedm.org/LibertyU/Taxes.pdf>  
VIDEO: <http://youtu.be/GolzN63Uk7E>
  - 3.5. About IRS Form W-8BEN, Form #04.202-how to use the IRS Form W-8  
<https://sedm.org/Forms/FormIndex.htm>
  - 3.6. W-8SUB, Form #04.231-withholding form to use as a national and a nonresident alien  
<https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>
  - 3.7. W-8 Attachment: Citizenship, Form #04.219-explains these diagrams for withholding agents  
<https://sedm.org/Forms/04-Tax/2-Withholding/W-8BEN/W-8Attachment-CITIZENSHIP.pdf>
4. Avoiding misrepresenting your status or being victimized by government deception and propaganda
  - 4.1. How State Nationals Volunteer to Pay Income Tax, Form #08.024  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>
  - 4.2. Proof that American Nationals are Nonresident Aliens, Form #09.081  
<https://sedm.org/Forms/09-Procs/ProofAnNRA.pdf>
  - 4.3. Rebutted False Arguments About the Nonresident Alien When Used by American Nationals, Form #08.031  
<https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>

- 4.4. *Legal Deception, Propaganda, and Fraud*, Form #05.014  
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
- 4.5. *Avoiding Traps on Government Forms Course*, Form #12.023  
<https://sedm.org/LibertyU/AvoidingTrapsGovForms.pdf>
- 4.6. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017  
<https://sedm.org/Forms/05-MemLaw/Presumption.pdf>
- 4.7. *Foundations of Freedom Course*, Form #12.021, Video 4: Willful Government Deception and Propaganda  
SLIDES: <https://sedm.org/LibertyU/FoundOfFreedom-Slides.pdf>  
VIDEO: [https://www.youtube.com/watch?v=hPwMfa\\_oD-w](https://www.youtube.com/watch?v=hPwMfa_oD-w)
- 4.8. *Liberty University*, Section 8: Resources to Rebut Government, Legal, and Tax Profession Deception and False Propaganda  
<https://sedm.org/LibertyU/LibertyU.htm>
- 4.9. *Liberty University*, Section 9: Resources to Rebut Private Sector Deception and False Propaganda  
<https://sedm.org/LibertyU/LibertyU.htm>