

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

Substitute for  
OMB No. 1545-1621

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

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

- Do NOT use this form for:**
- A statutory U.S. citizen ([8 USC §1401](#)) or other statutory "U.S. person" ([26 USC §7701\(a\)\(30\)](#)), including a resident alien individual . . . . . **Instead, use Form:** W-9
  - A beneficial owner solely claiming foreign status or treaty benefits . . . . . W-8BEN or W-8BEN-E
  - A foreign partnership or a foreign trust subject to withholding . . . . . W-8BEN or W-8IMY
  - A foreign person subject to withholding acting as an intermediary . . . . . W-8IMY
  - A person claiming that income is effectively connected with the conduct of a trade or business in the United States . . . . . W-8ECI
  - A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) . . . . . W-8ECI or W-8EXP
- Note:** These entities should use Form W-8ECI if they received effectively connected income and are not eligible to claim an exemption for chapter 3 or chapter 4 purposes on Form W-8EXP. See instructions for additional guidance where applicable.

**Part I Identification of Foreign Person**

1 Nature of foreign person		<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust	<input type="checkbox"/> Estate
<input type="checkbox"/> Nonresident alien		<input type="checkbox"/> Corporation	<input type="checkbox"/> Foundation	<input type="checkbox"/> Organization
2 If natural person, place and date of birth (do not abbreviate)			3 Jurisdiction of incorporation or organization <b>NA: Never incorporated &amp; not representing a corporation</b>	
4 Name of human applicant			5 Foreign tax home/Jurisdiction of citizenship	
5 Abode (not domicile or "residence") address (street, apt. or suite no., or rural route-do not abbreviate). NO civil "domicile" or "residence" in the "United States" per 26 USC §7701(a)(9) and (a)(10) and 4 USC §110(d). Only statutory "aliens" can have a statutory "residence" per 26 CFR §1-871-2.				
City or town, state or province. Include postal code where appropriate.			Country	
4 Mailing address (if different from above)				
City or town, state or province. Include postal code where appropriate.			Country	
5 U.S. taxpayer identification number (SSN or ITIN), if required (not required) <b>Not required and none will be provided. See 26 CFR §301.6109-1(b)(2), 31 CFR §1020.410(b)(3)(x); 31 CFR §306.10 and Part II, Item 6 below.</b>			6 Passport number and country of issuance <b>Nationality-American National per 8 USC §1502 (Customer Identification Program (CIP) designation: Other-USA) See 31 CFR 1020.220(a)(2)(i)(A)(4)(ii).</b>	

**Part II Certification**

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

- I, the undersigned, am the foreign person (or am authorized to sign for the foreign person) under Title 26, to whom this certificate relates.
- I, the undersigned, am a "national" per [8 USC §1101\(a\)\(21\)](#), and not an "alien" (foreign national) per [8 USC §1101\(a\)\(3\)](#) or "alien individual" per [26 CFR §1.1441-1\(c\)\(3\)\(i\)](#), and am not subject to the presence test found in [26 USC §7701\(b\)](#) and [26 CFR §301.7701\(b\)-1\(c\)\(2\)](#). This test relates only to aliens and not to "U.S. nationals" such as myself as defined in [22 CFR §51.1](#).
- I, the undersigned, am not a "United States person" pursuant to [26 USC §7701\(a\)\(30\)](#).
- I, the undersigned, am not engaged in the conduct of a United States "trade or business"/public office pursuant to [26 USC §7701\(a\)\(26\)](#).
- I, the undersigned, am not effectively connected with the conduct of a "trade or business" (public office per [26 USC §7701\(a\)\(26\)](#)) in the United States (government) pursuant to [26 USC §864\(c\)](#).
- I, the undersigned, am not a person required to furnish an identifying number pursuant to 26 CFR §301.6109-1(b)(2), 31 CFR §1020.410(b)(3)(x); 31 CFR §306.10; W-8BEN Inst. p. 1,2,4,5 (Cat. 25576H); W-8 Supp. Inst. p. 1,2,6 (Cat. 26698G); Pub. 515 Inst. p. 7. Any identifying numbers already in your custody about the subject of the form must be DELETED because they are clearly legally unauthorized. Any numbers used in connection with the subject of this form, if NOT deleted, shall be deemed as NOT a statutory Social Security Number or Taxpayer Identification Number and protected by the following agreement if used for reporting, withholding, commercial, or civil enforcement purpose: [Injury Defense Franchise and Agreement, Form #06.027; https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf](#)
- I, the undersigned, am not a "beneficial owner" per [26 CFR §1.1441-1\(c\)\(6\)](#).
- The foreign property to which this form relates does not constitute gross income under [26 USC §872](#), 26 CFR §1.872-2(f), 26 CFR §1.871-7(a)(4), and [26 USC §861\(a\)\(3\)\(C\)\(i\)](#).
- The foreign property to which this form relates is not earned from sources within the geographical "United States" defined in [26 USC §7701\(a\)\(9\)](#) and (a)(10), and [4 USC §110\(d\)](#) or from the "United States" federal corporation as a public officer and thus not statutory "wages" under 26 CFR §31.3121(b)-3(c)(1) and 26 CFR §31.3401(a)(6)-1(b).
- The foreign property to which this form relates is part of a foreign estate pursuant to [26 USC §7701\(a\)\(31\)](#).
- The foreign property to which this form relates is not subject to reporting per [26 USC §6041\(a\)](#), [26 CFR §1.1441-1\(b\)\(5\)\(i\)](#), [26 CFR §1.1441-1\(e\)\(1\)\(ii\)\(A\)\(1\)](#), and 26 CFR §1.6041-4(a)(1) because not connected to a statutory "trade or business" (public office), not "gross income" per 26 USC §872 and 26 CFR §1.872-2(f) and not "wages" per 26 CFR §31.3121(b)-3(c)(1) and 26 CFR §31.3401(a)(6)-1(b).
- The foreign property to which this certificate relates is not subject to withholding or backup withholding under [26 USC §3406](#) because not "reportable" and therefore exempt per [26 CFR §1.1441-1\(b\)\(5\)\(i\)](#), not statutory "wages" per 26 CFR §31.3121(b)-3(c)(1) and 26 CFR §31.3401(a)(6)-1(b), and not "gross income" per [26 USC §872\(f\)](#), 26 CFR §1.872-2(f), 26 CFR §1.871-7(a)(4), and [26 USC §861\(a\)\(3\)\(C\)\(i\)](#).
- The relationship documented herein does not constitute "employment" because services are rendered outside the "United States" by OTHER than a "citizen" or "resident" as documented in [26 USC §3121\(b\)](#) and [§3121\(l\)\(1\)](#) and therefore amounts paid cannot be statutory "wages" per [26 USC §3401\(a\)](#).
- The foreign property to which this certificate relates is not subject to information reporting under Title 26, Subtitle F, [26 CFR §1.1441-1\(b\)\(5\)](#), [26 CFR §1.1441-1\(e\)\(1\)\(ii\)\(A\)\(1\)](#), and 26 CFR §1.6041-4(a)(1).
- I, the undersigned, am a common law "person" and a constitutional "person" and within the meaning of the Bill of Rights and do not consent to receive the privileges, benefits or protections of a civil statutory "person" or the civil obligations that deliver those privileges, being those connected with domicile. Any attempt to enforce the obligations of a civil statutory person shall constitute involuntary servitude (Thirteenth Amendment), human trafficking, and identity theft ([18 USC §912](#)).
- If this form is used as legal evidence in any dispute, the following form must be MANDATORILY included: [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001, https://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf](#).

**Sign Here**

Signature of non-resident (or individual authorized to sign for non-resident) \_\_\_\_\_ Date (MM-DD-YYYY) \_\_\_\_\_ Self \_\_\_\_\_  
 Capacity in which acting \_\_\_\_\_  
 Print name of signer \_\_\_\_\_

# FREQUENTLY ASKED QUESTIONS

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

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

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

1. **QUESTION:** Are you a "foreign person"?

**ANSWER:** Yes, in the context of the Internal Revenue Code.

2. **QUESTION:** Were you born in a foreign country?

**ANSWER:** No. See block 2.

3. **QUESTION:** Do you have a foreign passport?

**ANSWER:** No. See block 9. The states of the Union are legislatively but not constitutionally "foreign" with respect to the national government due to the separation of powers, but they don't issue their own unique passports. Some used to.

4. **QUESTION:** How can you be a "nonresident alien" if you were born in a state of the Union?

**ANSWER:** [22 C.F.R. §51.1](#) identifies everyone eligible to receive a USA passport such as people in constitutional states of the Union as "U.S. nationals". The IRS website says "U.S. nationals" are "nonresident aliens":

- 4.1. Internal Revenue Manual (I.R.M.), Section 3.38.147.2 and 3.38.147.3.1 through 3.38.147.3.12 discusses "international taxpayers" and "nonresident aliens";  
[https://www.irs.gov/irm/part3/irm\\_03-038-147r#idm139636844616640](https://www.irs.gov/irm/part3/irm_03-038-147r#idm139636844616640).
- 4.2. I.R.M. 3.38.147.3.1(10) INCORRECTLY defines all "nonresident aliens" as including only aliens. HOWEVER, the IRS Form 1040NR instructions at I.R.M. 3.38.147.3.3 (01-01-2022), 3.38.147.3.4 (01-01-2020), 3.38.147.3.5 (11-19-2019), and 3.38.147.8.3.1 (01-01-2022) identify "U.S. nationals" as "nonresident aliens".
- 4.3. Further, the IRS Form 1040NR for years 1984 through 2017 itself recognized Americans living abroad in Mexico and Canada as "U.S. nationals". See: Tax Return History: Citizenship, <https://famguardian.org/Subjects/Taxes/Citizenship/TaxReturnHistory-Citizenship/TaxReturnHistory-Citizenship.htm>
- 4.4. I.R.M. 3.38.147.3.1(1) and [26 C.F.R. §1.1441-1\(c\)\(3\)\(i\)](#) identify an "alien individual" as someone who is NEITHER a "citizen" nor a "national". "U.S. nationals" from states of the Union do not satisfy this criteria and therefore are not "aliens" within the Internal Revenue Code for the purposes of withholding. This also proves that the definition of "nonresident alien" in I.R.M. 3.38.147.3.1(10) is incomplete and needs to have "U.S. nationals" ADDED to it. I think IRS incorrectly defines "nonresident alien" on their website to DECEIVE the average American into filing the WRONG tax return, the 1040, which makes them a WORLDWIDE SLAVE to pay off public debt in violation of the Thirteenth Amendment.

5. **QUESTION:** How can you be a "foreign person" if you live and/or were born in the United States?

**ANSWER:** The statutory geographical definition of "United States" in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) does not expressly include states of the Union. Most people falsely presume that the geographical "United States" in the context of the Internal Revenue Code includes states of the Union. The geographical term "United States" in the context of the constitution and the term "United States" as used in the Internal Revenue Code are not equivalent and mutually exclusive. We refer to these respectively as the CONSTITUTIONAL "United States" and the STATUTORY "United States". EACH of these two is legislatively "foreign" with respect to the OTHER because of the separation of powers. The term "United States" can also be used to refer to the government, but I'm not consensually serving within that context as a statutory "employee" or officer in the context of this transaction either per [5 U.S.C. §2105](#). See *Tex-Air Helicopters, Inc. v. Galveston County Appraisal Review Board*, 76 S.W.3d. 575, 585 (Tex. App. 2002) as an example of interpreting terms in their "legal context" instead of their geographical context. Those who (1) are NOT domiciled within or consensually doing business within the geographical "United States", or (2) who DO NOT have "effectively connected" earnings from WITHIN the "United States" federal corporation as an officer but who NEVERTHELESS mistakenly CLAIM that either they or their earnings are from this place or fictional corporation on a tax form, by default are, through their usually legally ignorant actions, effectively donating their earnings to a public office, public use, and public purpose as a result, often unknowingly. The result is that such earnings are "effectively connected" to the voluntary "trade or business" excise taxable franchise. I just don't happen to be someone STUPID enough to do that and shouldn't be punished or denied an account or a business opportunity for not being STUPID. And such a mistake by most people in doing this, by the way, doesn't constitute "CONSENT" as legally defined either, so it's not really a lawful conversion from PRIVATE to PUBLIC in such a case either. See: [Separation Between Public and Private](#); <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>; [The "Trade or Business" Scam](#); <https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>.

6. **QUESTION:** Isn't a "nonresident alien" just an "alien" who is "nonresident"?

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

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

7. **QUESTION:** Doesn't the presence test make you a "resident" because it includes states of the Union and your address is or might be within a constitutional state of the Union?

**ANSWER:** The presence test located at [26 U.S.C. §7701\(b\)](#) only pertains to "ALIEN INDIVIDUALS" (meaning people who are NEITHER STATUTORY "citizen" nor "nationals"), which this submission clearly proves that I am not as someone born in a constitutional state who is a "national" per [8 U.S.C. §1101\(a\)\(21\)](#) and a "U.S. national" per [22 C.F.R. §51.1](#) such as myself. In the case of aliens ONLY for the purposes of the PRESENCE TEST ONLY, the geographical "United States" includes states of the Union. This is recognized in [26 C.F.R. §301.7701\(b\)-1\(c\)\(2\)](#), which says of "ALIEN INDIVIDUALS" ONLY and not "nationals" or people born in the country the following:

[26 C.F.R. §301.7701\(b\)-1\(c\)\(2\)](#)

(2) Determination of presence—

(i) Physical presence.

For purposes of the substantial presence test, an [alien per [26 U.S.C. §7701\(b\)](#)] individual shall be treated as present in the United States on any day that he or she is physically present in the United States at any time during the day. (But see [§301.7701\(b\)-3](#) relating to days of presence that may be excluded.)

(ii) United States.

For purposes of section 7701(b) and the regulations thereunder, **the term United States when used in a geographical sense includes the states and the District of Columbia. It also includes the territorial waters of the United States and the seabed and subsoil of those submarine areas which are adjacent to the territorial waters of the United States and over which the United States has exclusive rights, in accordance with international law, with respect to the exploration and exploitation of natural resources. It does not include the possessions and territories of the United States or the air space over the United States.**

The statutory geographical definition of "United States" at [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [4 U.S.C. §110\(d\)](#) supersedes this for all purposes OTHER than the presence test.

8. **QUESTION:** Prove to me as simply as possible that the STATUTORY "citizen" mentioned in the Internal Revenue Code ([26 C.F.R. §1.1-1\(c\)](#)) is not a Fourteenth Amendment "citizen of the United States" (states of the Union ONLY)

**ANSWER:** Evidence in support:

- 8.1. For STATUTORY purposes, "citizen" is always geographical rather than political. This is because the statutes only apply to those domiciled in the forum per [Federal Rule of Civil Procedure 17\(b\)](#) and domicile is always geographical and never political.
- 8.2. The ONLY STATUTORY definition of "U.S. citizen" at [26 U.S.C. §3121\(e\)](#) does not include states of the Union. Per the rules of statutory construction and interpretation, they are therefore PURPOSEFULLY EXCLUDED.
- 8.3. The regulation imposing the income tax at [26 C.F.R. §1.1-1\(c\)](#) does not mention the Fourteenth Amendment, and thus purposefully excludes CONSTITUTIONAL "citizens of the United States (states of the Union ONLY per the rules of statutory construction).
- 8.4. Since the liability to tax under [26 C.F.R. §1.1-1\(c\)](#) attaches to the civil statutory status of "citizen" and "resident", and slavery is a criminal offense and a violation of the Thirteenth Amendment, the thing liable described in that regulation cannot be a human being, but an office within the national government created by act of Congress and property of Congress. The U.S. Supreme Court acknowledged that the office of "citizen" is an AGENT of the government: "Under either system, the term used is designed to apply to man in his individual character and to his natural capacities -- **to a being or agent [PUBLIC OFFICER!] possessing social and political rights and sustaining social, political, and moral obligations. It is in this acceptance only, therefore, that the term 'citizen', in the article of the Constitution, can be received and understood.**" [Rundle v. Delaware & Raritan Canal Company, 55 U.S. 80, 99 \(1852\)](#). Being a STATUTORY "citizen" is a PRIVILEGE that must be VOLUNTARY or else slavery and theft are the result. That fact is acknowledged by the U.S. Supreme Court as follows: "**The citizen cannot complain, because he has voluntarily submitted himself to such a form of government.**" [United States v. Cruikshank, 92 U.S. 542 \(1875\)](#). It can't be voluntary unless there is a way to UNVOLUNTEER or remove consent. By removing consent to the PRIVILEGE and BENEFIT of STATUTORY "citizen" status, we unvolunteer. To be subject to the obligations of the office of STATUTORY "citizen" in [26 C.F.R. §1.1-1\(c\)](#), one must therefore VOLUNTEER, and I choose NOT to volunteer. I therefore avoid the civil statutory privileges, "benefits", and corresponding civil obligations attached to the office of "citizen" and fall back to a mere unprivileged "U.S. national" by doing so. The corrupt and covetous government doesn't WANT you to unvolunteer, but they have to give you this option or else they cease to act consistent with the Constitution and implement slavery and human trafficking.
- 8.5. The regulation imposing the income tax at [26 C.F.R. §1.1-1\(c\)](#) QUALIFIES the TYPE of POLITICAL "citizen" it mentions as "subject to ITS jurisdiction" rather than:
  - a. "subject to THEIR jurisdiction" (states of the Union) as the constitution does in the Thirteenth Amendment.
  - b. "subject to THE jurisdiction" (political jurisdiction) as used in the Fourteenth Amendment and by the U.S. Supreme Court in [U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 \(1898\)](#).  
The only way one can be "subject to ITS jurisdiction" is to: (1) be physically present on federal territory or; (2) to ACTUALLY and LAWFULLY work for the government as a public officer and statutory "employee" per [5 U.S.C. §2105](#). Thus, it uses the statutory geographical "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the locality this "citizen" is domiciled (as a national), physically present (as an ALIEN/foreign national), or working WITHIN as a fiction of law or public officer. That locality, in turn, can only be within the exclusive jurisdiction of the national government and not within the exclusive jurisdiction of a constitutional state. The CONSTITUTIONAL "United States" includes states of the Union and excludes territory under the exclusive jurisdiction of the national government. These two CIVIL jurisdictions can NEVER overlap because of the separation of powers at the heart of the constitution. See: [Why the Fourteenth Amendment is Not a Threat to Your Freedom](#), Form #08.015; <https://sedm.org/Forms/08-PolicyDocs/FourteenthAmendNotProb.pdf>.
- 8.6. The regulation imposing the income tax at [26 C.F.R. §1.1-1\(c\)](#) references [8 U.S.C. §1401-1459](#) for the meaning of "citizen". [Title 8 of the U.S. Code](#) only addresses territorial citizens, not constitutional citizens. NOWHERE in [Title 8 of the U.S. Code](#) is the Fourteenth Amendment even mentioned.
- 8.7. Among the few remaining statutory "citizens" at this time are those from Puerto Rico, but even THESE STATUTORY "U.S. citizens" (under [8 U.S.C. §1401](#) and [26 C.F.R. §1.1-1\(c\)](#)) are identified in [26 U.S.C. §2209](#) as "nonresident not a citizen of the United States" and therefore "nonresident aliens" also!
- 8.8. The D.C. Circuit court indicated that statutes aren't even necessary and that the Constitution alone is sufficient for determining citizenship of those not born in exclusive federal jurisdiction. Recall that the Constitution is "self-executing" and needs no statutes to enforce. [City of Boerne v. Flores, 521 U.S. 507 \(1997\)](#). "**Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE] 8 U.S.C. §1401, and not a constitutional right [Fourteenth Amendment]. In the unincorporated territories of Puerto Rico, Guam, the U.S. Virgin Islands, and the Northern Mariana Islands, birthright citizenship was conferred upon their inhabitants by various statutes many years after the United States acquired them. See Amicus Br. at 10-11. If the Citizenship Clause [of the Fourteenth Amendment] guaranteed birthright citizenship in unincorporated territories, these statutes [8 U.S.C. §1401-1459 mentioned in 26 C.F.R. §1.1-1(c)] would have been unnecessary.**" [Tuaua v. U.S.A. 951 F.Supp.2d. 88 \(2013\)](#).
- 8.9. The following document PROVES that the "citizen" and "resident" made "liable TO" rather than "liable FOR" the income tax in [26 C.F.R. §1.1-1\(c\)](#) can ONLY be an office within the Department of the Treasury serving under the Secretary of the Treasury and therefore NOT ONLY the parties described [8 U.S.C. §1401](#). See: [How State Nationals Volunteer to Pay Income Tax](#), Form #08.024; <https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

Exhaustive additional FREE evidence if you still don't believe that the "citizen" upon whom the income tax is imposed is NOT a constitutional or state citizen but a territorial citizen and is not voluntary:

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

9. **QUESTION:** So "alien" doesn't mean what most people think it means. What exactly is the correct definition of "alien" in the Internal Revenue Code?

**ANSWER:** The SHORT answer is that it means:

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

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

Let me explain further: Income tax described in Title 26, Subtitles A and C is based ENTIRELY on DOMICILE (for nationals) or RESIDENCE (for aliens), and not NATIONALITY. The U.S. Supreme Court recognized this in [Lawrence v. State Tax Commission, 286 U.S. 276 \(1932\)](#) when it held: "**The obligation of one domiciled within a state to pay taxes there, arises from unilateral action of the state government in the exercise of the most plenary of sovereign powers, that to raise revenue to defray the expenses of**

**government and to distribute its burdens equally among those who enjoy its benefits. Hence, domicile in itself establishes a basis for taxation. Enjoyment of the privileges of residence within the state, and the attendant right to invoke the protection of its laws, are inseparable from the responsibility for sharing the costs of government. See Fidelity & Columbia Trust Co. v. Louisville, 245 U.S. 54, 58; Maquire v. Trefry, 253 U.S. 12, 14, 17; Kirtland v. Hotchkiss, 100 U.S. 491, 498; Shaffer v. Carter, 252 U.S. 37, 50.** State courts have added to this ruling that a national born in the "United States" the COUNTRY could escape income taxation ENTIRELY simply by not declaring a voluntary domicile! See Barhydt v. Cross, 156 Iowa 271 (1912).

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

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

Only STATUTORY "alien individuals" are defined in 26 C.F.R. §1.1441-1(c)(3)(i) and they are defined as: **"The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c)." The "citizen" mentioned in this definition is a statutory TERRITORIAL (Puerto Rico) citizen, not a state citizen born in a constitutional state. The "national" mentioned in this definition is that defined in 8 U.S.C. §1101(a)(22)(A) and 8 U.S.C. §1101(a)(21) (state citizens). Within that definition of "individual", the only way that those born anywhere in the COUNTRY "United States" can become STATUTORY "individuals" is when they have a "tax home" abroad per 26 U.S.C. §911(d). "Tax home" in that scenario doesn't mean domicile or even "residence" as defined in 26 C.F.R. §1.871-2 for "alien individuals" ONLY, but the place a CONSENTING STATUTORY "citizen" temporarily resides while representing the civil statutory office of "citizen" and "resident" within the department of the Treasury. You cannot be an "alien individual" and a "national" at the same time. You can, however, be "alien" and "foreign" in the sense of the Internal Revenue Code by (1) Not having a domicile in the statutory geographical United States as a "national" or (2) not having a "residence" anywhere in the COUNTRY "United States" as an "alien individual" under 26 U.S.C. §7701(b) and 26 C.F.R. §301.7701(b)-1(c)(2).**

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

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

11. **QUESTION:** How can you NOT be subject to reporting as a "foreign person"??  
**ANSWER:** Legal terms should NEVER be PRESUMED to have an ordinary meaning when a statutory definition is provided. The term "trade or business" is a "word of art" defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Only those engaged in such an office are subject to reporting under 26 U.S.C. §6041(a). This INCLUDES "foreign persons" who file a Form W-8SUB and who would otherwise be the target of IRS Form 1042s reporting.

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

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

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

15. **QUESTION:** So people have to volunteer for income tax as someone in a state of the Union or the CONSTITUTIONAL "United States"?  
**ANSWER:** Yes. Absolutely. Here is how you do that:  
How State Nationals Volunteer to Pay Income Tax, Form #08.024;  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>.

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

*"Is this not the fast [act of faith, worship, and OBEDIENCE] that I [God] have chosen [for believers]:  
To loose the **bonds of wickedness**.*

To undo the heavy burdens,  
To let **the oppressed** go free,  
And that you break every yoke [**franchise**, contract, tie, dependency, or "benefit" with the government]?"  
[Isaiah 58:6, Bible, NKJV]

"The Spirit of the Lord God is upon Me,  
Because **the Lord has anointed Me**  
**To preach good tidings to the poor:**  
He has sent Me to heal the brokenhearted,  
**To proclaim liberty to the [government] captives**  
**And the opening of the prison [government FARM, Form #12.020] to those who are bound:**  
**To proclaim** the acceptable year of the Lord, And **the day of vengeance of our God:**"  
[Isaiah 61:1-2, Bible, NKJV]

16. **QUESTION:** Why doesn't anyone in the government or the legal profession want me to know these things and why do they refuse to talk about these things in their publications?

**ANSWER:** Because they are all "Third Rail" issues which threaten the revenue, security, or profitability of the government or those in bed with them receiving privileges. A "Third Rail" issue is anything that will get you NOT HIRED, FIRED, NOT PROMOTED, or "CANCELLED" if you bring it up in a business setting because it damages revenue. The love of money that is behind such issues, by the way, the Bible identifies as the ROOT OF ALL EVIL. [1 Tim. 6:10](#).

17. **QUESTION:** How can I learn more about this subject myself? There are obviously lots of things that the government and my company are not telling or teaching me in the public school or in my employee training.

**ANSWER:** Read the following:

17.1. [Nonresident Alien Position Course](#), Form #12.045

<https://sedm.org/LibertyU/NRA.pdf>

17.2. [Proof that American Nationals are Nonresident Aliens](#), Form #09.081

<https://sedm.org/Forms/09-Procs/ProofAnNRA.pdf>

17.3. [Property View of Income Taxation Course](#), Form #12.046-Proves that your private, constitutionally protected property can only be taxed, regulated, or controlled WITH your consent in some form.

<https://sedm.org/LibertyU/PropertyViewOfIncomeTax.pdf>

17.4. [Rebutted False Arguments About the Nonresident Alien Position When Used by American Nationals](#), Form #08.031

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

17.5. [Non-Resident Non-Person Position](#), Form #05.020

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

For the purposes of the above documents, the term "non-person" has a custom definition. It does NOT mean that I am NOT a CONSTITUTIONAL "person", which is always a human being with CONSTITUTIONAL and COMMON LAW rights. That custom definition can be examined in section 2.1 of the last document listed above. The statutory definition of "person" when duties are owed to any government presupposes that those to whom it refers are exercising agency or office on behalf of the government corporation, which I am not in this case. Anyone handling government property, such as a STATUTORY SSN or TIN, must do so as an agent or officer of the government, which is why I can't provide you with a STATUTORY identifying number either in this case. See [Article 4, Section 3, Clause 2](#) of the Constitution, [5 U.S.C. §553\(a\)\(2\)](#) and [44 U.S.C. §1505\(a\)](#) for the origin of Congress' authority to legislate DIRECTLY upon the public, which depends primarily on whether one is handling government property or engaging in contracts or employment with the government. Absent such authority in this case proven WITH court admissible evidence, I am protected by the Constitution and cannot be regulated in the conduct of my private, constitutionally protected affairs such as this transaction and must be left alone as a matter of justice and law. This is also further explained in:

18. **QUESTION:** I'd like to involve the corporate counsel or CPA. Would you be willing to meet with them to discuss this further, because I am not a lawyer, paralegal, or tax practitioner?

**ANSWER:** Absolutely. I'd be happy to meet, discuss, and defend anything appearing in this withholding form. I have absolutely nothing to hide and am doing my VERY BEST to obey the law as I understand it. I will bring one or more witnesses to the meeting and reserve the right to do an audio or video recording of the entire meeting. Calling such a meeting shall constitute constructive/implied consent to recording if the meeting is conducted in a one-party state.

#### **CONCLUSIONS:**

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