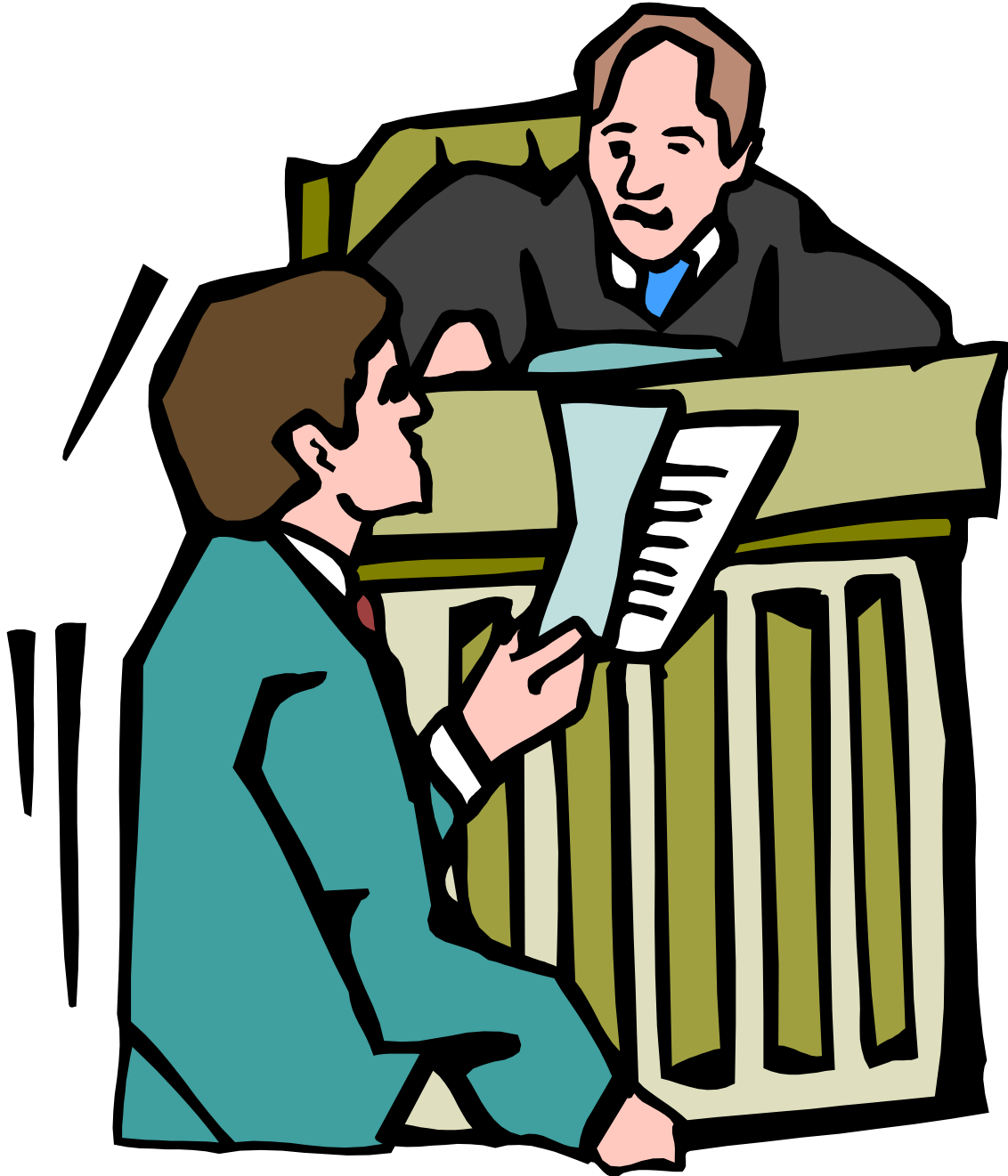


Flawed Tax Arguments To Avoid



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DEDICATION

“Through Your [God’s] precepts I get understanding; therefore I hate every false way. “
[[Psalm 119:104](#), Bible, NKJV]

“My [God’s] people are destroyed for lack of knowledge [ignorance].”
[Hosea 4:6, Bible, NKJV]

"Am I therefor made your enemy because I tell you the truth?"
[Gal. 4:16, Bible, NKJV]

“One who turns his ear from hearing the law [God’s law OR man’s law], even his prayer is an abomination.”
[Prov. 28:9, Bible, NKJV]

“The power to create presumptions is not a means of escape from constitutional restrictions.”
[Bailey v. Alabama, [219 U.S. 219](#), 238, et seq., 31 S.Ct. 145; Manley v. Georgia, [279 U.S. 1](#), 5-6, 49 S.Ct. 215]

“But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the Lord, and he shall be cut off from among his people.”
[Numbers 15:30, Bible, NKJV]

“Ignorance more frequently begets confidence [and presumptions] than does knowledge.”
[Charles Darwin (1809-1882) 1871]

"Believing [PRESUMING without checking the facts and evidence] is easier than thinking. Hence so many more believers than thinkers."
[Bruce Calvert]

“What luck for rulers that men do not think“
[Adolf Hitler]

“And in their covetousness (lust, greed) they will exploit you with false (cunning) arguments [“words of art” that advance FALSE presumptions]. From of old the sentence [of condemnation] for them has not been idle; their destruction (eternal misery) has not been asleep.”
[2 Peter 2:3, Bible, Amplified Edition]

“There is nothing so powerful as truth, and often nothing so strange.”
[Daniel Webster]

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2. Disregard the conflicting information.

We caution the reader that:

1. This publication should not be cited to sustain a reasonable belief. This is the same warning that the IRS places on its publications and forms in Internal Revenue Manual 4.10.7.2.8.

*"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position."
[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]*

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Reasonable Belief About Income Tax Liability, Form #05.007

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

2. The only source of reasonable, good faith belief and admissible, non-presumptive evidence is enacted positive law and the rulings of the Supreme Court. The IRS [Internal Revenue Manual \(I.R.M.\), Section 4.10.7.2.9.8](#) admits that rulings of federal courts below the Supreme Court may be applied only to the person who litigated the case and to no one else. The legislative notes under 1 U.S.C. §204 states that the Internal Revenue Code is not positive law and is therefore "prima facie evidence" of law. That means it is "presumed" to be the law but that presumption is rebuttable.
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1. Introduction

We have assembled the following discussion of many of the popular flawed tax arguments used by both the government and freedom advocates. The motivation behind this document is to help you:

1. Avoid discrediting yourself in the freedom community.
2. Improve your chances of winning when litigating tax issues against the government.
3. Avoid sanctions for frivolous arguments under Federal Rule of Civil Procedure 11. Since some individuals are still relying on these flawed arguments, it is important to get out the information that their ideas simply do not work and that they can be harmed by these tactics.
4. Facilitate reforms to the government, tax, and legal professions.
5. Accelerate your education about law, freedom, and taxes.

1 6. Expose the most prevalent methods for unlawfully enlarging government revenues and jurisdiction and provide tools for
2 opposing them.

3 We wish to thank the many people who contributed to this analysis who we can't name here.

4 *We'd like to caution you that there are LOTS of ways to do the wrong thing and get into trouble, but there are very few ways*
5 *to keep your PRIVATE earnings and lawfully avoid paying income taxes.*

6 Most of these flawed arguments found in this document originate from the following causes:

7 1. Abuses of “words of art” to confuse and deceive people, such as “United States”, “State”, “citizen”, “resident”, “trade or
8 business”, “domicile”, “employee” etc. These mechanisms are summarized below. We must prevent and overcome all
9 of the listed abuses in the context of these “words of art” in order to keep the government within the bounds of the
10 Constitution and inside the ten mile square sand box bequeathed to them by the founding fathers:

11 *“Judicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our*
12 *government of laws with a judicial oligarchy.”*
13 *[Senator Sam Ervin, during Watergate hearing]*

14
15 *“When words lose their meaning, people will lose their liberty.”*
16 *[Confucius, 500 B.C.]*

- 17 1.1. Misunderstanding or misapplication of choice of law rules. These rules are documented starting in the next section.
18 1.2. Failure or refusal to adjust the meaning of “words of art” based on their context and the legal definitions that apply
19 in that context. See:

Geographical Definitions and Conventions, Form #11.215
<http://sedm.org/SampleLetters/DefinitionsAndConventions.htm>

- 20 1.3. A violation of or disregard for the rules of statutory construction, usually by abusing the word “includes”. See:
Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

- 21 1.4. Presumptions, usually about the meanings of words. See:
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

22 2. Laziness or unwillingness to critically evaluate what laws, people, and government are telling you. Don't be lazy. The
23 price of freedom is eternal vigilance. The U.S. Supreme Court identified the enemies of republican freedom originating
24 from the above causes when it held:

25 *“The chief enemies of republican freedom are [mental sloth](#), [conformity](#), [bigotry](#), [superstition](#), [credulity](#), [monopoly](#)*
26 *in the market of ideas, and utter, benighted ignorance.”*
27 *[Adderley v. State of Florida, 385 U.S. 39, 49 (1967)]*

28 3. Legal ignorance of both legal professionals and people who have no formal education in law and are not trained in how
29 to do legal research. This prevents people from being able to critically evaluate what they hear or to compare it with
30 what the law or courts say on the subject. Ultimately, they end up in big trouble of one kind or another. If you want to
31 learn about law and how to do legal research, we recommend that you read chapters 3 and 4 of the *Great IRS Hoax*, Form
32 #11.302 as a starting point:

Great IRS Hoax, Form #11.302
<http://sedm.org/Forms/FormIndex.htm>

33 4. The need for people to try to justify or explain the clearly lawless actions of two completely unaccountable organizations
34 called the IRS and the Federal Judiciary. Larken Rose lucidly explained this dilemma in an email update he sent out on
35 June 7, 2005, as follows:

36 *Dear Subscriber,*

37 *Power corrupts. People in power can be dishonest, corrupt, lawless, etc. They don't have to be brilliant, or have*
38 *a conspiracy, or have a secret club, or do anything else, in order to be corrupt and lawless.*

1 I have heard, and continue to hear, half a zillion theories about how some magical secret trick made it "legal"
2 for those in government to ignore the Constitution. We use zip codes, so we suddenly become the property of the
3 federal government, and they can do whatever they want. We call ourselves "U.S. citizens," or we walk into a
4 courtroom with a gold fringe on the flag, or we have a Social Security number, or we use Federal Reserve notes,
5 so the Constitution doesn't apply. Or they are making up corporations, or something, by spelling our name in all
6 capital letters.

7 Or they made "federal zones" overlying all of the states. Or there are two, or three, or 57 different constitutions,
8 or governments, or "United States", or it's a corporation, or it's still part of the British Crown, or the IRS isn't
9 part of the U.S. government, etc., etc., etc.

10 What all of these claims have in common is that they attempt to explain government lawlessness by some secret,
11 "legal" conspiracy, that somehow makes it LEGITIMATE. And the flip side is: if we can just say the magic words,
12 and show them we know their secret handshake, then they'll leave us alone.

13 Why is it so difficult to accept the real truth?: this is just good old-fashioned tyranny. They don't need a secret
14 manipulation and song and dance, or some intricate conspiratorial trick. In many instances, they just IGNORE
15 the law, and the Constitution, and the truth, and their paid off court system blesses their actions. It's no more
16 complicated than that. (That's what I've been trying to show for the past eight years.)

17 If I had to guess, I'd say that people are scared to death of the possibility that "the system" will not do the right
18 thing, so they want there to be some secret word, or secret procedure, that will make tyrants respond with "well
19 shucks, ya caught us, so now we'll leave you alone."

20 There isn't one. Either the people stop tyranny WITHOUT the help of those in power, or tyranny continues. It's
21 that simple.

22 I hate to be a party-pooper, but if anyone is trying to persuade you that some secret procedure will make you
23 immune from tyranny, ignore them. The all-important "silver bullet" is not a procedure, or a law, or a theory, or
24 a claim; it is an EDUCATED and concerned CITIZENRY, willing and able to drag the tyrants back into their
25 Constitutional cages, while they scream and cry, insult and threaten. If that doesn't do it, nothing will.

26 Sincerely,

27 Larken Rose

28 The main purpose of this document is to help you avoid all of the pain and agony you will invite into your life by being
29 ignorant about law or refusing to critically evaluate everything that you hear from ANYONE, including us. If you would like
30 to learn more about what the government and tax profession think are "flawed arguments", the following resources may prove
31 useful, all of which are entirely consistent with this document so far as we are aware:

- 32 1. *The Truth About Frivolous Tax Arguments*, Internal Revenue Service
33 http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax.pdf
- 34 2. *IRS Rebutts Those making Frivolous Tax Arguments on Paying Taxes*, Internal Revenue Service:
35 <http://www.irs.gov/irs/article/0,,id=136751,00.html>
- 36 3. *Frequently Asked Questions Concerning the Federal Income Tax*, Congressional Research Service Report 97-59A
37 <http://famguardian.org/PublishedAuthors/Govt/CRS/CRS-97-59A.pdf>
- 38 4. Department of Justice Criminal Tax Manual 2001, Chapter 40 available at:
39 <http://famguardian.org/Publications/DOJTDCTM/taxc40.htm>
- 40 5. Department of Justice Criminal *Tax Manual 2001*, Chapter 40 available at:
41 <http://www.usdoj.gov/tax/readingroom/2001ctm/40ctax.htm>

42 If you would like further rebuttal of the above and criticism of our website or ministry generally, see:

- 43 1. *Policy Document: Rebutted False Arguments Against This Website*, Form #08.011
44 <http://sedm.org/Forms/FormIndex.htm>
- 45 2. *Policy Document: Rebutted False About Sovereignty*, Form #08.018
46 <http://sedm.org/Forms/FormIndex.htm>
- 47 3. *Rebutted Version of the IRS pamphlet "The Truth About Frivolous Tax Arguments"*, Form #08.005 available at:
48 <http://sedm.org/Forms/FormIndex.htm>
- 49 4. *Rebutted version of Congressional Research Service report 97-59A "Frequently Asked Questions Concerning the*
50 *Federal Income Tax"*, Form #08.006:

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

2 5. Rebutted version of "Tax Resister Frequently Asked Questions", by Dan Evans, Form #08.007:

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

4 6. Tax Deposition Questions, Form #03.016:

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

6 7. Test for Federal Tax Professionals, Form #03.028:

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

8 8. SEDM Forms, Sections 1.5 and 1.8:

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

10 Readers are cautioned that:

- 11 1. The IRS "The Truth About Frivolous Tax Arguments" indicated above.
- 12 2. Everything the IRS publishes, including every one of their forms and publications.
- 13 3. The entire IRS website.
- 14 4. All the correspondence they send you in the mail.

15 . . .by the admission of the IRS Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 itself, should NOT be relied upon as a
16 basis of belief. Apparently, everything on their website and everything they write or publish, by their own admission, is
17 "frivolous" and irrelevant by implication:

18 *"IRS Publications [and by implication, all of the information they contain], issued by the National Office, explain*
19 *the law in plain language for taxpayers and their advisors... While a good source of general information,*
20 *publications should not be cited to sustain a position."*
21 *[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]*

22 Apparently, the IRS is perfectly willing to go out and penalize, harass, and terrorize people for being wrong on their tax
23 returns, or in their correspondence with the IRS, and yet the federal courts positively refuse their constitutional duty to hold
24 the IRS equally responsible for anything they say or write or post on their website. Everything we send them must be signed
25 under penalty of perjury pursuant to 26 U.S.C. §6065 or else it is ignored, and yet when they write us, they refuse to even use
26 their real names and never sign under penalty of perjury if they sign at all. This supreme level of hypocrisy is an affront to
27 the notion of an accountable, law-abiding government and makes them little more than a terrorist organization engaged in a
28 "protection racket". Below is what the U.S. Supreme Court ruled on the requirement for equal protection and the absence of
29 such hypocrisy.

30 *"Decency, security, and liberty alike demand that government officials shall be subjected to the same rules of*
31 *conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled*
32 *if it fails to observe the law scrupulously. Our government is the potent, the omnipresent teacher. For good or for*
33 *ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker, it*
34 *breeds contempt for law; it invites every man to become a law unto himself; it invites anarchy. To declare that in*
35 *the administration of the criminal law the end justifies the means-to declare that the government may commit*
36 *crimes in order to secure the conviction of a private criminal-would bring terrible retribution. Against that*
37 *pernicious doctrine this court should resolutely set its face."*
38 *[Olmstead v. United States, 277 U.S. 438 (1928)]*

39 For details on this scam of untrustworthy IRS publications, see:

**Federal Courts and IRS' Own Internal Revenue Manual Say the IRS is NOT RESPONSIBLE for its actions or its Words
or For Following Its Own Written Procedures, Family Guardian Fellowship**
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

40 If you would like a high level introduction to the subject of "legal propaganda and deception", See:

Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda
SLIDES: <http://sedm.org/LibertyU/FoundOfFreedom-Slides.pdf>
VIDEO: http://www.youtube.com/watch?v=DvnTL_Z5asc

41 If you would like a detailed analysis of all the legal deception and propaganda techniques used in the false government
42 arguments presented in this memorandum of law, see:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

1 Finally, if you would like a detailed memorandum of law that describes how government abuses legal language as the main
2 means to legally kidnap your identity and transport it against your will to what Mark Twain calls “The District of Criminals”,
3 see the following memorandum of law. The memorandum also describes how to combat the propaganda where it counts: in
4 court and in your administrative dealings with what Irwin Schiff called “the government mafia”:

Government Identity Theft, Form #05.046
<http://sedm.org/Forms/FormIndex.htm>

5 **2. Methodology and Motivation of the corruption of the tax system**

6 The content of the following subsections is exhaustively covered in the following memorandum of the law. These subsections
7 are only a summary of the essential issues:

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

8 **2.1 Income tax is a public officer kickback program disguised to LOOK like a lawful national tax¹**

9 The income tax is a rental fee on federal property. The property loaned is a public office called “taxpayer”. That office is an
10 illegally created federal office to which privileges and obligations attach. The office of “taxpayer” and “person” against
11 whom the tax is illegally enforced in states of the Union is described in the document below:

Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/FormIndex.htm>

12 The truth is "Federal income tax" is not a tax at all but a program devised to return a portion of payments paid by the U.S.
13 Government back to them that were paid to their public officers or instrumentalities under an existing employment agreement
14 or contract. The existence of such property, employment agreement, or contract are the only lawful source of their direct
15 statutory control over otherwise PRIVATE people or their activities without the need for implementing regulations, as
16 documented in 5 U.S.C. §553(a)(2). See section 2.3.7 of the above for proof. That property was theirs to begin with and
17 remains theirs AFTER it is received and until the kickback portion is “returned”. In fact, the phrase frequently used in the
18 I.R. Code and in Federal Government publications with reference to "income tax" is "return of income." What is the "return
19 of income" arranged for by the I.R. Code? Since the U.S. Supreme Court has declared that laws are identified by their effect,
20 not their wording² the laws in the Internal Revenue Code fit the definition of a kickback.

21 *kickback*

22 *noun*

23 *kick-back / \ 'kik-, bak *

24 *Definition of kickback*

25 *1: a return of a part of a sum received often because of confidential agreement or coercion every city contract*
26 *had been let with a ten percent kickback to city officials— D. K. Shipler*

27 *2: a sharp violent reaction*

¹ Adapted from: Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404, Section 6.8;
<https://sedm.org/Forms/FormIndex.htm>.

² The U.S. Supreme Court said in *Henderson et al v. Mayor of N.Y. et al*, 92 U.S. 258, 268, "In whatever language a statute may be framed, its purpose must be determined by its nature and reasonable effect."

[Merriam Websters Dictionary: Kickback; Downloaded 1/22/2020; SOURCE: <https://www.merriam-webster.com/dictionary/kickback>]

This Federal Government kickback program is legal as long as it is limited to returning property belonging to the U.S. Government over which it has absolute ownership and control. It is implemented under the authority of Article 4, Section 3, Clause 2 of the Constitution, which confers legislative authority to the government ONLY over its own property:

United States Constitution

Article 4, Section 3

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.

However, by use of deceit and misinformation, an illegal kickback program has been established that brings monies into the Federal Treasury based upon property not includible by law or PRIVATE employment agreement in the legal PUBLIC kickback program. It is illegal when the money subject to tax did not originate directly and exclusively from the government as payer. If it is commerce between two private parties, they are interfering with the right to contract of the two parties and STEALING.

2.2 Background on federal employment contracts³

Federal employment and/or public office described in 5 U.S.C. §2105 itself is a franchise.

[TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)
[§2105. Employee](#)

(a) For the purpose of this title, "employee", except as otherwise provided by this section or when specifically modified, means an officer and an individual who is—

All public officers are privileged franchisees.

*PRIVILEGE. A particular and peculiar benefit or advantage, enjoyed by a person, company, or class, beyond the common advantages of other citizens. An exceptional or extraordinary power or exemption. **A right, power, franchise, or immunity held by a person or class, against or beyond the course of the law.** Waterloo Water Co. v. Village of Waterloo, 193 N.Y.S. 360, 362, 200 App.Div. 718; Colonial Motor Coach Corporation v. City of Oswego, 215 N.Y.S. 159,163,126 Misc. 829; Cope v. Flanery, 234 P. 845, 849, 70 CaLApp. 738; Bank of Commerce & Trust Co. v. Senter, 260 S.W. 144, 147, 149 Tenn. 569; State v. Betts, 24 N.J.L. 557.*

*An exemption from some burden or attendance, with which certain persons are indulged, from a supposition of law that the stations they all, or **the offices they are engaged in,** are such as require all their time and care, and that, therefore, without this indulgence, it would be impracticable to execute such offices to that advantage which the public good requires. Dike v. State, 38 Minn. 366, 38 N.W. 95; International Trust Co. v. American L. & T. Co., 62 Minn. 501, 65 N.W. 78. State v. Gilman, 33 W.Va. 146, 10 S.E. 283, 6 L.R.A. 847. That which releases one from the performance of a duty or obligation, or exempts one from a liability **which he would otherwise be required to perform, or sustain in common with all other persons.** State v. Grosnickle, 189 Wis. 17, 206 N.W. 895, 896. A peculiar advantage, exemption, or immunity. Sacramento Orphanage & Children's Home v. Chambers, 25 Cal.App. 536, 144 P. 317, 319.
[Black's Law Dictionary, Fourth Edition, pp. 1359-1360]*

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

³ Source: *Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404, Section 6.9; <https://sedm.org/Forms/FormIndex.htm>.

1 a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.
2 State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.
3 [Black's Law Dictionary, Fourth Edition, p. 1235]

4 Note the following about BEING privileged as a public officer:

5 1. Privileges are equated with franchises.

6 **"PRIVILEGE. "A right, power, franchise, or immunity held by a person or class, against or beyond the course**
7 **of the law. [. . .] That which releases one from the performance of a duty or obligation, or exempts one from a**
8 **liability which he would otherwise be required to perform, or sustain in common [common law] with all other**
9 **persons.** State v. Grosnickle, 189 Wis. 17, 206 N.W. 895, 896. A peculiar advantage, exemption, or immunity.
10 Sacramento Orphanage & Children's Home v. Chambers, 25 Cal.App. 536, 144 P. 317, 319.
11 [Black's Law Dictionary, Fourth Edition, pp. 1359-1360]

12
13 **"Is it a franchise? A franchise is said to be a right reserved to the people by the constitution, as the elective**
14 **franchise. Again, it is said to be a privilege conferred by grant from government, and vested in one or more**
15 **individuals, as a public office.** Corporations, or bodies politic are the most usual franchises known to our laws.
16 In England they are very numerous, and are defined to be royal privileges in the hands of a subject. An
17 information will lie in many cases growing out of these grants, especially where corporations are concerned, as
18 by the statute of 9 Anne, ch. 20, and in which the public have an interest. In 1 Strange R. (The King v. Sir William
19 Louther,) it was held that an information of this kind did not lie in the case of private rights, where no franchise
20 of the crown has been invaded.

21 If this is so--if in England a privilege existing in a subject, which the king alone could grant, constitutes it a
22 franchise--in this country, under our institutions, **a privilege or immunity of a public nature, which could not be**
23 **exercised without a legislative grant, would also be a franchise.**
24 [People v. Ridgley, 21 Ill. 65, 1859 WL 6687, 11 Peck 65 (Ill., 1859)]

25 2. Those who accept the position or office or the civil status associated with the office "are beyond the course of the law",
26 meaning they SURRENDER the protections of both the Constitution and the common law and thereby exchange
27 UNALIENABLE rights for STATUTORY privileges. The Constitution and the Common law are real "law", but civil
28 statutes are merely a regulation of government property and franchises.⁴

29 **"PRIVILEGE. "A right, power, franchise, or immunity held by a person or class, against or beyond the course**
30 **of the law."**
31 [Black's Law Dictionary, Fourth Edition, pp. 1359-1360]

32
33 The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules
34 under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for
35 decision. They are:

36 [. . .]

37 6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed
38 himself of its benefits. [FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527;](#)
39 [Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229;](#) [St. Louis Malleable](#)
40 [Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.](#)

41 [FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088;](#) [Pierce v. Somerset Ry., 171 U.S.](#)
42 [641, 648, 19 S.Ct. 64, 43 L.Ed. 316;](#) [Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed.](#)
43 [1108.](#)
44 [Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

45
46 "The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have
47 been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions
48 from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally

⁴ See: *What is "law"?*, Form #05.048; <https://sedm.org/Forms/FormIndex.htm>.

1 *signified a peculiar right or private law conceded to particular persons or places **whereby a certain individual***
2 ***or class of individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred*
3 *upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing*
4 *him to enjoy some particular advantage or exemption. "*

5 *[The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;*

6 *SOURCE:*

7 http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf
8]

9 *See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien,*
10 *"Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History,*
11 *Economics, and Public Law, vol. 54, p. 31.*

12 3. Privileges are also equated with "benefits":

13 *"PRIVILEGE. A particular and peculiar benefit or advantage"*
14 *[Black's Law Dictionary, Fourth Edition, pp. 1359-1360]*

15 4. Those who are privileged ordinarily occupy an office of some kind created and regulated by a statute.

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

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

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

22 5. All franchises consist of loans of government property.

23 *"In a legal or narrower sense, the term "franchise" is more often used to designate a right or privilege conferred*
24 *by [CIVIL STATUTORY] law,⁵ and the view taken in a number of cases is that to be a franchise, the right*
25 *possessed must be such as cannot be exercised without the express permission of the sovereign power⁶ –that is,*
26 *a privilege or immunity of a public nature which cannot be legally exercised without legislative grant.⁷ It is a*
27 *privilege conferred by government on an individual or a corporation to do that "which does not belong to the*
28 *citizens of the country generally by common right."⁸ For example, a right to lay rail or pipes, or to string wires*

⁵ People ex rel. Fitz Henry v. Union Gas & E. Co. 254 Ill. 395, 98 N.E. 768; State ex rel. Bradford v. Western Irrigating Canal Co. 40 Kan 96, 19 P. 349; Milhau v. Sharp, 27 N.Y. 611; State ex rel. Williamson v. Garrison (Okla), 348 P.2d. 859; Ex parte Polite, 97 Tex Crim 320, 260 S.W. 1048.

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

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

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⁷ State v. Real Estate Bank, 5 Ark. 595; Brooks v. State, 3 Boyce (Del) 1, 79 A. 790; Belleville v. Citizens' Horse R. Co., 152 Ill. 171, 38 N.E. 584; State ex rel. Clapp v. Minnesota Thresher Mfg. Co. 40 Minn 213, 41 N.W. 1020.

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

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

Where all persons, including corporations, are prohibited from transacting a banking business unless authorized by law, the claim of a banking corporation to exercise the right to do a banking business is a claim to a franchise. The right of banking under such a restraining act is a privilege or immunity by grant

1 or poles along a public street, is not an ordinary use which everyone may make of the streets, but is a special
2 privilege, or franchise, to be granted for the accomplishment of public objects⁹ which, except for the grant,
3 would be a trespass.¹⁰ In this connection, the term "franchise" has sometimes been construed as meaning a
4 grant of a right to use public property, or at least the property over which the granting authority has control.
5 ¹¹”

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

- 7 6. Public officers are legally defined as those IN CHARGE of the property of the public. As a bare minimum, the office
8 itself that they exercise constitutes such property, and all PUBLIC rights granted are associated with said office.

9 “Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as
10 de- notes duration and continuance, with Independent power to control the property of the public, or with
11 public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated
12 yearly salary, and the occupant having a designation or title, the position so created is a public office. State v.
13 Brennan, 49 Ohio.St. 33, 29 N.E. 593.”

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

- 15 7. Offices are for a fixed duration. That is why information returns and tax returns are filed and processed annually over
16 a fixed period of one year.

17 **2.3 The dastardly process to convert PRIVATE government employee salaries to PUBLIC franchise**
18 **“taxpayer” offices¹²**

19 The kickback is instituted by converting formerly PRIVATE property to PUBLIC property. All public offices are franchises
20 and all franchises are contracts. The compensation from enfranchised de jure public offices is normally PRIVATE property.

21 *“As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon*
22 *valuable considerations, for purposes of individual advantage as well as public benefit,¹³ and thus a franchise*
23 *partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is*
24 *subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be*

of the legislature, and the exercise of the right is the assertion of a grant from the legislature to exercise that privilege, and consequently it is the usurpation of a franchise unless it can be shown that the privilege has been granted by the legislature. People ex rel. Atty. Gen. v. Utica Ins. Co., 15 Johns (NY) 358.

⁹ New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co., 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; People’s Pass. R. Co. v. Memphis City R. Co., 10 Wall (US) 38, 19 L.Ed. 844; Bank of Augusta v. Earle, 13 Pet (U.S.) 519, 10 L.Ed. 274; Bank of California v. San Francisco, 142 Cal. 276, 75 P. 832; Higgins v. Downward, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; State ex rel. Watkins v. Fernandez, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; Lasher v. People, 183 Ill. 226, 55 N.E. 663; Inland Waterways Co. v. Louisville, 227 Ky. 376, 13 S.W.2d. 283; Lawrence v. Morgan’s L. & T. R. & S. S. Co., 39 La. Ann. 427, 2 So. 69; Johnson v. Consolidated Gas E. L. & P. Co., 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; Stoughton v. Baker, 4 Mass 522; Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso. (Mo App) 369 S.W.2d. 764; Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725; Elliott v. Eugene, 135 Or. 108, 294 P. 358; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; State v. Scougal, 3 S.D. 55, 51 N.W. 858; Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.

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

¹⁰ People ex rel. Foley v. Stapleton, 98 Colo. 354, 56 P.2d. 931; People ex rel. Central Hudson Gas & E. Co. v. State Tax Com. 247 N.Y. 281, 160 N.E. 371, 57 A.L.R. 374; People v. State Tax Comrs. 174 N.Y. 417, 67 N.E. 69, affd 199 U.S. 1, 50 L.Ed. 65, 25 S.Ct. 705.

¹¹ Young v. Morehead, 314 Ky. 4, 233 S.W.2d. 978, holding that a contract to sell and deliver gas to a city into its distribution system at its corporate limits was not a franchise within the meaning of a constitutional provision requiring municipalities to advertise the sale of franchises and sell them to the highest bidder.

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

¹² Source: *Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404, Section 6.10; <https://sedm.org/Forms/FormIndex.htm>.

¹³ Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

1 *granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising*
2 *it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. **But when granted,***
3 ***it becomes the [PRIVATE] property of the grantee, and is a private right, subject only to the governmental***
4 ***control growing out of its other nature as publici juris.**¹⁴*
5 *[American Jurisprudence 2d, Franchises, §4: Generally (1999)]*

6 The so-called “income tax” is actually a kickback program being implemented as an addendum to an existing de jure public
7 officer employment agreement or contract. The process for converting the earnings from the de jure public office into yet
8 another public office and PUBLIC property is as follows, listed as close as possible to the chronological sequence it was
9 instituted:

- 10 1. Create a NEW public office attached to the original de jure public office called “taxpayer”. That new office attaches to
11 the otherwise PRIVATE earnings of the original public office. For instance, the office of “President” is a de jure
12 constitutional public office.
- 13 2. Make the earnings from the original de jure franchise office PUBLIC rather than PRIVATE, in violation of the norms
14 established above mentioned in American Jurisprudence. Adding the office of “taxpayer” to the de jure constitutional
15 office of President, for instance, converts the PRIVATE earnings from the office payable to the OFFICER filling said
16 office into PUBLIC earnings of a NEW office called “taxpayer”.

17 ***“But when granted, it becomes the property of the grantee, and is a private right, subject only to the***
18 ***governmental control growing out of its other nature as publici juris.**¹⁵*
19 *[American Jurisprudence 2d, Franchises, §4: Generally (1999)]*

- 20 3. Threaten those in de jure federal employment with either being fired or not promoted unless they volunteer for the
21 kickback. This amounts to criminal extortion.
- 22 4. Define the term “United States” to have two contexts: (1) The GEOGRAPHIC SENSE and (2) The GOVERNMENT
23 OR CORPORATE SENSE.
 - 24 4.1. Not all senses of the term “United States” are defined in Title 26, but rather only one of the TWO senses, which is
25 the GEOGRAPHIC SENSE. The definitions at 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) are, in
26 fact, a red herring and define only ONE of the two contexts.

27 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#) [Internal Revenue Code]
28 [Sec. 7701. - Definitions](#)

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

31 *(9) United States*

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

34 *(10) State*

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

- 37 4.2. If they identified exactly which of these two senses was intended for every use, their FRAUD would have to end
38 immediately. So they keep it quiet, leave undue discretion to judges to decide because of incomplete and vague
39 definitions, and abuse presumption and propaganda to expand their jurisdiction unlawfully.
- 40 4.3. The term “United States” as used within the phrase “sources within the United States” in 26 U.S.C. §861 is NOT
41 used in a GEOGRAPHIC SENSE found in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d), but rather in
42 the “GOVERNMENT” sense ONLY. Why? Because only earnings of government statutory “employees” or
43 instrumentalities acting as public officers are counted as taxable “gross income”.

¹⁴ Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

¹⁵ Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

- 1 5. Refuse to define WHICH of the two contexts for “United States” is employed in each case. Also, refuse to talk about
2 the implications of using the CORPORATE sense of the “United States” in court rulings so that the public can be
3 deceived. Those implications are that:
4 5.1. “United States” means the federal corporation. 28 U.S.C. §3002(15)(A).
5 5.2. To be “within the United States” means to be WITHIN the corporation as a public officer, because the
6 corporation is a fiction of law.
7 5.3. “sources within the United States” means government payments.
8 6. Enact the Social Security Act and use it as a franchise which makes state citizens look like territorial citizens:
9 6.1. The initial Social Security Act was enacted in 1935.
10 6.2. Use Social Security as a way to piggyback the income tax participation on top of it. That is what the initial Social
11 Security Act said its intention was¹⁶:

12 *TITLE VIII- TAXES WITH RESPECT TO EMPLOYMENT*
13 *INCOME TAX ON EMPLOYEES*

14 *SECTION 801. In addition to other taxes, there shall be levied, collected, and paid upon the income of every*
15 *individual a tax equal to the following percentages of the wages (as defined in section 811) received by him*
16 *after December 31, 1936, with respect to employment (as defined in section 811) after such date:*

- 17 (1) *With respect to employment during the calendar years 1937, 1938, and 1939, the rate shall be 1 per centum.*
18 (2) *With respect to employment during the calendar years 1940, 1941, and 1942, the rate shall be 1 « per centum.*
19 (3) *With respect to employment during the calendar years 1943, 1944, and 1945, the rate shall be 2 per centum.*
20 (4) *With respect to employment during the calendar years 1946, 1947, and 1948, the rate shall be 2 « per*
21 *centum.*
22 (5) *With respect to employment after December 31, 1948, the rate shall be 3 per centum.*

- 23 6.3. The territorial definitions in the act prohibited it from being offered in Constitutional states of the Union:

24 [SEC. 1101. \[42 U.S.C. 1301\] \(a\) When used in this Act—](#)

25 “(2) The term “United States” when used in a geographical sense means, except where otherwise provided, the
26 States.”

27 [Social Security Act as of 2005, Section 1101]

28
29 *Social Security Act*
30 [SEC. 1101. \[42 U.S.C. 1301\] \(a\) When used in this Act—](#)

31 (1) *The term ‘State’, except where otherwise provided, includes the District of Columbia and the Commonwealth*
32 *of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin Islands and Guam. Such*
33 *term when used in titles III, IX, and XII also includes the Virgin Islands. Such term when used in title V and in*
34 *part B of this title also includes American Samoa, the Northern Mariana Islands, and the Trust Territory of the*
35 *Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern Mariana Islands and*
36 *American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and XIV, and title XVI (as*
37 *in effect without regard to the amendment made by section 301 of the Social Security Amendments of 1972[3])*
38 *shall continue to apply, and the term ‘State’ when used in such titles (but not in title XVI as in effect pursuant to*
39 *such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam. Such term when*
40 *used in title XX also includes the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands.*
41 *Such term when used in title IV also includes American Samoa.”*

42 [Social Security Act as of 2005, Section 1101]

- 43 6.4. Social Security Numbers create a usually false presumption that the user is a territorial STATUTORY citizen.
44 The only way to overcome that presumption is to file a 1040NR tax return instead of a 1040 and use a W-8
45 instead of a W-9 respectively for tax returns and withholding.

46 [26 C.F.R. §301.6109-1 - Identifying numbers.](#)

¹⁶ For the entire original Social Security Act of 1935, see Social Security Act of 1935, Social Security Administration;
<https://www.ssa.gov/history/35act.html>.

1 (g) Special rules for taxpayer identifying numbers issued to foreign persons -

2 (1) General rule-

3 (i) Social security number.

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

10 7. Legislatively hijack ordinary private-sector marketplace terms to make EVERYONE LOOK like STATUTORY
11 “taxpayer” officers. This is criminal identity theft. Such terms include:

12 7.1. “person” (for the purposes of civil or criminal enforcement of the Internal Revenue Code): An officer or
13 employee or partner with the national government.

14 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)
15 [§ 6671. Rules for application of assessable penalties](#)

16 (b) Person defined

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

20
21 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > Sec. 7343.](#)
22 [Sec. 7343. - Definition of term "person"](#)

23 The term “**person**” as used in this chapter [[Chapter 75](#)] includes an officer or employee of a corporation [U.S.
24 Inc.], or a member or employee of a partnership, who as such officer, employee, or member is under a duty to
25 perform the act in respect of which the violation occurs

26 7.2. “Employee”: An elected or appointed officer of the national but not state government.

27 [26 C.F.R. §31.3401\(c\)-1 Employee](#)

28 “...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a
29 [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any
30 agency or instrumentality of any one or more of the foregoing. The term ‘employee’ also includes an officer of
31 a [federal but not state] corporation.”

32 7.3. “Employer”: Someone who has STATUTORY “employees”, meaning public officers of the national but not state
33 government.

34 [TITLE 26 > Subtitle C > CHAPTER 24 > §3401](#)
35 [§3401. Definitions](#)

36 (d) Employer

37 For purposes of this chapter, the term “employer” means the person for whom an individual performs or
38 performed any service, of whatever nature, **as the employee of such person**, except that—

39 (1) if the person for whom the individual performs or performed the services does not have control of the payment
40 of the wages for such services, the term “employer” (except for purposes of subsection (a)) means the person
41 having control of the payment of such wages, and

42 (2) in the case of a person paying wages on behalf of a nonresident alien individual, foreign partnership, or
43 foreign corporation, not engaged in trade or business within the United States, the term “employer” (except for
44 purposes of subsection (a)) means such person.

1 7.4. **Wages**: Earnings of a statutory “employee” public officer as defined above OTHER than “fees”. In other
2 words, “remuneration” paid to a public officer for services rendered.

3 26 U.S.C. Sec. 3401(a):

4 (a) Wages

5 For purposes of this chapter, the term “wages” means **all remuneration (other than fees paid to a public**
6 **official)** for services performed by an employee for his employer, including the cash value of all remuneration
7 (including benefits) paid in any medium other than cash; except that such term shall not include remuneration
8 paid –

9 (1) for active service performed in a month for which such employee is entitled to the benefits of section 112
10 (relating to certain combat zone compensation of members of the Armed Forces of the United States) to the
11 extent remuneration for such service is excludable from gross income under such section; or
12 (2) for agricultural labor (as defined in section 3121(g)) unless the remuneration paid for such labor is wages
13 (as defined in section 3121(a)); or
14 [. . .]

15 7.5. “Income”: Corporate profit¹⁷

16 “In order, therefore, that the [apportionment] clauses cited from article I [§2, cl. 3 and §9, cl. 4] of the Constitution
17 may have proper force and effect ... [I]t becomes essential to distinguish between what is an what is not
18 ‘income,’ ... according to truth and substance, without regard to form. **Congress cannot by any definition it may**
19 **adopt conclude the matter, since it cannot by legislation alter the Constitution, from which alone, it derives**
20 **its power to legislate, and within those limitations alone that power can be lawfully exercised...** [pg.
21 207]. ... After examining dictionaries in common use we find little to add to the succinct definition adopted in two
22 cases arising under the Corporation Tax Act of 1909, **Stratton’s Independence v. Howbert**, 231 U.S. 399, 415,
23 34 S. Sup. Ct. 136, 140 [58 L. Ed. 285] and **Doyle v. Mitchell Bros. Co.**, 247 U.S. 179, 185, 38 S. Sup. Ct. 467,
24 469, 62 L. Ed. 1054...”
25 [*Eisner v. Macomber*, [252 U.S. 189](#), 207, 40 S. Ct. 189, 9 A. L. R. 1570 (1920)]

26 “This court had decided in the Pollock Case that the income tax law of 1894 amounted in effect to a direct tax
27 upon property, and was invalid because not apportioned according to populations, as prescribed by the
28 Constitution. The act of 1909 avoided this difficulty by imposing not an income tax, but an **excise tax upon the**
29 **conduct of business in a corporate capacity**, measuring, however, the amount of tax by the income of the
30 corporation... **Flint v. Stone Tracy Co.**, [220 U.S. 107](#), 55 L. Ed. 389, 31 Sup. Ct. Rep. 342, Ann. Cas.”

¹⁷ The only “trust” spoken of above in that last definition of “income” is the PUBLIC trust.

“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer. ¹⁷ **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts. ¹⁷ That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves. ¹⁷ and owes a fiduciary duty to the public. ¹⁷ It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual. ¹⁷ Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy. ¹⁷”
[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]**

Likewise, “corporate activities” mentioned in the above definition of the of “income” in the case of the national government includes only federal corporations and the national government itself, which is also a federal corporation:

[TITLE 28 > PART VI > CHAPTER 176 > SUBCHAPTER A > Sec. 3002.](#)
[TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE](#)
[PART VI - PARTICULAR PROCEEDINGS](#)
[CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)
[SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)
[Sec. 3002. Definitions](#)
(15) “**United States**” means-
(A) a **Federal corporation**;
(B) an agency, department, commission, board, or other entity of the United States; or
(C) an instrumentality of the United States.

[Stratton's Independence v. Howbert, 231 U.S. 399, 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913)]

"...Whatever difficulty there may be about a **precise scientific definition of 'income,'** it imports, as used here, something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax; **conveying rather the idea of gain or increase arising from corporate activities.**"
[Doyle v. Mitchell Brothers Co., [247 U.S. 179](#), 185, 38 S.Ct. 467 (1918)]

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter J](#) > [PART I](#) > [Subpart A](#) > § 643
[§ 643. Definitions applicable to subparts A, B, C, and D](#)

(b) Income

*For purposes of this subpart and subparts B, C, and D, **the term "income", when not preceded by the words "taxable", "distributable net", "undistributed net", or "gross", means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law. Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.***

8. Create a new title of code to collect the kickback. That title is called Title 26. The U.S. Code was first created in 1926 and in 1939, when the Internal Revenue Code, Title 26 was first codified.
9. Pass the Buck Act, 4 U.S.C. §105-108 to allow federal territories and possessions to tax federal officers within federal enclaves within those territories and possessions. This happened in 1939.

*TITLE 4 > CHAPTER 4 > Sec. 106.
Sec. 106. - Same; income tax*

(a) No person shall be relieved from liability for any income tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, by reason of his residing within a Federal area or receiving income from transactions occurring or services performed in such area; and such State or taxing authority shall have full jurisdiction and power to levy and collect such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area.

(b) The provisions of subsection (a) shall be applicable only with respect to income or receipts received after December 31, 1940.

10. Abuse equivocation to make the federal territories and possessions in the Buck Act look like Constitutional states. This allows constitutional states to illegally begin piggybacking all of their income taxation on top of the federal income tax.

4 U.S. Code §110. Same; definitions

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

11. Deceive private-sector workers into believing that EVERYTHING they make is taxable, even though the income tax is an excise tax on privileged de jure public offices:
 - 11.1. "whatever source derived" in the Sixteenth Amendment DOES NOT mean EVERYTHING you make.

*"The Court has hitherto consistently held that a literal reading of a provision of the Constitution which defeats a purpose evident when the instrument is read as a whole, is not to be favored... [and one of the examples they give is...]' **From whatever source derived,' as it is written in the Sixteenth Amendment, does not mean from whatever source derived.** Evans v. Gore, [253 U.S. 245](#), 40 S.Ct. 550, 11 A.L.R. 519. See, also, Robertson v. Baldwin, [165 U.S. 275, 281](#), 282 S., 17 S.Ct. 326; Gompers v. United States, [233 U.S. 604, 610](#), 34 S.Ct. 693, Ann.Cas.1915D, 1044; Bain Peanut Co. v. Pinson, [282 U.S. 499, 501](#), 51 S.Ct. 228, 229; United States v. Lefkowitz, [285 U.S. 452, 467](#), 52 S.Ct. 420, 424, 82 A.L.R. 775."
[Wright v. U.S., 302 U.S. 583 (1938)]*

- 11.2. Not everything you make, according to the U.S. Supreme Court is "income", but only earnings of a de jure public office:

"We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed.--), the broad

1 contention submitted on behalf of the government that all receipts—everything that comes in—are income
2 within the proper definition of the term ‘gross income,’ and that the entire proceeds of a conversion of capital
3 assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income.
4 *Certainly the term “income” has no broader meaning in the 1913 act than in that of 1909 (see Stratton’s*
5 *Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136), and for the present purpose we assume*
6 *there is not difference in its meaning as used in the two acts.”*
7 [*Southern Pacific Co. v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)*]

- 8 12. Employ “equivocation” and public propaganda in untrustworthy IRS publications to make people think that the
9 “United States” used in the code means the geographical sense, when it really means the CORPORATE sense. This
10 type of deception is only possible so long as government employees cannot be held legally accountable in court for
11 lying to the public. See:

Legal Deception, Propaganda, and Fraud, Form #05.014
<https://sedm.org/Forms/FormIndex.htm>

- 12 13. Deceive private sector companies and financial institutions into filing false information returns against PRIVATE
13 third-party earnings. This causes third parties who have been deceived to in effect unlawfully “elect” otherwise private
14 recipients into the new public office of “taxpayer”. This results in the crime of impersonating a public office in
15 violation of 18 U.S.C. §912. See:

Correcting Erroneous Information Returns, Form #04.001
<https://sedm.org/Forms/FormIndex.htm>

16 The ability to regulate or tax PRIVATE property of PRIVATE people is repugnant to the Constitution. The very purpose of
17 creating government to begin with is to PROTECT PRIVATE PROPERTY, and the very first step in the protection is to
18 prevent it from being converted to PUBLIC or GOVERNMENT property without the INFORMED, EXPRESS, and
19 CONTINUING CONSENT of its original private owner. After all, if government won’t protect you from its OWN thefts,
20 why should you be compelled to pay them what amounts to “mafia protection money” to protect you against every thief
21 OTHER than them?

22 Hence, the ONLY thing the above process can affect is PUBLIC property of the national government under either their
23 custody or control under Article 4, Section 3, Clause 2 of the Constitution.

24 *“The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes*
25 *of redress” against offensive state action, was “repugnant” to the Constitution. Id., at 15. See also United States*
26 *v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190*
27 *U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified,*
28 *see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745*
29 *(1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not been*
30 *questioned.”*
31 [*City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)*]

32 In other words, to create a kickback, they had to rewrite the original PUBLIC employment agreement of the de jure
33 government franchise participant to in effect reduce their net earnings from the office that the de jure officer occupying it can
34 ultimately keep, and mandate the payment of a kickback disguised to LOOK like a tax. That kickback is actually a BRIBE.
35 It is paid to the IRS to get them to treat the PRIVATE recipient of the federal employment payment as a public officer of **yet**
36 **another** de facto public office of “taxpayer”. Such kickbacks are a CRIME. It is a crime to bribe any government officer to
37 treat you AS IF you are a public officer when you were not lawfully elected or appointed. Tax withholdings against
38 PRIVATE, non-consenting people protected by the Constitution are the bribe:

39 18 U.S. Code § 211. Acceptance or solicitation to obtain appointive public office

40 *Whoever solicits or receives, either as a political contribution, or for personal emolument, any money or thing of*
41 *value, in consideration of the promise of support or use of influence in obtaining for any person any appointive*
42 *office or place under the United States, shall be fined under this title or imprisoned not more than one year, or*
43 *both.*

44 *Whoever solicits or receives any thing of value in consideration of aiding a person to obtain employment under*
45 *the United States either by referring his name to an executive department or agency of the United States or by*
46 *requiring the payment of a fee because such person has secured such employment shall be fined under this title,*
47 *or imprisoned not more than one year, or both. This section shall not apply to such services rendered by an*
48 *employment agency pursuant to the written request of an executive department or agency of the United States.*

(June 25, 1948, ch. 645, [62 Stat. 694](#), § 211, formerly § 215; Sept. 13, 1951, ch. 380, [65 Stat. 320](#); renumbered § 211, [Pub. L. 87-849, § 1\(b\)](#), Oct. 23, 1962, [76 Stat. 1125](#); [Pub. L. 103-322, title XXXIII, § 330016\(1\)\(H\)](#), Sept. 13, 1994, [108 Stat. 2147](#).)

The U.S. Supreme Court identified that the unlawful creation of such [de facto offices](#) are an unconstitutional act, when it held:¹⁸

*"An unconstitutional act is not a law; it confers no rights; it imposes no duties; it affords no protection; **it creates no office; it is in legal contemplation, as inoperative as though it had never been passed.**"*
[*Norton v. Shelby County*, [118 U.S. 425](#) (1885)]

2.4 Motivation for the government corruption described here

The motivations for all of the government corruption described in this document are:

1. To transform a free society into a collectivist society. See:

[Collectivism and How to Resist It Course](#), Form #12.024
<http://sedm.org/Forms/FormIndex.htm>

2. To implement and enforce socialism and communism as a state-sponsored civil religion in violation of the First Amendment. See:

[Socialism: The New American Civil Religion](#), Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

3. To implement provisions of the Communist Manifesto as the legal equivalent of the Ten Commandments of the SATANIC civil religion. The Communist Manifesto calls for:

- 3.1. A progressive heavy income tax that punishes success and rewards failure. Plank 2.
- 3.2. State ownership or at least control of all property. Plank 1.
- 3.3. Confiscation of the property of all emigrants and rebels. Plank 4.
- 3.4. Centralization of credit in the hands of the state, by means of a national bank with State capital and an exclusive monopoly. Plank 5. IRS is the method of regulating the supply of currency for the Federal Reserve counterfeiting monopoly. See:

[The Money Scam](#), Form #05.041

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

4. To centralize all power in the hands of a collectivist oligarchy in what Mark Twain called "The District of Criminals" by breaking down the separation of powers put there by the founding fathers. See:

[Government Conspiracy to Destroy the Separation of Powers](#), Form #05.023

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

5. To abuse the civil statutory law and the legal profession as a mechanism for propaganda by:

- 5.1. Calling PRIVATE law simply "law", and thus deceiving everyone into believing they are subject to it or cannot remove their consent to be subject to it.
- 5.2. Abusing irrelevant case law as a way to deceive people into believing that they are subject to PRIVATE law that only applies to those who consent.
- 5.3. Using government publications as a means of propaganda, by refusing to hold government actors accountable for their accuracy. See:

[Reasonable Belief About Income Tax Liability](#), Form #05.007

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

For further examples of how the civil statutory code is abused as a means of communist propaganda to minimize violence during the coup, see:

[Foundations of Freedom Course](#), Form #12.021, Video 4: Willful Government Deception and Propaganda

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

6. To convert all PRIVATE property to PUBLIC/GOVERNMENT property by converting all constitutional rights into statutory privileges through the illegal offering or enforcement of franchises within states of the Union. See:

[Government Instituted Slavery Using Franchises](#), Form #05.030

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

7. To make everyone a slave of the state and a public officer within the state, often against their will. See:

¹⁸ See: *De Facto Government Scam*, Form #05.043; <https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>.

Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

8. To turn a de jure government into a de facto government in which the citizen/government relationship is replaced with the employee/employer relationship respectively.

De Facto Government Scam, Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

9. To abuse the civil statutory law, which is a franchise, as the means of implementing and enforcing the slavery. This transforms attorneys from protectors of PRIVATE rights into government employment recruiters who enforce the employment contract called the "civil statutory law". See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

10. To transform a free country into a totalitarian police state.

For a graphical and historical depiction of how the above process was executed, see:

How Scoundrels Corrupted Our Republican Form of Government, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>

2.5 How corrupt judges with a criminal financial conflict of interest protect this secret to the source of their jurisdiction

Federal judges hearing alleged "tax" cases have a criminal financial conflict of interest in violation of 28 U.S.C. §§144, 455, and 18 U.S.C. §208 because:

1. They serve as Article IV or Article I (26 U.S.C. §7441) judges when hearing civil or tax cases and Article III judges when hearing Constitutional cases. They only profit personally from the Article IV cases, so they tend to steer the innocent and uninformed who are supposed to be protected by the Constitution in the states and who are not subject to federal law into becoming victims of illegal IRS enforcement activity. This also indirectly causes the payment of a criminal bribe to the judge or the jurists who receive "benefits" paid for with the illegal tax enforcement monies collected.
2. Their pay and benefits derive directly from the theft (plunder) of your private property in the guise of "taxes" but which are not in deed and in fact constitutional taxes. The money they collect from people and property that does not fall under 5 U.S.C. §553(a)(2) is all STOLEN and does not qualify as a "tax" in a constitutional sense. Rather, it is franchise and ignorance fee upon those too stupid to know this. Only among those ALREADY CONSENSUALLY serving within or contracting WITH the government is this excise or franchise fee lawfully collected. Everyone else is a victim of THEFT by the judge and the IRS mafia.
3. They know that government is a business that only sells ONE product, which is to protect PRIVATE property and PRIVATE rights. They are a "Merchant" under U.C.C. §1-204(1) in effect SELLING such CIVIL STATUTORY services. You are NOT obligated to be a Buyer either and can flip that relationship around and put yourself in charge if you want to by simply defining all terms to benefit yourself and not have the statutory or franchise context they created. This task is what the courts have defined as the "Pursuit of Happiness" in the Declaration of Independence. Those who WANT the "protection" product in a civil statutory context are "customers" called "citizens" or "residents" and those who don't are called "nonresidents". It is your right as a smart and informed consumer of such PRIVILEGES and CIVIL SERVICES to NOT be their consenting "customer". When you do this, the only law that applies are the criminal and common law and the Bill of Rights. Otherwise, there can be no real de jure government, since the Declaration of Independence says that all just powers derive DIRECTLY from the consent of those governed. If you don't want to be civilly governed by civil statutes/franchises and thereby become a "subject" and they refuse to protect you using only the constitution in exercising such a right, then there is no real or legitimate government. Instead, there is only a mafia of thieves intent on doing the OPPOSITE purpose for which their employer was established by STEALING private property and rights, both of which are synonymous. Thus, they are an "ANTI-GOVERNMENT" or "DE FACTO GOVERNMENT". Judges know they can't give you this choice and will avoid it at every turn, even though they HAVE to give it to you and protect your right to make it, or else they are proceeding without consent and implementing a tort.

The federal judge is often aware of these critical facts but will positively refuse to betray his or her knowledge of it. What they DON'T say or hide about what they PRESUME your words mean and how they procure your consent in this context is far more important than what they DO say on the record. They know which side their bread is buttered on. This is because

1 what they won't talk about are all "Third Rail Issues". Third Rail Issues are anything that could get you fired, not promoted,
2 disciplined, publicly shamed, or lose revenue or "benefits":

3 **Third rail of politics**

4 The **third rail** of a nation's politics is a metaphor for any issue so controversial that it is "charged" and
5 "untouchable" to the extent that any politician or public official who dares to broach the subject will invariably
6 suffer politically.

7 It is most commonly used in North America. Though commonly attributed to Tip O'Neill,^[1] Speaker of the United
8 States House of Representatives during the Reagan presidency, it seems to have been coined by O'Neill aide Kirk
9 O'Donnell in 1982 in reference to Social Security.^[2]

10 The metaphor comes from the high-voltage third rail in some electric railway systems. Stepping on this usually
11 results in electrocution, and the use of the term in politics relates to the risk of "political death" that a politician
12 would face by tackling certain issues.

13 [Wikipedia: "Third rail of politics", Downloaded 6/6/2018; SOURCE:
14 https://en.wikipedia.org/wiki/Third_rail_of_politics]

15 _____
16 **FOOTNOTES:**

17 1. Rick Shenkman. "When Did Social Security Become the Third Rail of American Politics?". George Mason
18 University. Retrieved 21 October 2014.

19 2. William Safire (8 February 2007). "On Language: Third Rail". The New York Times. Retrieved 21 October
20 2014.

21 He or she engages in this "selective silence" around Third Rail Issues to protect his/her "plausible deniability":

22 "*Silence can only be equated with fraud where there is a legal or moral duty to speak or where an inquiry left*
23 *unanswered would be intentionally misleading.*"
24 [U.S. v. Prudden, 424 F.2d. 1021 (5th Cir. 1970)]
25

26 "*Silence can be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left*
27 *unanswered would be intentionally misleading. . . We cannot condone this shocking behavior by the IRS. Our*
28 *revenue system is based on the good faith of the taxpayer and the taxpayers should be able to expect the same*
29 *from the government in its enforcement and collection activities.*"
30 [U.S. v. Tweel, 550 F.2d. 297, 299 (5th Cir. 1977)]

31 The Official Immunity Doctrine of the U.S. Supreme Court protects public servants who injure your constitutional rights but
32 DO NOT know they are doing so, or who even PRETEND they don't know they are doing so. They can't be prosecuted if
33 they didn't know. Once they know, it's called "mens rea" or "evil intent" in a criminal context if they do it or continue to do
34 it. But once you inform public servants, hopefully at the commencement of the court proceeding ON THE RECORD, of the
35 content of this section and this document, they lose their "plausible deniability" defense, waive official and judicial immunity,
36 waive the right to be defended by at government expense by the Department of Justice per 28 U.S.C. §2679(d)(3), and can
37 be personally sued for their torts. Even licensed attorneys sometimes unscrupulously protect corrupt judges in this SCAM,
38 because if they don't and the judge is fired, disbarred, or prosecuted, the attorney knows they may also be disbarred and lose
39 their license to practice before the court by the very same judge! Mafias, after all, only really protect THEMSELVES, and
40 to hell with everyone else!

41 It is a maxim of law that anything you consent to cannot form the basis for either a civil or a criminal injury or prosecution.

42 "*Voluntati non fit injuria.*
43 *He who consents cannot receive an injury.* 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

44 *Consensus tollit errorem.*
45 *Consent removes or obviates a mistake.* Co. Litt. 126.

46 *Melius est omnia mala pati quam malo concentire.*
47 *It is better to suffer every wrong or ill, than to consent to it.* 3 Co. Inst. 23.

1 *Nemo videtur fraudare eos qui sciunt, et consentiunt.*
2 *One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145."*
3 *[Bouvier's Maxims of Law, 1856;*
4 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

5 Corrupt judges must therefore at all times make it appear that you are proceeding **consensually and knowingly**. But they
6 can't inform you fully of what you are supposed to know, or else they too would surrender their "plausible deniability
7 defense". By knowingly, we mean you have read the franchise codes (which are not "law" in a classical sense, but a regulation
8 of PUBLIC conduct of officers and/or contractors of the government on official duty), are aware of the "costs" of doing
9 business with Uncle in that VOLUNTARY capacity, and waive ALL CONSTITUTIONAL RIGHTS necessary to procure
10 the "benefits" conferred by civil franchise statutes upon an otherwise PRIVATE human who would not otherwise be subject
11 to these statutes. We point this out on our opening page, in fact:

12 *"People of all races, genders, political beliefs, sexual orientations, and nearly all religions are welcome here.*
13 *All are treated equally under REAL "law". The only way to remain truly free and equal under the civil law is to*
14 *avoid seeking government civil services, benefits, property, [special or civil status](#), exemptions, privileges, or*
15 *special treatment. All such pursuits of government services or property require [individual and lawful consent to](#)*
16 *[a franchise](#) and the surrender of [inalienable constitutional rights](#) AND [EQUALITY](#) in the process, and should*
17 *therefore be AVOIDED. The rights and equality given up are the "cost" of procuring the "benefit" or property*
18 *from the government, in fact. Nothing in life is truly "free". Anyone who claims that such "benefits" or property*
19 *should be free and cost them nothing is a thief who wants to use the government as a means to STEAL on his or*
20 *her behalf. All [just rights](#) spring from responsibilities/obligations under the [laws of a higher power](#). If that higher*
21 *power is God, you can be [truly and objectively free](#). If it is government, you are [guaranteed to be a slave](#) because*
22 *they can lawfully set the cost of their property as high as they want as a Merchant under the U.C.C. [If you want](#)*
23 *[it really bad from people with a monopoly, then you will get it REALLY bad. Bend over](#). There are NO*
24 *constitutional limits on the price government can charge for their monopoly services or property. Those who*
25 *want no responsibilities can have no [real/PRIVATE rights](#), but only privileges dispensed to wards of the state*
26 *which are disguised to LOOK like unalienable rights. Obligations and rights are two sides of the same coin, just*
27 *like self-ownership and personal responsibility. For the biblical version of this paragraph, read [1 Sam. 8:10-22](#).*
28 *For the reason God answered Samuel by telling him to allow the people to have a king, read [Deut. 28:43-51](#),*
29 *which is God's curse upon those who allow a king above them. [Click Here](#) for a detailed description of the legal,*
30 *moral, and spiritual consequences of violating this paragraph."*
31 *[Family Guardian Opening Page; <http://famguardian.org>]*

32 In pursuit of getting "consensually and knowingly" into the court record to protect themselves from legal liability for
33 instituting involuntary servitude, corrupt judges will do things like:

- 34 1. **Calling you a "volunteer" such as a statutory "person", "taxpayer", "citizen", "resident", etc.** If civil statutory
35 obligations attach to the status within the franchise code, then you have to volunteer or the Thirteenth Amendment
36 prohibition against involuntary servitude is violated. If you don't deny having this status each time, then under Federal
37 Rule of Civil Procedure 8(b)(6), you are presumed to AGREE that you are the government's WHORE! God calls
38 people who do this WHORES also in the Bible book of Revelation. A cage is reserved for you on the federal
39 plantation if you, through legal ignorance, merely ACQUISCE to it.
40 **IN RESPONSE:** Objection. I don't consent to any CIVIL STATUTORY statuses to which civil obligations attach. It
41 would violate the Thirteenth Amendment to enforce such obligations so I must consent. Therefore you are illegally
42 making a legal conclusion about my status that is prohibited by 28 U.S.C. §2201(a). ONLY I can make such a
43 determination in fulfillment of my First Amendment right to associate or disassociate and my right to contract or not
44 contract with the national government. I have no delegated authority from the God I represent throughout these
45 proceedings to consent to such civil statutory status and it is a violation of my delegation of authority order in the Bible
46 to do so.¹⁹ The name of the party I represent here and now, according to Him is "I Am", and that is the only name I
47 can answer to in these proceedings.
- 48 2. **Calling the income tax VOLUNTARY**, but refusing to:
 - 49 2.1. Provide a CIVIL STATUS or LABEL for people who do not consent and not sanctioning those who claim such a
50 name or status. By outlawing all language that describes those who don't volunteer or consent, they in effect are
51 making it impossible for you to even describe the status or condition of those who are free because they refuse to
52 consent. Without a name for what they are doing to describe it, opposing what they are illegally doing becomes
53 impossible. We call them "nonresidents", "nontaxpayers", and "stateless person".
 - 54 2.2. Providing forms or procedures to unconsent or unvolunteer.

¹⁹ See: *Delegation of Authority Order from God to Christians*, Form #13.007; <https://sedm.org/Forms/FormIndex.htm>.

2.3. Protecting the constitutional rights of those who do not consent and retain such rights, rather than trying to cash in those rights for filthy lucre with sophistry and equivocation games.

For instance:

*"Our system of taxation is based upon voluntary assessment and payment, not distraint."
[Flora v. U.S., 362 U.S. 145 (1960)]*

*"The purpose of the IRS is to collect the proper amount of tax revenues at the least cost to the public, and in a manner that warrants the highest degree of public confidence in our integrity, efficiency and fairness. To achieve that purpose, we will encourage and achieve the highest possible degree of **voluntary compliance** in accordance with the tax laws and regulations..."
[Internal Revenue Manual (I.R.M.), Chapter 1100, section 1111.1]*

IN RESPONSE: Demand proof that a status, forms, and procedures exist to become a party who does not volunteer and who owes no duty. Otherwise, they are imputing something that can't be proven and in fact is a fraud because it is not proven with evidence.

3. **Expect you to rise when Article IV or Article I franchise administrator masquerading as a judge enters the room, even though HE is the PUBLIC SERVANT and you are his MASTER.** Shouldn't he/she as the SERVANT be rising for you his MASTER? And if you don't, you may be unjustly sanctioned or ordered to leave the room. Jesus said in Matt. 20:25-28 that "He who desires to be greatest among you, let him be your servant". So according to Jesus, the judge AS PUBLIC SERVANT, should be the servant. When the court sanctions you for refusing to literally worship him as someone higher in violation of the First Amendment, the judge is unjustly establishing a "dulocracy":

*"A government where servants and slaves have so much license and privilege that they **domineer**: predominance of slaves"
[Wikipedia: Dulocracy, Downloaded 9/28/17; SOURCE: <https://en.wiktionary.org/wiki/dulocracy>]*

IN RESPONSE: Leave the room just before the judge enters it or remain seated in the audience if you want to invite judicial terrorism for refusing to bow to a false God of men, government, or civil rulers in violation of the First Amendment. Judges in England are called "your worship", for instance, which is religious idolatry.

4. **Saying things like "Do you UnderSTAND?", meaning do you, by acquiescence, STAND UNDER the civil franchise codes and employment agreement regulating only officers of the government, even though are AREN'T within the government and can't lawfully consent to join the government without violating your delegation of authority order? See:**

<p><i>Why Statutory Civil Law is Law for Government and Not Private Persons</i>, Form #05.037 https://sedm.org/Forms/FormIndex.htm</p>

IN RESPONSE: Say "I don't STAND under anyone other than God and the criminal laws, and certainly not a public servant."

5. **Saying**

"Every citizen is supposed to know the law!"

. . . as if you somehow have an implied duty to read the employment or contracting agreement codified in all civil codes so you know what job you must do without direct compensation or "benefit" to anyone other than the judge or government. In doing so, they are silently PRESUMING in violation of due process that you are a STATUTORY "citizen" (8 U.S.C. §1401) without any evidence or proof, usually with you never expressly declaring it. People domiciled and born within constitutional states ARE NOT STATUTORY "citizens" under any laws of the national government. They are statutory "nationals" under 8 U.S.C. §1101(a)(21) but not "citizens" under 8 U.S.C. §1401. They live and are domiciled within a legislatively but not constitutionally foreign jurisdiction not subject to the civil statutes of Congress as proven by Federal Rule of Civil Procedure 17. Only if such a person pursues "benefits" or commerce with the legislatively but not constitutionally foreign national government can they come directly and personally under the civil statutes of said government as described in 5 U.S.C. §553(a)(2).

IN RESPONSE: Say: "Prove that I'm a statutory "citizen" under 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c) or that I can even consent to do so as a state domiciled party not born on federal territory and occupying a legislatively foreign state. Otherwise, stop making injurious presumptions about duties to obey statutes or acquires civil statuses that don't apply to me."

1 6. **Falsely calling anyone “frivolous” who does not consent to a civil status or position under their FRANCHISE**
2 **codes such as “taxpayer” or “person”.**²⁰ They do this in spite of the fact that involuntary servitude and slavery is
3 illegal EVERYWHERE IN THE COUNTRY per the Thirteenth Amendment and anyone against whom civil statutory
4 obligations are enforced who did not expressly consent to the civil status that those obligations attach to is literally a
5 SLAVE and a peon in violation of the Thirteenth Amendment. In doing so, the judge is implementing criminal
6 peonage and human trafficking in violation of 18 U.S.C. §1589. Statutory “taxpayers” and “persons” under the
7 Internal Revenue Code who as fictions of law must be volunteers, and if they aren’t, they are slaves and peons
8 recruited and compelled to pay off an endless and growing mountain of public debt as documented in:

Demonocracy
<http://demonocracy.info>

9 **IN RESPONSE:** Your honor, the Thirteenth Amendment outlaws involuntary servitude. I never volunteered and you
10 won’t respect my right to unvolunteer. Until you show how I can unvolunteer and thereby become NOT SUBJECT and
11 “exempt by fundamental law” without becoming statutorily “exempt”, then you are sanctioning slavery and peonage to
12 pay off the public debt.

13 Corrupt judges therefore know that the only difference between a benefit/service and CRIME is your consent. After all,
14 someone who “services” you in bed is doing you a favor if you consented to it. If you didn’t consent, it’s a rape and they are
15 a rapist! Note that the last word in “Internal Revenue Service” is “Service”, and the only thing they know how to do is render
16 THIS kind of “Service”, in fact. But under no circumstances are they ever going to provide a form, a civil status, a procedure,
17 or even a NAME for those who don’t WANT to be “serviced”, meaning PORKED. Below is a humorous example of what
18 it would be like if they DID do this:

Your Rights as a “Nontaxpayer”, IRS Publication 1a, Form #08.008
<https://sedm.org/LibertyU/NontaxpayerBOR.pdf>

19 It’s a big chess game and the judge is the ringmaster and organizer of the biggest organized crime syndicate that has ever
20 existed. He or she will use every method of sophistry and equivocation available to make you look like you volunteered, the
21 most important of which is fooling you into volunteering for a civil status such as “person”, “taxpayer”, “citizen”, “resident”
22 or “nonresident alien” to which civil statutory obligations attach. So long as you define all terms used on all forms and in all
23 pleadings as being in their CONSTITUTIONAL but never their STATUTORY sense, he or she can never succeed at this
24 task. At ALL times keep the burden on the Prosecution and the Judge to prove that you satisfy one of the conditions in 5
25 U.S.C. §553(a)(2) and are therefore directly subject to civil enactments of Congress. Few if any of these statutes have
26 implementing regulations, and without such regulations, your rights are protected:

27 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552](#)
28 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

29 *(a)(1) Except to the extent that a person has actual and timely notice of the terms thereof, **a person may not in***
30 ***any manner be required to resort to, or be adversely affected by, a matter required to be published in the***
31 ***Federal Register and not so published.** For the purpose of this paragraph, matter reasonably available to the*
32 *class of persons affected thereby is deemed published in the Federal Register when incorporated by reference*
33 *therein with the approval of the Director of the Federal Register.*
34

35 [26 C.F.R. §601.702](#) Publication and public inspection

36 *(a)(2)(ii) Effect of failure to publish.*

37 *Except to the extent that a person has actual and timely notice of the terms of any matter referred to in*
38 *subparagraph (1) of this paragraph which is required to be published in the Federal Register, **such person is not***
39 ***required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not***
40 ***incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any***
41 ***such matter which imposes an obligation and which is not so published or incorporated by reference will not***
42 ***adversely change or affect a person’s rights.***

²⁰ See: *Policy Document: IRS Fraud and Deception About the Statutory Word “Person”*, Form #08.023; <https://sedm.org/Forms/FormIndex.htm>.

1 More on this subject in:

- 2 1. *IRS Due Process Meeting Handout*, Form #03.008
3 <https://sedm.org/Forms/FormIndex.htm>
- 4 2. *Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union*, Form #05.052
5 <https://sedm.org/Forms/FormIndex.htm>
- 6 3. *Federal Enforcement Authority Within States of the Union*, Form #05.032
7 <https://sedm.org/Forms/FormIndex.htm>

8 **3. Choice of Law Rules**

9 The study of “choice of law” rules is an extremely important subject matter because it is the area in which most of the judicial
10 and government corruption occurs in courts across the country. Violation of these rules is why we say that there is more
11 crime committed in courtrooms across America than any other type of crime. The organizers of this crime are covetous
12 judges and government prosecutors who want to get into your pocket by STEALING jurisdiction they technically do not
13 have.

14 The term “choice of law” describes the process that judges and attorneys must use in deciding which laws to apply to a
15 particular case or controversy before them. In our country, there are 52 unique and distinct state and federal sovereignties
16 that are legislatively “foreign” with respect to each other, each with its own citizens, laws, courts, and penal systems. When
17 legal disputes arise, the task of deciding which laws from which of these sovereignties may be applied to decide a case is the
18 very first step in resolving the crime or controversy.

19 For those seeking additional information, “choice of law” rules are described in the following two valuable resources:

- 20 1. *Federal Jurisdiction*, Form #05.018
21 <http://sedm.org/Forms/FormIndex.htm>
- 22 2. *Conflicts in a Nutshell*, David D. Seigel, West Publishing, 1994; ISBN 0-314-02952-4

23 **3.1 Itemized list of choice of law rules**

24 The following list summarizes the “choice of law” rules applying to litigation in federal court:

- 25 1. Federal district and circuit courts are administrative franchise courts created under the authority of Article 4, Section 3,
26 Clause 2 of the Constitution and which have jurisdiction only over the following:
 - 27 1.1. Plenary/General jurisdiction over federal territory and property: Implemented primarily through “public law” and
28 applies generally to all persons and things. This is a requirement of “equal protection” found in [42 U.S.C. §1981](#).
29 Operates upon:
 - 30 1.1.1. The District of Columbia under Article 1, Section 8, Clause 17 of the U.S. Constitution.
 - 31 1.1.2. Federal territories and possessions under Article 4, Section 3, Clause 2 of the U.S. Constitution.
 - 32 1.1.3. Special maritime jurisdiction (admiralty) in territorial waters under the exclusive jurisdiction of the
33 general/federal government.
 - 34 1.1.4. Federal areas within states of the Union ceded to the federal government. Federal judicial districts consist
35 entirely of the federal territory within the exterior boundaries of the district, and do not encompass land not
36 ceded to the federal government as required by 40 U.S.C. §255 and its successors, [40 U.S.C. §3111](#) and [3112](#).
37 See section 6.4 of the [Tax Fraud Prevention Manual, Form #06.008](#) et seq for further details.
 - 38 1.1.5. Domiciliaries of the federal United States** temporarily abroad. See 26 U.S.C. §911 and Cook v. Tait, 265
39 U.S. 47, 44 S.Ct. 447, 11 Virginia Law Review, 607 (1924).
 - 40 1.2. Subject matter jurisdiction:
 - 41 1.2.1. “Public laws” which operate throughout the states of the Union upon the following subjects:
 - 42 1.2.1.1. Excise taxes upon imports from foreign countries. See Article 1, Section 8, Clause 1 of the U.S.
43 Constitution. Congress may NOT, however, tax any article exported from a state pursuant to Article 1,
44 Section 9, Clause 5 of the Constitution.

45 *“The States, after they formed the Union, continued to have the same range of taxing power which*
46 *they had before, barring only duties affecting exports, imports, and on tonnage. 2 Congress, on the*
47 *other hand, to lay taxes in order to pay the Debts and provide for the common Defence and general*

1 Welfare of the United States', Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar
2 in the land with due regard to Constitutional limitations as to the method of laying taxes."
3 [Graves v. People of State of New York, [306 U.S. 466](#) (1939)]

4
5 "The difficulties arising out of our dual form of government and the opportunities for differing opinions
6 concerning the relative rights of state and national governments are many; **but for a very long time**
7 **this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend**
8 **to the states or their political subdivisions.** The same basic reasoning which leads to that conclusion,
9 we think, requires like limitation upon the power which springs from the bankruptcy clause. United
10 States v. Butler, *supra*."
11 [Ashton v. Cameron County Water Improvement District No. 1, [298 U.S. 513](#); 56 S.Ct. 892 (1936)]

12
13 "Thus, Congress having power to regulate commerce with foreign nations, and among the several
14 States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses
15 to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise
16 of that great and extensive power; and the same observation is applicable to every other power of
17 Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer
18 authority, and give rights to the licensee.

19 But very different considerations apply to the **internal commerce or domestic trade** of the States. Over
20 this commerce and trade Congress has **no power of regulation nor any direct control**. This power
21 belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted**
22 **within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of**
23 **powers clearly granted to the legislature.** The power to authorize a business within a State is plainly
24 repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress
25 to tax is a very extensive power. It is given in the Constitution, with only one exception and only two
26 qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of
27 apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every
28 subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot
29 authorize a trade or business within a State in order to tax it."
30 [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

- 31 1.2.1.2. Direct taxes apportioned to the states and not against individuals under Article 1, Section 9, Clause 4.
32 1.2.1.3. Postal fraud. See Article 1, Section 8, Clause 7 of the U.S. Constitution..
33 1.2.1.4. Counterfeiting under Article 1, Section 8, Clause 6 of the U.S. Constitution.
34 1.2.1.5. Treason under Article 4, Section 2, Clause 3 of the U.S. Constitution.
35 1.2.1.6. Interstate commercial crimes under Article 1, Section 8, Clause 3 of the U.S. Constitution.
36 1.2.1.7. Jurisdiction over naturalization and exportation of Constitutional aliens.
37 1.2.1.8. Slavery, involuntary servitude, or peonage under the Thirteenth Amendment, 42 U.S.C. §1994, 18
38 U.S.C. §1581. and 18 U.S.C. §1589(3).

39 "Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the
40 Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary
41 servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these
42 sections denouncing peonage, and punishing one who holds another in that condition of involuntary
43 servitude. **This legislation is not limited to the territories or other parts of the strictly national domain,**
44 **but is operative in the states and wherever the sovereignty of the United States extends.** We entertain **no**
45 **doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a**
46 **state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. It**
47 **operates directly on every citizen of the Republic, wherever his residence may be."**
48 [Clyatt v. U.S., 197 U.S. 207 (1905)]

- 49 1.2.2. "Private law" or "special law" pursuant to Article 4, Section 3, Clause 2 of the U.S. Constitution. Applies
50 only to persons and things who individually consent through private agreement or contract. Note that this
51 jurisdiction also includes contracts with states of the Union and private individuals in those states. Includes,
52 but is not limited exclusively to the following:

- 53 1.2.2.1. Federal franchises, such as Social Security, Medicare, etc. See:

[Government Instituted Slavery Using Franchises](#), Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

- 54 1.2.2.2. Federal employees, as described in Title 5 of the U.S. Code.
55 1.2.2.3. Federal contracts and "public offices".

1 1.2.2.4. Federal chattel property.

2 1.2.2.5. Subtitle A of the Internal Revenue Code, but ONLY to the extent that the “public offices” or positions
3 subject to tax are “EXPRESSLY authorized” to be executed in the geographic location they are executed
4 per 4 U.S.C. §72. At this time, there are NO such offices that we have found. See:

Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052

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

5 1.2.2.6. Social Security, found in 42 U.S.C. Chapter 7.

6 For details on jurisdiction over the above, see:

Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404

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

7 2. Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 says that the IRS cannot cite rulings below the Supreme Court
8 to apply to more than the specific person who litigated:

9 *Internal Revenue Manual*
10 [Section 4.10.7.2.9.8 \(05-14-1999\)](#)
11 *Importance of Court Decisions*

12 1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and may
13 be used by either examiners or taxpayers to support a position.

14 2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court
15 becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service
16 must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the
17 Code.

18 3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the
19 Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require
20 the Service to alter its position for other taxpayers.

21 Federal courts have repeatedly stated that the general government is one of finite, enumerated, delegated powers. The
22 implication of that concept is that whatever the government can do, the people can do also because the authority to do it
23 came from the People. Consequently, if the IRS can refuse to be bound by rulings below the U.S. Supreme Court, the
24 same constraints apply to us as the source of all their power:

25 “Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign powers
26 are delegated to...the government, sovereignty itself remains with the people.”
27 [*Yick Wo v. Hopkins*, 118 U.S. 356 (1886)]

28 “The Government of the United States is one of delegated powers alone. Its authority is defined and limited by
29 the Constitution. All powers not granted to it by that instrument are reserved to the States or the people.”
30 [*United States v. Cruikshank*, 92 U.S. 542 (1875)]

31 “The question is not what power the federal government ought to have, but what powers, in fact, have been given
32 by the people... The federal union is a government of delegated powers. It has only such as are expressly conferred
33 upon it, and such as are reasonably to be implied from those granted. In this respect, we differ radically from
34 nations where all legislative power, without restriction or limitation, is vested in a parliament or other legislative
35 body subject to no restriction except the discretion of its members.” (Congress)
36 [*U.S. v. William M. Butler*, 297 U.S. 1 (1936)]

37 3. There is no federal common law within states of the Union, according to the Supreme Court in *Erie Railroad v. Tompkins*,
38 [304 U.S. 64](#) (1938). Consequently, the rulings of federal district and circuit courts have no relevancy to state citizens
39 domiciled in states of the union who do not declare themselves to be “U.S. citizens” under 8 U.S.C. §1401 and who
40 would litigate under diversity of citizenship, as described in Article III, Section 2 of the U.S. Constitution but NOT 28
41 U.S.C. §1332.

42 “There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law
43 applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the
44 Law of Torts”
45 [*Erie Railroad v. Tompkins*, 304 U.S. 64 (1938)]
46

1 *“Common law. As distinguished from statutory law created by the enactment of legislatures, the common law*
2 *comprises the body of those principles and rules of action, relating to the government and security of persons and*
3 *property, which derive their authority solely from usages and customs of immemorial antiquity, or from the*
4 *judgments and decrees of the courts recognizing, affirming, and enforcing such usages and customs and, in this*
5 *sense, particularly the ancient unwritten law of England. In general, it is a body of law that develops and derives*
6 *through judicial decisions, as distinguished from legislative enactments. The “common law” is all the statutory*
7 *and case law background of England and the American colonies before the American revolution. People v.*
8 *Rehman, 253 C.A.2d 119, 61 Cal.Rptr. 65, 85. It consists of those principles, usage and rules of action applicable*
9 *to government and security of persons and property which do not rest for their authority upon any express and*
10 *positive declaration of the will of the legislature. Bishop v. U.S., D.C.Tex., 334 F.Supp. 415, 418.*

11 *“Calif. Civil Code, Section 22.2, provides that the “common law of England, so far as it is not repugnant to or*
12 *inconsistent with the Constitution of the United States, or the Constitution or laws of this State, is the rule of*
13 *decision in all the courts of this State.”*

14 *“In a broad sense, “common law” may designate all that part of the positive law, juristic theory, and ancient*
15 *custom of any state or nation which is of general and universal application, thus marking off special or local*
16 *rules or customs.*

17 *“For federal common law, see that title.*

18 *“As a compound adjective “common-law” is understood as contrasted with or opposed to “statutory,” and*
19 *sometimes also to “equitable” or to “criminal.”*
20 *[Black’s Law Dictionary, Sixth Edition, p. 276]*

- 21 4. The [Rules of Decision Act, 28 U.S.C. §1652](#), requires that the laws of the states of the Union are the only rules of decision
22 in federal courts. This means that federal courts MUST cite state law and not federal law in all tax cases and MAY NOT
23 cite federal case law in the case of persons not domiciled on federal territory and who are therefore not statutory “U.S.
24 citizens” or “U.S. residents”.

25 [TITLE 28 > PART V > CHAPTER 111 > § 1652](#)
26 [§1652. State laws as rules of decision](#)

27 *The laws of the several states, except where the Constitution or treaties of the United States or Acts of Congress*
28 *otherwise require or provide, shall be regarded as rules of decision in civil actions in the courts of the United*
29 *States, in cases where they apply.*

30 The thing they deliberately and self-servingly don’t tell you in this act is specifically when federal law applies
31 extraterritorially in a state of the Union, which is ONLY in the case of federal property, contracts, franchises, and
32 domiciliaries and NO OTHERS. What all these conditions have in common is that they relate to federal territory and
33 property and come under Article 4, Section 3, Clause 2 of the United States Constitution and may only be officiated in
34 an Article 4 legislative franchise court, which includes all federal District and Circuit Courts. See the following for proof
35 that all federal District and Circuit courts are Article 4 legislative franchise courts and not Article 3 constitutional courts:

36 4.1. [What Happened to Justice?](#), Litigation Tool #08.001

37 <http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

38 4.2. [Authorities on Jurisdiction of Federal Courts, Family Guardian Fellowship](#)

39 <http://famguardian.org/Subjects/LawAndGovt/ChallJurisdiction/AuthoritiesArticle/AuthOnJurisdiction.htm>

- 40 5. [Federal Rule of Civil Procedure 17\(b\)](#) says that the capacity to sue or be sued is determined by the law of the individual’s
41 domicile. It quotes two and only two exceptions to this rule, which are:

42 5.1. A person acting in a representative capacity as an officer of a federal entity.

43 5.2. A corporation that was created and is domiciled within federal territory.

44 This means that if a person is domiciled within the exclusive jurisdiction of a state of the Union and not within a federal
45 enclave, then state law is the rules of decision rather than federal law. Since state income tax liability in nearly every
46 state is dependent on a federal liability first, this makes an income tax liability impossible for those domiciled outside
47 the federal zone or inside the exclusive jurisdiction of a state, because such persons cannot be statutory “U.S. citizens”
48 as defined in 8 U.S.C. §1401 nor “residents” as defined in 26 U.S.C. §7701(b)(1)(A).

49 [IV. PARTIES > Rule 17.](#)
50 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

51 (b) *Capacity to Sue or be Sued.*

52 *Capacity to sue or be sued is determined as follows:*

- 1 (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
 2 (2) for a corporation, by the law under which it was organized; and
 3 (3) for all other parties, by the law of the state where the court is located, except that:
 4 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue
 5 or be sued in its common name to enforce a substantive right existing under the United States Constitution
 6 or laws; and
 7 (B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue
 8 or be sued in a United States court.
 9 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

10 A person engaged in a “trade or business” occupies a “public office” within the U.S. government, which is a federal
 11 corporation (28 U.S.C. §3002(15)(A)) created and domiciled on federal territory. They are also acting in a representative
 12 capacity as an officer of said corporation. Therefore, such “persons” are the ONLY real taxpayers against whom federal
 13 law may be cited outside of federal territory. Anyone in the government who therefore wishes to enforce federal law
 14 against a person domiciled outside of federal territory (the “United States” as defined in 26 U.S.C. §7701(a)(9) and
 15 (a)(10)) and who is therefore not a statutory “U.S. citizen” or “resident” (alien) therefore must satisfy the burden of
 16 proof *with evidence* to demonstrate that the defendant lawfully occupied a public office within the U.S. government in
 17 the context of all transactions that they claim are subject to tax. See:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

- 18 6. 28 U.S.C. §2679(d)(3) indicates that any action against an officer or employee of the United States, if he was not acting
 19 within his lawful delegated authority or in accordance with law, may be removed to State court and prosecuted
 20 exclusively under state law because not a federal question.
- 21 7. For a person domiciled in a state of the Union, federal law may only be applied against them if they are either suing the
 22 United States or are involved in a franchise or “public right”. Franchises and public rights deal exclusively with “public
 23 rights” created by Congress between private individuals and the government. Litigation involving franchises generally
 24 is done only in Article IV legislative courts and not Article III constitutional courts. Northern Pipeline Const. Co. v.
 25 Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983).
- 26 8. Any government representative, and especially who is from the Department of Justice or the IRS, who does any of the
 27 following against anyone domiciled outside of federal territory and within a state of the Union is trying to maliciously
 28 destroy the separation of powers, destroy or undermine your Constitutional rights, and unconstitutionally and unlawfully
 29 enlarge their jurisdiction and importance.
- 30 8.1. Cites a case below the Supreme Court or from a territorial or franchise court such as the District of Circuit Courts
 31 or U.S. Tax Court. This is an abuse of case law for political rather than lawful purposes and it is intended to deceive
 32 and injure the hearer. Federal courts, incidentally, are NOT allowed to involve themselves in such “political
 33 questions”, and therefore should not allow this type of abuse of case law, but judges who are fond of increasing
 34 their retirement benefits often will acquiesce if you don’t call them on it as an informed American. This kind of
 35 bias on the part of federal judges, incidentally, is highly illegal under 28 U.S.C. §144 and 28 U.S.C. §455.
- 36 8.2. Enforces federal franchises such as the “trade or business” franchise (income tax, I.R.C. Subtitle A) against persons
 37 not domiciled on federal territory. The U.S. Supreme Court said in the License Tax Cases, 72 U.S. 462, 18 L.Ed.
 38 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866) that they could not enforce federal franchises outside of federal territory.
- 39 8.3. Presumes or infers that “United States” as used in the Constitution is the same thing as “United States” as defined
 40 in federal statutory law. They are mutually exclusive, in fact.
- 41 9. Every occasion in which courts exceed their jurisdiction that we are aware of originates from the following important
 42 and often deliberate and malicious abuses by government employees, judges, and prosecutors. We must prevent and
 43 overcome these abuses in order to keep the government within the bounds of the Constitution:
- 44 9.1. Misunderstanding or misapplication of the above choice of law rules.
- 45 9.2. Failure or refusal to adjust the meaning of “words of art” based on their context and the legal definitions that apply
 46 in that context. See:

Geographical Definitions and Conventions, Form #11.215
<http://sedm.org/SampleLetters/DefinitionsAndConventions.htm>

- 47 9.3. A violation of or disregard for the rules of statutory construction, usually by abusing the word “includes”. See:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

- 48 9.4. Presumptions, usually about the meanings of words. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

49 The U.S. Supreme Court identified the enemies of republican freedom originating from the above causes, when it held:

1 “The chief enemies of republican freedom are mental sloth, conformity, bigotry, superstition, credulity, monopoly
2 in the market of ideas, and utter, benighted ignorance.”
3 [Adderley v. State of Florida, 385 U.S. 39, 49 (1967)]

4 The book Conflicts in a Nutshell confirms some of the above conclusions by saying the following:

5 “After some 96 years of this, the Supreme Court acknowledged the unfair choice of forum this gave the plaintiff
6 in a case governed by decisional rather than statutory law merely because the plaintiff and defendant happened
7 to come from different states. Reconstructing the Rules of Decision Act, the Supreme Court in Erie overruled Swift
8 and held that state law governs in the common law as well as in the statutory situation. Subsequent cases clarified
9 that this means forum law; the law of the state in which the federal court is sitting.

10 “The result is that the federal court in a diversity case sits in effect as just another state court, seeking out forum
11 state law for all substantive issues. The Rules of Decision Act does not apply to procedural matters, however;
12 for matters of procedure a federal court, sitting in a diversity or any other kind of case, applies its own rules.
13 This has been so since 1938, when, coincidentally (Erie was also decided in 1938), the Federal Rules of Civil
14 Procedure arrived on the scene.”
15 [Conflicts in a Nutshell, David D. Seigel, West Publishing, 1994; ISBN 0-314-02952-4, p. 317]

16 See section 5.1.4 of the Tax Fraud Prevention Manual, Form #06.008 for further details on how the DOJ, IRS, and the Federal
17 Judiciary abuse case law for political rather than legitimate or Constitutional legal purposes. See also the memorandum of
18 law entitled “Political Jurisdiction” to show how they abuse due process to injure your Constitutional rights by politicizing
19 the courtroom:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

20 3.2 Summary of choice of law rules

21 The above choice of law rules for federal district and circuit courts can be further summarized below:

- 22 1. Civil Jurisdiction originates from one or more of the following. Note that jurisdiction over all the items below originates
23 from Article 4, Section 3, Clause 2 of the United States Constitution and relates to community “property” of the states
24 under the stewardship of the federal government.
- 25 1.1. Persons domiciled on federal territory wherever physically located. These persons include:
 - 26 1.1.1. Statutory “U.S. citizens” pursuant to 8 U.S.C. §1401.
 - 27 1.1.2. Statutory “residents” (aliens) lawfully admitted pursuant to 8 U.S.C. §1101(a)(3).
 - 28 1.1.3. “U.S. persons” defined in 26 U.S.C. §7701(a)(30).
 - 29 1.2. Engaging in franchises offered by the national government to persons domiciled only on federal territory, wherever
30 physically situated. This includes jurisdiction over:
 - 31 1.2.1. Public officers, who are called “employees” in 5 U.S.C. §2105.
 - 32 1.2.2. Federal agencies and instrumentalities.
 - 33 1.2.3. Federal corporations
 - 34 1.2.4. Social Security, which is also called Old Age Survivor’s Disability Insurance (OASDI).
 - 35 1.2.5. Medicare.
 - 36 1.2.6. Unemployment insurance, which is also called FICA.
 - 37 1.3. Management of federal territory and contracts.
- 38 2. Criminal jurisdiction originates from crimes committed only on federal territory.

39 3.3 Effects of government franchises on choice of law

40 In law, rights are property:

41 **Property.** That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal
42 sense, an aggregate of rights which are guaranteed and protected by the government. *Fulton Light, Heat &*
43 *Power Co. v. State*, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right
44 and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of
45 a thing in every legal way, to possess it, to use it, and to exclude every one else from interfering with it. That
46 dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or
47 subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have
48 to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no
49 way depends on another man’s courtesy.

1 The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal,
2 tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which
3 goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real
4 and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of
5 one's property rights by actionable wrong. Labberton v. General Cas. Co. of America, 53 Wash.2d 180, 332
6 P.2d. 250, 252, 254.

7 Property embraces everything which is or may be the subject of ownership, whether a legal ownership. or whether
8 beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only
9 ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v. Kinealy, Mo.,
10 389 S.W.2d. 745, 752.

11 Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing,
12 as right to possess, use and dispose of it. Cereghino v. State By and Through State Highway Commission, 230
13 Or. 439, 370 P.2d. 694, 697.

14 Goodwill is property, Howell v. Bowden, TexCiv. App.. 368 S.W.2d. 842, &18; as is an insurance policy and
15 rights incident thereto, including a right to the proceeds, Harris v. Harris, 83 N.M. 441,493 P.2d. 407, 408.

16 Criminal code. "Property" means anything of value. including real estate, tangible and intangible personal
17 property, contract rights, choses-in-action and other interests in or claims to wealth, admission or transportation
18 tickets, captured or domestic animals, food and drink, electric or other power. Model Penal Code. Q 223.0. See
19 also Property of another, infra. Dusts. Under definition in Restatement, Second, Trusts, Q 2(c), it denotes interest
20 in things and not the things themselves.
21 [Black's Law Dictionary, Fifth Edition, p. 1095]

22 Anything that conveys rights is also property. Contracts convey rights and therefore are property. All franchises are contracts
23 between the grantor and grantee and therefore also are property.

24 As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon
25 valuable considerations, for purposes of individual advantage as well as public benefit,²¹ and thus a franchise
26 partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is
27 subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be
28 granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising
29 it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted,
30 it becomes the property of the grantee, and is a private right, subject only to the governmental control growing
31 out of its other nature as publici juris.²²
32 [American Jurisprudence 2d, Franchises, §4: Generally (1999)]

33 Corporations are only one of several types of government franchises. Below is an example:

34 "The power of making all needful rules and regulations respecting the territory [property] of the United States,
35 is one of the specified powers of congress. Under this power, it has never been doubted, that congress had
36 authority to establish corporations [franchises] in the territorial governments. But this power is derived entirely
37 from implication. It is assumed, as an incident to the principal power."
38 [M'Culloch v. State, 17 U.S. 316, 1819 WL 2135 (U.S.,1819)]

39 Therefore, contracts, franchises, territory, and domicile (which is a protection franchise) all constitute "property" of the
40 national government and are the origin of all civil jurisdiction over "persons" in federal courts. Jurisdiction of federal courts
41 over such "property" extends into the states and wherever said property is found:

42 "The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the
43 territory or other property belonging to the United States. This power applies as well to territory belonging to
44 the United States within the States, as beyond them. It comprehends all the public domain, wherever it may be.
45 The argument is, that the power to make 'ALL needful rules and regulations' 'is a power of legislation,' 'a
46 full legislative power;' 'that it includes all subjects of legislation in the territory,' and is without any limitations,
47 except the positive prohibitions which affect all the powers of Congress. Congress may then regulate or prohibit
48 slavery upon the public domain within the new States, and such a prohibition would permanently affect the
49 capacity of a slave, whose master might carry him to it. And why not? Because no power has been conferred on

²¹ Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

²² Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

1 Congress. This is a conclusion universally admitted. But the power to 'make rules and regulations respecting
2 the territory' is not restrained by State lines, nor are there any constitutional prohibitions upon its exercise in
3 the domain of the United States within the States; and whatever rules and regulations respecting territory
4 Congress may constitutionally make are supreme, and are not dependent on the situs of 'the territory.'
5 [Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856)]

6 It is jurisdiction mainly over government/public franchises which is the origin of nearly all civil jurisdiction that federal courts
7 assert over most Americans. Franchises are the main method by which your legal identity is “kidnapped” and transported to
8 a foreign jurisdiction.

9 “For the upright will dwell in the land,
10 And the blameless will remain in it;
11 But the wicked [those who allow themselves through their covetousness to be enticed by a government bribe
12 in the form of a franchise] will be cut off [legally kidnapped pursuant to Federal Rule of Civil Procedure
13 17(b)] from the earth [and transported to a foreign land to serve tyrants like the Israelites were kidnapped
14 and transported to Egypt].
15 And the unfaithful will be uprooted from it.”
16 [Prov. 2:21-22, Bible, NKJV]

17 For an example of how this legal kidnapping or “identity theft” operates, see 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d).
18 The “citizen” or “resident” described in these two code sections is a person who participates in the “protection franchise”, or
19 should we say “protection racket” called “domicile”, which domicile is on federal territory and not within any state of the
20 Union. If you would like to know more about how this process of legal kidnapping operates both spiritually and legally, see
21 section 13.2 of the following:

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

22 All franchises cause those engaged in them to take on a “public character” and become government agents, officers, and
23 “public officers” of one kind or another and the “office” they occupy has an effective domicile on federal territory. The
24 public office is the “res” or subject of nearly all civil proceedings in the district and circuit “franchise courts”, and not the
25 physical person occupying said office.

26 “Res. Lat. The subject matter of a trust [the Social Security Trust or “public trust” (government), in most
27 cases] or will [or legislation]. In the civil law, a thing; an object. As a term of the law, this word has a very wide
28 and extensive signification, including not only things which are objects of property, but also such as are not
29 capable of individual ownership. And in old English law it is said to have a general import, comprehending both
30 corporeal and incorporeal things of whatever kind, nature, or species. By “res,” according to the modern
31 civilians, is meant everything that may form an object of rights, in opposition to “persona,” which is regarded
32 as a subject of rights. “Res,” therefore, in its general meaning, comprises actions [or CONSEQUENCES of
33 choices and CONTRACTS/AGREEMENTS you make by procuring BENEFITS] of all kinds; while in its
34 restricted sense it comprehends every object of right, except actions. This has reference to the fundamental
35 division of the Institutes that all law relates either to persons, to things, or to actions.

36 Res is everything that may form an object of rights and includes an object, subject-matter or status. In re
37 Riggle’s Will, 11 A.D.2d. 51 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-
38 matter, or status, considered as the defendant [hence, the ALL CAPS NAME] in an action, or as an object
39 against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is “the res”; and
40 proceedings of this character are said to be in rem. (See In personam; In Rem.) “Res” may also denote the action
41 or proceeding, as when a cause, which is not between adversary parties, is entitled “In re _____”.
42 [Black’s Law Dictionary, Sixth Edition, pp. 1304-1306]

43 The trust they are talking about in the phrase “subject matter of a trust” is the “public trust”. Government is a public trust:

44 TITLE 5--ADMINISTRATIVE PERSONNEL
45 CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS
46 PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE BRANCH--
47 Table of Contents
48 Subpart A--General Provisions
49 Sec. 2635.101 Basic obligation of public service.

50 (a) Public service is a public trust. Each employee has a responsibility to the United States Government and
51 its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that
52 every citizen can have complete confidence in the integrity of the Federal Government, each employee shall

1 respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing
2 standards contained in this part and in supplemental agency regulations.

3 In the case below, this source of civil jurisdiction over government franchises is called “statutory law”:

4 One great object of the Constitution is to permit citizens to structure their private relations as they choose
5 subject only to the constraints of statutory or decisional law. [500 U.S. 614, 620]

6 To implement these principles, courts must consider from time to time where the governmental sphere [e.g.
7 “public purpose” and “public office”] ends and the private sphere begins. Although the conduct of private
8 parties lies beyond the Constitution's scope in most instances, governmental authority may dominate an activity
9 to such an extent that its participants must be deemed to act with the authority of the government and, as a
10 result, be subject to constitutional constraints. This is the jurisprudence of state action, which explores the
11 “essential dichotomy” between the private sphere and the public sphere, with all its attendant constitutional
12 obligations. *Moose Lodge, supra*, at 172. “

13 [. . .]

14 Given that the statutory authorization for the challenges exercised in this case is clear, the remainder of our state
15 action analysis centers around the second part of the *Lugar* test, whether a private litigant, in all fairness, must
16 be deemed a government actor in the use of peremptory challenges. Although we have recognized that this aspect
17 of the analysis is often a fact-bound inquiry, see *Lugar, supra*, 457 U.S. at 939, our cases disclose certain
18 principles of general application. Our precedents establish that, in determining whether a particular action or
19 course of conduct is governmental in character, it is relevant to examine the following: the extent to which the
20 actor relies on governmental assistance and benefits, see *Tulsa Professional Collection Services, Inc. v. Pope,*
21 485 U.S. 478 (1988); *Burton v. Wilmington Parking Authority,* 365 U.S. 715 (1961); whether the actor is
22 performing a traditional governmental function, see *Terry v. Adams,* 345 U.S. 461 (1953); *Marsh v. Alabama,*
23 326 U.S. 501 (1946); cf. *San Francisco Arts & Athletics, Inc. v. United States Olympic [500 U.S. 614, 622]*
24 Committee, 483 U.S. 522, 544-545 (1987); and whether the injury caused is aggravated in a unique way by the
25 incidents of governmental authority, see *Shelley v. Kraemer,* 334 U.S. 1 (1948). Based on our application of these
26 three principles to the circumstances here, we hold that the exercise of peremptory challenges by the defendant
27 in the District Court was pursuant to a course of state action.
28 [*Edmonson v. Leesville Concrete Company,* 500 U.S. 614 (1991)]

29 In support of the above conclusions, the following memorandum of law exhaustively analyzes the subject of civil statutory
30 jurisdiction of the national government over persons domiciled outside of federal territory and in states of the Union and
31 concludes that all statutory law is law only for the government and franchisees who are also part of the government:

[Why Statutory Civil Law is Law for Government and Not Private Persons](http://sedm.org/Forms/FormIndex.htm), Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

3.4 How choice of law rules are illegally circumvented by corrupted government officials to STEAL from You

32 In cases against the government, corrupt judges and prosecutors employ several important tactics that you should be very
33 aware of in order to:

- 35 1. Circumvent choice of law rules documented in the previous sections and thereby to illegally and unconstitutionally
36 enforce federal law outside of federal territory within a foreign state called a state of the Union.
- 37 2. STEAL private property from you and use it for their own benefit, in what amounts to a criminal and financial conflict
38 of interest per 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455.
- 39 3. Unlawfully enlarge their jurisdiction and importance in what amounts to treason in violation of 18 U.S.C. §2381.
- 40 4. Break down the constitutional separation between the states and the federal government that is the foundation of the
41 Constitution and the MAIN protection for your PRIVATE rights. See:

[Government Conspiracy to Destroy the Separation of Powers](http://sedm.org/Forms/FormIndex.htm), Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

42 All of the above tactics are referred to in the legal field as “identity theft”. We have documented all the various methods that
43 corrupt judges and government lawyers use to effect this criminal identity theft in the following document:

[Government Identity Theft](http://sedm.org/Forms/FormIndex.htm), Form #05.046
<http://sedm.org/Forms/FormIndex.htm>

1 The most frequent methods to circumvent choice of law rules indicated in the previous sections are the following tactics:

- 2 1. Abuse “words of art” to deceive and undermine the sovereignty of the non-governmental opponent. See section 10.11
3 later on how to combat this. This includes:
 - 4 1.1. Add things or classes of things to the meaning of statutory terms that do not EXPRESSLY appear in their
5 definitions, in violation of the rules of statutory construction. See:
 - 6 1.2. Violate the rules of statutory construction by abusing the word “includes” to add things or classes of things to
7 definitions of terms that do not expressly appear in the statutes and therefore MUST be presumed to be
8 purposefully excluded.
 - 9 1.3. Refuse to allow the jury to read the definitions in the law and then give them a definition that is in conflict with
10 the statutory definition. This substitutes the JUDGES will for what the law expressly says and thereby substitutes
11 PUBLIC POLICY for the written law.
 - 12 1.4. Publish deceptive government publications that are in deliberate conflict with what the statutes define terms to
13 mean and then tell the public that they CANNOT rely on the publication. The [IRS does this with ALL of their](#)
14 [publications](#) and it is FRAUD. See:

Reasonable Belief About Income Tax Liability, Form #05.007

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

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

- 15 1.5. PRESUME that ALL of the four contexts for "United States" are equivalent.

16 For details on this SCAM, see:

Legal Deception, Propaganda, and Fraud, Form #05.014

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

- 17 2. PRESUME that CONSTITUTIONAL citizens and STATUTORY citizens are EQUIVALENT under federal law. They
18 are NOT. A CONSTITUTIONAL citizen is a "non-resident " under federal civil law and NOT a STATUTORY
19 "national and citizen of the United States** at birth" per 8 U.S.C. §1401. See section 8.1 and the document below:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

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

- 20 3. PRESUME that "nationality" and "domicile" are equivalent. They are NOT. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002

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

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

- 21 4. Use the word "citizenship" in place of "nationality" OR "domicile", and refuse to disclose WHICH of the two they
22 mean in EVERY context.
- 23 5. Confuse the POLITICAL/CONSTITUTIONAL meaning of words with the civil STATUTORY context. For instance,
24 asking on government forms whether you are a POLITICAL/CONSTITUTIONAL citizen and then FALSELY
25 PRESUMING that you are a STATUTORY citizen under 8 U.S.C. §1401.
- 26 6. Confuse the words "[domicile](#)" and "[residence](#)" or impute either to you without satisfying the burden of proving that
27 you EXPRESSLY CONSENTED to it and thereby illegally kidnap your civil legal identity against your will. One can
28 have only one "domicile" but many "residences" and BOTH require your consent. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002

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

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

- 29 7. Confuse “federal” with “national” or use these words interchangeably. They are NOT equivalent and this lack of
30 equivalence is a product of the separation of powers doctrine that is the foundation of the USA Constitution.

31 *“It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to*
32 *its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District*
33 *of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities*
34 *was the law in question passed?”*

35 [\[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 \(1821\)\]](#)

36
37 *“NATIONAL GOVERNMENT. The government of a whole nation, as distinguished from that of a local or*
38 *territorial division of the nation, and also as distinguished from that of a league or confederation.*

39 *“A national government is a government of the people of a single state or nation, united as a community by what*
40 *is termed the “social compact,” and possessing complete and perfect supremacy over persons and things, so far*

as they can be made the lawful objects of civil government. A federal government is distinguished from a national government by its being the government of a community of independent and sovereign states, united by compact." Piqua Branch Bank v. Knoup, 6 Ohio.St. 393."
 [Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176]

"FEDERAL GOVERNMENT. The system of government administered in a state formed by the union or confederation of several independent or quasi independent states; also the composite state so formed.

In strict usage, there is a distinction between a confederation and a federal government. The former term denotes a league or permanent alliance between several states, each of which is fully sovereign and independent, and each of which retains its full dignity, organization, and sovereignty, though yielding to the central authority a controlling power for a few limited purposes, such as external and diplomatic relations. In this case, the component states are the units, with respect to the confederation, and the central government acts upon them, not upon the individual citizens. In a federal government, on the other hand, the allied states form a union, not, indeed, to such an extent as to destroy their separate organization or deprive them of quasi sovereignty with respect to the administration of their purely local concerns, but so that the central power is erected into a true state or nation, possessing sovereignty both external and internal, while the administration of national affairs is directed, and its effects felt, not by the separate states deliberating as units, but by the people of all, in their collective capacity, as citizens of the nation. The distinction is expressed, by the German writers, by the use of the two words "Staatenbund" and "Bundesstaat;" the former denoting a league or confederation of states, and the latter a federal government, or state formed by means of a league or confederation."
 [Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740]

Here is a table comparing the two:

Table 1: "National" v. "Federal"

#	Description	"National" government	"Federal" government
1	Legislates for	Federal territory and NOT states of the Union	Constitutional states of the Union and NOT federal territory
2	Social compact	None. Jurisdiction is unlimited per Article 1, Section 8, Clause 17	Those domiciled within states of the Union
3	Type of jurisdiction exercised	General jurisdiction	Subject matter jurisdiction (derived from Constitution)
4	Citizens	1. Statutory "nationals and citizens at birth" per 8 U.S.C. §1401. 2. "U.S. citizens" per 26 U.S.C. §3121(e) and 26 C.F.R. §1.1-1(c). 3. EXCLUDES constitutional "Citizens" or "citizens of the United States" per Fourteenth Amendment.	1. "Citizens". 2. Fourteenth Amendment "citizens of the United States". 3. EXCLUDES statutory citizens per 8 U.S.C. §1401 "U.S. citizens" per 26 U.S.C. §3121(e) and 26 C.F.R. §1.1-1(c).
5	Courts	Federal District and Circuit Courts (legislative franchise courts that can only hear disputes over federal territory and property per Art. 4, Sect. 3, Clause 2 of USA Constitution).	1. State courts. 2. U.S. Supreme Courts.
6	Those domiciled within this jurisdiction are	Statutory "aliens" in relation to states of the Union.	Statutory "aliens" in relation to the national government.
7	Those domiciled here are subject to Internal Revenue Code, Subtitles A through C?	Yes	No

For further details on this SCAM, see:

[Two Political Jurisdictions: "National" Government v. "Federal" Government](http://famguardian.org/Subjects/Taxes/Remedies/USvUSA.htm), Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/USvUSA.htm>

1 8. Abuse franchises such as the income tax, Social Security, Medicare, etc. to be used to UNLAWFULLY create new
2 public offices in the U.S. government. This results in a de facto government in which there are no private rights or
3 private property and in which EVERYONE is illegally subject to the whims of the government. See:

De Facto Government Scam, Form #05.043

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>

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

4 9. Connect the opponent to a government franchise or to PRESUME they participate and let the presumption go
5 unchallenged and therefore agreed to. This is done:

6 9.1. PRESUMING that because someone connected ONE activity to a government franchise, that they elected to act
7 in the capacity of a franchisee for ALL activities. This is equivalent to outlawing PRIVATE rights and
8 PRIVATE property.

9 9.2. Refusing to acknowledge or respect the method by which PRIVATE property is donated to a PUBLIC use, which
10 is by VOLUNTARILY associating formerly PRIVATE property with a de facto license represent a public office
11 in the government called a Social Security Number (SSN) or Taxpayer Identification Number (TIN).

12 9.3. Calling use of SSNs and TINs VOLUNTARY and yet REFUSING to prosecute those who COMPEL their use.
13 This results in a LIE.

14 9.4. Compelling the use of Social Security Numbers or Taxpayer Identification Numbers. This is combated using the
15 following:

16 9.4.1. *Why It is Illegal for Me to Request or Use a Taxpayer Identification Number*, Form #04.205

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

18 9.4.2. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012

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

20 9.4.3. *Resignation of Compelled Social Security Trustee*, Form #06.002

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

22 9.5. Using forms signed by the government opponent in which they claimed a status under a government franchise,
23 such as statutory “taxpayer”, “individual”, “U.S. person”, “U.S. citizen”, etc. This is combated by attaching the
24 following to all tax forms one fills out:

Tax Form Attachment, Form #04.201

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

25 For a document you can file in court to FORCE the judge to respect your choice of the common law for protection and eschew
26 the statutory civil law, see:

Choice of Law, Litigation Tool #01.010

<https://sedm.org/Litigation/LitIndex.htm>

27 **3.5 Rebutting judicial and U.S. attorney and legal profession verbicide and propaganda to discredit common** 28 **law as a choice of law alternative**

29 Concerted attempts by members of the legal profession to discredit the use of the common law for the protection of PRIVATE
30 rights and PRIVATE property have been ongoing ever since the legal industry stopped publishing books about it right after
31 the SOCIALIST 1930’s. That doesn’t mean its use has been outlawed, but merely informally discouraged. Why? Because
32 it completely undermines their franchise system erected during that period.

33 We have compiled a list of common objections by those in the legal profession that you can use to respond to unjust and
34 fraudulent attacks by them upon your constitutional right to invoke the common law and avoid civil statutory jurisdiction.
35 Below is a tool specifically for that use:

Rebutted False Arguments About the Common Law, Form #08.025

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

36 If you encounter any arguments against the use of the common law not mentioned above, then please submit them and your
37 rebuttal to them to us using our Contact Us page so that we may add them to the above document.

38 **4. Main Tools of government deceit: Treason using word games**

1 "Getting treasures by a lying tongue is the fleeting fantasy of those who seek death."
2 [[Prov. 21:6](#), Bible, NKJV]

3 "Better is a little with righteousness, than vast revenues without justice."
4 [[Prov. 16:8](#), Bible, NKJV]

5 "Through his cunning
6 He shall cause deceit to prosper under his rule;
7 And he shall exalt himself in his heart.
8 He shall destroy many in their prosperity.
9 He shall even rise against the Prince of princes;
10 But he shall be broken without human means."
11 [[Daniel 8:25](#), Bible, NKJV]

12 "For the love of money [and even [government "benefits"](#), which are payments] is the root of all evil: which while
13 some coveted after, they have erred from the faith, and pierced themselves through with many sorrows. But thou,
14 O man of God, flee these things; and follow after righteousness, godliness, faith, love, patience, meekness. Fight
15 the good fight of faith, lay hold on eternal life, whereunto thou art also called, and hast professed a good
16 profession before many witnesses."
17 [[1 Timothy 6:9-10](#), Bible, NKJV]

18 "During times of universal deceit, telling the truth becomes a revolutionary act."
19 [[George Orwell](#)]

20 Most of the deceit, presumption, equivocation, and due process violations instigated by corrupt government actors ([Form](#)
21 [#11.401](#)) are a product of the abuse of language. The following subsections document the main tools of language abuse. If
22 you would like to learn more about this subject, please refer to the following:

[Legal Deception, Propaganda, and Fraud](#), Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

23 **4.1 Ability to add anything one wants to a definition is a legislative function prohibited to constitutional courts**²³

24 The separation of powers doctrine that is the heart of the United States Constitution reserves the power to make law
25 exclusively to the Legislative Branch of the government. The purpose of the separation of powers doctrine is to protect your
26 sacred constitutional rights:

27 "To the contrary, **the Constitution divides authority between federal and state governments for the protection**
28 **of individuals. State sovereignty is not just an end in itself: "Rather, federalism secures to citizens the liberties**
29 **that derive from the diffusion of sovereign power."** *Coleman v. Thompson*, [501 U.S. 722, 759 \(1991\)](#)
30 (BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the Federal
31 Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power
32 between the States and the Federal Government will reduce the risk of tyranny and abuse from either front."
33 *Gregory v. [505 U.S. 144, 182]* Ashcroft, [501 U.S., at 458](#). See *The Federalist* No. 51, p. 323. (C. Rossiter ed.
34 1961).
35 [*New York v. United States*, [505 U.S. 144](#) (1992)]

36 Included within that legislative power is the exclusive authority to define words used within statutes. Anything not expressly
37 appearing in the definition in turn is conclusively presumed to be "purposefully excluded":

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

45 The purpose of the expressio unius est exclusio alterius rule indicated above is to prevent the exercise of what the founding
46 fathers called "arbitrary power":

²³ Derived from [Legal Deception, Propaganda, and Fraud](#), Form #05.014, Section 15.2.1; <https://sedm.org/Forms/FormIndex.htm>.

1 *"It has been frequently remarked, with great propriety, that a voluminous code of laws is one of the*
2 *inconveniences necessarily connected with the advantages of a free government. **To avoid an arbitrary discretion***
3 ***in the courts, it is indispensable that they should be bound down by strict rules [of statutory construction and***
4 ***interpretation] and precedents, which serve to define and point out their duty in every particular case that***
5 ***comes before them**; and it will readily be conceived from the variety of controversies which grow out of the folly*
6 *and wickedness of mankind, that the records of those precedents must unavoidably swell to a very considerable*
7 *bulk, and must demand long and laborious study to acquire a competent knowledge of them."*
8 [Federalist Paper No. 78, Alexander Hamilton]

9 *"When we consider the nature and the theory of our institutions of government, the principles upon which they*
10 *are supposed to rest, and review the history of their development, **we are constrained to conclude that they do***
11 ***not mean to leave room for the play and action of purely personal and arbitrary power.**"*
12 [Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S. Sup.Ct. 1064, 1071]

13 The exercise of arbitrary power has the practical effect of turning a "society of law" into a "society of men":

14 *"**The government of the United States has been emphatically termed a government of laws, and not of men.** It*
15 *will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested*
16 *legal right."*
17 [Marbury v. Madison, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)]

18 Arbitrary power is power whose limits are not defined. Statutory definitions are the main method of delegating and expressly
19 limiting the exercise of such power and thereby preventing the exercise of arbitrary power.

20 When judges or executive branch employees do any of the following, they are unconstitutionally exercising "legislative
21 power" reserved exclusively for the legislative branch in violation of the separation of powers doctrine and acting in a
22 POLITICAL rather than LEGAL capacity:

- 23 1. Add any thing or class of thing they want to a statutory definition.
- 24 2. Act in a way inconsistent with the statutory definitions and refuse to define where the thing they want to include
25 expressly appears in the statutes.
- 26 3. PRESUME any of the following. All presumption which adversely impact rights protected by the Constitution and
27 which are not consented to are a violation of due process of law that renders a void judgment and renders the actions
28 that result from it as de facto rather than de jure.
 - 29 3.1. That the statutory definition EXPANDS the common meaning of a term.
 - 30 3.2. That exclusively private conduct, property, or activities are included within the definition. The purpose of
31 statutory civil law is to define and limit and control GOVERNMENT, but to leave private rights and private
32 conduct ALONE. The ability to regulate private rights and private conduct is repugnant to the constitution.

33 When either the executive or judicial branches of the government exercise the above types of legislative powers reserved
34 exclusively to the legislative branch, then you have tyranny and liberty is impossible. The founding fathers in writing the
35 U.S. Constitution relied on a book entitled *The Spirit of Laws*, Charles de Montesquieu as the design for our republican form
36 of government. In that book, Montesquieu describes how freedom is ended within a republican government, which is when
37 the judicial branch exercises any of the functions of the executive branch, such as by exercising "legislative powers" in adding
38 to the statutory definitions of words.

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

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

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

49 [. . .]

1 *In what a situation must the poor subject be in those republics! The same body of magistrates are possessed,*
2 *as executors of the laws, of the whole power they have given themselves in quality of legislators. They may*
3 *plunder the state by their general determinations; and as they have likewise the judiciary power in their hands,*
4 *every private citizen may be ruined by their particular decisions.*
5 *[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;*
6 *SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm*

7 Franchise courts such as the U.S. Tax Court were identified by the U.S. Supreme Court in Freytag v. Commissioner, 501
8 U.S. 868 (1991) as exercising Executive Branch powers. Hence, such franchise courts are the most significant source of
9 destruction of freedom and liberty in this country, according to Montesquieu. Other similar courts include family court and
10 traffic court at the state level. We also wish to point out that the effect he criticizes also results when:

- 11 1. Any so-called “court” entertains “political questions”. Constitutional courts are not permitted to act in this capacity
12 and they cease to be “courts” in a constitutional sense when they do. The present U.S. Tax Court, for instance, was
13 previously called the “Board of Tax Appeals” so that people would not confuse it with a REAL court. They renamed it
14 to expand the FRAUD. See:

[Political Jurisdiction, Form #05.004](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

- 15 2. Litigants are not allowed to discuss the law in the courtroom or in front of the jury or are sanctioned for doing so. This
16 merely protects efforts by the corrupt judge to substitute HIS will for what the law actually says and turns the jury from
17 a judge of the law and the facts to a policy board full of people with a financial conflict of interest because they are
18 “taxpayers”. This sort of engineered abuse happens all the time both in U.S. Tax Court and Federal District and Circuit
19 Courts on income tax matters.
20 3. Judges are permitted to add anything they want to the definition and are not required to identify the thing they want to
21 include within the statutory definition. This is equivalent to exercising the powers of the legislative branch.
22 4. A franchise court is the only administrative remedy provided and PRIVATE people are punished or financially or
23 inconvenienced for going to a constitutional court.
24 5. Judges in any court are allowed to wear two hats: a political hat when they hear franchise cases and a constitutional hat
25 for others. This is how the present de facto federal district and circuit courts operate. This creates a criminal financial
26 conflict of interest.
27 6. Franchise courts refuse to dismiss cases and stay enforcement against private citizens who are not legitimate public
28 officers within the SAME branch of government as THEY are. It is a violation of the separation of powers for one
29 branch of government to interfere with the personnel or functions of another.
30 7. Judges in franchise courts are allowed the discretion to make determinations about the status of the litigants before
31 them and whether they are “franchisees” called “taxpayers”, “drivers”, etc. When they have this kind of discretion,
32 they will always abuse it because of the financial conflict of interest they have. Such decisions must always be made
33 by impartial decision-makers who are not ALSO franchisees. That is why 28 U.S.C. §2201(a) forbids the exercise of
34 this type of discretion by federal district and circuit judges.

35 Note that Montesquieu warns that franchise courts are the means for introducing what he calls “arbitrary control”:

36 *“Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for*
37 *the judge would be then the legislator.”*

38 **4.2 EQUIVOCATION: How corrupt judges and government prosecutors confuse contexts to unlawfully extend**
39 **the meaning of words²⁴**

40 *“Doublethink means the power of [hypocritically] holding two contradictory beliefs in one’s mind simultaneously,*
41 *and accepting both of them.”*
42 *[George Orwell]*

43 In the legal field, context is EVERYTHING. In the real estate field, there are three things that determine the VALUE of
44 property: LOCATION, LOCATION, and LOCATION. In the legal field, there are three things that determine the
45 MEANING of a word: CONTEXT, CONTEX, and CONTEXT.

²⁴ Derived from *Legal Deception, Propaganda, and Fraud*, Form #05.014, Section 16.1; <https://sedm.org/Forms/FormIndex.htm>.

1 Law is about language, and the meaning of words in turn is determined entirely by their context. The last skill most people
2 develop in learning any new subject, including law, is to understand the various contexts in which words can be used and to
3 apply the correct context in determining the exact meaning of words. Understanding the various contexts is difficult because
4 it requires the broadest possible exposure to the subject matter addressed by the word.

5 Within the legal field, there are four different contexts for the meaning of words:

- 6 1. Public v. Private context.
- 7 2. Geographical v. Legal context for words “United States” and “State”.
- 8 3. Statutory v. Constitutional context for citizenship terms.
- 9 4. “Subject to THE jurisdiction” v. “subject to ITS jurisdiction”

10 The following sections will individually address these two contexts to improve your comprehension of legal terms when
11 reading and interpreting the law. They will also describe how these two contexts are deliberately confused to unlawfully and
12 unconstitutionally expand government jurisdiction and power.

13 All the confusion of contexts is only possible under the following mandatory conditions:

- 14 1. The audience hearing them are legally ignorant. Legal ignorance is MANUFACTURED by the government in the
15 public schools, so the slaves and serfs never have the key to their chains. The same thing happened with black slavery.
16 Black slaves were not allowed to go to school.
- 17 2. The legal ignorance of the audience allows them to be unaware of the various legal contexts for words.
- 18 3. “Equivocation”, which is a logical fallacy, is abused to make two opposing and non-overlapping contexts appear
19 equivalent, even though they are not. This leads to an unconstitutional or unlawful or even CRIMINAL result.
- 20 4. All sources of information on the Internet that might identify the contexts and eliminate the confusion of them are
21 systematically censored and enjoined. The de facto government tried to enjoin our website, for instance, to prevent
22 people from learning essentially how to escape the IDENTITY THEFT and legal kidnapping being systematically
23 abused by judges and lawyers to STEAL from people and unlawfully and unconstitutionally enlarge their jurisdiction
24 and importance.
- 25 5. Government propaganda is abused to accomplish the equivocation that makes the contexts falsely appear equivalent.
26 5.1. This propaganda is used by both lawyers and courts and even the media, and none of it is trustworthy.
27 5.2. This propaganda is only possible because no one in the government is accountable for anything they say or write.

28 For extensive research on HOW government propaganda is abused to confuse the contexts and make them appear equivalent,
29 see:

- 30 1. *Reasonable Belief About Income Tax Liability*, Form #05.007
31 <http://sedm.org/Forms/FormIndex.htm>
- 32 2. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017
33 <http://sedm.org/Forms/FormIndex.htm>

34 **4.2.1 How the two contexts are deliberately and maliciously confused and made to appear the same in order to**
35 **unlawfully and unconstitutionally expand government jurisdiction**

36 The process of confusing two non-overlapping contexts is called “equivocation”. Here are the best definition we have found
37 on the subject matter:

38 *equivocation*

39 *EQUIVOCATION, n. Ambiguity of speech; the use of words or expressions that are susceptible of a double*
40 *signification. Hypocrites are often guilty of equivocation, and by this means lose the confidence of their fellow*
41 *men. **Equivocation is incompatible with the Christian character and profession.***
42 *[SOURCE: <http://1828.mshaffer.com/d/search/word/equivocation/>]*

43 Wikipedia defines the term much more expansively:

1 *Equivocation* ("to call by the same name") is an *informal logical fallacy*. It is the misleading use of a term with
2 more than one *meaning* or *sense* (by glossing over which meaning is intended at a particular time). It generally
3 occurs with *polysemic* words (words with multiple meanings).

4 Albeit in common parlance it is used in a variety of contexts, when discussed as a fallacy, equivocation only
5 occurs when the arguer makes a word or phrase employed in two (or more) different senses in an argument
6 appear to have the same meaning throughout.²⁵

7 It is therefore distinct from (semantic) *ambiguity*, which means that the context doesn't make the meaning of the
8 word or phrase clear, and *amphiboly* (or syntactical ambiguity), which refers to ambiguous sentence structure
9 due to *punctuation* or *syntax*.²⁶

10 [Wikipedia: "Equivocation", Downloaded 9/15/2015; SOURCE: <https://en.wikipedia.org/wiki/Equivocation>]

11 Equivocation is maliciously abused mainly by government and the legal field to:

- 12 1. Confuse PUBLIC statutory "persons" and public offices with PRIVATE human beings.
13 1.1. PUBLIC statutory "persons" are subject to the civil statutory law.
14 1.2. PRIVATE human beings are not subject to civil statutory law unless they FIRST consent to act as a public
15 officer.

16 For details on this dichotomy, see:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

- 17 2. Confuse the GEOGRAPHICAL context of "United States" and "State" with the LEGAL context.
18 2.1. The "United States" and "State" in "acts of Congress, in a GEOGRAPHICAL sense means federal territory and
19 excludes states of the Union. See 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d).
20 2.2. The "United States" and "State" can also be used in a LEGAL context, whereby it implies the United States
21 government corporation as a legal person and not a geographical place. To be "in" this "United States" means to
22 be a public officer of the body corporate, which is a federal corporation.

23 For details on this dichotomy, see:

Non-Resident Non-Person Position, Form #05.020, Section 4
<http://sedm.org/Forms/FormIndex.htm>

- 24 3. Confuse STATUTORY citizens or residents with CONSTITUTIONAL citizens or residents. These groups are
25 mutually exclusive and non-overlapping.
26 3.1. A STATUTORY citizen is someone born on federal territory subject to the exclusive jurisdiction of Congress.
27 This type of citizen is a creation and franchise of Congress created exclusively under the authority of 8 U.S.C.
28 §1401 and NOT the Fourteenth Amendment. This is a civil statutory status that implies a domicile on federal
29 territory and NOT a constitutional state.
30 3.2. A CONSTITUTIONAL citizen is a human being and not an artificial entity or office. This human being is born
31 in a CONSTITUTIONAL state of the Union and outside of federal territory. This type of citizen is created under
32 the authority of the Fourteenth Amendment and NOT 8 U.S.C. §1401. This is a CONSTITUTIONAL status
33 rather than a civil statutory status. It requires the person to "reside" in a constitutional state of the Union,
34 meaning to have a domicile there. If they do not, then they are not even Fourteenth Amendment citizens, but
35 nonresidents and transient foreigners. "reside" in the Fourteenth Amendment implies DOMICILE per Saenz v.
36 Roe, 526 U.S. 473, 119 S.Ct. 1430, 143 L.Ed.2d. 635 (1999).

37 For details on this dichotomy, see:

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

²⁵ Damer, T. Edward (2009), *Attacking Faulty Reasoning: A Practical Guide to Fallacy-free Arguments* (6th ed.), Wadsworth, p. 121, ISBN 978-0-495-09506-4

Fischer, D. H. (June 1970), *Historians' fallacies: toward a logic of historical thought*, Harper torchbooks (first ed.), New York: HarperCollins, p. 274, ISBN 978-0-06-131545-9, OCLC 185446787

²⁶ Damer, T. Edward (2009), *Attacking Faulty Reasoning: A Practical Guide to Fallacy-free Arguments* (6th ed.), Wadsworth, p. 123, ISBN 978-0-495-09506-4

- 1 4. Confuse “subject to THE jurisdiction” in the Fourteenth Amendment with “subject to ITS jurisdiction” in federal
2 statutes.
3 4.1. “Subject to THE jurisdiction” means the POLITICAL and not LEGISLATIVE jurisdiction. This phrase is found
4 in the Fourteenth Amendment and sometimes in federal statutes. It has a completely different meaning in each of
5 the two contexts.
6 4.2. “Subject to ITS jurisdiction” means subject to the LEGISLATIVE and not POLITICAL jurisdiction. This phrase
7 is commonly found in federal statutes only and not in the constitution.

8 The following sections will break down each of the above four areas where equivocation is commonly abused mainly by
9 judges and lawyers to illegally and unconstitutional expand their jurisdiction and importance.

10 **4.2.2 How Governments Abuse CONFUSION OVER CONTEXT in Statutes and/or Government Forms to**
11 **Deliberately Create False Presumptions that Deceive, Injure, and Violate Rights of Readers**

12 Next, we must address the main methods by which government employees abuse language in order to deceive those reading
13 or administering the law. The following primary methods are used:

- 14 1. Using the expansive or additive sense of the word “includes” within definitions appearing in the code and falsely
15 claiming that such a use authorizes them to add ANYTHING THEY WANT to the meaning of the definition of the
16 term.
17 2. Deliberately specifying in a statute or form a vague definition or no definition at all of key words, thus:
18 2.1. Inviting false presumptions or confusion of what context is intended.
19 2.2. Leaving undue discretion to readers, judges, and juries when disputes over meaning occur in order to add
20 whatever they want to the meaning of terms.
21 The above approach is discussed in Form #05.014, Section 15.2.3.5, where we talk about the “Void for Vagueness
22 Doctrine”.
23 3. Abusing words on government forms as follows to confuse the ORDINARY context with the STATUTORY context,
24 both of which are usually MUTUALLY EXCLUSIVE and opposite to each other:
25 3.1. Making the reader believe that the word is used in its ORDINARY rather than STATUTORY meaning.
26 3.2. Telling the reader that they aren’t allowed to trust anything on the form.
27 3.3. Refusing to clarify WHICH of the two contexts is intended, or that they are NOT equivalent, in the instructions
28 for the form.
29 3.4. When the person who is asked to fill out the form asks the government representative which of the two contexts
30 are intended, they maliciously and deliberately refuse to clarify. That way, the government can protect itself from
31 blame for what usually ends up being PERJURY on the form when the person filling it out PRESUMES that the
32 ordinary rather than the STATUTORY meaning applies.
33 3.5. Examples of words that fit this category:
34 3.5.1. “United States”
35 3.5.2. “State”
36 3.5.3. “Employee”
37 3.5.4. “Income”
38 3.5.5. “Person”
39 3.5.6. “Individual”
40 4. Abusing words on government forms and statutes to confuse the LEGAL/STATUTORY context with the
41 POLITICAL/CONSTITUTIONAL context, both of which are usually MUTUALLY EXCLUSIVE and opposite to
42 each other:
43 4.1. There are two main contexts for “terms”: Constitutional and Statutory. These two contexts, in nearly all cases,
44 are MUTUALLY EXCLUSIVE and do not overlap geographically because of the separation of powers doctrine.
45 4.2. The CONSTITUTIONAL context of “United States” is a POLITICAL use of the word that includes states of the
46 Union and excludes federal territory, while the STATUTORY context of the term refers to the LEGAL sense of
47 the word and includes federal territory but excludes states of the Union in nearly all cases.
48 4.3. An example of such an abuse is to ask you whether you are a “U.S. citizen”, assuming it means the LEGAL and
49 STATUTORY sense, but making the reader believe it means the POLITICAL and CONSTITUTIONAL sense.
50 This fraud is exhaustively explained in the following document:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

51 **4.2.3 PUBLIC v. PRIVATE context**

1 The purpose for establishing all civil government is the protection of PRIVATE rights. The Declaration of Independence
2 affirms this principle.

3 *"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator
4 with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure
5 these rights, Governments are instituted among Men, deriving their just powers from the consent of the
6 governed, -"*
7 *[Declaration of Independence, 1776]*

8 All the authority delegated to any government derives from the CONSENT of those it governs. Any government that does
9 not respect or protect the requirement for consent of the governed in a civil context is, in fact, a terrorist government.

TER-ROR-ISM noun 1 The act of terrorizing. 2 A system of government that seeks to rule by intimidation. 3 Violent and unlawful acts of violence committed in an organized attempt to overthrow a government.

10
11 *[Original (pre-Orwellian) Definition of the Word "Terrorism"*
12 *Funk and Wagnalls New Practical Standard Dictionary (1946)]*

13 The U.S. Supreme Court has held that PRIVATE rights are beyond the legislative power of the state and identifies any so-
14 called "government" that neither recognizes private rights nor protects them as a "vain government". We would add that
15 such a government is NO GOVERNMENT AT ALL, but a TERRORIST MAFIA and criminal extortion ring.

16 *"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes
17 of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United
18 States v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman,
19 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or
20 modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383
21 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been
22 questioned."*
23 *[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]*

24 *"The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of
25 conduct for all its citizens in future cases; they may command what is right, and prohibit what is wrong; but they
26 [the government] cannot change innocence [a "nontaxpayer"] into guilt [a "taxpayer"]; or punish innocence
27 as a crime [criminally prosecute a "nontaxpayer" for violation of the tax laws]; or violate the right of an
28 antecedent lawful private contract; or the right of private property. To maintain that our Federal, or State,
29 Legislature possesses such powers [of THEFT and FRAUD], if they had not been expressly restrained; would,
30 *389 in my opinion, be a political heresy, altogether inadmissible in our free republican governments."*
31 *[Calder v. Bull, 3 U.S. 386 (1798)]*

32 *"It must be conceded that there are [PRIVATE] rights [and property] in every free government beyond the
33 control of the State for any judge or jury. A government which recognized no such rights, which held the
34 lives, liberty and property of its citizens, subject at all times to the disposition and unlimited control of even the
35 most democratic depository of power, is after all a despotism. It is true that it is a despotism of the many--of the
36 majority, if you choose to call it so--but it is not the less a despotism."*
37 *[Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874)]*

38 The first step in protecting private rights is to protect citizens from having their PRIVATE property converted into PUBLIC
39 property without their consent. Governments implement this principle by:

- 40 1. Presuming that all your property is PRIVATE property beyond their legislative control until the government meets the
41 burden of proof of showing that you donated it to the government.

42 *"Men are endowed by their Creator with certain unalienable rights, -'life, liberty, and the pursuit of happiness;'
43 and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a
44 man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it
45 to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit [e.g. SOCIAL
46 SECURITY, Medicare, and every other public "benefit"]; second, that if he devotes it to a public use, he gives
47 to the public a right to control that use; and third, that whenever the public needs require, the public may take
48 it upon payment of due compensation."*
49 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

1 2. Not allowing you to consent to alienate private rights, meaning consent to donate PRIVATE rights to the government
2 and therefore converting it to PUBLIC property if you are protected by the Constitution. An “unalienable right”
3 mentioned in the Declaration of Independence is, after all, a right that YOU ARE NOT ALLOWED BY LAW to
4 consent to donate to or give away to a government.

5 “We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator
6 with certain **unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness.--That to secure
7 these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,
8 -”
9 [Declaration of Independence, 1776]

10 “**Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.**”
11 [Black’s Law Dictionary, Fourth Edition, p. 1693]

12 3. Ensuring that the ONLY people who can donate PRIVATE property to the government and thereby ALIENATE a
13 right are those domiciled on federal territory not protected by the Constitution.

14 “Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform
15 to the effect [182 U.S. 244, 279] that **the Constitution is applicable to territories acquired by purchase or**
16 **conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every**
17 **state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the**
18 **definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and**
19 **is exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of the**
20 **territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,**
21 **Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing**
22 **a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative**
23 **power either in a governor and council, or a governor and judges, to be appointed by the President. It was not**
24 **until they had attained a certain population that power was given them to organize a legislature by vote of the**
25 **people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress**
26 **thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that**
27 **the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of**
28 **habeas corpus, as well as other privileges of the bill of rights.”**
29 [Downes v. Bidwell, 182 U.S. 244 (1901)]

30 4. Enacting civil laws that can and do regulate ONLY:
31 4.1. Use of PUBLIC property owned by the government. This includes federal territory and federal chattel property.
32 4.2. Conduct of PUBLIC officers within the government.
33 5. Never enacting a law that gives any government any right or advantage over those governed because all “persons” are
34 equal under the law.

35 Consistent with the above:

36 1. The following document proves that all civil law enacted by the government can and does pertain only to public
37 officers on official business and does not pertain to PRIVATE people:

[Why Statutory Civil Law is Law for Government and Not Private Persons](http://sedm.org/Forms/FormIndex.htm), Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

38 2. All “persons” defined in government civil statutes are, in fact, public officers within the government and not private
39 human beings. They are:
40 2.1. “Officers of a corporation”, which corporation is a federal corporation and government instrumentality.
41 2.2. “Partners” with such a federal corporation who entered into partnership by signing a government form or
42 application.

43 For proof, see the definitions of “person” found in 26 U.S.C. §6671(b) and 26 U.S.C. §7343, which identify all
44 “persons” within the I.R.C. as employees or officers of a corporation. 5 U.S.C. §2105(a) in turn says that these
45 “employees” are in fact public officers.

46 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)
47 [§ 6671. Rules for application of assessable penalties](#)

48 (b) Person defined

1 The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or
2 employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in
3 respect of which the violation occurs.
4

5 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter D](#) > § 7343
6 [§ 7343. Definition of term “person”](#)

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

- 10 3. All taxes, fees, or penalties the government charges must always be connected with public offices in the U.S.
11 government. The income tax is upon ONLY those lawfully engaged in a public office in the U.S. government. This
12 activity is defined in the Internal Revenue Code as a “trade or business”, which 26 U.S.C. §7701(a)(26) defines as “the
13 functions of a public office”.

14 [26 U.S.C. §7701\(a\)\(26\)](#)

15 “The term ‘trade or business’ includes [is limited to] the performance of the functions of a public office.”

16 Judges and government prosecutors are keenly aware of the above limitations and frequently attempt to try to unlawfully and
17 criminally enlarge their jurisdiction by adding things to the definition of “person” or “individual” that do not and cannot
18 expressly appear in the statutes themselves. This is most frequently done by abusing the word “includes” as indicated
19 throughout this pamphlet.

20 When anyone in government, whether it be a corrupt judge or a government prosecutor, claims that you had a duty under any
21 civil statute to do anything, you should always insist on them meeting the burden of proving that:

- 22 1. You lawfully occupied a public office at the time the transaction occurred.
23 2. You expressly consented to occupy the public office. Otherwise, you are being subjected to involuntary servitude.
24 3. Your domicile was on federal territory at the time you consented to lawfully occupy the public office.
25 4. The public office was lawfully created and expressly authorized to be exercised in the place it was exercised as
26 required by 4 U.S.C. §72.
27 5. The franchise statute imposing the duty expressly authorizes the CREATION of the public office you allegedly
28 occupy.
29 6. The property that is the subject of the tax or penalty or fee was PUBLIC PROPERTY and BECAME public property
30 by your voluntary consent if you are the owner.
31 7. The statutes defining the “person”, “individual”, or “taxpayer” who is the subject of the tax, fee, or penalty
32 EXPRESSLY INCLUDE PRIVATE human beings. Otherwise, they are presumed to be “purposefully excluded”
33 under the rules of statutory construction.

34 For further information relating to the subject of this section, please see:

- 35 1. [Separation Between Public and Private Course](#), Form #12.025
36 <http://sedm.org/Forms/FormIndex.htm>
37 2. [Private Right or Public Right?](#) Course, Form #12.044
38 <http://sedm.org/Forms/FormIndex.htm>
39 3. [Why Statutory Civil Law is Law for Government and Not Private Persons](#), Form #05.037-why the government can’t
40 enact civil law to regulate private human beings.
41 <http://sedm.org/Forms/FormIndex.htm>
42 4. [Government Instituted Slavery Using Franchises](#), Form #05.030-how franchises are unlawfully abused by corrupt
43 rulers to convert all “citizens” and “residents” into public offices in the government.
44 5. [Proof That There Is a “Straw Man”](#), Form #05.042-how the “person” in all federal civil law is associated with only
45 public officers.
46 <http://sedm.org/Forms/FormIndex.htm>
47 6. [The “Trade or Business” Scam](#), Form #05.001-why the federal income tax is upon public offices in the government
48 called a “trade or business”.
49 <http://sedm.org/Forms/FormIndex.htm>

- 1 7. Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008-why
2 all "taxpayers" are public officers.
3 <http://sedm.org/Forms/FormIndex.htm>
4 8. Corporatization and Privatization of the Government, Form #05.024-how the government has been transformed into a
5 de facto government by turning it into a private corporation that does not recognize private rights.
6 <http://sedm.org/Forms/FormIndex.htm>
7 9. De Facto Government Scam, Form #05.043-why the present government is a fraud because they have turned all
8 "citizens" and "residents" into public officers.
9 <http://sedm.org/Forms/FormIndex.htm>

10 **4.2.4 GEOGRAPHICAL v. LEGAL context for words "United States" and "State"**

11 It is fundamental to the legal field that anything outside the geographical territory of a government entity is "nonresident"
12 and beyond its jurisdiction, except of course those things that it does with the consent of the nonresident parties. This consent
13 is called "comity":

14 *"Every State or nation possesses an exclusive sovereignty and jurisdiction within her own territory, and her laws
15 affect and bind all property and persons residing within it. It may regulate the manner and circumstances under
16 which property is held, and the condition, capacity, and state of all persons therein, and also the remedy and
17 modes of administering justice. **And it is equally true that no State or nation can affect or bind property out of
18 its territory, or persons not residing [domiciled] within it. No State therefore can enact laws to operate beyond
19 its own dominions, and if it attempts to do so, it may be lawfully refused obedience. Such laws can have no
20 inherent authority extraterritorially. This is the necessary result of the independence of distinct and separate
21 sovereignties.**"*

22 *"Now it follows from these principles that **whatever force or effect the laws of one State or nation may have in
23 the territories of another must depend solely upon the laws and municipal regulations of the latter, upon its
24 own jurisprudence and polity, and upon its own express or tacit consent.**"*
25 *[Dred Scott v. John F.A. Sanford, 60 U.S. 393 (1856)]*

26 It should also be emphasized that the States of the Union mentioned in the Constitution are not legally defined as "territory"
27 as described in the above holding. This means that they are legislatively (but not constitutionally) foreign and sovereign in
28 relation to the national government, and therefore incapable of being "States" as used within ordinary acts of STATUTORY
29 Congress:

30 *Corpus Juris Secundum Legal Encyclopedia*
31 *"§1. Definitions, Nature, and Distinctions*

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

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

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

49 *"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress,
50 and not within the boundaries of any of the several states."
51 [86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]*

1 Consistent with the above, the same Corpus Juris Secundum Legal Encyclopedia describes the national government as a
2 “foreign corporation” in relation to a state of the Union:

3 *"A foreign corporation is one that derives its existence solely from the laws of another state, government, or*
4 *country, and the term is used indiscriminately, sometimes in statutes, to designate either a corporation created*
5 *by or under the laws of another state or a corporation created by or under the laws of a foreign country."*

6 *"A federal corporation operating within a state is considered a domestic corporation rather than a foreign*
7 *corporation. **The United States government is a foreign corporation with respect to a state."***
8 *[19 Corpus Juris Secundum, Corporations, §883 (2003)]*
9

10 *"A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was*
11 *created, and of that state or country only."*
12 *[19 Corpus Juris Secundum, Corporations, §886 (2003)]*

13 In the GEOGRAPHICAL context within the Internal Revenue Code, the term “United States” and “State” have the following
14 meanings:

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

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

19 (9) *United States*

20 *The term "United States" when used in a geographical sense includes only the States and the District of*
21 *Columbia.*

22 (10) *State*

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

25
26 [TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES](#)
27 [CHAPTER 4 - **THE STATES**](#)
28 [Sec. 110. Same; definitions](#)

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

30 Anything OUTSIDE of the GEOGRAPHICAL “United States” as defined above is “foreign”, beyond the jurisdiction of the
31 government, and therefore sovereign. Included within that legislatively “foreign” and “sovereign” area are both the
32 constitutional states of the Union AND foreign countries. Anyone domiciled in a legislatively “foreign” or “sovereign”
33 jurisdiction, REGARDLESS OF THEIR NATIONALITY, is a “non-resident non-person” for the purposes of income
34 taxation. If they are also engaged in a public office, they are a “nonresident alien”, “individual”, and “taxpayer”. This is
35 exhaustively proven and explained with evidence in the following document:

[Non-Resident Non-Person Position](#), Form #05.020
<http://sedm.org/Forms/FormIndex.htm>

36 Another important thing about the above definition is that:

- 37 1. It relates ONLY to the GEOGRAPHICAL CONTEXT of the word.
38 2. Not every use of the term “United States” implies the GEOGRAPHIC context.
39 3. The ONLY way to verify which context is implied in each case is if they EXPRESSLY identify whether they mean
40 “United States****” the legal person or “United States**” federal territory in each case. All other contexts are NOT
41 expressly invoked in the Internal Revenue Code and therefore PURPOSEFULLY EXCLUDED per the rules of
42 statutory construction. The DEFAULT context in the absence of expressly invoking the GEOGRAPHIC context is

1 “United States****” the legal person and NOT a geographic place. This is how they do it in the case of the phrase
2 “sources within the United States”.

3 Therefore, “United States” and “State”, WHEN USED IN A GEOGRAPHICAL sense imply federal territory within the
4 exclusive jurisdiction of Congress. It does not imply any land within the exclusive jurisdiction of a Constitutional State. This
5 requirement is a fulfillment of the Separation of Powers Doctrine of the U.S. Supreme Court, in fact.

6 One can be “legally present” within a jurisdiction WITHOUT being PHYSICALLY present within a GEOGRAPHIC region.
7 For example, you can be regarded as a “resident” within the Internal Revenue Code, Subtitles A and C without ever being
8 physically present in the only place it applies, which is federal territory not part of any state of the Union. Earlier versions
9 of the Internal Revenue regulations demonstrate how this happens:

10 [26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

11 *A domestic corporation is one organized or created in the United States, including only the States (and during*
12 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*
13 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*
14 *domestic corporation is a resident corporation even though it does no business and owns no property in the*
15 *United States. **A foreign corporation engaged in trade or business within the United States is referred to in the***
16 ***regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade***
17 ***or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or*
18 *business within the United States is referred to in the regulations in this chapter as a resident partnership, and a*
19 *partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a***
20 ***partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its***
21 ***members or by the place in which it was created or organized.***

22 [Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

23 [SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

24 The corporations and partnerships mentioned above represent the ONLY “persons” who are “taxpayers” in the Internal
25 Revenue Code, because they are the only entities expressly mentioned in the definition of “person” found at 26 U.S.C.
26 §6671(b) and 26 U.S.C. §7343. It is a rule of statutory construction that any thing or class of thing not EXPRESSLY
27 appearing in a definition is purposefully excluded by implication:

28 *“**Expressio unius est exclusio alterius.** A maxim of statutory interpretation meaning that **the expression of one***
29 ***thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,*
30 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or***
31 ***things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***
32 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
33 *of a certain provision, other exceptions or effects are excluded.”*

34 [Black’s Law Dictionary, Sixth Edition, p. 581]

36 *“The United States Supreme Court cannot supply what Congress has studiously omitted in a statute.”*

37 [Federal Trade Com. v. Simplicity Pattern Co., [360 U.S. 55](#), p. 55, 475042/56451 (1959)]

38 These same artificial “persons” and therefore public offices within 26 U.S.C. §§6671(b) and 7343, are also NOT mentioned
39 in the constitution either. All constitutional “persons” or “people” are human beings, and therefore the tax imposed by the
40 Internal Revenue Code Subtitles A and C and even the revenue clauses within the United States Constitution itself at 1:8:1
41 and 1:8:3 can and do relate ONLY to human beings and not artificial “persons” or corporations:

42 *“**Citizens of the United States within the meaning of this Amendment must be natural and not artificial***
43 ***persons; a corporate body is not a citizen of the United States.**”¹⁴*

44
45 *14 Insurance Co. v. New Orleans*, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States,
46 corporations accordingly have been declared unable “to claim the protection of that clause of the Fourteenth
47 Amendment which secures the privileges and immunities of citizens of the United States against abridgment or
48 impairment by the law of a State.” *Orient Ins. Co. v. Dagg*, [172 U.S. 557](#), 561 (1869) . This conclusion was in
49 harmony with the earlier holding in *Paul v. Virginia*, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations
50 were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sec. 2.
51 See also *Selover, Bates & Co. v. Walsh*, [226 U.S. 112](#), 126 (1912) ; *Berea College v. Kentucky*, [211 U.S. 45](#) (1908)
52 ; *Liberty Warehouse Co. v. Tobacco Growers*, [276 U.S. 71](#), 89 (1928) ; *Grosjean v. American Press Co.*, [297 U.S.](#)
53 [233](#), 244 (1936) .

One is therefore ONLY regarded as a “resident” within the Internal Revenue Code if and ONLY if they are engaged in the “trade or business” activity, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. This mechanism for acquiring jurisdiction is documented in Federal Rule of Civil Procedure 17(b) . [Federal Rule of Civil Procedure 17\(b\)](#) says that when we are representing a federal and not state corporation as “officers” or statutory “employees” per 5 U.S.C. §2105(a), the civil laws which apply are the place of formation and domicile of the corporation, which in the case of the government of “U.S. Inc.” is ONLY the District of Columbia:

[IV. PARTIES > Rule 17.](#)
[Rule 17. Parties Plaintiff and Defendant; Capacity](#)

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) [28 U.S.C. §§754 and 959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[[Federal Rule of Civil Procedure 17\(b\)](#)]

Please note the following very important facts:

1. The “person” which IS physically present on federal territory in the context of Federal Rule of Civil Procedure 17(b)(2) scenario is the PUBLIC OFFICE, rather than the OFFICER who is CONSENSUALLY and LAWFULLY filling said office.
2. The PUBLIC OFFICE is the statutory “taxpayer” per 26 U.S.C. §7701(a)(14), and not the human being filling said office.
3. The OFFICE is the thing the government created and can therefore regulate and tax. They can ONLY tax and regulate that which they created.²⁷ The public office has a domicile in the District of Columbia per 4 U.S.C. §72, which is the same domicile as that of its CORPORATION parent.
4. Because the parent government corporation of the office is a STATUTORY but not CONSTITUTIONAL “U.S. citizen”, then the public office itself is ALSO a statutory citizen per 26 C.F.R. §1.1-1(c). All creations of a government have the same civil status as their creator and the creation cannot be greater than the creator:

“A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only.”
[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

5. An oath of office is the ONLY lawful method by which a specific otherwise PRIVATE person can be connected to a specific PUBLIC office.

“It is true, that the person who accepts an office may be supposed to enter into a compact [contract] to be answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But because one man, by his own act, renders himself amenable to a particular jurisdiction, shall another man, who has not incurred a similar obligation, be implicated? If, in other words, it is sufficient to vest a jurisdiction in this court, that a Federal Officer is concerned; if it is a sufficient proof of a case arising under a law of the United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial authorities of the State and the general government. Anything which can prevent a Federal Officer from the punctual, as well as from an impartial, performance of his duty; an assault and battery; or the recovery of a debt,

²⁷ See [Great IRS Hoax](#), Form #11.302, Section 5.1.1 entitled “The Power to Create is the Power to Tax”. SOURCE: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

1 as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court; and, considering the
2 constant disposition of power to extend the sphere of its influence, fictions will be resorted to, when real cases
3 cease to occur. A mere fiction, that the defendant is in the custody of the marshall, has rendered the jurisdiction
4 of the King's Bench universal in all personal actions."

5 [United States v. Worrall, 2 U.S. 384 (1798)]

6 SOURCE: http://scholar.google.com/scholar_case?case=3339893669697439168]

7 Absent proof on the record of such an oath in any legal proceeding, any enforcement proceeding against a "taxpayer"
8 public officer must be dismissed. The oath of public office:

9 5.1. Makes the OFFICER into legal surety for the PUBLIC OFFICE.

10 5.2. Creates a partnership between the otherwise private officer and the government. That is the ONLY partnership
11 within the statutory meaning of "person" found in 26 U.S.C. §7343 and 26 U.S.C. §6671(b).

12 6. The reason that "United States" is defined as expressly including ONLY the District of Columbia in 26 U.S.C.

13 §7701(a)(9) and (a)(10) is because that is the ONLY place that "public officers" can lawfully serve, per 4 U.S.C. §72:

14 TITLE 4 > CHAPTER 3 > § 72

15 Sec. 72. - Public offices; at seat of Government

16 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*
17 *except as otherwise expressly provided by law*

18 7. Even within privileged federal corporations, not all workers are "officers" and therefore "public officers". Only the
19 officers of the corporation identified in the corporate filings, in fact, are officers and public officers. Every other
20 worker in the corporation is EXCLUSIVELY PRIVATE and NOT a statutory "taxpayer".

21 8. The authority for instituting the "trade or business" franchise tax upon public officers in the District of Columbia
22 derives from the following U.S. Supreme Court cite:

23 *"Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original*
24 *record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a*
25 *direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress could*
26 *act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature*
27 *for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might*
28 *be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could*
29 *not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and*
30 *excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the*
31 *United States [described in the Constitution]. It was held that the grant of this power was a general one without*
32 *limitation as to place, and consequently extended to all places over which the government extends; and that it*
33 *extended to the District of Columbia as a constituent part of the United States. The fact that art. 1, 2, declares*
34 *that 'representatives and direct taxes shall be apportioned among the several states . . . according to their*
35 *respective numbers' furnished a standard by which taxes were apportioned, but not to exempt any part of the*
36 *country from their operation. 'The words used do not mean that direct taxes shall be imposed on states only which*
37 *are represented, or shall be apportioned to representatives; but that direct taxation, in its application to states,*
38 *shall be apportioned to numbers.' That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the*
39 *census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it its just and equal*
40 *share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion, it is*
41 *within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.' It was*
42 *further held that the words of the 9th section did not 'in terms require that the system of direct taxation, when*
43 *resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to*
44 *all the states. They therefore may, without violence, be understood to give a rule when the territories shall be*
45 *taxed, without imposing the necessity of taxing them.'"*

46 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

47 9. It is ILLEGAL for a human being domiciled in a constitutional state of the Union and protected by the Constitution and
48 who is not physically present on federal territory to become legally present there, even with their consent:

49 9.1. The Declaration of Independence says your rights are "unalienable", which means you aren't ALLOWED to
50 bargain them away through a franchise or office. It is organic law published in the first enactment of Congress in
51 volume 1 of the Statutes at Large and hence has the "force of law". All organic law and the Bill of Rights itself
52 attach to LAND and not the status of the people on the land. Hence, unless you leave the ground protected by the
53 Constitution and enter federal territory to contract away rights or take the oath of office, the duties of the office
54 cannot and do not apply to those domiciled and present within a constitutional state.

55 9.2. You cannot unilaterally "elect" yourself into public office by filling out any tax or franchise form, even with your
56 consent. Hence you can't be "legally present" in the STATUTORY "United States**" as a public officer even if
57 you consent to be, if you are protected by the Constitution.

58 9.3. When you DO consent to occupy the office AFTER a lawful election or appointment, you take that oath on

1 federal territory not protected by the Constitution, and therefore only in that circumstance COULD you lawfully
2 alienate an unalienable right.

- 3 10. Since the first four commandments of the Ten Commandments prohibit Christians from worshipping or serving other
4 gods, then they also forbid Christians from being public officers in their private life if the government has superior or
5 supernatural powers, immunities, or privileges above everyone else, which is the chief characteristic of any god. The
6 word "serve" in the scripture below includes serving as a public officer. The essence of religious "worship" is, in fact,
7 obedience to the dictates of a SUPERIOR or SUPERNATURAL being. You as a human being are the "natural" in the
8 phrase "supernatural", so if any government or civil ruler has any more power than you as a human being, then they are
9 a god in the context of the following scripture.

10 *"You shall have no other gods [including governments or civil rulers] before Me. You shall not make for*
11 *yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or*
12 *that is in the water under the earth; you shall not bow down or serve them.* For I, the Lord your God, am a
13 *jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who*
14 *hate Me, but showing mercy to thousands, to those who love Me and keep My commandments.*
15 *[Exodus 20:3-6, Bible, NKVJ]*

- 16 11. Any attempt to compel you to occupy or accept the obligations of a public office without your consent represents
17 several crimes, including:
18 11.1. Theft of all the property and rights to property acquired by associating you with the status of "taxpayer".
19 11.2. Impersonating a public officer in violation of 18 U.S.C. §912.
20 11.3. Involuntary servitude in violation of the Thirteenth Amendment.
21 11.4. Identity theft, because it connects your legal identity to obligations that you don't consent to, all of which are
22 associated with the statutory status of "taxpayer".
23 11.5. Peonage, if the status of "taxpayer" is surety for public debts, in violation of 18 U.S.C. §1581. Peonage is slavery
24 in connection with a debt, even if that debt is the PUBLIC debt.

25 Usually, false and fraudulent information returns are the method of connecting otherwise foreign and/or nonresident parties
26 to the "trade or business" franchise, and thus, they are being criminally abused as the equivalent of federal election devices
27 to fraudulently "elect" otherwise PRIVATE and nonresident parties to be liable for the obligations of a public office. 26
28 U.S.C. §6041(a) establishes that information returns which impute statutory "income" may ONLY lawfully be filed against
29 those lawfully engaged in the "trade or business" franchise. This is covered in:

[Correcting Erroneous Information Returns](http://sedm.org/Forms/FormIndex.htm), Form #04.001
<http://sedm.org/Forms/FormIndex.htm>

30 **4.2.5 STATUTORY v. CONSTITUTIONAL context for citizenship terms**

31 It is very important to understand that there are TWO separate, distinct, and mutually exclusive contexts in which
32 geographical "words of art" can be used at the federal or national level:

- 33 1. Constitutional.
34 2. Statutory.

35 The purpose of providing a statutory definition of a legal "term" is to supersede and not enlarge the ordinary, common law,
36 constitutional, or common meaning of a term. Geographical words of art include:

- 37 1. "State"
38 2. "United States"
39 3. "alien"
40 4. "citizen"
41 5. "resident"
42 6. "U.S. person"

43 The terms "State" and "United States" within the Constitution implies the constitutional states of the Union and excludes
44 federal territory, statutory "States" (federal territories), or the statutory "United States" (the collection of all federal territory).
45 This is an outcome of the separation of powers doctrine. See:

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

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

- 7 1. Statutory "States" as indicated in [4 U.S.C. §110\(d\)](#) and "States" in nearly all federal statutes are in fact federal
8 territories and the definition does NOT include constitutional states of the Union.
- 9 2. The statutory "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) includes federal
10 territory and excludes any land within the exclusive jurisdiction of a constitutional state of the Union.
- 11 3. Terms on government forms assume the statutory context and NOT the constitutional context.
- 12 4. [Domicile is the origin of civil legislative jurisdiction](#) over human beings. This jurisdiction is called "in personam
13 jurisdiction".
- 14 5. Since the [separation of powers doctrine](#) creates two separate jurisdictions that are legislatively "foreign" in relation to
15 each other, then there are TWO types of political communities, two types of "citizens", and two types of jurisdictions
16 exercised by the national government.

17 *"It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to
18 its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District
19 of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities
20 was the law in question passed?"*
21 *[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821)]*

- 22 6. A human being domiciled in a state and born or naturalized anywhere in the Union is a statutory "non-resident non-
23 person" in relation to the national government and a non-citizen national pursuant to [8 U.S.C. §1101\(a\)\(21\)](#).
- 24 7. You cannot be a statutory "citizen" pursuant to 26 U.S.C. §1401 and a constitutional or Fourteenth Amendment
25 "Citizen" AT THE SAME TIME. Why? Because the Supreme Court held in *Hooven and Allison v. Evatt*, 324 U.S.
26 652 (1945), that there are THREE different and mutually exclusive "United States", and therefore THREE types of
27 "citizens of the United States". Here is an example:

28 **"The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to Bellei**
29 **(an 8 U.S.C. §1401 STATUTORY citizen).** *The Court first notes that Afroyim was essentially a case construing*
30 *the Citizenship Clause of the Fourteenth Amendment. Since the Citizenship Clause declares that: 'All persons*
31 *born or naturalized in the United States * * * are citizens of the United States * * *,' the Court reasons that the*
32 *protections against involuntary expatriation declared in Afroyim do not protect all American citizens, but only*
33 *those 'born or naturalized in the United States.' Afroyim, the argument runs, was naturalized in this country so*
34 *he was protected by the Citizenship Clause, but Bellei, since he acquired his American citizenship at birth in Italy*
35 *as a foreignborn child of an American citizen, was neither born nor naturalized in the United States and, hence,*
36 *falls outside the scope of the Fourteenth Amendment guarantees declared in Afroyim. One could hardly call this*
37 *a generous reading of the great purposes the Fourteenth Amendment was adopted to bring about. **While***
38 ***conceding that Bellei is an American citizen,** the majority states: 'He simply is not a Fourteenth-Amendment-*
39 *first-sentence citizen.' Therefore, the majority reasons, the congressional revocation of his citizenship is not*
40 *barred by the Constitution. **I cannot accept the Court's conclusion that the Fourteenth Amendment protects***
41 ***the citizenship of some Americans and not others.***

42 [. . .]

43 **The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional**
44 **action with respect to citizenship, and substitutes in its place the majority's own vague notions of 'fairness.'**
45 **The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view**
46 **of what is 'fair, reasonable, and right.'** *Despite the concession that Bellei was admittedly an American citizen,*
47 *and despite the holding in Afroyim that the Fourteenth Amendment has put citizenship, once conferred, beyond*
48 *the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground*
49 *that the congressional action was not 'irrational or arbitrary or unfair.' The majority applies the 'shock-the-*
50 *conscience' test to uphold, rather than strike, a federal statute. It is a dangerous concept of constitutional law*
51 *that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,'*
52 ***the statute must be constitutional.***
53 *[Rogers v. Bellei, 401 U.S. 815 (1971)]*

1
2
3 “The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited,
4 opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states.
5 No such definition was previously found in the Constitution, nor had any attempt been made to define it by act
6 of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the
7 public journals. It had been said by eminent judges that no man was a citizen of the [***] except as he was a
8 citizen of one of the states composing the Union. Those therefore, who had been born and resided always in
9 the District of Columbia or in the territories [STATUTORY citizens], though within the United States[*], were
10 not [CONSTITUTIONAL] citizens.”

[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

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

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

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

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

- 21 9. Even the IRS says you CANNOT trust or rely on ANYTHING on any of their forms and publications. We cover this
22 in our Reasonable Belief About Income Tax Liability, Form #05.007. Hence, if you are compelled to fill out a
23 government form, you have an OBLIGATION to ensure that you define all "words of art" used on the form in such a
24 way that there is no room for presumption, no judicial or government discretion to "interpret" the form to their benefit,
25 and no injury to your rights or status by filling out the government form. This includes attaching the following forms
26 to all tax forms you submit:

- 27 9.1. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

- 28 9.2. Tax Form Attachment, Form #04.201

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

31 **4.2.6 “Subject to THE jurisdiction” v. “subject to ITS jurisdiction”**

32 The phrase “subject to ITS jurisdiction” means the U.S. government and not any other state.

33 *26 C.F.R. §1.1-1 Income tax on individuals*

34 *(c) Who is a citizen.*

35 *Every person born or naturalized in the [federal] United States[**] and **subject to ITS jurisdiction is a citizen.***
36 *For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and*
37 *Nationality Act (8 U.S.C. §1401-1459). "*

38 The above definition of “citizen” applying exclusively to the Internal Revenue Code reveals that it depends on 8 U.S.C. §1401
39 means a human being and NOT artificial person born anywhere in the country but domiciled in the federal United
40 States**/federal zone, which includes territories or possessions and excludes states of the Union. These people possess a
41 special "non-constitutional" class of citizenship that is not covered by the Fourteenth Amendment or any other part of the
42 Constitution.

43 *“Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as*
44 *a statutory [PRIVILEGE!], and not a constitutional, right.”*
45 *[Tuana v. U.S.A., Case No. 12-01143 (D.D.C., 2013)]*

1 Notice the term “born or naturalized in the United States and subject to **its** jurisdiction” within 26 C.F.R. §1.1-1, which means
2 the exclusive legislative jurisdiction of the federal government within the District of Columbia and its territories and
3 possessions under Article 1, Section 8, Clause 17 of the Constitution and Title 48 of the U.S. Code. If they meant to include
4 states of the Union, they would have used “**their** jurisdiction” or “**the** jurisdiction” as used in section 1 of the Fourteenth
5 Amendment instead of “**its** jurisdiction”.

6 “The 13th Amendment to the Constitution, prohibiting slavery and involuntary servitude ‘within the United States,
7 or in any place **subject to their jurisdiction,**’ is also significant as showing that there may be places within the
8 **jurisdiction of the United States that are no part of the Union.** To say that the phraseology of this amendment
9 was due to the fact that it was intended to prohibit slavery in the seceded states, under a possible interpretation
10 that those states were no longer a part of the Union, is to confess the very point in issue, since it involves an
11 admission that, if these states were not a part of the Union, they were still subject to the jurisdiction of the United
12 States.

13 Upon the other hand, the 14th Amendment, upon the subject of citizenship, declares only that ‘all persons born
14 or naturalized in the United States, and subject to **the** jurisdiction thereof, are citizens of the United States, and
15 of the state wherein they reside.’ **Here there is a limitation to persons born or naturalized in the United States,
16 which is not extended to persons born in any place ‘subject to their jurisdiction.’**
17 [[Downes v. Bidwell, 182 U.S. 244 \(1901\)](#)]

18 The phrase “Subject to THE jurisdiction”, on the other hand, is found in the Fourteenth Amendment:

19 U.S. Constitution:
20 [Fourteenth Amendment](#)

21 Section. 1. All persons **born or naturalized in the United States[***] and subject to the jurisdiction thereof, are**
22 **citizens of the United States[***]** and of the State wherein they reside.

23 The phrase “subject to THE jurisdiction” in the context of ONLY the Fourteenth Amendment:

24 1. Means “subject to the POLITICAL and not LEGISLATIVE jurisdiction”.

25 “This section contemplates two sources of citizenship, and two sources only,—birth and naturalization. The
26 persons declared to be citizens are ‘all persons born or naturalized in the United States, and **subject to the**
27 **jurisdiction thereof.**’ The evident meaning of these last words is, not merely subject in some respect or degree to
28 the jurisdiction of the United States, **but completely subject to their [plural, not singular, meaning states of the**
29 **Union] political jurisdiction, and owing them [the state of the Union] direct and immediate**
30 **allegiance.** And the words relate to the time of birth in the one case, as they do [169 U.S. 649, 725] to the time
31 of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth
32 cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the
33 naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired.”
34 [[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 \(1898\)](#)]

35 2. Requires domicile, which is voluntary, in order to be subject ALSO to the civil LEGISLATIVE jurisdiction of the
36 municipality one is in. Civil status always has domicile as a prerequisite.

37 In *Udny v. Udny* (1869) L. R. 1 H. L. Sc. 441, the point decided was one of inheritance, depending upon the
38 question whether the domicile of the father was in England or in Scotland, he being in either alternative a British
39 subject. Lord Chancellor Hatherley said: ‘**The question of naturalization and of allegiance is distinct from that**
40 **of domicile.**’ Page 452. Lord Westbury, in the passage relied on by the counsel for the United States, began by
41 saying: ‘**The law of England, and of almost all civilized countries, ascribes to each individual at his birth two**
42 **distinct legal states or conditions,—one by virtue of which he becomes the subject [NATIONAL] of some**
43 **particular country, binding him by the tie of natural allegiance, and which may be called his political status;**
44 **another by virtue of which he has ascribed to him the character of a citizen of some particular country, and as**
45 **such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the**
46 **civil status or condition of the individual, and may be quite different from his political status.**’ And then, while
47 maintaining that the civil status is universally governed by the single principle of domicile (*domicilium*), the
48 criterion established by international law for the purpose of determining civil status, and the basis on which
49 ‘the personal rights of the party—that is to say, the law which determines his majority or minority, his
50 marriage, succession, testacy, or intestacy—must depend,’ he yet distinctly recognized that a man’s political
51 status, his country (*patria*), and his ‘nationality,—that is, natural allegiance,—’ may depend on different laws in
52 different countries.’ Pages 457, 460. He evidently used the word ‘citizen,’ not as equivalent to ‘subject,’ but rather
53 to ‘inhabitant’; and had no thought of impeaching the established rule that all persons born under British
54 dominion are natural-born subjects.
55 [[United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 \(1898\)](#) ;
56 SOURCE: http://scholar.google.com/scholar_case?case=3381955771263111765]

1 3. Is a POLITICAL status that does not carry with it any civil status to which PUBLIC rights or franchises can attach.
2 Therefore, the term "citizen" as used in Title 26 is NOT this type of citizen, since it imposes civil obligations. All tax
3 obligations are civil in nature and depend on DOMICILE, not NATIONALITY. See District of Columbia v. Murphy,
4 314 U.S. 441 (1941) and:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 11.7
<https://sedm.org/Forms/FormIndex.htm>

5 4. Is a product of PERMANENT ALLEGIANCE that is associated with the political status of "nationals" as defined in 8
6 U.S.C. §1101(a)(21). The only thing that can or does establish a political status is such allegiance.

7 [8 U.S.C. §1101](#): Definitions

8 (a) As used in this chapter—

9 (21) The term "national" means a person owing permanent allegiance to a state.

10
11 "Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The
12 one is a compensation for the other; allegiance for protection and protection for allegiance."
13 [Minor v. Happersett, [88 U.S. \(21 Wall.\) 162](#), 166-168 (1874)]

14 5. Is NOT a product of TEMPORARY allegiance owed by aliens who are sojourners temporarily in the United States and
15 subject to the laws but do not have PERMANENT allegiance. Note the phrase "temporary and local allegiance" in the
16 ruling below:

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

29 *In short, the judgment in the case of The Exchange declared, as incontrovertible principles, that the jurisdiction*
30 *of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed*
31 *by the nation itself; that all exceptions to its full and absolute territorial jurisdiction must be traced up to its own*
32 *consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial*
33 *jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies entering its territory*
34 *with its permission, and of their foreign ministers and public ships of war; and that the implied license, under*
35 *which private individuals of another nation enter the territory and mingle indiscriminately with its inhabitants,*
36 *for purposes of business or pleasure, can never be construed to grant to them an exemption from the*
37 *jurisdiction of the country in which they are found. See, also, Carlisle v. U.S. (1872) 16 Wall. 147, 155; Radich*
38 *v. Hutchins (1877) 95 U.S. 210; Wildenhus' Case (1887) 120 U.S. 1, 7 Sup.Ct. 385; Chae Chan Ping v. U.S.*
39 *(1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.*
40 [[United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 \(1898\)](#)]

41
42 *"All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the*
43 *United States and of the State wherein they reside."*

44 *The first observation we have to make on this clause is, that it puts at rest both the questions which we stated to*
45 *have been the subject of differences of opinion. It declares that persons may be citizens of the United States*
46 *without regard to their citizenship of a particular State, and it overturns the Dred Scott decision by making all*
47 *persons born within the United States and subject to its jurisdiction citizens of the United States. That its main*
48 *purpose was to establish the citizenship of the negro can admit of no doubt. The phrase, "subject to its*
49 *jurisdiction" was intended to exclude from its operation children of ministers, consuls, and citizens or subjects*
50 *of foreign States born within the United States.*
51 [[Slaughterhouse Cases, 83 U.S. 36 \(1873\)](#)]

- 1 6. Relates only to the time of birth or naturalization and not to one's CIVIL status at any time AFTER birth or
 2 naturalization.
 3 7. Is a codification of the following similar phrase found in the Civil Rights Act of 1866, 14 Stat. 27-30.

4 *Civil Right Act of 1866, 14 Stat. 27*

5 *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*
 6 *That **all persons born in the United States and not subject to any foreign power, excluding Indians not taxed,***
 7 ***are hereby declared to be citizens of the United States;** and such citizens, of every race and color, without regard*
 8 *to any previous condition of slavery or involuntary servitude, except as a punishment for crime whereof the party*
 9 *shall have been duly convicted, shall have the same right, in every State and Territory in the United States, to*
 10 *make and enforce contracts, to sue, be parties, and give evidence, to inherit, purchase, lease, sell, hold, and*
 11 *convey real and personal property, and to full and equal benefit of all laws and proceedings for the security of*
 12 *person and property, as is enjoyed by white citizens, and shall be subject to like punishment, pains, and penalties,*
 13 *and to none other, any law, statute, ordinance, regulation, or custom, to the contrary notwithstanding.*
 14 *[SOURCE: <http://teachingamericanhistory.org/library/document/the-civil-rights-act-of-1866/>]*

15 The only way one could be “not subject to any foreign power” as indicated above is to not owe ALLEGIANCE to a
 16 foreign power and to be a CONSTITUTIONAL “citizen of the United States”.

- 17 8. Does NOT apply to people in unincorporated territories such as Puerto Rico, Guam, American Samoa, etc.

18 *“The Naturalization Clause has a geographic limitation: it applies “throughout the United States.” The federal*
 19 *courts have repeatedly construed similar and even identical language in other clauses to include states and*
 20 *incorporated territories, but not unincorporated territories. In Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770,*
 21 *45 L.Ed. 1088 (1901), one of the Insular Cases, the Supreme Court held that the Revenue Clause's identical*
 22 *explicit geographic limitation, “throughout the United States,” did not include the unincorporated territory of*
 23 *Puerto Rico, which for purposes of that Clause was “not part of the United States.” Id. at 287, 21 S.Ct. 770.*
 24 *The Court reached this sensible result because unincorporated territories are not on a path to statehood. See*
 25 *Boumediene v. Bush, 553 U.S. 723, 757–58, 128 S.Ct. 2229, 171 L.Ed.2d. 41 (2008) (citing Downes, 182 U.S.*
 26 *at 293, 21 S.Ct. 770). In Rabang v. I.N.S., 35 F.3d. 1449 (9th Cir.1994), this court held that the Fourteenth*
 27 *Amendment's limitation of birthright citizenship to those “born ... in the United States” did not extend*
 28 *citizenship to those born in the Philippines during the period when it was an unincorporated territory. U.S.*
 29 *Const., 14th Amend., cl. 1; see Rabang, 35 F.3d. at 1451. Every court to have construed that clause's geographic*
 30 *limitation has agreed. See Valmonte v. I.N.S., 136 F.3d. 914, 920–21 (2d Cir.1998); Lacap v. I.N.S., 138 F.3d.*
 31 *518, 519 (3d Cir.1998); Licudine v. Winter, 603 F.Supp.2d. 129, 134 (D.D.C.2009).*

32 *Like the constitutional clauses at issue in Rabang and Downes, the Naturalization Clause is expressly limited*
 33 *to the “United States.” This limitation “prevents its extension to every place over which the government*
 34 *exercises its sovereignty.” Rabang, 35 F.3d. at 1453. Because the Naturalization Clause did not follow the flag*
 35 *to the CNMI when Congress approved the Covenant, the Clause does not require us to apply federal immigration*
 36 *law to the CNMI prior to the CNRA's transition date.*
 37 *[Eche v. Holder, 694 F.3d. 1026 (2012)]*

38 If you would like to learn more about the important differences between POLITICAL jurisdiction and LEGISLATIVE
 39 jurisdiction, please read:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

40 If you would like a complete explanation from eminent legal scholars at the Heritage Foundation of the phrase “subject to
 41 THE jurisdiction” in the context of the Fourteenth Amendment, see:

- 42 1. *Tucker Carlson Tonight 20181030 Birthright Citizenship Debate*, SEDM Exhibit #01.018
 43 <https://sedm.org/Exhibits/ExhibitIndex.htm>
 44 2. *The Case Against Birthright Citizenship*, Heritage Foundation
 45 <https://youtu.be/ujqYBldkdq0>
 46 3. *Does the Fourteenth Amendment Require Birthright Citizenship?*, Heritage Foundation
 47 <https://youtu.be/wZGzbVrvoy4>
 48 4. *The Heritage Guide to the Constitution*, Citizenship, Heritage Foundation
 49 <https://www.heritage.org/constitution/#!/amendments/14/essays/167/citizenship>
 50 5. *The Terrible Truth About Birthright Citizenship*, Stefan Molyneux, SEDM Exhibit #01.020
 51 <https://sedm.org/Exhibits/ExhibitIndex.htm>

6. *Family Guardian Forums, Forum 7.1.1: Meaning of "subject to the jurisdiction" in the Fourteenth Amendment*
<https://famguardian.org/forums/topic/meaning-of-subject-to-the-jurisdiction-in-the-fourteenth-amendment/>

Lastly, the subject of this section is such an important and pervasive one in the freedom community that we have prepared an entire presentation on the subject matter which we highly recommend that you view, if any questions at all remain about the meaning of the phrase “subject to the jurisdiction” in the Fourteenth Amendment:

Why the Fourteenth Amendment is Not a Threat to Your Freedom, Form #08.015
<https://sedm.org/Forms/FormIndex.htm>

5. What Constitutes a court-admissible basis for “Reasonable Belief” About Your Tax Responsibilities?

Readers are also reminded that the ONLY basis for “reasonable belief” about one’s tax liability is any one or more of the following, according to the government, the courts, and the IRS itself:

1. Enacted positive law from the Statutes at Large after January 2, 1939.
2. The rulings of the U.S. Supreme Court and NOT lower courts.
3. The Constitution for the United States of America.

Readers may NOT rely on the following sources of belief and may ONLY rely upon those indicated above:

1. Anything the IRS publishes, including their entire website and every one of their forms and publications. See the IRS’ own Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 which amazingly admits this:
<http://www.irs.gov/irm/part4/ch10s11.html>
2. Anything that the IRS or the government says or writes. The courts admit this:
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
3. Any part of the I.R.C., which is simply nothing but a “statutory presumption” that violates due process of law. See 1 U.S.C. §204, which says that the I.R.C. is “prima facie”, which means a “presumption”. All presumption which prejudices constitutionally guaranteed rights is unconstitutional. *Vlandis v. Kline*, 412 U.S. 441, 449, 93 S.Ct. 2230, 2235 (1973); *Cleveland Bd. of Ed. v. LaFleur*, 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215 (1974). The U.S. Supreme Court has said that statutory presumptions are unconstitutional if they prejudice your rights. *Heiner v. Donnan*, 285 U.S. 312 (1932), *United States v. Gainly*, 380 U.S. 63 (1965).

Everything other than the law itself is not a reasonable source of belief and is simply hearsay and false presumption that is inadmissible as evidence. This is exhaustively explained below:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

Consequently, as you read the case cites provided in this document, all of which derive from federal courts, you must take them with a grain of salt and a healthy bit of discretion.

6. Overview of the Income Taxation Process

This section provides basic background on how the income tax described in Internal Revenue Code, Subtitle A functions. This will help you fit the explanation contained in this memorandum into the overall taxation process. Below is a summary of the taxation process:

1. The purpose for establishing governments is mainly to protect private property. The Declaration of Independence affirms this:

*“We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,
-”*
[Declaration of Independence, 1776]

1 2. Government protects private rights by keeping “public [government] property” and “private property” separate and never
2 allowing them to be joined together. This is the heart of the separation of powers doctrine: separation of what is private
3 from what is public with the goal of protecting mainly what is private. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

4 3. All property BEGINS as private property. The only way to lawfully change it to public property is through the exercise
5 of your unalienable constitutional right to contract. All franchises qualify as a type of contract, and therefore, franchises
6 are one of many methods to lawfully convert PRIVATE property to PUBLIC property. The exercise of the right to
7 contract, in turn, is an act of consent that eliminates any possibility of a legal remedy of the donor against the donee:

8 “*Voluntati non fit injuria.*
9 *He who consents cannot receive an injury.* 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

10 *Consensus tollit errorem.*
11 *Consent removes or obviates a mistake.* Co. Litt. 126.

12 *Melius est omnia mala pati quam malo concentire.*
13 *It is better to suffer every wrong or ill, than to consent to it.* 3 Co. Inst. 23.

14 *Nemo videtur fraudare eos qui sciunt, et consentiunt.*
15 *One cannot complain of having been deceived when he knew the fact and gave his consent.* Dig. 50, 17, 145.”
16 [Bouvier’s Maxims of Law, 1856;
17 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

18 4. In law, all rights are “property”.

19 **Property.** *That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal*
20 *sense, an aggregate of rights which are guaranteed and protected by the government. Fulton Light, Heat &*
21 *Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable*
22 *right and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to*
23 *dispose of a thing in every legal way, to possess it, to use it, and to exclude every one else from interfering with*
24 *it. That dominion or indefinite right of use or disposition which one may lawfully exercise over particular things*
25 *or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can*
26 *have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which*
27 *no way depends on another man’s courtesy.*

28 *The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal,*
29 *tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which*
30 *goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real*
31 *and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of*
32 *one’s property rights by actionable wrong. Labberton v. General Cas. Co. of America, 53 Wash.2d 180, 332*
33 *P.2d. 250, 252, 254.*

34 *Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether*
35 *beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only*
36 *ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v. Kinealy, Mo.,*
37 *389 S.W.2d. 745, 752.*

38 **Property, within constitutional protection, denotes group of rights inhering in citizen’s relation to physical**
39 **thing, as right to possess, use and dispose of it. Cereghino v. State By and Through State Highway Commission,**
40 **230 Or. 439, 370 P.2d. 694, 697.**
41 [Black’s Law Dictionary, Fifth Edition, p. 1095]

42 By protecting your constitutional rights, the government is protecting your PRIVATE property. Your rights are private
43 property because they came from God, not from the government. Only what the government creates can become public
44 property. An example is corporations, which are a public franchise that makes officers of the corporation into public
45 officers.

46 5. The process of taxation is the process of converting “private property” into a “public use” and a “public purpose”. Below
47 are definitions of these terms for your enlightenment.

48 **Public use.** *Eminent domain. The constitutional and statutory basis for taking property by eminent domain. For*
49 *condemnation purposes, “public use” is one which confers some benefit or advantage to the public; it is not*
50 *confined to actual use by public. It is measured in terms of right of public to use proposed facilities for which*
51 *condemnation is sought and, as long as public has right of use, whether exercised by one or many members of*

1 public, a “public advantage” or “public benefit” accrues sufficient to constitute a public use. *Montana Power*
2 *Co. v. Bokma, Mont.*, 457 P.2d. 769, 772, 773.

3 Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent
4 domain, means a use concerning the whole community distinguished from particular individuals. But each and
5 every member of society need not be equally interested in such use, or be personally and directly affected by it;
6 if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County*, 262
7 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or advantage,
8 or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but
9 must be in common, and not for a particular individual. The use must be a needful one for the public, which
10 cannot be surrendered without obvious general loss and inconvenience. A “public use” for which land may be
11 taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences,
12 changing conceptions of scope and functions of government, and other differing circumstances brought about by
13 an increase in population and new modes of communication and transportation. *Katz v. Brandon*, 156 Conn.
14 521, 245 A.2d. 579, 586.

15 See also *Condemnation; Eminent domain*.
16 [Black’s Law Dictionary, Sixth Edition, p. 1232]
17

18 **“Public purpose.** In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the
19 objects for which, according to settled usage, the government is to provide, from those which, by the like usage,
20 are left to private interest, inclination, or liberality. **The constitutional requirement that the purpose of any tax,**
21 **police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or**
22 **welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for**
23 **instance, federal benefit recipients as individuals]. “Public purpose” that will justify expenditure of public
24 money generally means such an activity as will serve as benefit to community as a body and which at same time
25 is directly related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co.*, 215 Tenn. 503, 387 S.W.2d.
26 789, 794 .**

27 The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be
28 levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow;
29 **the essential requisite being that a public service or use shall affect the inhabitants as a community, and not**
30 **merely as individuals. A public purpose or public business has for its objective the promotion of the public**
31 **health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents**
32 **within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote**
33 **such public purpose or public business.”**
34 [Black’s Law Dictionary, Sixth Edition, p. 1231, Emphasis added]

- 35 6. The federal government has no power of eminent domain within states of the Union. This means that they cannot
36 lawfully convert private property to a public use or a public purpose within the exclusive jurisdiction of states of the
37 Union:

38 **“The United States have no constitutional capacity to exercise municipal jurisdiction, sovereignty, or eminent**
39 **domain, within the limits of a State or elsewhere, except in cases where it is delegated, and the court**
40 **denies the faculty of the Federal Government to add to its powers by treaty**
41 **or compact.”**
42 [Dred Scott v. Sandford, 60 U.S. 393, 508-509 (1856)]

- 43 7. The Fifth Amendment prohibits converting private property to a public use or a public purpose without just compensation
44 if the owner does not consent, and this prohibition applies to the Federal government as well as states of the Union. It
45 was made applicable to states of the Union by the Fourteenth Amendment in 1868.

46 *Fifth Amendment - Rights of Persons*

47 **No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or**
48 **indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual**
49 **service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in**
50 **jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be**
51 **deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public**
52 **use, without just compensation.**
53 [United States Constitution, Fifth Amendment]

54 If the conversion of private property to public property is done without the express consent of the party affected by the
55 conversion and without compensation, then the following violations have occurred:

1 7.1. Violation of the Fifth Amendment “takings clause” above.

2 7.2. “Conversion” in violation of 18 U.S.C. §654.

3 7.3. Theft.

4 8. Because taxation involves converting private property to a public use, public purpose, and public office, then it involves
5 eminent domain if the owner of the property did not expressly consent to the taking:

6 ***Eminent domain.** The power to take private property for public use by the state, municipalities, and private
7 persons or corporations authorized to exercise functions of public character. Housing Authority of Cherokee
8 National of Oklahoma v. Langley, Okl., 555 P.2d. 1025, 1028. Fifth Amendment, U.S. Constitution.*

9 *In the United States, the power of eminent domain is founded in both the federal (Fifth Amend.) and state
10 constitutions. **However, the Constitution limits the power to taking for a public purpose and prohibits the
11 exercise of the power of eminent domain without just compensation to the owners of the property which is
12 taken. The process of exercising the power of eminent domain is commonly referred to as “condemnation”,
13 or, “expropriation”.***

14 *The right of eminent domain is the right of the state, through its regular organization, to reassert, either
15 temporarily or permanently, its dominion over any portion of the soil of the state on account of public exigency
16 and for the public good. Thus, in time of war or insurrection, the proper authorities may possess and hold any
17 part of the territory of the state for the common safety; and in time of peace the legislature may authorize the
18 appropriation of the same to public purposes, such as the opening of roads, construction of defenses, or providing
19 channels for trade or travel. Eminent domain is the highest and most exact idea of property remaining in the
20 government, or in the aggregate body of the people in their sovereign capacity. It gives a right to resume the
21 possession of the property in the manner directed by the constitution and the laws of the state, whenever the public
22 interest requires it.*

23 *See also Adequate compensation; Condemnation; Constructive taking; Damages; Expropriation; Fair market
24 value; Just compensation; Larger parcel; Public use; Take.
25 [Black’s Law Dictionary, Fifth Edition, p. 470]*

26 9. The Fifth Amendment requires that any taking of private property without the consent of the owner **must** involve
27 compensation. The Constitution must be consistent with itself. The taxation clauses found in Article 1, Section 8,
28 Clauses 1 and 3 cannot conflict with the Fifth Amendment. The Fifth Amendment contains no exception to the
29 requirement for just compensation upon conversion of private property to a public use, even in the case of taxation. This
30 is why all taxes must be indirect excise taxes against people who provide their consent by applying for a license to engage
31 in the taxed activity: The application for the license constitutes constructive consent to donate the fruits of the activity
32 to a public use, public purpose, and public office.

33 10. There is only ONE condition in which the conversion of private property to public property does NOT require
34 compensation, which is when the owner donates the private property to a public use, public purpose, or public office.
35 To wit:

36 *“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’
37 and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property for income] which a
38 man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it
39 to his neighbor’s injury, and that does not mean that he must use it for his neighbor’s benefit [e.g. SOCIAL
40 SECURITY, Medicare, and every other public “benefit”]; second, that if he devotes it to a public use, he gives
41 to the public a right to control that use; and third, that whenever the public needs require, the public may take
42 it upon payment of due compensation.”**
43 [Budd v. People of State of New York, 143 U.S. 517 (1892)]*

44 The above rules are summarized below:

45 **Table 2: Rules for converting private property to a public use or a public office**

#	Description	Requires consent of owner to be taken from owner?
1	The owner of property justly acquired enjoys full and exclusive use and control over the property. This right includes <u>the right to exclude government uses</u> or ownership of said property.	Yes

#	Description	Requires consent of owner to be taken from owner?
2	He may not use the property to injure the equal rights of his neighbor. For instance, when you murder someone, the government can take your liberty and labor from you by putting you in jail or your life from you by instituting the death penalty against you. Both your life and your labor are “property”. Therefore, the basis for the “taking” was violation of the equal rights of a fellow sovereign “neighbor”.	No
3	He cannot be compelled or required to use it to “benefit” his neighbor. That means he cannot be compelled to donate the property to any franchise that would “benefit” his neighbor such as Social Security, Medicare, etc.	Yes
4	If he donates it to a public use, he gives the public the right to control that use.	Yes
5	Whenever the public needs require, the public may take it without his consent upon payment of due compensation. E.g. “eminent domain”.	No

- 1 11. The following two methods are the ONLY methods involving consent of the owner that may be LAWFULLY employed
2 to convert PRIVATE property into PUBLIC property. Anything else is unlawful and THEFT:
3 11.1. **DIRECT CONVERSION**: Owner donates the property by conveying title or possession to the government.²⁸
4 11.2. **INDIRECT CONVERSION**: Owner assumes a PUBLIC status as a PUBLIC officer in the HOLDING of title to
5 the property.²⁹ All such statuses and the rights that attach to it are creations and property of the government, the
6 use of which is a privilege. The status and all PUBLIC RIGHTS that attach to it conveys a “benefit” for which the
7 status user must pay an excise tax. The tax acts as a rental or use fee for the status, which is government property.
8 12. You and ONLY you can authorize your private property to be donated to a public use, public purpose, and public office.
9 No third party can lawfully convert or donate your private property to a public use, public purpose, or public office
10 without your knowledge and express consent. If they do, they are guilty of theft and conversion, and especially if they
11 are acting in a quasi-governmental capacity as a “withholding agent” as defined in 26 U.S.C. §7701(a)(16).
12 12.1. A withholding agent cannot file an information return connecting your earnings to a “trade or business” without
13 you actually occupying a “public office” in the government BEFORE you filled out any tax form.
14 12.2. A withholding agent cannot file IRS Form W-2 against your earnings if you didn’t sign an IRS Form W-4 contract
15 and thereby consent to donate your private property to a public office in the U.S. government and therefore a “public
16 use”.
17 12.3. That donation process is accomplished by your own voluntary self-assessment and ONLY by that method. Before
18 such a self-assessment, you are a “nontaxpayer” and a private person. After the assessment, you ILLEGALLY
19 assume the status of “taxpayer” and public officer in the government engaged in the “trade or business” franchise.
20 12.4. In order to have an income tax liability, you must complete, sign, and “file” an income tax return and thereby assess
21 yourself:

22 *“Our system of taxation is based upon voluntary assessment and payment, not distraint.”*
23 *[Flora v. U.S., 362 U.S. 145 (1960)]*

24 By assessing yourself, you implicitly give your consent to allow the public the right to control that use of the formerly
25 PRIVATE property donated to a public use.

- 26 12.5. IRS Forms W-2 and W-4 are identified as Tax Class 5: Estate and Gift Taxes. Payroll withholdings are GIFTS,
27 not taxes.

28 [TITLE 31](#) > [SUBTITLE 1](#) > [CHAPTER 3](#) > [SUBCHAPTER II](#) > § 321
29 [§ 321. General authority of the Secretary](#)

²⁸ An example of direct conversion would be the process of “registering” a vehicle with the Department of Motor Vehicles in your state. The act of registration constitutes consent by original ABSOLUTE owner to change the ownership of the property from ABSOLUTE to QUALIFIED and to convey legal title to the state and qualified title to himself.

²⁹ An example of a PUBLIC status is statutory “taxpayer” (public office called “trade or business”), statutory “citizen”, statutory “driver” (vehicle), statutory voter (registered voters are public officers).

(d)

(1) *The Secretary of the Treasury may accept, hold, administer, and use gifts and bequests of property, both real and personal, for the purpose of aiding or facilitating the work of the Department of the Treasury. Gifts and bequests of money and the proceeds from sales of other property received as gifts or bequests shall be deposited in the Treasury in a separate fund and shall be disbursed on order of the Secretary of the Treasury. Property accepted under this paragraph, and the proceeds thereof, shall be used as nearly as possible in accordance with the terms of the gift or bequest.*

(2) **For purposes of the Federal income, estate, and gift taxes, property accepted under paragraph (1) shall be considered as a gift or bequest to or for the use of the United States.**

They don't become "taxes" and assessments until you attach the Form W-2 "gift statement" to an assessment called an IRS Form 1040 and create a liability with your own self-assessment signature. IRS has no delegated authority to convert a "gift" into a "tax". That is why when you file the IRS Form 1040, you must attach the W-2 gift statement. See:

Great IRS Hoax, Form #11.302, Section 5.6.15
<http://sedm.org/Forms/FormIndex.htm>

12.6. The IRS cannot execute a lawful assessment without your knowledge and express consent because if they didn't have your consent, then it would be criminal conversion and theft. That is why every time they do an assessment, they have to call you into their office and present it to you to procure your consent in what is called an "examination". If you make it clear that you don't consent and hand them the following, they have to delete the assessment because it's only a proposal. See:

Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

There is no way other than the above to lawfully create an income tax liability without violating the Fifth Amendment takings clause. If you assess yourself, you ILLEGALLY consent to become a "public officer" and thereby donate the fruits of your labor as such officer to a public use and a public purpose.

13. The IRS won't admit this, but this in fact is how the de facto unlawful system currently functions:
 - 13.1. You can't unilaterally "elect" yourself into a "public office", even if you do consent.
 - 13.2. No IRS form nor any provision in the Internal Revenue Code CREATES any new public offices in the government.
 - 13.3. The I.R.C. only taxes EXISTING public offices lawfully exercised ONLY in the District of Columbia and in all places expressly authorized pursuant to 4 U.S.C. §72.
14. Information returns are being abused in effect as "federal election" forms.
 - 14.1. Third parties in effect are nominating private persons into public offices in the government without their knowledge, without their consent, and without compensation. Thus, information returns are being used to impose the obligations of a public office upon people without compensation and thereby impose slavery in violation of the Thirteenth Amendment.
 - 14.2. Anyone who files a false information return connecting a person to the "trade or business"/"public office" franchise who in fact does not ALREADY lawfully occupy a public office in the U.S. government is guilty of impersonating a public officer in criminal violation of 18 U.S.C. §912.
15. The IRS Form W-4 cannot and does not create an office in the U.S. government, but allows EXISTING public officers to elect to connect their private earnings to a public use, a public office, and a public purpose. The IRS abuses this form to unlawfully create public offices, and this abuse of the I.R.C. is the heart of the tax fraud: They are making a system that only applies to EXISTING public offices lawfully exercised in order to:
 - 15.1. Unlawfully create new public offices in places where they are not authorized to exist.
 - 15.2. Destroy the separation of powers between what is public and what is private.
 - 15.3. Institute eminent domain over private labor using false third-party reports. Omission in preventing such fraud accomplishes involuntary servitude in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18 U.S.C. §1581.
 - 15.4. Destroy the separation of powers between the federal and state governments. Any state employee who participates in the federal income tax is serving in TWO offices, which is a violation of most state constitutions.
 - 15.5. Enslave innocent people to go to work for them without compensation, without recourse, and in violation of the thirteenth amendment prohibition against involuntary servitude. That prohibition, incidentally, applies EVERYWHERE, including on federal territory.
16. The right to control the use of private property donated to a public use to procure the benefits of a franchise is enforced through the Internal Revenue Code, which is the equivalent of the employment agreement for franchisees called "taxpayers".

1 The above criteria explain why:

- 2 1. You cannot be subject to either employment tax withholding or employment tax reporting without voluntarily signing
3 an IRS Form W-4.

4 *Title 26: Internal Revenue*
5 [PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)
6 [Subpart E—Collection of Income Tax at Source](#)
7 [Sec. 31.3402\(p\)-1 Voluntary withholding agreements.](#)

8 (a) In general.

9 *An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding*
10 *of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December*
11 *31, 1970. **An agreement may be entered into under this section only with respect to amounts which are***
12 ***includible in the gross income of the employee under section 61, and must be applicable to all such amounts***
13 ***paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p)*
14 *shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-*
15 *1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible*
16 *rollover distributions within the meaning of section 402.*

17 (b) Form and duration of agreement

18 (2) *An agreement under section 3402 (p) shall be effective for such period as the employer and employee mutually*
19 *agree upon. **However, either the employer or the employee may terminate the agreement prior to the end of***
20 ***such period by furnishing a signed written notice to the other.** Unless the employer and employee agree to an*
21 *earlier termination date, the notice shall be effective with respect to the first payment of an amount in respect of*
22 *which the agreement is in effect which is made on or after the first “status determination date” (January 1, May*
23 *1, July 1, and October 1 of each year) that occurs at least 30 days after the date on which the notice is furnished.*
24 *If the employee executes a new Form W-4, the request upon which an agreement under section 3402 (p) is based*
25 *shall be attached to, and constitute a part of, such new Form W-4.*

26
27 [26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

28 (a) In general.

29 ***Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations***
30 ***thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect***
31 ***to which there is a voluntary withholding agreement in effect under section 3402(p).** References in this chapter*
32 *to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-*
33 *3).*

34 (b) Remuneration for services.

35 (1) *Except as provided in subparagraph (2) of this paragraph, **the amounts referred to in paragraph (a) of this***
36 ***section include any remuneration for services performed by an employee for an employer which, without***
37 ***regard to this section, does not constitute wages under section 3401(a).** For example, remuneration for services*
38 *performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically*
39 *excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with respect to*
40 *which a voluntary withholding agreement may be entered into under section 3402(p). See §§31.3401(c)-1 and*
41 *31.3401(d)-1 for the definitions of “employee” and “employer”.*

- 42 2. The courts have no authority under the Declaratory Judgments Act, 28 U.S.C. §2201(a) to declare you a franchisee called
43 a “taxpayer”. You own yourself.

44 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to “whether*
45 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14).” (See Compl. at 2.) **This***
46 ***Court lacks jurisdiction to issue a declaratory judgment “with respect to Federal taxes other than actions***
47 ***brought under section 7428 of the Internal Revenue Code of 1986,” a code section that is not at issue in the***
48 ***instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)***
49 *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).*
50 *Accordingly, defendant’s motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*
51 *[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*

1 3. The revenue laws may not be cited or enforced against a person who is not a “taxpayer”:

2 “The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,
3 and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no
4 attempt is made any of their rights and remedies in due course of law. With them Congress does not
5 assume to deal, and they are neither of the subject nor of the object of the revenue laws...”
6 [Long v. Rasmussen, 281 F. 236 (1922)]

7 “Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal
8 Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive
9 jurisdiction of the Federal Government and who did not volunteer to participate in the federal “trade or business”
10 franchise]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt
11 is made to annul any of their Rights or Remedies in due course of law.”
12 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

13 “And by statutory definition, ‘taxpayer’ includes any person, trust or estate subject to a tax imposed by the revenue
14 act. ...Since the statutory definition of ‘taxpayer’ is exclusive, the federal courts do not have the power to create
15 nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts...”
16 [C.I.R. v. Trustees of L. Inv. Ass’n, 100 F.2d. 18 (1939)]

17 All of the above requirements have in common that violating them would result in the equivalent of exercising eminent
18 domain over the private property of the private person without their consent and without just compensation, which the U.S.
19 Supreme Court said violates the Fifth Amendment takings clause:

20 To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow
21 it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery
22 because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under
23 legislative forms.

24 Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or
25 property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed
26 by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.

27 Coulter, J., in Northern Liberties v. St. John’s Church, 13 Pa.St. 104 says, very forcibly, ‘I think the common
28 mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the
29 government for the purposes of carrying on the government in all its machinery and operations—that they are
30 imposed for a public purpose.’ See, also Pray v. Northern Liberties, 31 Pa.St. 69; Matter of Mayor of N.Y., 11
31 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v.
32 Fond du Lac, supra.”
33 [Loan Association v. Topeka, 20 Wall. 655 (1874)]

34 As a consequence of the above considerations, any government officer or employee who does any of the following is
35 unlawfully converting private property to a public use without the consent of the owner and without consideration:

- 36 1. Assuming or “presuming” you are a “taxpayer” without producing evidence that you consented to become one. In our
37 system of jurisprudence, a person must be presumed innocent until proven guilty with court-admissible evidence.
38 Presumptions are NOT evidence. That means they must be presumed to be a “nontaxpayer” until they are proven with
39 admissible evidence to be a “taxpayer”. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

- 40 2. Performing a tax assessment or re-assessment if you haven’t first voluntarily assessed yourself by filing a tax return.
41 See:

Why the Government Can’t Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent,
Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

- 42 3. Citing provisions of the franchise agreement against those who never consented to participate. This is an abuse of law
43 for political purposes and an attempt to exploit the innocent and the ignorant under the color, but without the actual
44 authority, of law. The legislature cannot delegate authority to the Executive Branch to convert innocent persons called
45 “nontaxpayers” into franchisees called “taxpayers” without producing evidence of consent to become “taxpayers”.

46 “In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and
47 State legislatures could not do without exceeding their authority, and among them he mentioned a law which
48 punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and

1 labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that
2 made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the
3 government or another citizen, such as through social welfare programs]. 'It is against all reason and justice,'
4 he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they
5 have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence
6 into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private [employment]
7 contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a
8 Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained,
9 would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.' 3 Dall.
10 388."
11 [[Sinking Fund Cases, 99 U.S. 700 \(1878\)](#)]

- 12 4. Relying on third-party information returns that are unsigned as evidence supporting the conclusion that you are a
13 “taxpayer”. These forms include IRS Forms W-2, 1042-s, 1098, and 1099 and they are NOT signed and are inadmissible
14 as evidence under Federal Rule of Evidence 802 because not signed under penalty of perjury. Furthermore, the submitters
15 of these forms seldom have personal knowledge that you are in fact and in deed engaged in a “trade or business” as
16 required by 26 U.S.C. §6041(a). Most people don’t know, for instance, that a “trade or business” includes ONLY “the
17 functions of a public office”.

18 **7. Index and Summary of Flawed Arguments to Avoid**

19 This section provides an index of all the flawed arguments described in this document.

Table 3: Index of False Arguments

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
1. Flawed Tax Arguments of Government				
1.1	Constitutional citizens born within states of the Union and domiciled there are statutory “citizens of the United States” pursuant to 8 U.S.C. §1401, the Internal Revenue Code at 26 C.F.R. §1.1-1(c), 26 U.S.C. §911.	This confusion results from a misunderstanding about the meaning of the word “United States” based on the context in which it is used. The term “United States” within the Constitution includes states of the Union and excludes federal territory, while the term “United States” within federal statutory law includes federal territory and excludes states of the Union. People born within states of the Union are constitutional “citizens of the “United States” under the Fourteenth Amendment but not statutory “citizens of the United States” under any federal statute, including 8 U.S.C. §1401 because the term “United States” has an entirely different meaning within these two contexts.	8.1	<ol style="list-style-type: none"> 1. <i>Why Domicile and Becoming a “Taxpayer” Require Your Consent</i>, Form #05.002 http://sedm.org/Forms/FormIndex.htm 2. <i>The “Trade or Business” Scam</i>, Form #05.001 http://sedm.org/Forms/FormIndex.htm
1.2	Nonresident or Nontaxpayer’s Arguments are “frivolous”	“Taxpayer’s” arguments are incorrect and here are the authorities from the law of the demonstrated (proven with evidence) domicile of the party which demonstrate precisely why.	8.2	<ol style="list-style-type: none"> 1. <i>Responding to “Frivolous” Penalties or Accusations</i>, Form #05.027 http://sedm.org/Forms/FormIndex.htm 2. <i>Non-Resident Non-Person Position</i>, Form #05.020 http://sedm.org/Forms/FormIndex.htm 3. <i>Your Rights as a “Nontaxpayer”</i>, IRS Publication 1a, Form #08.008 http://sedm.org/Forms/FormIndex.htm 4. <i>Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction</i>, Form #05.017 http://sedm.org/Forms/FormIndex.htm
1.3	States of the Union are NOT Legislatively “foreign” or “alien” in relation to the national government	States of the Union are legislatively “foreign” and “alien” in relation to the national government because of the separation of powers doctrine that is the foundation of the United States Constitution. That separation of powers was put there exclusively for the protection of your sacred constitutional rights. Anyone who claims otherwise is a tyrant, a communist, and intends to commit a criminal conspiracy against your private rights.	8.3	<ol style="list-style-type: none"> 1. <i>Government Conspiracy to Destroy the Separation of Powers</i>, Form #05.023 http://sedm.org/Forms/FormIndex.htm 2. <i>Federal Jurisdiction</i>, Form #05.018 http://sedm.org/Forms/FormIndex.htm
1.4	“Nontaxpayers” are eligible for “tax shelters”	“Nontaxpayers” by definition aren’t eligible for tax shelters	8.4	<ol style="list-style-type: none"> 1. 26 U.S.C. §6700: Abusive tax shelters 2. <i>Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?</i>, Form #05.013 http://sedm.org/Forms/FormIndex.htm 3. <i>Your Rights as a “Nontaxpayer”</i>, IRS Publication 1a, Form #08.008 http://sedm.org/Forms/FormIndex.htm
1.5	“Nontaxpayers” must exhaust their administrative remedies before litigating their case	The I.R.C. cannot prescribe a duty, including the requirement to exhaust administrative remedies, upon a “nontaxpayer” not subject to it	8.5	<i>Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?</i> , Form #05.013 http://sedm.org/Forms/FormIndex.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
1.6	I.R.C. Subtitle A describes a “direct, unapportioned tax”	I.R.C. Subtitles A and C are an excise tax upon “public offices”, franchises, and domiciliaries in the U.S. government. It is not “indirect” because it can’t lawfully apply within a state of the Union	8.6	Great IRS Hoax , Form #11.302, Sections 5.1 through 5.1.11 http://sedm.org/Forms/FormIndex.htm
1.7	All people domiciled in a constitutional state are STATUTORY “persons” under the Internal Revenue Code.	Constitutional “persons” and STATUTORY “persons” are NOT synonymous and mutually exclusive. See section 8.16. To acquire a civil status under the statutes of the national government requires a domicile on federal territory not within the exclusive jurisdiction of a constitutional state or the execution of a contract or agreement. Those non-residents who do NOT consent to acquire the status of “individual” by applying for an INDIVIDUAL Taxpayer Identification Number retain their status as “non-persons”. Since you can only have a domicile in one place at a time, then you can only have a civil STATUTORY status in one place at a time. To confuse or ignore these two separate and distinct contexts or to UNCONSTITUTIONALLY PRESUME that they are equivalent is to destroy the separation of powers that is the foundation of the United States Constitution, as described in Government Conspiracy to Destroy the Separation of Powers , Form #05.023; https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf .	8.7	<ol style="list-style-type: none"> 1. Revenue Ruling 2007-22; https://www.irs.gov/irb/2007-14_IRB#RR-2007-22. Source of this FALSE argument. 2. Proof That There Is a “Straw Man”, Form #05.042 – proves that most statutory “persons” are public officers in the government. https://sedm.org/Forms/FormIndex.htm 3. Great IRS Hoax, Form #11.302, Section 5.2.6: The TWO Sources of Federal Civil Jurisdiction: “Domicile” and “Contract” https://sedm.org/Forms/FormIndex.htm 4. Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008 -why no one can FORCE you to acquire ANY civil STATUTORY status, including “person” or “citizen”. https://sedm.org/Forms/FormIndex.htm 5. Government Identity Theft, Form #05.046-techniques by which words such as those in this revenue ruling are abused to commit criminal identity theft by the I.R.S. and government prosecutors. https://sedm.org/Forms/FormIndex.htm Legal Deception, Propaganda, and Fraud, Form #05.014 https://sedm.org/Forms/FormIndex.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
1.8	A STATUTORY “U.S. Person” described in 26 U.S.C. §7701(a)(30) includes state citizens or residents and is not limited to territorial citizen or resident.	The term STATUTORY “U.S. Person”, like every other civil status found in Title 26, requires a domicile on federal territory or at least physical presence there to lawfully acquire. Congress has no legislative jurisdiction in a Constitutional state other than for the subject matters found in Article 1, Section 8. The taxing powers found in Article 1, Section 8, Clauses 1 and 3 apply only to the geographical areas defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d). Under the rules of statutory construction, anything not EXPRESSLY included is purposefully excluded by implication. Those areas include only federal territory and the federal enclaves within the Constitutional states. They do NOT include areas under the EXCLUSIVE or PLENARY jurisdiction of constitutional states.	8.8	<ol style="list-style-type: none"> 1. <i>Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen</i>, Form #05.006 http://sedm.org/Forms/FormIndex.htm 2. <i>Great IRS Hoax</i>, Form #11.302, Sections 3.9.1.24, 5.1.4, 5.2.12-5.2.13. http://sedm.org/Forms/FormIndex.htm 3. <i>Sovereignty Forms and Instructions Online</i>, Form #10.004, Cites by Topic: “U.S. Person” http://famguardian.org/TaxFreedom/CitesByTopic/USPerson.htm 4. <i>Sovereignty Forms and Instructions Online</i>, Form #10.004, Cites by Topic: “United States” http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm
1.9	Federal district and circuit Courts are established pursuant to Article III of the United States Constitution	Federal district and circuit courts are established pursuant to Article IV of the United States constitution, not Article III. Congress has <i>never</i> expressly invoked Article III in establishing ANY federal district or circuit court either in 28 U.S.C. (Title 28) or the Statutes At Large. All of the delegated authority of these courts are legislatively derived and NONE comes directly from the Constitution. The only jurisdiction they have is over federal property, federal territory, federal franchises, and persons domiciled on federal territory or committing crimes there. They are legislative “franchise” courts, not true constitutional courts.	8.9	<ol style="list-style-type: none"> 1. <i>What Happened to Justice?</i>, Litigation Tool #08.001 http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm 2. <i>The Tax Court Scam</i>, Form #05.039-proves that U.S. Tax Court is a franchise court, not an Article III Court. If it is a franchise court, then changing the venue to a district court doesn’t change the nature of the transaction or of the court hearing the transaction http://sedm.org/Litigation/LitIndex.htm 3. <i>Government Instituted Slavery Using Franchises</i>, Form #05.030 http://sedm.org/Litigation/LitIndex.htm 4. <i>Authorities on Jurisdiction of Federal Courts, Family Guardian Fellowship</i> http://famguardian.org/Subjects/LawAndGovt/ChallJurisdiction/AuthoritiesArticle/AuthOnJurisdiction.htm
1.10	The term “whatever sources derived” found in the Sixteenth Amendment and I.R.C. Section 61 includes everything you earn	The term “whatever source derived” does not include EVERYTHING that you receive. The income tax described in I.R.C. Subtitle A describes an excise tax upon the “trade or business” franchise. It is a franchise agreement that regulates the conduct of franchisees called “taxpayers”. The only earnings subject to tax and therefore includible in taxable income or gross income are earnings connected to the “trade or business” franchise. Earnings are connected to this franchise by filing an information return such as IRS Forms W-2, 1042-s, 1098, and 1099.	8.10	<ol style="list-style-type: none"> 1. <i>The “Trade or Business” Scam</i>, Form #05.001 http://sedm.org/Forms/FormIndex.htm 2. <i>How the Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor</i>, Form #05.026: Proves that “income” as legally defined does NOT include everything you earn. http://sedm.org/Forms/FormIndex.htm 3. <i>Sovereignty Forms and Instructions Online</i>, Form #10.004, Cites by Topic: “income” http://famguardian.org/TaxFreedom/CitesByTopic/income.htm 4. <i>Sovereignty Forms and Instructions Online</i>, Form #10.004, Cites by Topic: “gross income” http://famguardian.org/TaxFreedom/CitesByTopic/GrossIncome.htm 5. Sixteenth Amendment Annotated http://caselaw.lp.findlaw.com/data/constitution/amendment16/

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
1.11	Anti-Injunction Act Lawfully Applies to “Nontaxpayers”	The Anti-Injunction Act, 26 U.S.C. §7421, only applies to “taxpayers”. These are the only “persons” who can be the subject of the Internal Revenue Code, Subtitle A franchise tax upon a “trade or business”. Courts have repeatedly held that “nontaxpayers” are not subject to the I.R.C. and that none of their rights or remedies are undermined. It has always been lawful to challenge and enjoin UNLAWFUL tax collection or enforcement against persons who are not “taxpayers”.	8.11	<ol style="list-style-type: none"> 1. Anti-Injunction Act, 26 U.S.C. §7421 https://www.law.cornell.edu/uscode/text/26/7421 2. <i>Civil Court Remedies for Sovereigns: Taxation</i>, Litigation Tool #10.002. Describes exceptions to the anti-injunction act recognized by the courts in the case of parties who are “nontaxpayers” not subject to the Internal Revenue Code.. http://famguardian.org/Publications/GreatIRSHoax/GreatRSHoax.htm
1.12	Unlawful tax collection or enforcement by the IRS constitute “taxes” within the meaning of the Anti-Injunction Act, 26 U.S.C. §7421, and the Declaratory Judgments Act, 28 U.S.C. §2201(a).	Stealing from people can never be described as a lawful activity such as “taxes” nor protected using the force of law. Using a different word to describe THEFT doesn’t change the criminal nature of the underlying act. It is an oxymoron and the grossest injustice to label unlawful activity as lawful activity and then invoke the law to protect it.	8.12	<ol style="list-style-type: none"> 1. Anti-Injunction Act, 26 U.S.C. §7421 https://www.law.cornell.edu/uscode/text/26/7421 2. Declaratory Judgments Act, 28 U.S.C. §2201(a) http://famguardian.org/TaxFreedom/History/Congress/1909-16thAmendCongrRecord.pdf
1.13	Selecting the “exempt” option on a government form is the ONLY method for avoiding the tax liability described on the form.	IRS publishes forms for ONLY “taxpayers”. Their mission statement at Internal Revenue Manual (I.R.M.), Section 1.1.1.1 says they can ONLY help “taxpayers”. Therefore, none of their forms recognize the existence of “nontaxpayers”, who are persons “not subject” rather than “exempt” from the Internal Revenue Code, Subtitle A private law franchise agreement. Anyone wishing to use a “taxpayer” only form must modify it to add the “nontaxpayer” or “not subject” option and replace all references to “taxpayer” with “nontaxpayer” before they sign the form.	8.13	<ol style="list-style-type: none"> 1. <i>Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?</i>, Form #05.013 http://sedm.org/Forms/FormIndex.htm 2. <i>Non-Resident Non-Person Position</i>, Form #05.020 http://sedm.org/Forms/FormIndex.htm 3. <i>“Taxpayer” v. “Nontaxpayer”: Which One are You?</i>, Family Guardian Fellowship http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerNontaxpayer.htm
1.14	The use of the word “includes” within a statutory definition allows the government to presume whatever they want is included in the meaning, or to presume that the common understanding of the term is also implied within the definition.	The purpose of law is to delegate and limit authority to the government. Everything that is included within the definition of a term must be expressly specified SOMEWHERE within the statutes or it is presumed to be purposefully excluded. This applies to all the definitions in the Internal Revenue Code, and especially those in 26 U.S.C. §7701.	8.14	<ol style="list-style-type: none"> 1. <i>Legal Deception, Propaganda, and Fraud</i>, Form #05.014 http://sedm.org/Forms/FormIndex.htm 2. <i>Sovereignty Forms and Instructions Online</i>, Form #10.004, Cites by Topic: “includes”: http://famguardian.org/TaxFreedom/CitesByTopic/includes.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
1.15	The receipt of government “benefits” of any kind creates an implied franchise or quasi-contract between the government and those receiving the benefit that is enforceable as a legal liability or duty under federal law.	Government “benefits” under the Social Security Act, 42 U.S.C. Chapter 7 identify themselves as “grants” and therefore GIFTS to states of the Union. Gifts are legally defined such that they CANNOT create an obligation on the part of the recipient.	8.15	<ol style="list-style-type: none"> 1. <i>The Government “Benefits” Scam</i>, Form #05.040 http://sedm.org/Forms/FormIndex.htm 2. <i>Government Instituted Slavery Using Franchises</i>, Form #05.030 http://sedm.org/Forms/FormIndex.htm
1.16	Constitutional “people” and statutory “persons” are equivalent	Constitutional “persons” and “citizens” are humans ONLY. Statutory “persons” and “citizens” are fictions of law and consist of only offices, creations, and franchises of Congress. Statutory statuses may only be invoked in a franchise court under the terms granted by the franchise itself. Corporations and franchisees have ONLY the PUBLIC rights attributed to them by Congress. Otherwise, they have no legal existence at all. The acceptance or invocation of a franchise status by a HUMAN constitutes a waiver of sovereign immunity under the franchise and removes the protections of equity and the common law from the party.	8.16	<ol style="list-style-type: none"> 1. <i>Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen</i>, Form #05.006, Section 3 http://sedm.org/Forms/FormIndex.htm 2. <i>Government Instituted Slavery Using Franchises</i>, Form #05.030, Section 31.5 http://sedm.org/Forms/FormIndex.htm 3. <i>Corporatization and Privatization of the Government</i>, Form #05.024, Section 11: Legal standing and status of corporations in federal court http://sedm.org/Forms/FormIndex.htm
1.17	“individual” in the Internal Revenue Code means a HUMAN, not a corporation	“Individual” means ONLY either corporation franchises, who are the only CIVIL STATUTORY “persons” or officers of such franchises. It doesn’t mean a PRIVATE human not acting as a franchisee and public officer.	8.17	<ol style="list-style-type: none"> 1. <i>Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes</i>, Form #05.008 http://sedm.org/Forms/FormIndex.htm 2. <i>Why Statutory Civil Law is Law for Government and Not Private Persons</i>, Form #05.037 http://sedm.org/Forms/FormIndex.htm 3. <i>The “Trade or Business” Scam</i>, Form #05.001 http://sedm.org/Forms/FormIndex.htm
1.18	This document and your writings generally are just your opinion and mean nothing	The MASSIVE database of court-admissible evidence that you rely upon and provide in each of your publications is court-admissible evidence. Your INTERPRETATION of this evidence could be perceived as inadmissible as evidence, but only where it contradicts what the court admissible authorities you provide actually SAY. I have been searching for years for such a contradiction and have not yet found a single one, and I’m too lazy to find one, so I’ll just resort to name-calling and hope you are ignorant enough to not know how to rebut.	8.18	<ol style="list-style-type: none"> 1. <i>Reasonable Belief About Income Tax Liability</i>, Form #05.007 http://sedm.org/Forms/FormIndex.htm 2. <i>Sovereignty Education and Defense Ministry Disclaimer</i> http://sedm.org/disclaimer.htm 3. <i>Family Guardian Disclaimer</i> http://famguardian.org/disclaimer.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
1.19	Those wishing to challenge illegal tax enforcement actions against “nontaxpayers” have the burden of proving that they are “nontaxpayers” and “not liable”. The government doesn’t have to prove anything.	The innocent until proven guilty maxim of American Jurisprudence requires that you are innocent until proven guilty. The legal equivalent of “innocent” is that of a “nontaxpayer” who is NOT subject rather than statutorily “exempt”. The government, therefore, has the burden of proving in court that you CONSENTED to BECOME a statutory “taxpayer” and had the legal capacity to consent before it may TREAT you as a statutory “taxpayer”. Otherwise, INJUSTICE, identity theft, involuntary servitude, and THEFT result from illegal enforcement against those who are not subject.	8.19	<ol style="list-style-type: none"> 1. <i>Government Identity Theft</i>, Form #05.046-the criminal consequences of forcing YOU to have the burden of proof that you are NOT a “customer” of government http://sedm.org/Forms/FormIndex.htm 2. <i>Government Burden of Proof</i>, Form #05.025. http://sedm.org/Forms/FormIndex.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
1.20	"residence" and "resident" in the tax code apply to people living in and domiciled within the exclusive jurisdiction of a Constitutional state of the Union	Income taxation under I.R.C. Subtitles A and C are based on RESIDENCE, not DOMICILE. "Residence" is the abode of an ALIEN or RESIDENT in relation to the place they live. CITIZENS or NATIONALS domiciled within the exclusive jurisdiction of a Constitutional State cannot have a "residence" or be "resident" as legally defined. The phrase "wherever resident" in 26 C.F.R. §1.1-1, therefore, means the place where the "person" subject to the code maintains a physical "residence" or is "resident". The only definition of "residence" or "resident" anywhere in the I.R.C. Subtitles A and C relates to aliens, and not citizens or residents. People living in the exclusive jurisdiction of Constitutional States are neither "resident" nor maintain a "residence" in the context of the income tax. If they falsely claim that they do, then they have effectively volunteered to pay a tax that does not apply to them. "Wherever resident" has nothing to do with the exclusive jurisdiction of a Constitutional a state of the Union, because: <ol style="list-style-type: none"> "residence" and "resident" are geographical terms relating to the physical place someone lives. The only geographical definition of "United States" in 26 U.S.C. §7701(a)(9) and (a)(10) does not expressly include Constitutional states of the Union. Thus, they are purposefully excluded per the rules of statutory construction. 	8.20	<ol style="list-style-type: none"> Bowring v. Bowers, 24 F.2d. 918 (1928) <i>Non-Resident Non-Person Position</i>, Form #05.020, Section 5.1-memorandum of law upon which this section is based. http://sedm.org/Forms/FormIndex.htm <i>Why Domicile and Becoming a "Taxpayer" Require Your Consent</i>, Form #05.002. http://sedm.org/Forms/FormIndex.htm
1.21	IRS can lawfully assess a tax liability against a "nontaxpayer" or "non-resident non-person" who does not FIRST assess themselves on a signed return	IRS has no authority to assess "nontaxpayers" or those who are "non-resident non-persons" not subject to civil Acts of Congress. A "non-resident non-person" is not domiciled on federal territory and therefore is not subject to the civil acts of Congress per Federal Rule of Civil Procedure 17.	8.21	<ol style="list-style-type: none"> <i>Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent</i>, Form #05.011 http://sedm.org/Forms/FormIndex.htm <i>Legal Requirement to File Federal Income Tax Returns</i>, Form #05.009 http://sedm.org/Forms/FormIndex.htm <i>Tax Deposition Questions</i>, Form #03.016, Section 13: 26 U.S.C. §6020(b) Substitute For Returns http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm

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1.22	IRS Form 4549 is valid legal evidence of the existence of a lawfully assessed tax liability.	IRS Form 4549 does NOT constitute legal evidence that a valid tax return has been filed. The VOLUNTARY filing of a tax return is the ONLY method provided for in the Internal Revenue Code Subtitle A to create a tax obligation.	8.22	<ol style="list-style-type: none"> 1. <i>Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent</i>, Form #05.011 http://sedm.org/Forms/FormIndex.htm 2. <i>Tax Deposition Questions</i>, Form #03.016, Section 13: 26 U.S.C. §6020(b) Substitute For Returns https://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "Substitute For Return" https://famguardian.org/TaxFreedom/CitesByTopic/SubsForReturn.htm
1.23	Information returns filed against private humans not working for the government and receiving interest are valid legal evidence of the receipt of "income" within the meaning of the Internal Revenue Code, Subtitle A.	Only interest received by governmental units qualifies as reportable "income" to which information return reporting is subject.	8.23	<ol style="list-style-type: none"> 1. <i>Correcting Erroneous Information Returns</i>, Form #04.001 http://sedm.org/Forms/FormIndex.htm 2. <i>26 C.F.R. §1.6019-4(f): Return of information as to interest paid and original issue discount includible in gross income after December 31, 1982.</i> https://www.law.cornell.edu/cfr/text/26/1.6049-4
1.24	Statutory "U.S.** citizens" and "U.S.* residents" born on federal territory, domiciled there, and working there owe Subtitle A income tax on their earnings while there.	Statutory "U.S.** citizens" (8 U.S.C. §1401) and "U.S.** residents (aliens)" (26 U.S.C. §7701(b)(1)(A)) only owe tax on earnings earned abroad under 26 U.S.C. §911. They are not subject to either withholding or reporting when working in the "United States**" pursuant to 26 C.F.R. §1.1441(d). By "United States**", we mean that defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d).	8.24	<ol style="list-style-type: none"> 1. 26 U.S.C. §911. 2. <i>Citizenship Status v. Tax Status</i>, Form #10.011 -summary of citizenship status v. tax status, including how presence abroad affects it https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm 3. <i>Flawed Tax Arguments to Avoid</i>, Form #08.004, Section 8.20: The phrase "wherever resident" in 26 C.F.R. §1.1-1 means WHEREVER LOCATED, not WHEREVER DOMICILED OR LOCATED ABROAD. http://sedm.org/Forms/FormIndex.htm
1.25	Our "beliefs" (presumptions) are the only authority we need to enforce against you. We don't need no STINKING evidence and we don't have to show you the evidence we have before we begin to enforce!	Due process ALWAYS allows you to confront your accuser and demand legally admissible evidence of the alleged obligation before it can lawfully be enforced. In court, without such evidence, the case has to be dismissed for lack of standing. The accuser is called the moving party, and the moving party ALWAYS has the burden of proof.	8.25	<ol style="list-style-type: none"> 1. <i>Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction</i>, Form #05.017 https://sedm.org/Forms/05-MemLaw/Presumption.pdf 2. <i>Requirement for Reasonable Notice</i>, Form #05.022 http://sedm.org/Forms/FormIndex.htm 3. <i>Requirement for Due Process of Law</i>, Form #05.045. http://sedm.org/Forms/FormIndex.htm 4. <i>Sovereignty Forms and Instructions Online</i>, Form #10.004, Cites by topic: "Due Process" https://famguardian.org/TaxFreedom/CitesByTopic/DueProcess.htm

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1.26	The Internal Revenue Code, Subtitles A and C income tax couldn't possibly be a franchise or excise because it is upon ALL "citizens" or "residents" and nonresident aliens, and not a specific subset or class of them.	The Internal Revenue Code, Subtitles A and C income tax is imposed in the regulations under 26 U.S.C. §1 upon a specific class of "citizens", "residents", and nonresident aliens not all people generally. The "citizens" and "residents" must be STATUTORY/territorial and not state citizens and the "nonresident aliens" must be at home. Those citizens, residents ABROAD, and nonresident aliens at home are STATUTORY citizens and residents and "individuals" who are in receipt of the taxable privilege of a public office. If they were indeed absolutely private, nonresident to the federal zone, and not exercising the privilege of a public office, they do not fall within the class of parties subject. They would not be statutorily exempt, but NOT SUBJECT, which is different.	8.26	<ol style="list-style-type: none"> 1. <i>Government Franchises Course</i>, Form #12.012 http://sedm.org/Forms/FormIndex.htm 2. <i>Government Instituted Slavery Using Franchises</i>, Form #05.030 http://sedm.org/Forms/FormIndex.htm 3. <i>Why You are a "national", "state national", and Constitutional but not Statutory Citizen</i>, Form #05.006 http://sedm.org/Forms/FormIndex.htm
1.27	"Nonresident aliens" are a subset or type of "alien"	"Nonresident aliens" are NOT equivalent to "aliens" nor are they a subset of "aliens" generally. They are a distinct class of persons all their own.	8.27	<ol style="list-style-type: none"> 1. <i>Legal Basis for the Term "Nonresident Alien"</i>, Form #05.036, http://sedm.org/Forms/FormIndex.htm 2. <i>Why You are a "national", "state national", and Constitutional but not Statutory Citizen</i>, Form #05.006 http://sedm.org/Forms/FormIndex.htm
1.28	"Non-resident aliens" (foreign nationals) are the same as "STATUTORY "nonresident aliens" (foreign nationals AND state nationals)	CONSTITUTIONAL "non-resident aliens" are NOT equivalent to STATUTORY "nonresident aliens". CONSTITUTIONAL and STATUTORY contexts are not equivalent and it is equivocation and misrepresentation to make them the same. The result is THEFT for those engaged in such equivocation.	8.28	<ol style="list-style-type: none"> 1. <i>Non-Resident Non-Person Position</i>, Form #05.020 http://sedm.org/Forms/FormIndex.htm 2. <i>Why You are a "national", "state national", and Constitutional but not Statutory Citizen</i>, Form #05.006 http://sedm.org/Forms/FormIndex.htm 3. <i>Legal Basis for the Term "Nonresident Alien"</i>, Form #05.036 http://sedm.org/Forms/FormIndex.htm 4. <i>Great IRS Hoax</i>, Form #11.302, Chapter 5: http://sedm.org/Forms/FormIndex.htm
1.29	State nationals are not "U.S. nationals"	State nationals are in fact "U.S.*** nationals" or "nationals of the United States*** OF AMERICA"	8.29	<ol style="list-style-type: none"> 1. <i>Non-Resident Non-Person Position</i>, Form #05.020, Section 10.4.5 http://sedm.org/Forms/FormIndex.htm 2. <i>Why You are a "national", "state national", and Constitutional but not Statutory Citizen</i>, Form #05.006 http://sedm.org/Forms/FormIndex.htm
1.30	Being a STATUTORY "U.S. Citizen" or "citizen" is not voluntary. You aren't allowed to choose whether you want to be one	STATUTORY "national and citizen of the United States" status as defined in 8 U.S.C. §1401 is voluntary. You aren't obligated to claim the status and if you are, your First Amendment rights are violated and you are a victim of unconstitutional involuntary servitude, where the obligations are those attached to the status. All statutory civil statuses are voluntary because they are based on domicile and domicile is voluntary.	8.30	<i>Why You are a "national", "state national", and Constitutional but not Statutory Citizen</i> , Form #05.006 http://sedm.org/Forms/FormIndex.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
1.31	God was wrong about the only “taxpayers” being ALIENS and/or “residents”	Jesus, the son of God said that citizens and residents are exempt from taxes. Caesar/government is subordinate to God and is not allowed to overrule or contradict God. When they do so, they must be disobeyed by Christians.	8.31	<i>Jesus of Nazareth: Illegal Tax Protester</i> , Form #11.306 https://sedm.org/Forms/FormIndex.htm
1.32	Statutory “U.S.** citizen” or “U.S.** resident” status is NOT a privilege for those domiciled in a constitutional state of the Union	Any statutory status that carries obligations and rights not found in the Constitution itself is a privilege. Those obligations and rights are property loaned to those that invoke them in court. All loans of government property are franchises and privileges to which legal strings attach. A public officer is legally defined as someone in charge of the PROPERTY of the public. Thus, those accepting or using such benefits or property are public officers, whether they know it or not.	8.32	1. <i>Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen</i> , Form #05.006 https://sedm.org/Forms/FormIndex.htm 2. <i>Government Instituted Slavery Using Franchises</i> , Form #05.030 https://sedm.org/Forms/FormIndex.htm
1.33	STATUTORY or CONSTITUTIONAL “citizens” or “residents” are “individuals” in the Internal Revenue Code while in their own country	There is no STATUTORY definition of “individual” in the Internal Revenue Code applicable to Subtitles A and C. The only definition in the regulations so applicable is that of an alien at 26 C.F.R. §1.1441-1(c)(3), which limits itself to withholding only. One cannot be a national and an alien at the same time. As pointed out in section 8.29, those born and domiciled within the exclusive jurisdiction of a Constitutional state are “nationals” under 8 U.S.C. §1101(a)(21) and under the common law, for federal or international purposes.	8.33	<i>Policy Document: IRS Fraud and Deception About the Statutory Word “Person”</i> , Form #08.023 https://sedm.org/Forms/FormIndex.htm
1.34	American Nationals living in Constitutional States should file “resident” tax forms, such as the 1040, rather than the 1040NR	American nationals living in Constitutional States may lawfully file the IRS Form 1040NR and only pay income tax on earnings from within the statutory geographical “United States***” (federal zone). They are exempt from Obamacare, FATCA reporting, and every other act of Congress. Of course, anything done consensually or even erroneously cannot form the basis for an injury in court. Therefore, if these people erroneously file the RESIDENT 1040, they are in effect consenting and volunteering for an income tax they need not pay on ALL WORLDWIDE earnings, instead of merely earnings from the federal zone.	8.34	1. <i>Non-Resident Non-Person Position</i> , Form #05.020-proves that people born within, living within, or domiciled within the exclusive jurisdiction of Constitutional states of the Union are “nonresident aliens” if they receive government payments or earnings from the federal zone and may exclude all other earnings from tax liability. https://sedm.org/Forms/FormIndex.htm 2. <i>How to File Returns</i> , Form #09.074- how people born within the exclusive jurisdiction of Constitutional States of the Union must file returns if they wish to be compliant members. https://sedm.org/Forms/FormIndex.htm

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1.35	An accepted application for a USA passport by a state national is sufficient legal evidence to prove that the applicant is the STATUTORY "citizen" mentioned in 26 C.F.R. §1.1-1(c) and/or 8 U.S.C. §1401.	An accepted national passport application is legal evidence of ONLY the fact that the party applying is a "national". 22 C.F.R. §51.2 says that passports may only be issued to "nationals of the United States" and 22 U.S.C. §212 says "no passport shall be issued to or verified for any other persons than those owing allegiance, whether citizens or not, to the United States". The ONLY component or aspect of citizenship that deals specifically and ONLY with "allegiance" is being a "national" or having "nationality" per 8 U.S.C. §1101(a)(21).	8.35	<ol style="list-style-type: none"> 1. <i>Why You are a "national", "state national", and Constitutional but not Statutory Citizen</i>, Form #05.006 http://sedm.org/Forms/FormIndex.htm 2. <i>Getting a USA Passport as a "state national"</i>, Form #10.012 (HTML) http://sedm.org/Forms/FormIndex.htm 3. <i>Getting a USA Passport as a "state national"</i>, Form #10.013 (PDF) http://sedm.org/Forms/FormIndex.htm 4. <i>USA Passport Application Attachment</i>, Form #06.007 http://sedm.org/Forms/FormIndex.htm 5. <i>Fundamental Nature of the Federal Income Tax</i>, Form #05.035 http://sedm.org/Forms/FormIndex.htm
1.36	Information Returns are Court Admissible Evidence of the STATUS of the payment as "gross income" or "taxable income" or that the payment is from a source in the GEOGRAPHICAL "United States**" (federal zone)	The only thing that information returns report is a payment. The CIVIL STATUS or CHARACTER of the payment as "gross income" or "taxable income" or even whether it originates within the STATUTORY geographical "United States**" in 26 U.S.C. §7701(a)(9) and (a)(10) may not be decided by the filer because it constitutes a lay legal determination that is inadmissible.	8.36	<ol style="list-style-type: none"> 1. <i>Correcting Erroneous Information Returns</i>, Form #04.001 http://sedm.org/Forms/FormIndex.htm 2. <i>Separation Between Public and Private Course</i>, Form #12.025 http://sedm.org/Forms/FormIndex.htm
2. Flawed Tax Arguments of Freedom Advocates				
2.1	Income tax is unconstitutional because the Sixteenth Amendment was never lawfully ratified	The Sixteenth Amendment is irrelevant because it conferred no new taxing powers	9.1	<i>Great IRS Hoax</i> , Form #11.302, Sections 3.8.11 through 3.8.11.11 http://sedm.org/Forms/FormIndex.htm
2.2	"Wages" are not taxable or are not "income"	You don't earn "wages" because you never submitted a W-4	9.2	<i>Great IRS Hoax</i> , Form #11.302, Sections 3.9.1.27, 5.6.7 http://sedm.org/Forms/FormIndex.htm
2.3	Only federal workers are subject to the income tax	Only "public offices" and those receiving federal payments are subject to the federal income tax	9.3	<ol style="list-style-type: none"> 1. <i>The "Trade or Business" Scam</i>, Form #05.001 http://sedm.org/Forms/FormIndex.htm 2. <i>Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes</i>, Form #05.008 http://sedm.org/Forms/FormIndex.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
2.4	Workers need not submit accurate tax forms	Workers are not required to submit IRS Form W-4 because it is an “agreement”, but when they submit it, it should be accurate. No one can compel you to contract with the government and become a public officer without your consent, and your Constitutional rights are unalienable per the Declaration of Independence, which is organic law. Thus, you aren’t allowed to consent to contract them away and may only contract them away where the Constitution does NOT apply, which is on federal territory or abroad. Thus, those who want the “benefits” of being treated as a federal statutory “employee”, such as Social Security MUST physically move to the District of Columbia and pursue an elected or appointed office in the government, as required by 4 U.S.C. §72.	9.4	<i>Federal and State Tax Withholding Options for Private Employers</i> , Form #04.101 http://sedm.org/Forms/FormIndex.htm
2.5	United States citizens are not subject to the Internal Revenue Code	All those domiciled on federal territory and engaged in a “public office” are subject to the I.R.C. Subtitle A income tax when abroad	9.5	<i>Why Domicile and Becoming a “Taxpayer” Require Your Consent</i> , Form #05.002 http://sedm.org/Forms/FormIndex.htm
2.6	The Internal Revenue Code only applies in the federal zone	The parties “liable TO” and not “liable FOR” the I.R.C. Subtitle A income tax are identified in 26 C.F.R. §1.1-1(a). All of these people, if they are humans, are volunteers because the Thirteenth Amendment outlaws slavery EVERYWHERE IN THE COUNTRY, not just in states of the Union. Those who are not human but artificial entities don’t have constitutional rights so they are not necessarily volunteers. Anything you volunteer for cannot form the basis for an injury in court and is NOT limited geographically. The trick is understanding all the devious methods of consent or what the code calls “election”. Those methods, in the case of humans, are described in <i>How State Nationals Volunteer to Pay Income Tax</i> , Form #08.024; https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf .	9.6	<ol style="list-style-type: none"> 1. <i>How State Nationals Volunteer to Pay Income Tax</i>, Form #08.024 http://sedm.org/Forms/FormIndex.htm 2. <i>Federal Jurisdiction</i>, Form #05.018 http://sedm.org/Forms/FormIndex.htm 3. <i>Why the Federal Income Tax is a Privilege Tax Upon Government Property</i>, Form #04.404 http://sedm.org/Forms/FormIndex.htm 4. <i>The “Trade or Business” Scam</i>, Form #05.001 http://sedm.org/Forms/FormIndex.htm 5. <i>Why Domicile and Becoming a “Taxpayer” Require Your Consent</i>, Form #05.002. Proves that the U.S. enjoys extraterritorial jurisdiction and where their authority to impose an income tax originates from. http://sedm.org/Forms/FormIndex.htm 6. <i>Case Cites Denouncing the Claim that Subtitle A Federal Income Taxes Only Apply Inside the Federal Zone</i>, Family Guardian Fellowship http://famguardian.org/Subjects/Taxes/FalseRhetoric/CourtCasesDenouncingFedZone.htm
2.7	Federal income taxes, IRS Form 1040, and the nation’s tax laws only apply to federal officers, federal employees, and officials of the national government	I.R.C. Subtitle A only applies to the functions of public offices abroad or to the receipt of federal payments	9.7	<i>Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes</i> , Form #05.008 http://sedm.org/Forms/FormIndex.htm

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2.8	Income from sources not connected with a "trade or business" within the United States government is not subject to the income tax	I.R.C. Subtitle A applies to earnings of a "public office" or payments from the U.S. government described in 26 U.S.C. §871	9.8	<i>The "Trade or Business" Scam</i> , Form #05.001 http://sedm.org/Forms/FormIndex.htm
2.9	There is no law that imposes an obligation to pay federal income taxes or file federal income tax returns	The I.R.C. is private law that only applies to "taxpayers", and the choice to become a "taxpayer" is voluntary	9.9	<i>Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?</i> , Form #05.013 http://sedm.org/Forms/FormIndex.htm
2.10	Only federal employees or federal officeholders need to complete IRS Form W-4	IRS Form W-4 is a voluntary agreement and since it is an agreement, anyone can sign it. However, you can't lawfully be forced to sign it and it's STUPID to sign it	9.10	<i>Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes</i> , Form #05.008 http://sedm.org/Forms/FormIndex.htm
2.11	Income outside the federal zone is nontaxable	Only earnings of persons domiciled within the federal zone and temporarily abroad are taxable pursuant to 26 U.S.C. §911. There is no provision within the I.R.C. or Treasury Regulations that imposes a tax upon statutory "U.S. citizens" or "permanent residents" domiciled in the federal zone who are within a state of the Union and not abroad.	9.11	26 U.S.C. §911 : Citizens and residents abroad
2.12	Federal courts have no jurisdiction for cases involving Title 26	Federal courts DO have jurisdiction over all cases involving Title 26, but they don't have jurisdiction over "nontaxpayers"	9.12	<i>What Happened to Justice?</i> , Litigation Tool #08.001_book http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm
2.13	You don't earn "money" so you can't earn taxable "income"	It is true that Black's Law Dictionary defines "money" to EXCLUDE "notes" and that Federal Reserve NOTES are "notes" within the meaning of that definition. However, the approach of the courts to date is to treat "corporate bonds" called "Federal Reserve Notes" as "income". This may not be lawful, but that is the path they have taken so far.	9.13	1. Article 1, Section 8, Clause 2 : Authority to borrow 2. Article 1, Section 8, Clause 5 : Authority to coin money 3. 12 U.S.C. §411 : Issuance to Reserve Banks, Nature of obligation; Redemption
2.14	You don't want to be a nonresident alien. They are the main "taxpayers". The only liability statute in the I.R.C. at 26 U.S.C. §1461 relates to nonresident aliens.	The tax described in I.R.C. Subtitle A isn't on "nonresident aliens" or any other "person". Instead, it is an excise tax upon a "trade or business", which is defined as "the functions of a public office" in 26 U.S.C. §7701(a)(26) and also upon payments from the U.S. government. If you want to avoid the tax, simply avoid the activity and avoid federal franchises that might make you a recipient of federal payments.	9.14	1. <i>The "Trade or Business" Scam</i> , Form #05.001 http://sedm.org/Forms/FormIndex.htm 2. <i>Sovereignty Forms and Instructions Online</i> , Form #10.004, Cites by Topic: "nonresident alien" http://famguardian.org/TaxFreedom/CitesByTopic/NonresidentAlien.htm 3. <i>Legal Basis for the Term "Nonresident Alien"</i> , Form #05.036 http://sedm.org/Forms/FormIndex.htm 4. <i>Non-Resident Non-Person Position</i> , Form #05.020 http://sedm.org/Forms/FormIndex.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
2.15	I'm not a "person" and therefore not subject to the I.R.C.	All "individuals" in the I.R.C. Subtitle A are "public officers". I am <u>an</u> "individual" in a common sense, but I am not <u>THE</u> STATUTORY "individual" described in all federal legislation, because that individual is a "public officer" pursuant to 5 U.S.C. §2105(a) and an alien pursuant to 26 C.F.R. §1.1441-1(c)(3). The only "citizens" who are also "individuals" are those who are abroad under 26 U.S.C. §911(d)(1). Since state nationals in a constitutional state are not "abroad" and are not statutory "citizens" per 8 U.S.C. §1401 or 8 U.S.C. §1101(a)(22)(A), then they would NEVER be statutory "INDIVIDUALS" under the Internal Revenue Code Subtitle A. See Form #10.011, Section 12 for details: https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm .	9.15	<ol style="list-style-type: none"> 1. <i>Policy Document: IRS Fraud and Deception About the Statutory Word "Person"</i>, Form #08.023 https://sedm.org/Forms/FormIndex.htm 2. <i>Proof That There Is a "Straw Man"</i>, Form #05.042- proves that statutory "persons" are public officers in the government and not PRIVATE humans. https://sedm.org/Forms/FormIndex.htm 3. <i>Sovereignty Forms and Instructions Online</i>, Form #10.004, Cites by Topic: "person" http://famguardian.org/TaxFreedom/CitesByTopic/person.htm 4. <i>Sovereignty Forms and Instructions Online</i>, Form #10.004, Cites by Topic: "individual" http://famguardian.org/TaxFreedom/CitesByTopic/individual.htm 5. <i>Why Your Government is Either a Thief or You are a "Public officer" for Income Tax Purposes</i>, Form #05.008 http://sedm.org/Forms/FormIndex.htm
2.17	A "notice of levy" is not a "levy"	The I.R.C defines what a "levy" in 26 U.S.C. §7701(a)(21), but that "levy" is not a "levy" issued by a court within the meaning of the common law	9.17	http://famguardian.org/TaxFreedom/CitesByTopic/levy.htm
2.18	Title 26 is not positive law	Title 26 is a "presumption" that may not be cited against persons protected by the Constitution, unless they make themselves subject by volunteering to become "taxpayers" engaged in the "trade or business" franchise, and written proof of informed consent to engage in the franchise must be proven on the record in order for them to become "taxpayers"	9.18	<i>Requirement for Consent</i> , Form #05.003, Sections 6.4, 9 to 9.6, and 14 http://sedm.org/Forms/FormIndex.htm
2.19	Federal income taxes are contractual	I.R.C. Subtitles A and C are private law that only apply to "taxpayers", and proof of informed consent to the private law/franchise must appear on the record in order to cite it against a person protected by the Constitution	9.19	<i>Requirement for Consent</i> , Form #05.003, Sections 9 to 9.6 http://sedm.org/Forms/FormIndex.htm
2.20	The IRS was created in 1933 as a Delaware Corporation	The IRS is a private corporation in which the U.S. government owns more than 51% of the stock. It is NOT an "agency" of the U.S. government	9.20	<i>Tax Fraud Prevention Manual</i> , Form #06.008, Chapter 2 http://sedm.org/ItemInfo/Ebooks/TaxFraudPrevMan/TaxFraudPrevMan.htm
2.21	Income taxes are voluntary for "taxpayers"	Income taxes are voluntary for "nontaxpayers" but not for "taxpayers"	9.21	<i>Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?</i> , Form #05.013 http://sedm.org/Forms/FormIndex.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
2.22	The Parallel Table of Authorities and Rules proves that the I.R.C. may not be enforced within states of the Union	You can't hold a person accountable for obeying any provision of the I.R.C. without proving either that implementing regulations are published in the Federal Register or that they are a member of the groups specifically exempted from the publication requirement found in 44 U.S.C. §1505(a) and 5 U.S.C. §553(a)(1)	9.23	<i>IRS Due Process Meeting Handout</i> , Form #03.008 http://sedm.org/Forms/FormIndex.htm
2.22	Tax collection violates due process of law.	All "taxpayers" are persons who made a decision to engage in a federal franchise. In the case of I.R.C. Subtitle A, that franchise is called a "trade or business" or consists of the receipt of payments from the government in connection with other franchises, such as Social Security. As such, they implicitly agreed to abide by all statutory law that regulates the exercise of the franchise and have NO basis to complain.	9.24	1. <i>Federal Jurisdiction</i> , Form #05.018. Sections 3 through 3.6 describes what participating in federal franchises does to your standing and your rights in federal court. IMPORTANT! http://sedm.org/Forms/FormIndex.htm 2. <i>Sovereignty Forms and Instructions Online</i> , Form #10.004, Cites by Topic: "franchise" http://famguardian.org/TaxFreedom/CitesByTopic/franchise.htm 3. <i>The "Trade or Business" Scam</i> , Form #05.001: The main franchise that causes a surrender of constitutional rights http://sedm.org/Forms/FormIndex.htm
2.23	Expatriation is a valid method to escape income taxation	Since I.R.C. Subtitle A is a tax on "public offices", then the only way to avoid the tax is to avoid a "trade or business", which you can do without expatriating	9.25	<i>Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States</i> , Form #10.001 http://sedm.org/Forms/FormIndex.htm
2.24	The regulations at 26 C.F.R. §1.861-8(f) describe and include all sources of income subject to tax under the Internal Revenue Code, Subtitle A. If your earnings do not fall within the list provided in this regulation, then you do not owe a tax and cannot claim "taxable income".	The income tax described in Internal Revenue Code, Subtitle A describes a privilege or excise tax upon persons working for the U.S. government as "public officers" and those receiving payments from the U.S. government. In the I.R.C., a "public office" is referred to as a "trade or business". The function of all information returns such as IRS Forms W-2, 1042-s, 1098, and 1099 is to connect specific payments to this excise taxable franchise. If you are not engaged in either a public office or the "trade or business" franchise and someone files an information return against you, you must promptly rebut it or you will be presumed to be a "taxpayer" who is liable, regardless of what "source" your earnings came from.	9.27	1. <i>The 861 "Source" Position, Great IRS Hoax</i> , Form #11.302, Section 5.7.6 and following: http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm 2. <i>861 Evidence Video</i> , Larken Rose http://famguardian.org/Disks/TaxDVD/Multimedia/Rose_Larken/861Evidence/861.htm 3. <i>Legal Deception, Propaganda, and Fraud</i> , Form #05.014. Proves that the definitions within the I.R.C. are limiting, and that the I.R.C. itself establishes all that is included within the meaning of the term "United States", "State", and "income". http://sedm.org/Forms/FormIndex.htm 4. <i>Requirement for Reasonable Notice</i> , Form #05.022. Proves that the main purpose of statutes is to give "reasonable notice" of all that is "included" in the definition of "income" or "taxable income". http://sedm.org/Forms/FormIndex.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
2.25	Filing a tax return using standard IRS approved "taxpayer" forms and indicating zero income without correcting the corresponding information returns for the corresponding tax year is a valid way to get illegally withheld taxes back.	The only legitimate way to get all your money back is to: 1. Correct all information returns filed against you for the given tax period. 2. Send a NONTAXPAYER form, or an IRS form that has been modified to remove "taxpayer" presumptions. 3. Attach a note of explanation describing exactly what you are doing so that you are not falsely presumed to be a "taxpayer" or subjected to frivolous penalties that may only lawfully be assessed against "taxpayers".	9.28	1. <i>Federal Forms and Publications</i> , Family Guardian Fellowship-amended/modified IRS forms to make them into NONTAXPAYER forms. http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm 2. <i>The "Trade or Business" Scam</i> , Form #05.001-explains why you MUST file corrected information returns in order to permanently and irrefutably rebut the presumption that you are a franchisee engaged in the "trade or business" franchise http://sedm.org/Forms/FormIndex.htm 3. <i>Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government</i> , Form #15.001-federal return that meets all the criteria suggested in this section. http://sedm.org/Forms/FormIndex.htm
2.26	Earnings exempt from tax because a "state citizen" "natural born citizen", "sovereign citizen", "citizen of a state", etc	Income tax liability originates from the <i>coincidence</i> of one's choice of domicile on federal territory and their voluntary participation in the "trade or business" excise taxable activity and franchise. Those who have a domicile outside of federal territory cannot truthfully describe themselves as either a STATUTORY "citizen", a STATUTORY "resident", or a "permanent resident" on any FEDERAL form. They may also NOT file a "resident" tax form such as IRS Form 1040, which is only for use by "aliens" at home (26 C.F.R. §1.1-1) or STATUTORY "U.S.** citizens"/"U.S.** residents" abroad pursuant to 26 U.S.C. §911 who have a legal domicile on federal territory. If you are going to claim that you are domiciled outside of their jurisdiction and not protected by them, you MUST file the correct tax form, which is IRS Form 1040NR and NOT 1040 and fill out all your withholding paperwork consistent with the tax form.	9.29	1. Revenue Ruling 2007-22 2. Internal Revenue Bulletin 2007-14 3. <i>Non-Resident Non-Person Position</i> , Form #05.020 http://sedm.org/Forms/FormIndex.htm 4. <i>Why You are a "national", "state national", and Constitutional but not Statutory Citizen</i> , Form #05.006 http://sedm.org/Forms/FormIndex.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
2.27	<p>The application of the income tax has nothing whatever to do with "citizenship" or "residency". Tax law makes different provisions for how "income" (gains from taxable activities) received by each of several different kinds of persons is handled, taxed and/or accounted-for, but what is taxable and/or being taxed is exactly the same class of thing in each case, and when each of these kinds of persons engage in taxable activities, they all do so in exactly the same way and are taxable for exactly the same reasons.</p>	<p>This is a gross oversimplification of federal jurisdiction to tax that gets lots of people in trouble, including its own chief proponent, Pete Hendrickson. If Pete was correct on this issue, why did he end up in jail or even get prosecuted in the first place? Recall that Pete himself files RESIDENT tax returns available ONLY to those DOMICILED on federal territory and therefore SUBJECT to the income tax. Whether one is subject at ALL to the income tax is in fact determined by their receipt of "trade or business" excise taxable earnings as a public officer in the national government. Those with either a legislatively foreign domicile or who are not public officers are incapable of exercising "the functions of a public office" without at least evidence that Congress "expressly authorized" them to exercise the office in the specific geographic place they are physically situated as required by 4 U.S.C. §72. In the case of state citizens not lawfully elected or appointed to public office and with a legislatively foreign domicile by virtue of residence in a state, they are not the subject of the tax because they cannot lawfully either exercise "the functions of a public office" OR be subject to the civil legislative jurisdiction of Congress per 4 U.S.C. §72 and Federal Rule of Civil Procedure 17(b). This fact is recognized in 26 U.S.C. §7701(a)(31). The only reason they are the subject of illegal enforcement by the IRS is because they MISREPRESENT their domicile/citizenship on government forms to make them falsely appear as being subject to federal legislative jurisdiction.</p>	9.30	<ol style="list-style-type: none"> 1. <u><i>Why Domicile and Becoming a "Taxpayer" Require Your Consent</i></u>, Form #05.002 - proves that domicile is a prerequisite to having ANY civil status under federal law, INCLUDING "taxpayer". Domicile is an important component of citizenship itself and in most cases is even a synonym for "citizenship" in federal court. 2. <u><i>Why You are a "national", "state national", and Constitutional but not Statutory Citizen</i></u>, Form #05.006 http://sedm.org/Forms/FormIndex.htm 3. <u><i>Affidavit of Citizenship, Domicile, and Tax Status</i></u>, Form #02.001-proves that domicile, which is a component of and synonym for "citizenship" in federal court, IS important. http://sedm.org/Forms/FormIndex.htm <u><i>Citizenship, Domicile, and Tax Status Options</i></u>, Form #10.003-domicile and citizenship limitations upon federal court useful in federal court. http://sedm.org/Forms/FormIndex.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
2.28	The U.S. Supreme Court eliminated the common law in 1938, in the famous case of Erie Railroad v. Tompkins, 304 U.S. 64 (1938). You can't use the common law in any court, state or federal.	The U.S. Supreme Court declared that there is no FEDERAL common law applicable to a state of the Union. They did not invalidate the use of the common law in all courts. The Constitution, in fact, recognizes and invokes the common law so it can't be unilaterally repealed. The implication is that when a federal court is ruling on an issue between private parties domiciled within a state of the Union, the Rules of Decision Act, 28 U.S.C. §1652 requires that the common law OF THE STATE COURTS is the only basis for decision. No federal precedent may be cited as authority in such a case.	9.31	<ol style="list-style-type: none"> 1. <u><i>Sovereignty and Freedom Page</i></u>, Section 10.4: Common Law -Family Guardian Fellowship http://famguardian.org/Subjects/Freedom/Freedom.htm 2. <u><i>Common Law Practice Guide</i></u>, Litigation Tool #10.013 http://sedm.org/Litigation/LitIndex.htm
2.29	Revocations of Election for state nationals are a valid and effective process to restore your status as a "nontaxpayer".	Revocations of Election for state nationals are unnecessary, a waste of money, and a commercial scam designed to fleece the legally ignorant of their money.	9.32	<ol style="list-style-type: none"> 1. <u><i>Non-Resident Non-Person Position</i></u>, Form #05.020 http://sedm.org/Forms/FormIndex.htm 2. <u><i>Unalienable Rights Course</i></u>, Form #12.038 http://sedm.org/Forms/FormIndex.htm
3. Flawed Patriot Arguments Not Associated With Taxation				
3.1	People in states of the Union are NOT Fourteenth Amendment "citizens of the United States". A Fourteenth Amendment "citizen of the United States" is domiciled on federal territory and subject to the exclusive LEGISLATIVE jurisdiction of Congress.	All state citizens are, at this time, Fourteenth Amendment citizens. The fact that one is a Fourteenth Amendment "citizen of the United States" does not mean that they are subject to the exclusive LEGISLATIVE jurisdiction of Congress under Article 1, Section 8, Clause 17, but rather the POLITICAL jurisdiction. Political jurisdiction encompasses allegiance, nationality, being a "national", and political rights. Exclusive LEGISLATIVE jurisdiction of Congress, on the other hand, has domicile and/or physical presence on federal territory as a prerequisite.	10.1	<ol style="list-style-type: none"> 1. <u><i>Political Jurisdiction</i></u>, Form #05.004-distinguishes POLITICAL jurisdiction from LEGISLATIVE jurisdiction. http://sedm.org/Forms/FormIndex.htm 2. <u><i>Why You are a "national", "state national", and Constitutional but not Statutory Citizen</i></u>, Form #05.006 http://sedm.org/Forms/FormIndex.htm 3. <u><i>Fourteenth Amendment Annotated</i></u>, Findlaw http://www.findlaw.com/casecode/constitution/ 4. <u><i>Citizenship and Sovereignty Course</i></u>, Form #12.001 http://sedm.org/Forms/FormIndex.htm 5. <u><i>Affidavit of Citizenship, Domicile, and Tax Status</i></u>, Form #02.001 http://sedm.org/Forms/FormIndex.htm 6. <u><i>Citizenship, Domicile, and Tax Status Options</i></u>, Form #10.003 http://sedm.org/Forms/FormIndex.htm <u><i>Family Guardian Forums, Forum 7.1, Citizenship, Domicile, and Nationality</i></u> http://famguardian.org/forums/forum/7-issue-and-research-debates-anyone-can-read-only-members-can-post/71-citizenship-domicile-and-nationality/
3.2	The all caps name that the government uses against people in their correspondence is an enemy of the U.S. government who is an alien. That enemy is the subject of the Trading with the Enemy Act of 1917, 40 Stat. 911.	The all caps name the government uses is a federal public officer engaged in a "trade or business" or other federal franchise or "public right". The only way the government can write laws that apply to the natural person is to connect him with a public office or other franchise so that he becomes the proper subject of nearly all federal legislation.	10.2	<ol style="list-style-type: none"> 1. <u><i>Proof That There Is a "Straw Man"</i></u>, Form #05.042 http://sedm.org/Forms/FormIndex.htm 2. <u><i>Affidavit of Corporate Denial</i></u>, Form #02.004 http://sedm.org/Forms/FormIndex.htm 3. <u><i>Resignation of Compelled Social Security Trustee</i></u>, Form #06.002: Proves that the real "taxpayer" is a public official and trustee for the government http://sedm.org/Forms/FormIndex.htm 4. <u><i>Memorandum of Law on the Name, Gordon W. Epperly</i></u> http://famguardian.org/Subjects/LawAndGovt/Articles/MemLawOnTheName.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
3.3	Because the United States outlawed real money in 1933, then we can essentially make our own by issuing “drafts” that are sent to the Treasury to pay our tax bills. This is the same thing that banks can do by making money out of thin air by lending ten times the money they have on deposit. It must be legal if the banks can do it.	The Federal Reserve System is the equivalent of a “counterfeiting franchise”, whereby only banks can manufacture money out of nothing by lending ten times what they have on deposit. Yes, counterfeiting is a crime if we do it, and yes it should be a crime if banks do it too, and it violates 18 U.S.C. §472. However, two wrongs don’t make a right. The remedy for the fraudulent Federal Reserve system is not MORE fraud.	10.3	1. Money, Banking, and Credit Page, Family Guardian Website-Family Guardian 2. Uniform Commercial Code 3. UNIDROIT -the organization that writes and publishes the Uniform Commercial Code (UCC)
3.5	The Secretary of the Treasury is a foreign agent under the control of the IMF.	The Secretary of the Treasury is not a foreign agent under the control of the IMF.	10.5	
3.6	The gold fringed flag used in federal and state courts indicates admiralty jurisdiction.	Most federal and state courts are legislative courts that deal with franchises and “public rights”. Nearly all federal or state franchises make the franchisee a public officer with a domicile or residence on federal territory who has no Constitutional rights.	10.8	1. Affidavit of Corporate Denial, Form #02.004 http://sedm.org/Forms/FormIndex.htm 2. Resignation of Compelled Social Security Trustee, Form #06.002 : Proves that the real “taxpayer” is a public official and trustee for the government http://sedm.org/Forms/FormIndex.htm
3.7	Land Patents can be used to defeat mortgages	It’s wrong to steal. Any attempt to dishonor your loans, agreements, or commitments is stealing.	10.9	1. Exodus 20:15 -the ten commandments. Prohibits stealing. 2. Prov. 1:10-19 -prohibits hanging around with those who steal.
3.8	President Kennedy was assassinated because he tried to reform the money system.	President Kennedy was not assassinated because he tried to reform the money system.	10.8	
3.9	H.J.R.-192 is still enacted law	H.J.R.-192, which is the law that supposedly abandoned commodity-based currency in 1933, is no longer enacted into law . It was repealed in 1982 when Title 31 of the U.S. Code was enacted into law. 38 Stat. 1065 et seq.	10.9	1. H.J.R.-192-Family Guardian Website http://famguardian.org/Subjects/MoneyBanking/Money/1933-HJR192.pdf 2. The Money Scam , Form #05.041-Section 10.4 contains the full text of H.J.R.-192. Section 10.5 contains the REPEAL of H.J.R.-192. http://sedm.org/Forms/FormIndex.htm 3. Money, Banking, and Credit Page, Family Guardian Website-Family Guardian Website http://famguardian.org/Subjects/MoneyBanking/MoneyBanking.htm
3.10	Use of postal ZIP codes implies a domicile on federal territory	There is no evidence that any government has ever made the zip code portion of a person’s mailing address into a material fact in court for determining whether that address is on federal territory and is therefore subject to federal civil law. One’s mailing address is not the main criteria for judicially or administratively determining the domicile of a man or woman. Mailing address is only material to the determination of legal domicile in the <i>absence</i> of express declaration on a government form.	10.10	1. Why Domicile and Becoming a “Taxpayer” Require Your Consent , Form #05.002 http://sedm.org/Forms/FormIndex.htm

#	Argument	Corrected alternative argument	Section(s) where described	See the following for additional information
3.10	Use of postal ZIP codes implies a domicile on federal territory	There is no evidence that any government has ever made the zip code portion of a person's mailing address into a material fact in court for determining whether that address is on federal territory and is therefore subject to federal civil law. One's mailing address is not the main criteria for judicially or administratively determining the domicile of a man or woman. Mailing address is only material to the determination of legal domicile in the <i>absence</i> of express declaration on a government form.	10.10	1. <i>Why Domicile and Becoming a "Taxpayer" Require Your Consent</i> , Form #05.002 http://sedm.org/Forms/FormIndex.htm
3.11	The U.S. Government went bankrupt in 1933	There is no evidence to support the contention that the U.S. went bankrupt. Alleged quotes attributed to Congressman Louis Mcfadden that admit of bankruptcy are FALSE.	10.11	1. <i>Highlights of American Legal and Political History CD</i> , SEDM http://sedm.org/ItemInfo/Disks/HOALPH/HOALPH.htm 2. <i>Legal Research Sources</i> , Family Guardian Website http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm 3. <i>Legal Research and Writing Techniques Course</i> , Form #12.013 http://sedm.org/Forms/FormIndex.htm

1 **8. Government Flawed Tax Arguments**

2 The flawed arguments appearing in the following subsections have appeared in various government publications, court
3 rulings, and correspondence that we have seen over the years. We welcome the government to send us a rebuttal of the
4 treatment here and we will gladly add that rebuttal to this document if we receive it and if it directly addresses the entirety of
5 both sides of the arguments described with evidence. We also emphasize that we have no ill feelings toward government and
6 that the motivation for these sections is simply to ensure that everyone, including us, obeys the law.

7 The main technique we will use to locate and explain flawed arguments used by the government is to point out that the
8 government is contradicting either its own statements or what the law itself says on the subject and therefore is deceiving
9 people at best or LYING at worst. Liars always contradict themselves and usually they lie because they covet something you
10 have that the law does not entitle them to.

11 **8.1 Statutory and Constitutional Citizens are Equivalent**

False Argument: Constitutional citizens born within states of the Union and domiciled there are statutory “citizens of the United States” pursuant to 8 U.S.C. §1401, 26 U.S.C. §3121(e), 26 U.S.C. §911, and 26 C.F.R. §1.1-1(c).

Corrected Alternative Argument: This confusion results from a misunderstanding about the meaning of the word “United States”, which, like most other words, changes meaning based on the context in which it is used. The term “United States” within the Constitution includes states of the Union and excludes federal territory, while the term “United States” within federal statutory law includes federal territory and excludes states of the Union. People born within states of the Union are *constitutional* “citizens of the “United States” under the Fourteenth Amendment but not *statutory* “citizens of the United States” under any federal statute, including 8 U.S.C. §1401 because the term “United States” has an entirely different meaning within these two contexts.

Further Information:

1. *Great IRS Hoax*, Form #11.302, Section 4.12.3
<http://sedm.org/Forms/FormIndex.htm>
2. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
3. *Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States*, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

The most important aspect of tax liability is whether you are a member of “the club” called a STATUTORY “citizen” who is, therefore, liable to pay “club dues” called “taxes”. The Constitution, in fact, establishes TWO separate “clubs” or political and legal communities, each of which is separated from the other by what is called the Separation of Powers Doctrine. One can only have a domicile in ONE of these two jurisdictions at a time, and therefore can be a “taxpayer” in only one of the two jurisdictions at a time. The U.S. Supreme Court admitted this when it held the following:

“It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?”
[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821)]

The main purpose of this separation of powers is to protect your constitutional rights from covetous government prosecutors and judges who want to get into your back pocket or enlarge their retirement check:

*“We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, 8. As James Madison wrote, “[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite.” The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally mandated division of authority “was adopted by the Framers to ensure protection of our fundamental liberties.” Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). “Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front.” Ibid. [U.S. v. Lopez, 514 U.S. 549 (1995)]***

This separation is necessary because people domiciled on federal territory HAVE NO RIGHTS, but only Congressionally granted statutory “privileges” as tenants on the king’s land. That “king” or “emperor” is the President, who is the Julius Caesar for federal territory:

*“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that **the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America,** and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that*

1 the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of
2 habeas corpus, as well as other privileges of the bill of rights."
3 [*Downes v. Bidwell*, 182 U.S. 244 (1901)]

4 We'll give you a hint: States of the Union are NOT "federal territory", and therefore "Caesar" has no jurisdiction there.
5 Caesar is nothing more than a glorified facility or property manager for the community property of the states of the Union,
6 not the pagan deity he pretends to be. As an emperor, he has no clothes after you point out the truth to him:

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

10 "*As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and*
11 *not within the boundaries of any of the several states.*"
12 [*86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)*]
13

14 Foreign States: "*Nations outside of the United States...Term may also refer to another state; i.e. a sister state.*
15 *The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the*
16 *action is brought; and hence, one state of the Union is foreign to another, in that sense.*"
17 [*Black's Law Dictionary, Sixth Edition, p. 648*]

18 Foreign Laws: "*The laws of a foreign country or sister state. In conflicts of law, the legal principles of*
19 *jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,*
20 *and in that respect are called 'jus receptum'.*"
21 [*Black's Law Dictionary, Sixth Edition, p. 647*]

22 This flawed argument of confusing constitutional citizens with statutory citizens is self-servingly perpetuated mainly by the
23 federal courts and government prosecutors in order to unlawfully enlarge their jurisdiction and importance by destroying the
24 separation of powers between these two political communities and thereby compressing us into one mass as Thomas Jefferson
25 warned they would try to do:

26 "*When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the*
27 *center of all power, it will render powerless the checks provided of one government on another and will become*
28 *as venal and oppressive as the government from which we separated.*"
29 [*Thomas Jefferson to Charles Hammond, 1821. ME 15:332*]

30 "*Our government is now taking so steady a course as to show by what road it will pass to destruction; to wit: by*
31 *consolidation first and then corruption, its necessary consequence. The engine of consolidation will be the*
32 *Federal judiciary; the two other branches the corrupting and corrupted instruments.*"
33 [*Thomas Jefferson to Nathaniel Macon, 1821. ME 15:341*]

34 "*The [federal] judiciary branch is the instrument which, working like gravity, without intermission, is to press us*
35 *at last into one consolidated mass.*"
36 [*Thomas Jefferson to Archibald Thweat, 1821. ME 15:307*]

37 "*There is no danger I apprehend so much as the consolidation of our government by the noiseless and therefore*
38 *unalarming instrumentality of the Supreme Court.*"
39 [*Thomas Jefferson to William Johnson, 1823. ME 15:421*]

40 "*I wish... to see maintained that wholesome distribution of powers established by the Constitution for the*
41 *limitation of both [the State and General governments], and never to see all offices transferred to Washington*
42 *where, further withdrawn from the eyes of the people, they may more secretly be bought and sold as at market.*"
43 [*Thomas Jefferson to William Johnson, 1823. ME 15:450*]

44 "*What an augmentation of the field for jobbing, speculating, plundering, office-building and office-hunting would*
45 *be produced by an assumption of all the State powers into the hands of the General Government!"*
46 [*Thomas Jefferson to Gideon Granger, 1800. ME 10:168*]

47 "*I see,... and with the deepest affliction, the rapid strides with which the federal branch of our government is*
48 *advancing towards the usurpation of all the rights reserved to the States, and the consolidation in itself of all*
49 *powers, foreign and domestic; and that, too, by constructions which, if legitimate, leave no limits to their power...*
50 *It is but too evident that the three ruling branches of [the Federal government] are in combination to strip their*
51 *colleagues, the State authorities, of the powers reserved by them, and to exercise themselves all functions foreign*
52 *and domestic.*"
53 [*Thomas Jefferson to William Branch Giles, 1825. ME 16:146*]

1 "We already see the [judiciary] power, installed for life, responsible to no authority (for impeachment is not even
2 a scare-crow), advancing with a noiseless and steady pace to the great object of consolidation. The foundations
3 are already deeply laid by their decisions for the annihilation of constitutional State rights and the removal of
4 every check, every counterpoise to the engulfing power of which themselves are to make a sovereign part."
5 [Thomas Jefferson to William T. Barry, 1822. ME 15:388]

6 If you would like to know more about all the devious word games that this emperor with no clothes and his henchmen in the
7 courts have pulled over the years to destroy the separation of powers that is the main protection of your rights, please read
8 the following fascinating analysis:

[Government Conspiracy to Destroy the Separation of Powers, Form #05.023
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

9 The Bible warned us that the corruption of man would lead us to destroy this separation of power and that confusion and
10 delusion by the courts and legal profession would be the vehicle when God said:

11 "Who is wise and understanding among you? Let him show by good conduct that his works are done in the
12 meekness of wisdom. But if you have bitter envy and self-seeking in your hearts, do not boast and lie against the
13 truth. This wisdom does not descend from above, but is earthly, sensual, demonic. **For where envy and self-**
14 **seeking exist, confusion and every evil thing are there.** But the wisdom that is from above is first pure, then
15 peaceable, gentle, willing to yield, full of mercy and good fruits, without partiality and without hypocrisy. 18 Now
16 the fruit of righteousness is sown in peace by those who make peace."
17 [James 3:13-18, Bible, NKJV]

18 Some examples of this phenomenon of deliberate confusion of citizenship terms by the judiciary and the government appear
19 in the following statements, which create unnecessary complexity and confusion about citizenship and domicile in order to
20 purposefully complicate and obfuscate challenges to the government's or the court's jurisdiction.

21 "The term 'citizen', as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is
22 substantially synonymous with the term 'domicile'. [Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554,](#)
23 [557.](#)"
24 [Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944)]

25 "**Citizenship and domicile are substantially synonymous.** Residency and inhabitation are too often confused with
26 the terms and have not the same significance. Citizenship implies more than residence. It carries with it the idea
27 of identification with the state and a participation in its functions. As a citizen, one sustains social, political, and
28 moral obligation to the state and possesses social and political rights under the Constitution and laws thereof.
29 *Harding v. Standard Oil Co. et al. (C.C.), 182 F. 421; Baldwin v. Franks, 120 U.S. 678, 7 S.Ct. 763, 32 L.Ed.*
30 *766; Scott v. Sandford, 19 How. 393, 476, 15 L.Ed. 691.*"
31 [Baker v. Keck, 13 F.Supp. 486 (1936)]

32 "Domicile and citizen are synonymous in federal courts, *Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp.*
33 *981, 982; inhabitant, resident and citizen are synonymous, Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678,*
34 *683.*"
35 [Black's Law Dictionary, Fourth Edition, p. 311]

36 "**While the Privileges and Immunities Clause cites the term "Citizens."** for analytic purposes citizenship and
37 **residency are essentially interchangeable.** See [United Building & Construction Trades Council v. Mayor and](#)
38 [Council of Camden, 465 U.S. 208, 216, 104 S.Ct. 1020, 1026, 79 L.Ed.2d. 249 \(1984\).](#)"
39 [Supreme Court of Virginia v. Friedman, 487 U.S. 59, 108 S.Ct. 2260 (U.S.Va.,1988)]

40 "**... it is now established that the terms "citizen" and "resident" are "essentially interchangeable,"** [Austin v.](#)
41 [New Hampshire, 420 U.S. 656, 662, n. 8, 95 S.Ct. 1191, 1195, n. 8, 43 L.Ed.2d. 530 \(1975\), for purposes of](#)
42 **analysis of most cases under the Privileges and Immunities Clause.**"
43 [United Bldg. and Const. Trades Council of Camden County and Vicinity v. Mayor and Council of City of
44 Camden, 465 U.S. 208, 104 S.Ct. 1020 (U.S.N.J.,1984)]

45 Based on the above:

- 46 1. "Domicile", "residence", "citizenship", "inhabitation", and "residency" are all synonymous in federal courts.
- 47 2. "Citizens", "residents", and "inhabitants" in the context of federal court have in common a domicile in the "United
48 States" as used in federal statutory law. That "United States", in turn, includes federal territory and excludes states of
49 the Union or the "United States" mentioned in the constitution in every case we have been able to identify.

1 This matter is easy to clarify if we start with the definition of the “United States” provided by the U.S. Supreme Court in
 2 Hooven and Allison v. Evatt. In that case, the Court admitted that there are at least three definitions of the term “United
 3 States”.

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

9 We will now break the above definition into its three contexts and show what each means.

10 **Table 4: Meanings assigned to "United States" by the U.S. Supreme Court in Hooven & Allison v. Evatt**

#	U.S. Supreme Court Definition of "United States" in Hooven	Context in which usually used	Referred to in this article as	Interpretation
1	"It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations."	International law	"United States**"	"These <u>united States</u> ," when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where "U.S." refers to the sovereign society. You are a "Citizen of the United States" like someone is a Citizen of France, or England. We identify this version of "United States" with a single asterisk after its name: "United States*" throughout this article.
2	"It may designate the territory over which the sovereignty of the United States extends, or"	"National government" Federal law Federal forms Federal territory ONLY and no part of any state of the Union	"United States***"	"The United States (the District of Columbia, possessions and territories)". Here Congress has exclusive legislative jurisdiction. In this sense, the term "United States" is a singular noun. You are a person residing in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in the one of the sovereign States could still be a member of the Federal area and therefore a "citizen of the United States." This is the definition used in most "Acts of Congress" and federal statutes. We identify this version of "United States" with two asterisks after its name: "United States**" throughout this article. This definition is also synonymous with the "United States" corporation found in 28 U.S.C. §3002(15)(A).
3	"...as the collective name for the states which are united by and under the Constitution."	"Federal government" States of the Union and NO PART of federal territory Constitution of the United States	"United States****"	"The <u>several States</u> which is the <u>united States of America</u> ." Referring to the <u>50 sovereign States</u> , which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the <u>Congress does not</u> have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the States in the 9th and 10th Amendments, and you are a " <u>Citizen of these united States</u> ." This is the definition used in the Constitution for the United States of America. We identify this version of "United States" with a three asterisks after its name: "United States****" throughout this article.

11 The U.S. Supreme Court helped to clarify which of the three definitions above is the one used in the U.S. Constitution when
 12 it ruled the following. Note they are implying the THIRD definition above and not the other two:

13 *"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under*
 14 *that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between*
 15 *citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court*
 16 *of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct*
 17 *political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference*
 18 *to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense*
 19 *of that instrument. **The result of that examination is a conviction that the members of the American confederacy***
 20 ***only are the states contemplated in the Constitution . . . and excludes from the term the signification attached***
 21 ***to it by writers on the law of nations.'** This case was followed in Barney v. Baltimore, 6 Wall. 280, 18 L.Ed.
 22 *825, and quite recently in Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule*
 23 *was applied to citizens of territories in New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt*
 24 *was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a*
 25 *state in the sense in which that term is used in the Constitution.' In Scott v. Jones, 5 How. 343, 12 L.Ed. 181,*
 26 *and in Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867, it was held that under*
 27 *the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state*
 28 *statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."*
 29 [[Downes v. Bidwell, 182 U.S. 244 \(1901\)](#)]*

30 Lower courts have held similarly by agreeing that “United States” in the Constitution means states of the Union.

1 “ . . . the Supreme Court in the Insular Cases ³⁰ provides authoritative guidance on the territorial scope of the
2 term “the United States” in the Fourteenth Amendment. The Insular Cases were a series of Supreme Court
3 decisions that addressed challenges to duties on goods transported from Puerto Rico to the continental United
4 States. Puerto Rico, like the Philippines, had been recently ceded to the United States. The Court considered the
5 territorial scope of the term “the United States” in the Constitution and held that this term as used in the
6 uniformity clause of the Constitution was territorially limited to the states of the Union. U.S. Const. art. I, § 8
7 (“[A]ll Duties, Imposts and Excises shall be uniform throughout the United States.” (emphasis added)); see
8 *Downes v. Bidwell*, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901) (“It can nowhere be inferred
9 that the territories were considered a part of the United States. The Constitution was created by the people of
10 the United States, as a union of States, to be governed solely by representatives of the States; ... In short, the
11 Constitution deals with States, their people, and their representatives.”); *Rabang*, 35 F.3d at 1452. Puerto Rico
12 was merely a territory “appurtenant and belonging to the United States, but not a part of the United States
13 within the revenue clauses of the Constitution.” *Downes*, 182 U.S. at 287, 21 S.Ct. at 787.

14 *The Court’s conclusion in Downes was derived in part by analyzing the territorial scope of the Thirteenth and*
15 *Fourteenth Amendments. The Thirteenth Amendment prohibits slavery and involuntary servitude “within the*
16 *United States, or any place subject to their jurisdiction.” U.S. Const. amend. XIII, § 1 (emphasis added). The*
17 *Fourteenth Amendment states that persons “born or naturalized in the United States, and subject to the*
18 *jurisdiction thereof, are citizens of the United States and of the State wherein they reside.” U.S. Const. amend*
19 *XIV, § 1 (emphasis added). The disjunctive “or” in the Thirteenth Amendment demonstrates that “there may*
20 *be places within the jurisdiction of the United States that are not part of the Union” to which the Thirteenth*
21 *Amendment would apply. Downes, 182 U.S. at 251, 21 S.Ct. at 773. Citizenship under the Fourteenth*
22 *Amendment, however, “is not extended to persons born in any place ‘subject to [the United States]*
23 *jurisdiction.’ ” but is limited to persons born or naturalized in the states of the Union. Downes, 182 U.S. at 251,*
24 *21 S.Ct. at 773 (emphasis added); see also id. at 263, 21 S.Ct. at 777 (“[I]n dealing with foreign sovereignties,*
25 *the term ‘United States’ has a broader meaning than when used in the Constitution, and includes all territories*
26 *subject to the jurisdiction of the Federal government, wherever located.”). ³¹*
27 [*Valmonte v. I.N.S.*, 136 F.3d. 914 (C.A.2, 1998)]

28 The Supreme Court further clarified that the Constitution implies the third definition above, which is the United States***
29 when they ruled the following. Notice that they say “not part of the United States within the meaning of the Constitution”
30 and that the word “the” implies only ONE rather than multiple meanings:

31 *“As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during*
32 *good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of*
33 *judges for limited time, it must act independently of the Constitution upon territory which is not part of the*
34 *United States within the meaning of the Constitution.”*
35 [*O’Donoghue v. United States*, 289 U.S. 516, 53 S.Ct. 740 (1933)]

36 The U.S. Supreme Court has also held that territorial citizens, such as those STATUTORY “U.S. citizens” mentioned in 8
37 U.S.C. §1401 are not CONSTITUTIONAL or Fourteenth Amendment citizens. By the way, STATUTORY “U.S. citizens”
38 under 8 U.S.C. §1401 are the ONLY “citizens” mentioned in the entire internal revenue code, as indicated by 26 C.F.R. §1.1-
39 1(c):

40 The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to Bellei
41 [an 8 U.S.C. §1401 STATUTORY citizen]. The Court first notes that *Afroyim* was essentially a case construing
42 the Citizenship Clause of the Fourteenth Amendment. Since the Citizenship Clause declares that: ‘All persons
43 born or naturalized in the United States * * * are citizens of the United States * * *.’ the Court reasons that the
44 protections against involuntary expatriation declared in *Afroyim* do not protect all American citizens, but only
45 those ‘born or naturalized in the United States.’ *Afroyim*, the argument runs, was naturalized in this country so
46 he was protected by the Citizenship Clause, but *Bellei*, since he acquired his American citizenship at birth in Italy
47 as a foreignborn child of an American citizen, was neither born nor naturalized in the United States and, hence,
48 falls outside the scope of the Fourteenth Amendment guarantees declared in *Afroyim*. One could hardly call this
49 a generous reading of the great purposes the Fourteenth Amendment was adopted to bring about. While
50 conceding that Bellei is an American citizen, the majority states: ‘He simply is not a Fourteenth-Amendment-
51 first-sentence citizen.’ Therefore, the majority reasons, the congressional revocation of his citizenship is not
52 barred by the Constitution. I cannot accept the Court’s conclusion that the Fourteenth Amendment protects
53 the citizenship of some Americans and not others. [. . .]

³⁰ *De Lima v. Bidwell*, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901); *Dooley v. United States*, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901); *Armstrong v. United States*, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901); and *Downes v. Bidwell*, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).

³¹ Congress, under the Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426, expressly extended the Constitution and federal laws to the District of Columbia. See *Downes*, 182 U.S. at 261, 21 S.Ct. at 777 (stating that the “mere cession of the District of Columbia” from portions of Virginia and Maryland did not “take [the District of Columbia] out of the United States or from under the aegis of the Constitution.”).

1 The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional
2 action with respect to citizenship, and substitutes in its place the majority's own vague notions of 'fairness.'
3 The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view
4 of what is 'fair, reasonable, and right.' Despite the concession that Bellei was admittedly an American citizen,
5 and despite the holding in Afroyim that the Fourteenth Amendment has put citizenship, once conferred, beyond
6 the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground
7 that the congressional action was not 'irrational or arbitrary or unfair.' The majority applies the 'shock-the-
8 conscience' test to uphold, rather than strike, a federal statute. It is a dangerous concept of constitutional law
9 that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,'
10 the statute must be constitutional.

11 [. . .]

12 Since the Court this Term has already downgraded citizens receiving public welfare, *Wyman v. James*, 400 U.S.
13 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having the misfortune to be illegitimate, *Labine v. Vincent*,
14 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288, I suppose today's decision downgrading citizens born outside the
15 United States should have been expected. Once again, as in *James* and *Labine*, the Court's opinion makes evident
16 that its holding is contrary to earlier decisions. Concededly, petitioner was a citizen at birth, not by constitutional
17 right, but only through operation of a federal statute.
18 [*Rogers v. Bellei*, 401 U.S. 815 (1971)]

19 Another important distinction needs to be made. Definition 1 above refers to the country “United States”, but this country is
20 not a “nation”, in the sense of international law. This very important point was made clear by the U.S. Supreme Court in
21 1794 in the case of *Chisholm v. Georgia*, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793), when it said:

22 *This is a case of uncommon magnitude. One of the parties to it is a State; certainly respectable, claiming to be*
23 *sovereign. The question to be determined is, whether this State, so respectable, and whose claim soars so high,*
24 *is amenable to the jurisdiction of the Supreme Court of the United States? This question, important in itself,*
25 *will depend on others, more important still; and, may, perhaps, be ultimately resolved into one, no less radical*
26 *than this 'do the people of the United States form a Nation?'*

27 *A cause so conspicuous and interesting, should be carefully and accurately viewed from every possible point of*
28 *sight. I shall examine it; 1st. By the principles of general jurisprudence. 2nd. By the laws and practice of*
29 *particular States and Kingdoms. **From the law of nations little or no***
30 ***illustration of this subject can be expected. By that law the***
31 ***several States and Governments spread over our globe, are***
32 ***considered as forming a society, not a NATION.** It has only been by a very*
33 *few comprehensive minds, such as those of Elizabeth and the Fourth Henry, that this last great idea has been*
34 *even contemplated. 3rdly, and chiefly, I shall examine the important question before us, by the Constitution of the*
35 *United States, and the legitimate result of that valuable instrument.*
36 [*Chisholm v. Georgia*, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793)]

37 Black's Law Dictionary further clarifies the distinction between a “nation” and a “society” by clarifying the differences
38 between a national government and a federal government, and keep in mind that the government in this country is called a
39 “federal government”:

40 **“NATIONAL GOVERNMENT.** *The government of a whole nation, as distinguished from that of a local or*
41 *territorial division of the nation, and also as distinguished from that of a league or confederation.*

42 *“A national government is a government of the people of a single state or nation, united as a community by what*
43 *is termed the “social compact,” and possessing complete and perfect supremacy over persons and things, so far*
44 *as they can be made the lawful objects of civil government. A federal government is distinguished from a*
45 *national government by its being the government of a community of independent and sovereign states, united*
46 *by compact.” Piqua Branch Bank v. Knoup, 6 Ohio.St. 393.”*
47 [*Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176*]

49 **“FEDERAL GOVERNMENT.** *The system of government administered in a state formed by the union or*
50 *confederation of several independent or quasi independent states; also the composite state so formed.*

51 *In strict usage, there is a distinction between a confederation and a federal government. **The former term denotes***
52 ***a league or permanent alliance between several states, each of which is fully sovereign and independent, and***
53 ***each of which retains its full dignity, organization, and sovereignty, though yielding to the central authority a***
54 ***controlling power for a few limited purposes, such as external and diplomatic relations. In this case, the***

1 component states are the units, with respect to the confederation, and the central government acts upon them,
2 not upon the individual citizens. In a federal government, on the other hand, the allied states form a union,-
3 not, indeed, to such an extent as to destroy their separate organization or deprive them of quasi sovereignty
4 with respect to the administration of their purely local concerns, but so that the central power is erected into a
5 true state or nation, possessing sovereignty both external and internal,-while the administration of national
6 affairs is directed, and its effects felt, not by the separate states deliberating as units, but by the people of all,
7 in their collective capacity, as citizens of the nation. The distinction is expressed, by the German writers, by the
8 use of the two words "Staatenbund" and "Bundesstaat;" the former denoting a league or confederation of states,
9 and the latter a federal government, or state formed by means of a league or confederation."
10 [Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740]

11 We would like to clarify that last quote above from Black's Fourth, p. 740. They use the phrase "possessing sovereignty both
12 external and internal". As we pointed out earlier in section 2.5, the phrase "internal", in reference to a constitutional state of
13 the Union, means that federal jurisdiction is limited to the following subject matters and NO OTHERS:

- 14 1. Postal fraud. See Article 1, Section 8, Clause 7 of the U.S. Constitution.
- 15 2. Counterfeiting under Article 1, Section 8, Clause 6 of the U.S. Constitution.
- 16 3. Treason under Article 4, Section 2, Clause 3 of the U.S. Constitution.
- 17 4. Interstate commercial crimes under Article 1, Section 8, Clause 3 of the U.S. Constitution.
- 18 5. Jurisdiction over naturalization and exportation of Constitutional aliens.
- 19 6. Slavery, involuntary servitude, or peonage under the Thirteenth Amendment, 42 U.S.C. §1994, 18 U.S.C. §1581. and
20 18 U.S.C. §1589(3).

21 *"Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the*
22 *Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary*
23 *servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these*
24 *sections denouncing peonage, and punishing one who holds another in that condition of involuntary*
25 *servitude. This legislation is not limited to the territories or other parts of the strictly national domain,*
26 *but is operative in the states and wherever the sovereignty of the United States extends. We entertain no*
27 *doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a*
28 *state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. It*
29 *operates directly on every citizen of the Republic, wherever his residence may be."*
30 [Clyatt v. U.S., 197 U.S. 207 (1905)]

31 So the "United States*" the country is a "society" and a "sovereignty" but not a "nation" under the law of nations, by the
32 Supreme Court's own admission. Because the Supreme Court has ruled on this matter, it is now incumbent upon each of us
33 to always remember it and to apply it in all of our dealings with the Federal Government. If not, we lose our individual
34 Sovereignty by default and the Federal Government assumes jurisdiction over us. So, while a sovereign Citizen will want to
35 be the third type of Citizen, which is a "Citizen of the United States***" and on occasion a "citizen of the United States*",
36 he would never want to be the second, which is a "citizen of the United States*". A person who is a "citizen" of the second
37 is called a *statutory* "U.S. citizen" under [8 U.S.C. §1401](#), and he is treated in law as occupying a place not protected by the
38 Bill of Rights, which is the first ten amendments of the United States Constitution. Below is how the U.S. Supreme Court,
39 in a dissenting opinion, described this "other" United States, which we call the "federal zone":

40 *"The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this country*
41 *substantially two national governments; one to be maintained under the Constitution, with all of its*
42 *restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising*
43 *such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the*
44 *principles thus announced should ever receive the sanction of a majority of this court, a radical and*
45 *mischievous change in our system of government will result. We will, in that event, pass from the era of*
46 *constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It*
47 *will be an evil day for American liberty if the theory of a government outside the supreme law of the land finds*
48 *lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full*
49 *authority to prevent all violation of the principles of the Constitution."*
50 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

51 The second definition of "United States*" above is also a federal corporation. This corporation was formed in 1871. It is
52 described in [28 U.S.C. §3002\(15\)\(A\)](#):

53 [TITLE 28 > PART VI > CHAPTER 176 > SUBCHAPTER A > Sec. 3002.](#)
54 [TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE](#)
55 [PART VI - PARTICULAR PROCEEDINGS](#)
56 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)
57 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)

1 [Sec. 3002. Definitions](#)

2 (15) "United States" means -

3 (A) a Federal corporation;

4 (B) an agency, department, commission, board, or other entity of the United States; or

5 (C) an instrumentality of the United States.

6
7 The above corporation was a creation of Congress in which the District of Columbia was incorporated for the first time. It is
8 this corporation, in fact, that the Uniform Commercial Code (U.C.C.) recognizes as the "United States" in the context of the
9 above statute:

10 CHAP. LXII. – An Act to provide a Government for the District of Columbia

11 *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*
12 **That all that part of the territory of the United States included within the limits of the District of Columbia be,**
13 **and the same is hereby, created into a government of the name of the District of Columbia, by which name it**
14 **is hereby constituted a body corporate for municipal purposes,** and may contract and be contracted with, sue
15 and be sued, plead and be impleaded, have a seal, and exercise all other powers of a municipal corporation not
16 inconsistent with the Constitution and laws of the United States and the provisions of this act.

17 [Statutes at Large, 16 Stat. 419 (1871);

18 SOURCE: <http://famguardian.org/Subjects/Taxes/16Amend/SpecialLaw/DCCorpStatuesAtLarge.pdf>]

19
20 Uniform Commercial Code (U.C.C.)

21 § 9-307. LOCATION OF DEBTOR.

22 (h) [Location of United States.]

23 *The United States is located in the District of Columbia.*

24 [SOURCE:

25 <http://www.law.cornell.edu/ucc/search/display.html?terms=district%20of%20columbia&url=ucc/9/article9.htm#s9-307>]

26
27 The U.S. Supreme Court, in fact, has admitted that all governments are corporations when it said:

28 "*Corporations are also of all grades, and made for varied objects; **all governments are corporations, created by***
29 **usage and common consent, or grants and charters which create a body politic for prescribed purposes; but**
30 **whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of**
31 **power, they are all governed by the same rules of law, as to the construction and the obligation of the**
32 **instrument by which the incorporation is made [the Constitution is the corporate charter].** One universal rule
33 of law protects persons and property. It is a fundamental principle of the common law of England, that the term
34 freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal, incorporate, politique or natural; it
35 is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members
36 of corporations are on the same footing of protection as other persons, and their corporate property secured by
37 the same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,'
38 without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and
39 is made inviolable by the federal government, by the amendments to the constitution."
40 [Proprietors of Charles River Bridge v. Proprietors of, [36 U.S. 420](#) (1837)]

41 If we are acting as a federal "public officer" or contractor, then we are representing the "United States** federal corporation"
42 known also as the "District of Columbia". That corporation is a statutory but not constitutional "U.S. citizen" under [8 U.S.C.](#)
43 [§1401](#) which is completely subject to all federal law. In fact, it is officers of THIS corporation who are the only real "U.S.
44 citizens" who can have a liability to file a tax return mentioned in 26 C.F.R. §1.6012-1(a) . Human beings cannot fit into this
45 category without engaging in involuntary servitude and violating the Thirteenth Amendment.

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

48 [19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

49 [Federal Rule of Civil Procedure 17](#)(b) says that when we are representing that corporation as "officers" or "employees", we
50 therefore become statutory "U.S. citizens" completely subject to federal territorial law:

51 [IV. PARTIES](#) > Rule 17.

52 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

1 (b) Capacity to Sue or be Sued.

2 Capacity to sue or be sued is determined as follows:

3 (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

4 **(2) for a corporation, by the law under which it was organized; and**

5 (3) for all other parties, by the law of the state where the court is located, except that:

6 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue or
7 be sued in its common name to enforce a substantive right existing under the United States Constitution or
8 laws; and

9 (B) 28 U.S.C. §§ 754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue
10 or be sued in a United States court.

11 [[Federal Rule of Civil Procedure 17\(b\)](#)]

12 Yet on every government (any level) document we sign (e.g. Social Security, Marriage License, Voter Registration, Driver's
13 License, BATF 4473, etc.) they either require you to be a "citizen of the United States" or they ask "are you a resident of
14 Illinois?", and they very deliberately don't tell you which of the three "United States" they mean because:

- 15 1. They want to encourage people to presume that all three definitions are equivalent and apply simultaneously and in every
16 case, even though we now know that is NOT the case.
- 17 2. They want to see if they can trick you into surrendering your sovereign immunity pursuant to 28 U.S.C. § 1603(b)(3). A
18 person who is a statutory and not constitutional citizen cannot be a "foreign sovereign" or an instrumentality of a "foreign
19 state" called a state of the Union.
- 20 3. They want to ask you if you will voluntarily accept an uncompensated position as a "public officer" within the federal
21 corporation "United States***". Everyone within the "United States***" is a statutory creation and "subject" of Congress.
22 Most government forms, and especially "benefit applications", therefore serve the dual capacity of its original purpose
23 PLUS an application to ILLEGALLY become a "public officer" within the government. The reason this must be so, is
24 that they are not allowed to pay "benefits" to private citizens and can only lawfully pay them to public employees. Any
25 other approach makes the government into a thief. See the article below for details on this scam:

[The Government "Benefits" Scam, Form #05.040](#)

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

- 26 4. They want you to describe yourself with words that are undefined so that THEY and not YOU can decide which of the
27 three "citizens of the United States" they mean. We'll give you a hint, they are always going to pick the second one
28 because people who are domiciled in THAT United States are serfs with no rights:

29 *"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform
30 to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or
31 conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every
32 state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the
33 definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and
34 is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the
35 territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,
36 Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing
37 a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative
38 power either in a governor and council, or a governor and judges, to be appointed by the President. It was not
39 until they had attained a certain population that power was given them to organize a legislature by vote of the
40 people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress
41 thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that
42 the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of
43 habeas corpus, as well as other privileges of the bill of rights."*
44 [*Downes v. Bidwell, 182 U.S. 244 (1901)*]

45 Most deliberately vague government forms that ask you whether you are a "U.S. citizen" or "citizen of the United States"
46 therefore are in effect asking you to assume or presume the second definition, the "United States***" (federal zone), but they
47 don't want to tell you this because then you would realize they are asking you:

- 48 1. To commit the crime of impersonating a statutory "U.S. citizen" (8 U.S.C. §1401) in violation of 18 U.S.C. §911.
- 49 2. To commit perjury on a government form under penalty of perjury by identifying yourself as a statutory "citizen of the
50 United States" (8 U.S.C. §1401) even though you can't be as a person born within and domiciled within a state of the
51 Union.
- 52 3. To become a slave of their usually false and self-serving presumptions about you without any compensation or
53 consideration.

1 Based on the preceding deliberate and self-serving misconceptions by the courts and the legal profession, some people
2 mistakenly believe that:

- 3 1. They are *not* constitutional “citizens of the United States” under the Fourteenth Amendment.
- 4 2. The term “United States” as used in the Constitution Fourteenth Amendment has the same meaning as that used in the
5 statutory definitions of “United States” appearing in [8 U.S.C. §1101\(a\)\(38\)](#) and 26 U.S.C. §7701(a)(9) and (a)(10) and
6 as used in [8 U.S.C. §1401](#).
- 7 3. That a statutory “citizen of the United States” under the Internal Revenue Code, 26 C.F.R. §1.1-1(c) and under 8 U.S.C.
8 §1401 is the same thing as a “citizen of the United States” under the Fourteenth Amendment.

9 The Supreme Court settled issue number one above in [Boyd v. Nebraska](#), 143 U.S. 135 (1892), the U.S. Supreme Court, when
10 it held that all persons born in a state of the Union are constitutional citizens, meaning citizens of the THIRD “United
11 States***” above.

12 *“Mr. Justice Story, in his Commentaries on the Constitution, says: ‘Every citizen of a state is ipso facto a citizen*
13 *of the United States.’ Section 1693. And this is the view expressed by Mr. Rawle in his work on the Constitution.*
14 *Chapter 9, pp. 85, 86. Mr. Justice Curtis, in Dred Scott v. Sandford, 19 How. 393, 576, expressed the opinion*
15 *that under the constitution of the United States ‘every free person, born on the soil of a state, who is a citizen*
16 *of that state by force of its constitution or laws, is also a citizen of the United States.’ And Mr. Justice Swayne,*
17 *in The Slaughter-House Cases, 16 Wall. 36, 126, declared that ‘a citizen of a state is ipso facto a citizen of the*
18 *United States.’ ”*
19 [\[Boyd v. Nebraska, 143 U.S. 135 \(1892\)\]](#)

20 See also [Minor v. Happersett](#), 88 U.S. 162 (1875).

21 As far as misconception #2 above, the term “United States”, in the context of *statutory* citizenship found in Title 8 of the U.S.
22 Code, includes only federal territory subject to the exclusive or plenary jurisdiction of the general government and excludes
23 land under exclusive jurisdiction of states of the Union. This is confirmed by the definition of “United States”, “State”, and
24 “continental United States”. Below is a definition of “United States” in the context of federal statutory citizenship:

25 *TITLE 8 - ALIENS AND NATIONALITY*
26 *CHAPTER 12 - IMMIGRATION AND NATIONALITY*
27 *SUBCHAPTER 1 - GENERAL PROVISIONS*
28 [Sec. 1101. - Definitions](#)

29 *(a)(38) The term “United States”, except as otherwise specifically herein provided, when used in a geographical*
30 *sense, means the **continental United States**, Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the*
31 *United States.*

32 Below is a definition of the term “continental United States” which reveals the dirty secret about statutory citizenship:

33 *TITLE 8--ALIENS AND NATIONALITY CHAPTER I--IMMIGRATION AND NATURALIZATION SERVICE,*
34 *DEPARTMENT OF JUSTICE*
35 *PART 215--CONTROLS OF ALIENS DEPARTING FROM THE UNITED STATES*
36 [Section 215.1: Definitions](#)

37 *(f) The term continental United States means the District of Columbia and the several [States](#), except Alaska and*
38 *Hawaii.*

40 The term “States”, which is suspiciously capitalized and is then also defined elsewhere in Title 8 as follows:

41 *TITLE 8 - ALIENS AND NATIONALITY*
42 *CHAPTER 12 - IMMIGRATION AND NATIONALITY*
43 *SUBCHAPTER 1 - GENERAL PROVISIONS*
44 [Sec. 1101. - Definitions](#)

45 *(a)(36) The term “State” includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the*
46 *United States.*

47 As far as misconception #3 above, the term “United States” appearing in the statutory definition of the term “citizen of the
48 United States” found in [8 U.S.C. §1401](#) includes only the federal zone and excludes states of the Union. On the other hand,
49 the term “United States” as used in the Constitution refers to the collective states of the Union and excludes federal territories

1 and possessions. Therefore, a constitutional “citizen of the United States” as defined in the Fourteenth Amendment is
2 different than a statutory “citizen of the United States” found in [8 U.S.C. §1401](#). The two are mutually exclusive, in fact.
3 The U.S. Supreme Court agreed when it held:

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

12 A man or woman born within and domiciled within the states of the Union mentioned in the Constitution therefore is:

- 13 1. A “citizen of the United States” under the Fourteenth Amendment.
- 14 2. A “national” pursuant to [8 U.S.C. §1101](#)(a)(21).
- 15 3. A “national of the United States of AMERICA” rather than the “United States”.
- 16 4. NOT a statutory “citizen of the United States” under [8 U.S.C. §1401](#) or under the Internal Revenue Code.
- 17 5. NOT born within the federal “States” (territories and possessions pursuant to 4 U.S.C. §110(d)) mentioned in federal
18 statutory law or the Internal Revenue Code.
- 19 6. NOT A “U.S. national” or “national of the United States***” pursuant to 8 U.S.C. §1408. These people are born in
20 American Samoa or Swains Island because the statutory “United States” as used in this phrase is defined to include only
21 federal territory and exclude states of the Union mentioned in the Constitution.

22 Consequently, you *can't* be a citizen of a state of the Union if you *don't* want to be a *constitutional* “citizen of the United
23 States***” under the Fourteenth Amendment, because the two are synonymous. The Supreme Court affirmed this fact when
24 it held the following:

25 *“It is impossible to construe the words 'subject to the jurisdiction thereof,' in the opening sentence, as less*
26 *comprehensive than the words 'within its jurisdiction,' in the concluding sentence of the same section; or to*
27 *hold that persons 'within the jurisdiction' of one of the states of the Union are not 'subject to the jurisdiction*
28 *of the United States[***].”*
29 *[U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456, 42 L.Ed. 890 (1898), emphasis added]*

30 To help alleviate further misconceptions about citizenship, we have prepared the following tables and diagrams for your
31 edification:

Table 5: “Citizenship status” vs. “Income tax status”

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						“Citizen” (defined in 26 C.F.R. §1.1-1)	“Resident alien” (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	“Nonresident alien INDIVIDUAL” (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	“Non-resident NON-person” (NOT defined)
1	“national and citizen of the United States** at birth” or “U.S.** citizen” or Statutory “U.S.** citizen”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	NA	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	Yes (only pay income tax abroad with IRS Forms 1040/2555. See Cook v. Tait, 265 U.S. 47 (1924))	No	No	No
2	“non-citizen national of the United States** at birth” or “U.S.** national”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swain’s Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	NA	8 U.S.C. §1408 8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1452	No (see 26 U.S.C. §7701(b)(1)(B))	No	Yes (see IRS Form 1040NR for proof)	No
3.1	“U.S.A.***national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	No	No	No	Yes
3.2	“U.S.A.***national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	Foreign country	Yes	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	No	No	Yes	No
3.3	“U.S.A.***national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	Foreign country	No	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	No	No	No	Yes

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						"Citizen" (defined in 26 C.F.R. §1.1-1)	"Resident alien" (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	"Nonresident alien INDIVIDUAL" (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	"Non-resident NON-person" (NOT defined)
3.4	Statutory "citizen of the United States**" or Statutory "U.S.* citizen"	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)	No	Yes	No	No
4.1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	Yes	No	No
4.2	"alien" or "Foreign national"	Foreign country	State of the Union	Yes	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.3	"alien" or "Foreign national"	Foreign country	State of the Union	No	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	No	No	Yes
4.4	"alien" or "Foreign national"	Foreign country	Foreign country	Yes	8 U.S.C. §1101(a)(21)	No	No	Yes	No
4.5	"alien" or "Foreign national"	Foreign country	Foreign country	No	8 U.S.C. §1101(a)(21)	No	No	No	Yes

NOTES:

1. Domicile is a prerequisite to having any civil status per Federal Rule of Civil Procedure 17. One therefore cannot be a statutory "alien" under 8 U.S.C. §1101(a)(3) without a domicile on federal territory. Without such a domicile, you are a transient foreigner and neither an "alien" nor a "nonresident alien".
2. "United States" is described in 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.
3. A "nonresident alien individual" who has made an election under 26 U.S.C. §6013(g) and (h) to be treated as a "resident alien" is treated as a "nonresident alien" for the purposes of withholding under I.R.C. Subtitle C but retains their status as a "resident alien" under I.R.C. Subtitle A. See 26 C.F.R. §1.1441-1(c)(3) for the definition of "individual", which means "alien".
4. A "non-person" is really just a transient foreigner who is not "purposefully availing themselves" of commerce within the legislative jurisdiction of the United States on federal territory under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97. The real transition from a "NON-person" to an "individual" occurs when one:
 - 4.1. "Purposefully avails himself" of commerce on federal territory and thus waives sovereign immunity. Examples of such purposeful availment are the next three items.
 - 4.2. Lawfully and consensually occupying a public office in the U.S. government and thereby being an "officer and individual" as identified in 5 U.S.C. §2105(a). Otherwise, you are PRIVATE and therefore beyond the civil legislative jurisdiction of the national government.
 - 4.3. Voluntarily files an IRS Form 1040 as a citizen or resident abroad and takes the foreign tax deduction under 26 U.S.C. §911. This too is essentially an act of "purposeful availment". Nonresidents are not mentioned in section 911. The upper left corner of the form identifies the filer as a "U.S. individual". You

- 1 cannot be an "U.S. individual" without ALSO being an "individual". All the "trade or business" deductions on the form presume the applicant is a public
2 officer, and therefore the "individual" on the form is REALLY a public officer in the government and would be committing FRAUD if he or she was NOT.
3 4.4. VOLUNTARILY fills out an IRS Form W-7 ITIN Application (IRS identifies the applicant as an "individual") AND only uses the assigned number in
4 connection with their compensation as an elected or appointed public officer. Using it in connection with PRIVATE earnings is FRAUD.
5 5. What turns a "non-resident NON-person" into a "nonresident alien individual" is meeting one or more of the following two criteria:
6 5.1. Residence/domicile in a foreign country under the residence article of an income tax treaty and 26 C.F.R. §301.7701(b)-7(a)(1).
7 5.2. Residence/domicile as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as
8 determined under 26 C.F.R. §301.7701(b)-1(d).
9 6. All "taxpayers" are STATUTORY "aliens" or "nonresident aliens". The definition of "individual" found in 26 C.F.R. §1.1441-1(c)(3) does NOT include "citizens".
10 The only occasion where a "citizen" can also be an "individual" is when they are abroad under 26 U.S.C. §911 and interface to the I.R.C. under a tax treaty with a
11 foreign country as an alien pursuant to 26 C.F.R. §301.7701(b)-7(a)(1)

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

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

15 *Jesus said to him, "Then the sons [citizens] of the Republic, who are all sovereign "nationals" and "nonresident aliens" under federal law] are free [sovereign over their*
16 *own person and labor. e.g. SOVEREIGN IMMUNITY]. "*
17 *[Matt. 17:24-27, Bible, NKJV]*

1 **Table 6: Effect of domicile on citizenship status**

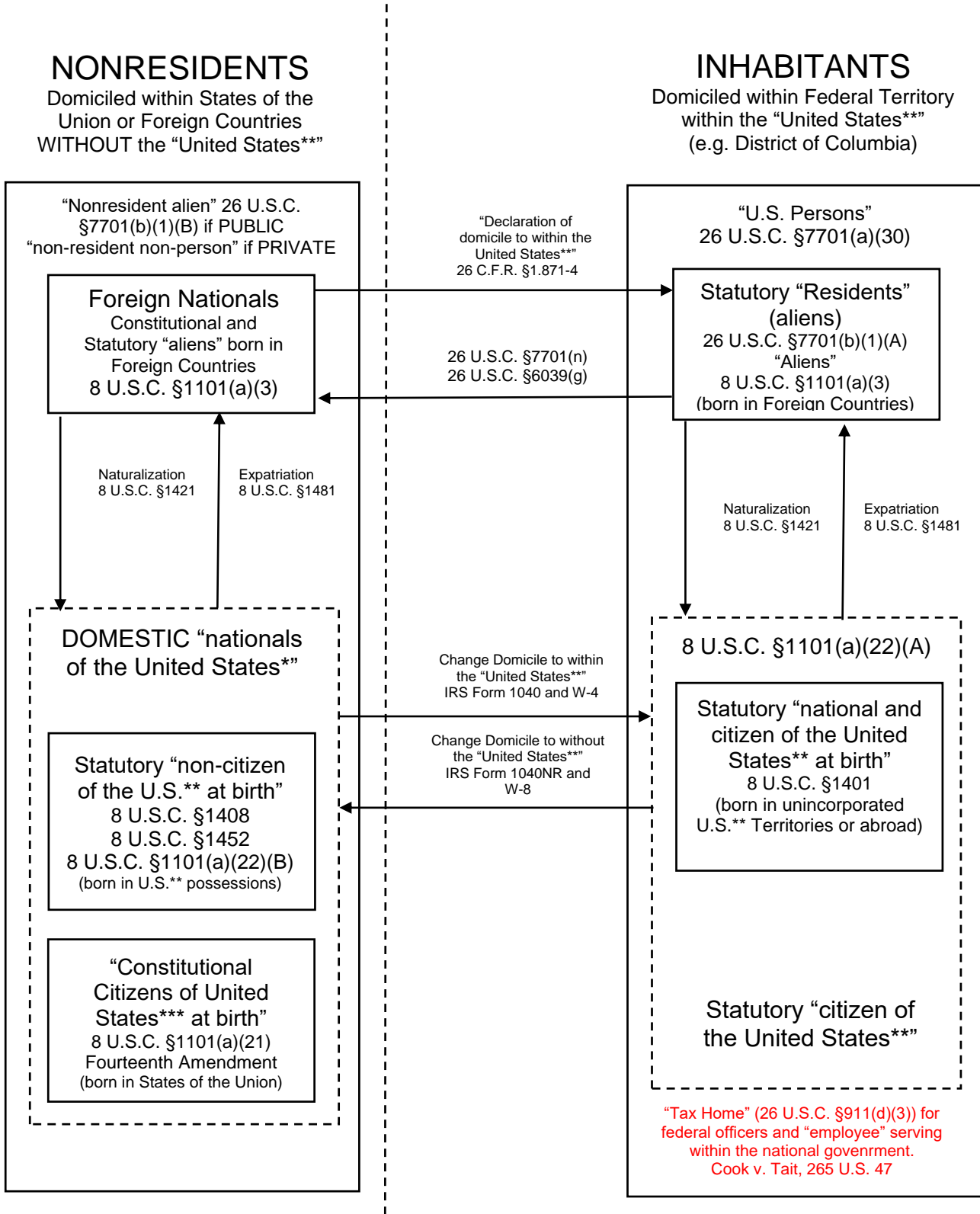
Description	CONDITION		
	Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d)	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d)	Without the “United States” per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d)
Physical location	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY (NOT states of the Union)	Foreign nations states of the Union Federal possessions
Tax Status	“U.S. Person” 26 U.S.C. §7701(a)(30)	“U.S. Person” 26 U.S.C. §7701(a)(30)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3) for the definition of “individual”. “Non-resident NON-person” if NOT a public officer in the U.S. government
Tax form(s) to file	IRS Form 1040	IRS Form 1040 plus 2555	<u>IRS Form 1040NR</u> : “alien individuals”, “nonresident alien individuals” <u>No filing requirement</u> : “non-resident NON-person”
Status if DOMESTIC “national of the United States**”	“national and citizen of the United States** at birth” per 8 U.S.C. §1401 and “citizen of the United States***” per 8 U.S.C. §1101(a)(22)(A) if born in on federal territory. (Not required to file if physically present in the “United States” because no statute requires it)	Citizen abroad 26 U.S.C. §911 (Meets presence test)	“non-resident” if born in a state of the Union 8 U.S.C. §1408 , 8 U.S.C. §1452 , and 8 U.S.C. §1101(a)(22)(B) if born in a possession.
Status if FOREIGN “national” pursuant to 8 U.S.C. §1101(a)(21)	“Resident alien” 26 U.S.C. §7701(b)(1)(A)	“Resident alien abroad” 26 U.S.C. §911 (Meets presence test)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3) for the definition of “individual”. “Non-resident NON-person” if NOT a public officer in the U.S. government

2 **NOTES:**

- 3 1. “United States” is defined as federal territory within [26 U.S.C. §§7701\(a\)\(9\)](#) and (a)(10), [7701\(a\)\(39\)](#), and [7408\(d\)](#), and
- 4 [4 U.S.C. §110\(d\)](#). It does not include any portion of a Constitutional state of the Union.
- 5 2. The “District of Columbia” is defined as a federal corporation but not a physical place, a “body politic”, or a de jure
- 6 “government” within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: *Corporatization and*
- 7 *Privatization of the Government*, Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.
- 8 3. “nationals” of the United States of America who are domiciled outside of federal jurisdiction, either in a state of the
- 9 Union or a foreign country, are “nationals” but not “citizens” under federal law. They also qualify as “nonresident aliens”
- 10 under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#). See sections 4.11.2 of the *Great IRS Hoax* for details.

- 1 4. Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented in
2 IRS publications.
- 3 5. “FEDERAL ZONE”=District of Columbia and territories of the United States in the above table
- 4 6. The term “[individual](#)” as used on the IRS Form 1040 means an “[alien](#)” engaged in a “[trade or business](#)”. All “taxpayers”
5 are “aliens” engaged in a “trade or business”. This is confirmed by 26 C.F.R. §1.1441-1(c)(3), 26 C.F.R. §1.1-1(a)(2)(ii),
6 and [5 U.S.C. §552a](#)(a)(2). Statutory “[U.S. citizens](#)” as defined in [8 U.S.C. §1401](#) are not “[individuals](#)” unless temporarily
7 abroad pursuant to [26 U.S.C. §911](#) and subject to an income tax treaty with a foreign country. In that capacity, statutory
8 “[U.S. citizens](#)” interface to the I.R.C. as “aliens” rather than “U.S. citizens” through the tax treaty.
9

1 **Figure 1: Citizenship and domicile options and relationships**



- 2
3 **NOTES:**
4 1. Changing domicile from "foreign" on the left to "domestic" on the right can occur EITHER by:
5 1.1. Physically moving to the federal zone.

- 1 1.2. Being lawfully elected or appointed to political office, in which case the OFFICE/STATUS has a domicile on federal territory but the
2 OFFICER does not.
- 3 2. Statutes on the right are civil franchises granted by Congress. As such, they are public offices within the national government. Those not seeking
4 office should not claim any of these statuses.

5 On the subject of citizenship, the Department of Justice Criminal Tax Manual, Section 40.05[7] says the following:

6 40.05[7] Defendant Not A "Person" or "Citizen"; District Court Lacks Jurisdiction Over Non-Persons and State
7 Citizens

8 40.05[7][a] Generally

9 Another popular protester argument is the contention that the protester is not subject to federal law because he
10 or she is not a citizen of the United States, but a citizen of a particular "sovereign" state. This argument seems
11 to be based on an erroneous interpretation of 26 U.S.C. §3121(e)(2), which states in part: "The term 'United
12 States' when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam,
13 and American Samoa." The "not a citizen" assertion directly contradicts the Fourteenth Amendment, which states
14 "all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the
15 United States and of the state wherein they reside." The argument has been rejected time and again by the courts.
16 See *United States v. Cooper*, 170 F.3d. 691, 691(7th Cir. 1999) (imposed sanctions on tax protester defendant
17 making "frivolous squared" argument that only residents of Washington, D.C. and other federal enclaves are
18 citizens of United States and subject to federal tax laws); *United States v. Mundt*, 29 F.3d. 233, 237 (6th Cir.
19 1994) (rejected "patently frivolous" argument that defendant was not a resident of any "federal zone" and
20 therefore not subject to federal income tax laws); *United States v. Hilgeford*, 7 F.3d. 1340, 1342 (7th Cir. 1993)
21 (rejected "shop worn" argument that defendant is a citizen of the "Indiana State Republic" and therefore an alien
22 beyond the jurisdictional reach of the federal courts); *United States v. Gerads*, 999 F.2d. 1255, 1256-57 (8th
23 Cir. 1993) (imposed \$1500 sanction for frivolous appeal based on argument that defendants were not citizens of
24 the United States but instead "Free Citizens of the Republic of Minnesota" not subject to taxation); *United States*
25 *v. Silevan*, 985 F.2d. 962, 970 (8th Cir. 1993) (rejected as "plainly frivolous" defendant's argument that he is not
26 a "federal citizen"); *United States v. Jagim*, 978 F.2d. 1032, 1036 (9th Cir. 1992) (rejected "imaginative"
27 argument that defendant cannot be punished under the tax laws of the United States because he is a citizen of the
28 "Republic" of Idaho currently claiming "asylum" in the "Republic" of Colorado) *United States v. Masat*, 948
29 F.2d. 923, 934 (5th Cir. 1991); *United States v. Sloan*, 939 F.2d. 499, 500-01 (7th Cir. 1991) ("strange argument"
30 that defendant is not subject to jurisdiction of the laws of the United States because he is a "freeborn natural
31 individual" citizen of the State of Indiana rejected); *United States v. Price*, 798 F.2d. 111, 113 (5th Cir. 1986)
32 (citizens of the State of Texas are subject to the provisions of the Internal Revenue Code).
33 [SOURCE: [http://www.usdoj.gov/tax/readingroom/2001ctm/40ctax.htm#40.05\[7\]](http://www.usdoj.gov/tax/readingroom/2001ctm/40ctax.htm#40.05[7])]

34 Notice the self-serving and devious "word or art" games and "word tricks" played by the Dept. of Injustice in the above:

- 35 1. They deliberately don't show you the WHOLE definition in 26 U.S.C. §3121(e), which would open up a HUGE can of
36 worms that they could never explain in a way that is consistent with everything that people know other than the way it
37 is explained here.
- 38 2. They FALSELY and PREJUDICIALLY "presume" that there is no separation of powers between federal territory and
39 states of the Union, which is a violation of your rights and Treason punishable by death. The separation of powers is the
40 very foundation of the Constitution, in fact. See:

[Government Conspiracy to Destroy the Separation of Powers](http://sedm.org/Forms/FormIndex.htm), Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

- 41 3. They deliberately refuse to recognize that the context in which the term "United States" is used determines its meaning.
42 4. They deliberately refuse to recognize that there are THREE definitions of the term "United States" according to the U.S.
43 Supreme Court.
44 5. They deliberately refuse to reconcile *which* of the three mutually exclusive and distinct definitions of "United States"
45 applies in each separate context and WHY they apply based on the statutes they seek to enforce.
46 6. They deliberately refuse to recognize or admit that the term "United States" as used in the Constitution includes states
47 of the Union and excludes federal territory.
48 7. They deliberately refuse to apply the rules of statutory construction to determine what is "included" within the definition
49 of "United States" found in 26 U.S.C. §3121(e)(2). They don't want to admit that the definition is ALL inclusive and
50 limiting, because then they couldn't collect any tax, even though it is.

51 [TITLE 26 > Subtitle C > CHAPTER 21 > Subchapter C > § 3121](#)
52 [§ 3121. Definitions](#)

53 (e) State, United States, and citizen

For purposes of this chapter—

(1) State

The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa. [WHERE are the states of the Union?]

(2) United States

The term “United States” when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa. [WHERE are the states of the Union?]

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

“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v. Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed in other legislation, has no pejorative connotation. **As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.** [Meese v. Keene, 481 U.S. 465, 484 (1987)]

“As a rule, a definition which declares what a term “means” . . . excludes any meaning that is not stated” [Colautti v. Franklin, 439 U.S. 379 (1979), n. 10]

Therefore, if you are going to argue citizenship in federal court, we STRONGLY suggest the following lessons learned by reading the Department of Justice Criminal Tax Manual article above:

1. Include all the language contained in sections 10.11 through 11.8 in your pleadings. That language is also incorporated in the following pre-made form that you can attach to your pleadings:

Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006
<http://sedm.org/Litigation/LitIndex.htm>

2. If someone from the government asks you whether you are a “citizen of the United States” or a “U.S. citizen”:
 - 2.1. Cite the three definitions of the “United States” explained by the Supreme Court and then ask them to identify which of the three definitions of “U.S.” they mean in Table 4 earlier. Tell them they can choose ONLY one of the definitions.
 - 2.1.1. The COUNTRY “United States*”.
 - 2.1.2. Federal territory and no part of any state of the Union “United States**”
 - 2.1.3. States of the Union and no part of federal territory “United States***”
 - 2.2. Ask them WHICH of the three types of statutory citizenship do they mean in Title 8 of the U.S. Code and tell them they can only choose ONE:
 - 2.2.1. 8 U.S.C. §1401 statutory “citizen of the United States***”. Born in and domiciled on a federal territory and possession and NOT a state of the Union.
 - 2.2.2. 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B) statutory “national of the United States**”. Born in and domiciled in American Samoa or Swains Island.
 - 2.2.3. 8 U.S.C. §1101(a)(21) state national. Born in and domiciled in a state of the Union and not subject to federal legislative jurisdiction but only subject to political jurisdiction.
 - 2.3. Hand them the following short form printed on double-sided paper and signed by you. Go to section 7 and point to the “national” status in the diagram. Tell them you want this in the court record or administrative record and that they agree with it if they can’t prove it wrong with evidence.

Citizenship, Domicile, and Tax Status Options, Form #10.003
<http://sedm.org/Forms/FormIndex.htm>

If you want more details on how to field questions about your citizenship, fill out government forms describing your citizenship, or rebut arguments that you are wrong about your citizenship, we recommend sections 11 through 13 of the following:

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

3. If your opponent won't answer the above questions, then forcefully accuse him of engaging in TREASON by trying to destroy the separation of powers that is the foundation of the United States Constitution. Tell them you won't help them engage in treason or undermine the main protection for your constitutional rights, which the Supreme Court said comes from the separation of powers. Then direct them to the following document that proves the existence of such TREASON.

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

4. Every time you discuss citizenship with a government representative, emphasize the three definitions of the "United States" explained by the Supreme Court and that respecting and properly applying these definitions consistently is how we respect and preserve the separation of powers.
5. Admit to being a *constitutional* "citizen of the United States***" but *not* a *statutory* "citizen of the United States**". This will invalidate almost all the case law they cite and force them to expose their presumptions about WHICH "United States" they are trying to corn-hole you into.
6. Emphasize that the context in which the term "United States" is used determines WHICH of the *three* definitions applies and that there are two main contexts.

"It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?"

[*Cohens v. Virginia*, 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821)]

6.1. **The Constitution:** states of the Union and no part of federal territory. This is the "Federal government"

6.2. **Federal statutory law:** Community property of the states that includes federal territory and possession that is no party of any state of the Union. This is the "National government".

7. Emphasize that you can only be a "citizen" in ONE of the TWO unique jurisdictions above at a time because you can only have a domicile in ONE of the two places at a time. Another way of saying this is that you can only have allegiance to ONE MASTER at a time and won't serve two masters, and domicile is based on allegiance.

"domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. *Smith v. Smith*, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges."

[*Black's Law Dictionary*, Sixth Edition, p. 485]

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."

[*Miller Brothers Co. v. Maryland*, 347 U.S. 340 (1954)]

8. Emphasize that it is a violation of due process of law and an injury to your rights for anyone to PRESUME anything about which definition of "United States" applies in a given context or which type of "citizen" you are. EVERYTHING must be supported with evidence as we have done here.

(1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [*Vlandis v. Kline* (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; *Cleveland Bd. of Ed. v. LaFleur* (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]

[*Federal Civil Trials and Evidence*, Rutter Group, paragraph 8:4993, p. 8K-34]

1 9. Emphasize that applying the CORRECT definition is THE MOST IMPORTANT JOB of the court, as admitted by the
2 U.S. Supreme Court, in order to maintain the separation of powers between the federal zone and the states of the Union,
3 and thereby protect your rights:

4 *“The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this country*
5 *substantially two national governments; one to be maintained under the Constitution, with all of its restrictions;*
6 *the other to be maintained by Congress outside the independently of that instrument, by exercising such powers*
7 *[of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the principles thus*
8 *announced should ever receive the sanction of a majority of this court, a radical and mischievous change in*
9 *our system of government will result. We will, in that event, pass from the era of constitutional liberty guarded*
10 *and protected by a written constitution into an era of legislative absolutism.. It will be an evil day for American*
11 *liberty if the theory of a government outside the supreme law of the land finds lodgment in our constitutional*
12 *jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of*
13 *the principles of the Constitution.”*
14 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

15 10. Emphasize that anything your opponent does not rebut with evidence under penalty of perjury is admitted pursuant to
16 Federal Rule of Civil Procedure 8(b)(6) and then serve them with a Notice of Default on the court record of what they
17 have admitted to by their omission in denying.

18 11. Focus on WHICH “United States” is implied in the definitions within the statute being enforced.

19 12. Avoid words that are not used in statutes, such as “state citizen” or “sovereign citizen” or “natural born citizen”, etc.
20 because they aren’t defined and divert attention away from the core definitions themselves.

21 13. Rationally apply the rules of statutory construction so that your opponent can’t use verbicide or word tricks to wiggle
22 out of the statutory definitions with the word “includes”. See:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

23 14. State that all the cases cited in the Criminal Tax Manual are inapposite, because:

24 14.1. You aren’t arguing whether you are a “citizen of the United States”, but whether you are a STATUTORY “citizen
25 of the United States”.

26 14.2. They don’t address the distinctions between the statutory and constitutional definitions nor do they consistently
27 apply the rules of statutory construction.

28 15. Emphasize that a refusal to stick with the legal definitions and include only what is expressly stated and not “presume”
29 or read anything into it that isn’t there is an attempt to destroy the separation of powers and engage in a conspiracy
30 against your Constitutionally protected rights.

31 *“Judicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our*
32 *government of laws with a judicial oligarchy.”*
33 *[Senator Sam Ervin, during Watergate hearing]*
34

35 *“When words lose their meaning, people will lose their liberty.”*
36 *[Confucius, 500 B.C.]*

37 The subject of citizenship is covered in much more detail in the following sources, which agree with this section:

- 38 1. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006:
39 <http://sedm.org/Forms/FormIndex.htm>
40 2. Great IRS Hoax, Form #11.302, Sections 4.12 through 4.12.19.
41 3. Tax Deposition Questions, Form #03.016, Section 14:
42 <http://sedm.org/Forms/FormIndex.htm>

8.2 Nonresident or “Nontaxpayer’s” Arguments are “frivolous”

False Argument: Nonresident or “nontaxpayer’s” arguments are “frivolous”.

Corrected Alternative Argument: “Taxpayer’s” arguments are incorrect and here are the authorities **from the law of the demonstrated (proven with evidence) domicile of the party** which demonstrate precisely why.

Further information:

1. Responding to “Frivolous” Penalties or Accusations, Form #05.027
<http://sedm.org/Forms/FormIndex.htm>
2. Non-Resident Non-Person Position, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>
3. Your Rights as a “Nontaxpayer”, IRS Publication 1a, Form #08.008
<http://sedm.org/Forms/FormIndex.htm>
4. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

The deliberately false presumption that a litigant is a statutory but not constitutional citizen mentioned in the previous section is the most frequent false argument used by government prosecutors and judges. The second most frequent FRAUDULENT and FALSE accusation is that a litigant’s arguments are “frivolous”.

The word “frivolous” is legally defined as follows:

*“Frivolous.”*³²

[1] *Of little weight or importance.*

[2] *A pleading is ‘frivolous’ when it is clearly insufficient on its face, and does not controvert the material points of the opposite pleading, and is presumably interposed for mere purpose of delay or*

[3] *to embarrass the opponent.*

[4] *A claim or defense is frivolous if a proponent can present no rational argument based upon the evidence or law in support of that claim or defense. Liebowitz v. Aimexco, Inc., Colo.App. 701 P.2d. 140, 142. [5] Frivolous pleadings may be amended to proper form, or ordered stricken, under federal and state Rules of Civil Procedure.”*

[Black’s Law Dictionary, Sixth Edition, p. 668]

To therefore accuse a litigant of making a frivolous argument is to accuse them of:

1. Being irrational.
2. Making slanderous remarks about the opponent that are not based upon evidence and therefore embarrass the opponent. Remarks that ARE based upon evidence but which embarrass the opponent would clearly NOT be “frivolous”, but rather simply statements of fact relevant to the case.
3. Not presenting legally admissible evidence upon which they base their argument. This includes presenting OPINIONS.
4. Not presenting law which they are DEMONSTRABLY SUBJECT TO in defense of their argument. The way they would be subject to a law is the following:
 - 4.1. Civil law: They have a domicile in the territory that civil statute attaches OR, the statute pertains to specific, intentional, and CONSENSUAL commercial acts against a foreign jurisdiction which caused a waiver of sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
 - 4.2. Criminal law: They were physically present on the territory to which the criminal statute pertains AT THE TIME of the alleged crime.

³² The definition of “frivolous” has been broken up into clauses for the purpose of a more complete analysis and breakdown its meaning.

1 A thorough understanding of the following is crucial in satisfying the burden of proof that an argument is indeed “frivolous”:

- 2 1. An understanding of what kind of court you are in. Franchise courts can only hear disputes in which BOTH parties
3 consent to participate in the franchise agreement. If they are not, the case must be dismissed and referred instead of a
4 CONSTITUTIONAL rather than LEGISLATIVE FRANCHISE court. Examples of franchises include federal and
5 state income tax, Social Security, Medicare, Vehicle Code, etc. For more details, see:

Government Instituted Slavery Using Franchises, Form #05.030, Section 24
<http://sedm.org/Forms/FormIndex.htm>

- 6 2. A thorough understanding of the choice of law rules described earlier in section 2.5.
7 3. A thorough understanding of the rules of evidence so as to be able to identify what constitutes legal evidence and what
8 DOES NOT.
9 3.1. Citing a statute which is NOT “positive law” is an example of making an argument not based upon “law” or
10 “evidence” in a strict legal sense.
11 3.2. That which is not positive law is NOT evidence by simply a presumption and no judge or government prosecutor
12 can turn that which is not evidence into evidence on their own. A third party is needed to convey the status of
13 evidence to such a claim.
14 3.3. Statutes that are not positive law are “prima facie evidence”, meaning that they are simply a presumption that
15 cannot lawfully be used as evidence. “Prima facie” means PRESUMED, and presumptions cannot legally be
16 used either as evidence or a substitute for evidence or a means of relieving any party to a suit from the burden of
17 proving that they are evidence.

18 So in order to make an accusation that a litigant’s argument is indeed frivolous, the burden of proof imposed upon the accuser
19 must satisfy the following criteria:

- 20 1. The statute cited is NOT “positive law”. OR . . .
21 2. The alleged party is NOT consensually participating in the franchise and therefore not subject to the private law civil
22 franchise agreement. It is a VIOLATION of due process of law to PRESUME that a person consented to the franchise
23 agreement or that a non-consenting party can lawfully have ANY status or right attached to said status under said
24 franchise agreement. OR. . .

25 *“Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal*
26 *Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive*
27 *jurisdiction of the Federal Government and who did not volunteer to participate in the federal “trade or business”*
28 *franchise]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt*
29 *is made to annul any of their Rights or Remedies in due course of law.”*
30 *[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

- 31 3. Allegation is not evidence:
32 3.1. NO evidence is presented to substantiate the allegation.
33 3.2. The allegation is a PRESUMPTION. All presumptions are violations of due process of law and cannot act as a
34 substitute for evidence.
35 3.3. The statement of fact upon which the allegation is based is NOT signed under penalty of perjury and therefore
36 NOT evidence. OR
37 3.4. The witness who provided the evidence is impeachable because they have a conflict of interest and are likely to
38 be lying to benefit themselves.
39 3.5. The allegation was made by counsel for the government, even if signed under penalty of perjury. Government
40 counsel CANNOT act as fact witnesses. A third party with demonstrated authority from their delegation of
41 authority order to act as a witness is the only person in the government who can be a fact witness.
42 4. Civil dispute. The allegation satisfies any of the following criteria and is therefore frivolous:
43 4.1. Both parties agree on the domicile of the litigant, that domicile is within the jurisdiction of the forum, and: (OR)
44 4.1.1. Law from the civil domicile of the litigant was either NOT cited or cited incorrectly.
45 4.1.2. Law from a foreign state was cited without demonstrating WHY the alleged party was subject to it.
46 4.2. Parties do NOT agree on the domicile of the litigant AND:
47 4.2.1. Litigant does NOT demonstrate that the alleged party has a domicile where the civil law cited applies. OR
48 4.2.2. Litigant demonstrates that the alleged party has a domicile in the place the law cited applies, but the alleged
49 party is STILL not subject to it.
50 4.3. Both parties agree on the domicile of the litigant, that domicile is in a foreign state, and hence the party is a
51 “NONRESIDENT” AND:

1 4.3.1. The Longarm statute criteria are not demonstrated to apply to the alleged party OR

2 4.3.2. Even though there was commercial activity in a foreign state, the activity was compelled or non-consensual.

3 OR

4 4.3.3. Litigant does not cite Federal Rule of Civil Procedure 44.1 to invoke the foreign law.

5 5. Criminal dispute. The allegation satisfies any of the following criteria and is therefore frivolous:

6 5.1. Litigant was not physically on the territory to which the criminal law applied AT THE TIME of the offense. OR

7 5.2. Litigant is a wrongfully accused party and therefore the court has no jurisdiction to hear the matter and must
8 dismiss it.

9 When the government (usually falsely) accuses someone of being “frivolous”, typically they use one or more of the following
10 FRAUDULENT and CRIMINAL tactics:

11 1. They present no evidence upon which to base their allegation because:

12 1.1. They cite statutes from a franchise agreement that are NOT positive law. For instance, the entire Internal Revenue
13 Code is NOT “positive law”, as indicated by 1 U.S.C. §204 legislative notes.

14 1.2. The allegation is made by the U.S. attorney or sometimes even a corrupt judge, without a third-party fact witness,
15 and hence it is NOT evidence.

16 1.3. They are not required by the judge to satisfy the burden of proving their allegation WITH third party evidence
17 from someone WITHOUT a financial conflict of interest. Everyone in the I.R.S. has a criminal and financial
18 conflict of interest under 18 U.S.C. §208 in tax matters and hence cannot and should not be allowed to be a fact
19 witness.

20 2. They make UNAUTHORIZED declaratory judgments about the status of the litigant.

21 2.1. For instance, federal judges are PROHIBITED by 28 U.S.C. §2201(a) from declaring a litigant a statutory
22 “taxpayer”.

23 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to “whether*
24 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14).” (See Compl. at 2.) **This***
25 ***Court lacks jurisdiction to issue a declaratory judgment “with respect to Federal taxes other than actions***
26 ***brought under section 7428 of the Internal Revenue Code of 1986,” a code section that is not at issue in the***
27 ***instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)***
28 *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).*
29 *Accordingly, defendant’s motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*
30 *[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*

31 2.2. Judges cannot do INDIRECTLY what they cannot do DIRECTLY. Hence, they cannot PRESUME the litigant is
32 a franchisee called a statutory “taxpayer”.

33 2.3. The I.R.S. cannot have any more authority than the judge to declare a litigant a “taxpayer” or ACT as though they
34 are one. This is so because they aren’t even part of the government! See:

Origins and Authority of the Internal Revenue Service, Form #05.005
<http://sedm.org/Forms/FormIndex.htm>

35 3. They deliberately and fraudulently and silently PRESUME the following and thereby kidnap the legal identify of the
36 litigant:

37 3.1. The party is domiciled on federal territory when in fact they are not.

38 3.2. The party is a statutory “U.S. person” per 26 U.S.C. §7701(a)(30), which is a public office in the U.S.
39 government domiciled on federal territory.

40 3.3. The party is a statutory “U.S. citizen” per 8 U.S.C. §1401 even though they are not if they are domiciled in a
41 constitutional but not statutory state of the Union. It is a CRIME to impersonate a statutory “U.S. citizen”
42 franchisee per 18 U.S.C. §911 and hence they are co-conspirators to this crime.

43 3.4. The term “United States” as used on all tax forms includes the constitutional states of the Union. It DOES NOT
44 and the rules of statutory construction FORBID adding anything to the statutory meanings.

45 3.5. They deliberately and fraudulently and silently PRESUME that the party is representing a government entity as a
46 public officer, which office is domiciled on federal territory under Federal Rule of Civil Procedure 17(b), 26
47 U.S.C. §§7701(a)(39), and 7408(d).

48 4. They maliciously, knowingly, and deceptively cite case law that is irrelevant to the circumstances of the litigant
49 because:

50 4.1. It originates from a FOREIGN STATE against a nonresident domiciled outside the statutory but not constitutional
51 “United States”, and hence abuses case law in effect as IRRELEVANT political propaganda.

- 1 4.2. Is associated with someone who is NOT “similarly situated” to the litigant. For instance, the case they cite did
- 2 not contain a nonresident or nonresident party who was not “purposefully and consensually availing” themselves
- 3 of commerce in a foreign state, namely, the “United States”.
- 4 4.3. The criteria with the following were not satisfied in order to apply foreign law to a nonresident defendant:
- 5 4.3.1. The Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
- 6 4.3.2. The Longarm Statutes of the state the litigant was domiciled within.
- 7 5. They deliberately and lazily refuse to satisfy the burden of showing that the alleged defendant was domiciled AND
- 8 physically present on federal territory and therefore who is subject to federal civil law.
- 9 6. They accept and use what they KNOW is FALSE evidence, such as RESIDENT tax returns (I.R.S. 1040), even though
- 10 they know that:
- 11 6.1. They cannot lawfully offer or enforce federal franchises, including a “trade or business” (26 U.S.C. §7701(a)(26))
- 12 within a constitutional but not statutory state of the Union.
- 13 6.2. The party is NOT domiciled on federal territory and cannot lawfully elect themselves into public office to acquire
- 14 a civil domicile on federal territory. Hence, they are aiding and abetting the CRIMINAL filing of false tax
- 15 returns by refusing to challenge whether the filer is in fact and indeed domiciled on federal territory AND
- 16 engaged in a public office/”trade or business” franchise.
- 17 6.3. They are engaged in a conspiracy to KIDNAP the legal identity of the litigant and transport it to the plunder
- 18 zone/federal zone where rights do not exist using presumption and “words of art”.

19 The use or abuse of any of the above tactics by a corrupted de facto government operating as a SHAM trust instead of a
 20 PUBLIC trust are not only “frivolous” and non-responsive to the REAL legal issues, but constitute a criminal conspiracy by
 21 both the judge and/or the government prosecutor to undermine or destroy the PRIVATE rights that are the reason for their
 22 very existence, and thereby steal them and convert them to public rights and franchises. When they use them, the best method
 23 of response is:

- 24 1. State that the de jure court has been abandoned because:
 - 25 1.1. It is a franchise court enforcing franchise provisions against nonresident, non-consenting, non-franchisees.
 - 26 1.2. The court has been hijacked by those acting a private de facto, sham trust capacity for personal financial gain and
 - 27 that you are the only remaining party representing the court.
- 28 2. State that it is your duty as a compelled public officer franchisee under criminal duress to report and convict the
- 29 perpetrators or else become a party to their crimes pursuant to 18 U.S.C. §§3 and 4.
- 30 3. Put the offending government prosecutor and/or de facto judge in default on the issue raised on the record. Enter a
- 31 declaratory judgment into the record as the only remaining de jure officer of the otherwise de facto court that:
 - 32 3.1. All facts that they agreed to by a failure to deny pursuant to Federal Rule of Civil Procedure 8(b)(6).
 - 33 3.2. The parties are hereby convicted of the crimes indicated above.
 - 34 3.3. The Bailiff is ordered to arrest the judge.
 - 35 3.4. The Department of Justice is ordered to investigate and prosecute the offenders per an attached criminal
 - 36 complaint.
 - 37 3.5. The judge must recuse him/her self.
- 38 4. Enter a criminal complaint into the record of the proceeding listing all of the criminal acts resulting from the tactics
- 39 listed above.
- 40 5. Enter an Order to Show Cause why the accused should NOT be convicted of the crimes indicated above.

41 For further details on how to deal with false charges of being “frivolous”, we recommend the following memorandum of law:

Responding to “Frivolous” Penalties or Accusations, Form #05.027
<http://sedm.org/Forms/FormIndex.htm>

8.3 States of the Union are NOT Legislatively “foreign” or “alien” in relation to the “national” government

False Argument: States of the Union are NOT legislatively “foreign” and alien in relation to the “national” government. Instead, they are domestic.

Corrected Alternative Argument: States of the Union are legislatively “foreign” and “alien” in relation to the national government because of the separation of powers doctrine that is the foundation of the United States Constitution. That separation of powers was put there exclusively for the protection of your sacred constitutional rights. Anyone who claims otherwise is a tyrant, a communist, and intends to commit a criminal conspiracy against your private rights.

Further information:

1. Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404
<http://sedm.org/Forms/FormIndex.htm>
2. Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>
3. Federal Jurisdiction, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>

A favorite tactic abused by covetous judges and prosecutors is to claim that the states of the Union are not legislatively “foreign” or “alien” in relation to the national government. The motivation for this FRAUD is to unlawfully and unconstitutionally expand the jurisdiction and importance of judges and bureaucrats. It is most frequently used in courts across the land and Thomas Jefferson predicted it would be attempted when he said:

*"Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before them, to throw an anchor ahead and grapple further hold for future advances of power. **They are then in fact the corps of sappers and miners, steadily working to undermine the independent rights of the States and to consolidate all power in the hands of that government in which they have so important a freehold estate.**"*
[Thomas Jefferson: Autobiography, 1821. ME 1:121]

"The [federal] judiciary branch is the instrument which, working like gravity, without intermission, is to press us at last into one consolidated mass."
[Thomas Jefferson to Archibald Thweat, 1821. ME 15:307]

"There is no danger I apprehend so much as the consolidation of our government by the noiseless and therefore unalarming instrumentality of the Supreme Court."
[Thomas Jefferson to William Johnson, 1823. ME 15:421]

"When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the center of all power, it will render powerless the checks provided of one government on another and will become as venal and oppressive as the government from which we separated."
[Thomas Jefferson to Charles Hammond, 1821. ME 15:332]

This FRAUDULENT argument also takes the following additional forms:

1. There is no civil legislative separation between the states of the Union and the national government.
2. A “citizen” or “resident” under federal law has the same meaning as that under state of the Union law.
3. Statutory words have the same meaning under federal law as they have under state law.
4. The context in which geographical or political “words of art” are used is unimportant. For instance, there is no difference in meaning between the STATUTORY and the CONSTITUTIONAL meaning of words.

Like every other type of deception perpetrated on a legally ignorant American public, this fraudulent claim relies on a deliberate confusion about the CONTEXT in which specific geographical and political “words of art” are used. What they are doing is confusing the STATUTORY and the CONSTITUTIONAL contexts, and trying to deceive the hearer into believing the false presumption that they are equivalent.

The following subsections dissect this argument and expose it as a MASSIVE fraud upon the American public.

8.3.1 The two contexts: Constitutional v. Statutory

The terms “foreign” and “domestic” are opposites. There are two contexts in which these terms may be used:

1. Constitutional: The U.S. Constitution is a political document, and therefore this context is also sometimes called “political jurisdiction”.
2. Statutory: Congress writes statutes or “acts of Congress” to manage property dedicated to their care. This context is also called “legislative jurisdiction” or “civil jurisdiction”.

Any discussion of the terms “foreign” and “domestic” therefore must start by identifying ONE of the two above contexts. Any attempt to avoid discussing which context is intended should be perceived as an attempt to confuse, deceive, and enslave you by corrupt politicians and lawyers:

*“For where envy and self-seeking exist, confusion and every evil thing are there.”
[James 3:16, Bible, NKJV]*

The separation of powers makes states of the Union STATUTORILY/LEGISLATIVELY FOREIGN and sovereign in relation to the national government but CONSTITUTIONALLY/POLITICALLY DOMESTIC for nearly all subject matters of legislation. Every occasion by any court or legal authority to say that the states and the federal government are not foreign relates to the CONSTITUTIONAL and not STATUTORY context. Below is an example of this phenomenon, where “sovereignty” refers to the CONSTITUTIONAL/POLITICAL context rather than the STATUTORY/LEGISLATIVE context:

*“The United States is not a foreign sovereignty as regards the several states, but is a concurrent, and, within its jurisdiction, paramount sovereignty.”
[Clafin v. Houseman, 93 U.S. 130, 136 (1876)]*

8.3.2 Evidence in support

Thomas Jefferson, our most revered founding father, had the following to say about the relationship between the states of the Union and the national government:

The extent of our country was so great, and its former division into distinct States so established, that we thought it better to confederate [U.S. government] as to foreign affairs only. Every State retained its self-government in domestic matters, as better qualified to direct them to the good and satisfaction of their citizens, than a general government so distant from its remoter citizens and so little familiar with the local peculiarities of the different parts.
[Thomas Jefferson to A. Coray, 1823. ME 15:483]

“I believe the States can best govern our home concerns, and the General Government our foreign ones.”
[Thomas Jefferson to William Johnson, 1823. ME 15:450]

“My general plan [for the federal government] would be, to make the States one as to everything connected with foreign nations, and several as to everything purely domestic.”
[Thomas Jefferson to Edward Carrington, 1787. ME 6:227]

“Distinct States, amalgamated into one as to their foreign concerns, but single and independent as to their internal administration, regularly organized with a legislature and governor resting on the choice of the people and enlightened by a free press, can never be so fascinated by the arts of one man as to submit voluntarily to his usurpation. Nor can they be constrained to it by any force he can possess. While that may paralyze the single State in which it happens to be encamped, [the] others, spread over a country of two thousand miles diameter, rise up on every side, ready organized for deliberation by a constitutional legislature and for action by their governor, constitutionally the commander of the militia of the State, that is to say, of every man in it able to bear arms.”
[Thomas Jefferson to A. L. C. Destutt de Tracy, 1811. ME 13:19]

“With respect to our State and federal governments, I do not think their relations are correctly understood by foreigners. They generally suppose the former subordinate to the latter. But this is not the case. They are coordinate departments of one simple and integral whole. To the State governments are reserved all legislative and administration, in affairs which concern their own citizens only, and to the federal government is given whatever concerns foreigners, or the citizens of the other States; these functions alone being made federal. The one is domestic, the other the foreign branch of the same government; neither having control over the other, but within its own department.”

[Thomas Jefferson, "Writing of Thomas Jefferson" pub by Taylor & Maury, Washington DC, 1854, quote number VII 355-61, from correspondence to Major John Cartwright, June 5, 1824.]

The several states of the Union of states, collectively referred to as the United States of America or the "freely associated compact states", are considered to be STATUTORILY/LEGISLATIVELY "foreign countries" and "foreign states" with respect to the federal government. An example of this is found in the Corpus Juris Secundum legal encyclopedia, in which federal territory is described as being a "foreign state" in relation to states of the Union:

"§1. Definitions, Nature, and Distinctions

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

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

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

*"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."
[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]*

Here is the definition of the term "foreign country" right from the Treasury Regulations:

*26 C.F.R. §1.911-2(h): The term "foreign country" when used in a geographical sense includes any territory under the sovereignty of a government other than that of the United States**. It includes the territorial waters of the foreign country (determined in accordance with the laws of the United States**), the air space over the foreign country, and the seabed and subsoil of those submarine areas which are adjacent to the territorial waters of the foreign country and over which the foreign country has exclusive rights, in accordance with international law, with respect to the exploration and exploitation of natural resources.*

Black's Law Dictionary, Sixth Edition, p. 498 helps make the distinction clear that the 50 Union states are foreign countries:

*Dual citizenship. Citizenship in two different **countries.** Status of citizens of United States who reside within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein they reside.
[Black's Law Dictionary, Sixth Edition, p. 498]*

Positive law from Title 28 of the U.S. Code agrees that states of the Union are foreign with respect to federal jurisdiction:

[TITLE 28 > PART 1 > CHAPTER 13 > Sec. 297.](#)
[Sec. 297. - Assignment of judges to courts of the freely associated compact states](#)

(a) The Chief Justice or the chief judge of the United States Court of Appeals for the Ninth Circuit may assign any circuit or district judge of the Ninth Circuit, with the consent of the judge so assigned, to serve temporarily as a judge of any duly constituted court of the freely associated compact states whenever an official duly authorized by the laws of the respective compact state requests such assignment and such assignment is necessary for the proper dispatch of the business of the respective court.

(b) The Congress consents to the acceptance and retention by any judge so authorized of reimbursement from the countries referred to in subsection (a) of all necessary travel expenses, including transportation, and of subsistence, or of a reasonable per diem allowance in lieu of subsistence. The judge shall report to the Administrative Office of the United States Courts any amount received pursuant to this subsection

1 Definitions from Black's Law Dictionary:

2 Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
3 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the
4 action is brought; and hence, one state of the Union is foreign to another, in that sense."
5 [Black's Law Dictionary, Sixth Edition, p. 648]

6 Foreign Laws: "The laws of a foreign country or sister state."
7 [Black's Law Dictionary, Sixth Edition, p. 647]

8 Dual citizenship. Citizenship in two different **countries**. Status of citizens of United States who reside
9 within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein
10 they reside.
11 [Black's Law Dictionary, Sixth Edition, p. 498]

12 The legal encyclopedia Corpus Juris Secundum says on this subject:

13 "Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or
14 independent foreign states, except in so far as the United States is paramount as the dominating government, and
15 in so far as the states are bound to recognize the fraternity among sovereignties established by the federal
16 Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and
17 judicial proceedings of the other states..."
18 [81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003), legal encyclopedia]

19 The phrase "except in so far as the United States is paramount" refers to subject matters delegated to the national government
20 under the United States Constitution. For all such subject matters ONLY, "acts of Congress" are NOT foreign and therefore
21 are regarded as "domestic". All such subject matters are summarized below. Every other subject matter is legislatively
22 "foreign" and therefore "alien":

- 23 1. Excise taxes upon imports from foreign countries. See Article 1, Section 8, Clause 1 of the U.S. Constitution. Congress
24 may NOT, however, tax any article exported from a state pursuant to Article 1, Section 9, Clause 5 of the Constitution.
25 Other than these subject matters, NO national taxes are authorized:

26 "The States, after they formed the Union, continued to have the same range of taxing power which they had
27 before, barring only duties affecting exports, imports, and on tonnage. 2. Congress, on the other hand, to lay
28 taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States',
29 Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to
30 Constitutional limitations as to the method of laying taxes."
31 [Graves v. People of State of New York, [306 U.S. 466](#) (1939)]
32

33 "The difficulties arising out of our dual form of government and the opportunities for differing opinions
34 concerning the relative rights of state and national governments are many; but for a very long time this court
35 has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their
36 political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation
37 upon the power which springs from the bankruptcy clause. *United States v. Butler, supra.*"
38 [Ashton v. Cameron County Water Improvement District No. 1, [298 U.S. 513](#); 56 S.Ct. 892 (1936)]
39

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

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

2. Postal fraud. See Article 1, Section 8, Clause 7 of the U.S. Constitution.
3. Counterfeiting under Article 1, Section 8, Clause 6 of the U.S. Constitution.
4. Treason under Article 4, Section 2, Clause 3 of the U.S. Constitution.
5. Interstate commercial crimes under Article 1, Section 8, Clause 3 of the U.S. Constitution.
6. Jurisdiction over naturalization and exportation of Constitutional aliens.
7. Slavery, involuntary servitude, or peonage under the Thirteenth Amendment, 42 U.S.C. §1994, 18 U.S.C. §1581. and 18 U.S.C. §1589(3).

*“Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. **This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends.** We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. **It operates directly on every citizen of the Republic, wherever his residence may be.**”*
 [Clyatt v. U.S., 197 U.S. 207 (1905)]

The Courts also agree with this interpretation:

“It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247 U.S. 251, 275 , 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.”
 [Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

*“The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; **but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions.** The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, supra.”*
 [Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]

*“The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They continue to be nations,** with all their rights, and under all their national obligations, and with all the rights of nations in every particular; except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain absolute.”*
 [Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]

*“In determining the boundaries of apparently conflicting powers between states and the general government, the proper question is, not so much what has been, in terms, reserved to the states, as what has been, expressly or by necessary implication, granted by the people to the national government; for **each state possess all the powers of an independent and sovereign nation, except so far as they have been ceded away by the constitution.** The federal government is but a creature of the people of the states, and, like an agent appointed for definite and specific purposes, must show an express or necessarily implied authority in the charter of its appointment, to give validity to its acts.”*
 [People ex re. Atty. Gen. V. Naglee, 1 Cal. 234 (1850)]

The motivation behind this distinct separation of powers between the state and federal government was described by the Supreme Court. Its ONLY purpose for existence is to protect our precious liberties and freedoms. Hence, anyone who tries to confuse the CONSTITUTIONAL and STATUTORY contexts for legal terms is trying to STEAL your rights.

*“We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, 8. As James Madison wrote, “[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite.” *The Federalist* No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally mandated division***

1 of authority "was adopted by the Framers to ensure protection of our fundamental liberties." Gregory v.
2 Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and
3 independence of the coordinate branches of the Federal Government serves to prevent the accumulation of
4 excessive power in any one branch, a healthy balance of power between the States and the Federal Government
5 will reduce the risk of tyranny and abuse from either front." Ibid.
6 [U.S. v. Lopez, 514 U.S. 549 (1995)]

7 We therefore have no choice but to conclude, based on the definitions above that the sovereign 50 Union states of the United
8 States of America are considered legislatively but not constitutionally "foreign states", which means they are outside the
9 legislative jurisdiction of the federal courts in most cases. This conclusion is the inescapable result of the fact that the Tenth
10 Amendment to the U.S. Constitution reserves what is called "police powers" to the states and these police powers include
11 most criminal laws and every aspect of public health, morals, and welfare. There are exceptions to this general rule, but most
12 of these exceptions occur when the parties involved reside in two different "foreign states" or in a territory (referred to as a
13 "State") of the federal United States and wish to voluntarily grant the federal courts jurisdiction over their issues to simplify
14 the litigation. The other interesting outcome of the above analysis is that We the People are "instrumentalities" of those
15 foreign states because we fit the description above as:

- 16 1. A separate legal person.
- 17 2. An organ of the foreign state, because we:
 - 18 2.1. Fund and sustain its operations with our taxes.
 - 19 2.2. Select and oversee its officers with our votes.
 - 20 2.3. Change its laws through the political process, including petitions and referendums.
 - 21 2.4. Control and limit its power with our jury and grand jury service.
 - 22 2.5. Protect its operation with our military service.

23 The people govern themselves through their elected agents, who are called public servants. Without the involvement of every
24 citizen of every "foreign state" in the above process of self-government, the state governments would disintegrate and cease
25 to exist, based on the way our system is structured now. The people, are the sovereigns, according to the Supreme Court:
26 Juilliard v. Greenman, 110 U.S. 421 (1884); Perry v. U.S., 294 U.S. 330 (1935); Yick Wo v. Hopkins, 118 U.S. 356 (1886).
27 Because the people are the sovereigns, then the government is there to serve them and without people to serve, then we
28 wouldn't need a government! How much more of an "instrumentality" can you be as a natural person of the body politic of
29 your state? We refer you back to section 4.1 to reread that section to find out just how very important a role you play in your
30 state government. By the way, here is the definition of "instrumentality" right from Black's Law Dictionary, Sixth Edition,
31 page 801:

32 *Instrumentality: Something by which an end is achieved; a means, medium, agency. Perkins v. State, 61 Wis.2d*
33 *341, 212 N.W.2d. 141, 146.*
34 *[Black's Law Dictionary, Sixth Edition, p. 801]*

35 Another section in that same Chapter 97 above says these foreign states have judicial immunity:

36 TITLE 28 > PART IV > CHAPTER 97 > Sec. 1602.
37 Sec. 1602. - Findings and declaration of purpose

38 *The Congress finds that the determination by United States courts of the claims of foreign states to immunity from*
39 *the jurisdiction of such courts would serve the interests of justice and would protect the rights of both foreign*
40 *states and litigants in United States courts. Under international law, states are not immune from the jurisdiction*
41 *of foreign courts insofar as their commercial activities are concerned, and their commercial property may be*
42 *levied upon for the satisfaction of judgments rendered against them in connection with their commercial activities.*
43 *Claims of foreign states to immunity should henceforth be decided by courts of the United States and of the States*
44 *in conformity with the principles set forth in this chapter*

45 **8.3.3 Comity Clause in the Constitution removes the disabilities of "alienage"**

46 Those domiciled within constitutional states of the Union are statutory "aliens" in relation both to every other state and in
47 relation to the federal government. The following book on state citizenship proves this:

1 It is provided by the Federal Constitution³³ that: "The citizens of each State shall be entitled to all privileges and
2 immunities of citizens in the several States."

3 This clause [Article 4, Section 2, Clause 1 of the United States Constitution] (hereafter **called for the sake of**
4 **convenience the Comity Cause**³⁴), it was said by Alexander Hamilton, may be esteemed the basis of the Union.³⁵
5 Its object and effect are outlined in Paul v. Virginia³⁶ in the following words:

6 It was undoubtedly the object of the clause in question to place the citizens of each State upon the same footing
7 with citizens of other States, so far as the advantages resulting from citizenship in those States are concerned. **It**
8 **relieves them from the disabilities of alienage in other States**; it inhibits discriminating legislation against them
9 by other States; It gives them the right of free ingress into other States and egress from them. It insures to them
10 in other States the same freedom possessed by the citizens of those States in the acquisition and enjoyment of
11 property and in the pursuit of happiness; and it secures to them in other States the equal protection of the laws.
12 **It has been justly said that no provision in the Constitution has tended so strongly to constitute the citizens of**
13 **the United States one people as this. Indeed, without some provision of the kind removing from the citizens of**
14 **each State the disabilities of alienage in the other States, the Republic would have constituted little more than**
15 **a league of States; it would not have constituted the Union which now exists.**

16 The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have been
17 carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from
18 the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally signified
19 a peculiar right or private law conceded to particular persons or places **whereby a certain individual or class of**
20 **individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred upon any person
21 when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to enjoy some
22 particular advantage or exemption.³⁷

23 The Comity Clause, as is indicated by the quotation from Paul v. Virginia, **was primarily intended to remove the**
24 **disabilities of alienage from the citizens of every State while passing through or doing business in any of the**
25 **several States. But even without this removal of disability, the citizens of the several States would have been**
26 **entitled to an enjoyment of the privileges and immunities accorded to alien friends; and these were by no means**
27 **inconsiderable at the English law.** In the early period of English history practically the only class of aliens of
28 any importance were the foreign merchants and traders. To them the law of the land afforded no protection; for
29 the privilege of trading and for the safety of life and limb they were entirely dependent on the royal favor, the
30 control of commerce being a royal prerogative, hampered by no law or custom as far as concerned foreign
31 merchants. These could not come into or leave the country, or go from one place to another, or settle in any town
32 for purposes of trading, or buy and sell, except upon the payment of heavy tolls to the king. This state of affairs
33 was changed by Magna Charta, chapter forty-one. . .
34 [The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;
35 SOURCE: http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf]

36 NOTE the following VERY important facts which arise from the above:

- 37 1. They refer to franchise "privileges and immunities" as "private law", meaning obligatory ONLY upon those who
38 contract with the government individually BY CONSENT.
- 39 2. **They indicate that those who avail themselves of franchise "privileges" FORFEIT the protections of the**
40 **common law.** In other words, their "employment agreement", codified in the franchise, REPLACES the equality and
41 equal protection they started with under the common law and the Constitution and REPLACES equal protection with
42 PRIVILEGE and inferiority in relation to the government grantor of the statutory franchise.
- 43 3. Citizens, meaning those domiciled WITHIN one state, are STATUTORY "aliens" in relation to every other state of the
44 Union.
- 45 4. "Alienage" is a product of DOMICILE and not NATIONALITY, because every citizen of every state shares United
46 States* NATIONALITY.
- 47 5. The ALIENAGE is a STATUTORY relationship tied to domicile and NOT a CONSTITUTIONAL alienage tied to
48 nationality.
- 49 6. The Comity clause **removes** the **DISABILITIES OF ALIENAGE** but NOT STATUTORY ALIENAGE itself.

³³ Art. 4, sec. 2, cl. I.

³⁴ Willoughby, Constitutional Law, vol. I, p. 213.

³⁵ The Federalist, No. LXXX.

³⁶ 8 Wall. 168, 19 L.Ed. 357.

³⁷ See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien, "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31.

- 1 7. There IS no "comity clause" that limits the FEDERAL government in relation to federal territories. Hence, state
2 citizens are ALSO STATUTORY aliens in relation to these areas and may LAWFULLY be discriminated against by
3 the NATIONAL government. In fact, they ARE in the Internal Revenue Code, because:
4 7.1. They are STATUTORY "non-resident NON-persons" instead of STATUTORY "U.S. citizens" per 26 U.S.C.
5 §3121(e). If they are consensually physically or legally present on federal territory, their status changes to
6 "nonresident alien NON-person". If they occupy a public office, they then become "nonresident alien
7 individuals" while on official duty.
8 7.2. They pay a FLAT 30% rate per 26 U.S.C. §871(a) instead of a reduced GRADUATED rate found in 26 U.S.C.
9 §1.
10 <https://www.law.cornell.edu/uscode/text/26/871>
11 8. All "individuals" in the I.R.C. are statutory "aliens". See 26 C.F.R. §1.1441-1(c)(3), which therefore implies state or
12 foreign domiciled parties. The only exception is found in 26 U.S.C. §911(d), in which STATUTORY "citizens of the
13 United States**" are temporarily abroad and domiciled in the Statutory "United States**".
14 9. The "individual" identified at the top of the 1040 form as "U.S. individual" is a STATUTORY ALIEN, even if he has
15 United States* nationality and is a STATUTORY "national" per 8 U.S.C. §1101(a)(21).

16 The conclusions above are COMPLETELY CONSISTENT with the following resources, which identify state domiciled
17 parties as STATUTORY "non-resident NON-persons" in relation to the national government:

- 18 1. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006
19 <http://sedm.org/Forms/FormIndex.htm>
20 2. *Citizenship Status v. Tax Status*, Form #10.011
21 <http://sedm.org/Forms/FormIndex.htm>
22 3. *Citizenship Diagrams*, Form #10.010
23 <http://sedm.org/Forms/FormIndex.htm>

24 **8.3.4 Rebutted arguments against our position**

25 A favorite tactic of members of the legal profession in arguing against the conclusions of this section is to cite the following
26 U.S. Supreme Court cites and then to say that the federal and state government enjoy concurrent jurisdiction within states of
27 the Union.

28 *"The laws of the United States are laws in the several States, and just as much binding on the citizens and courts*
29 *thereof as the State laws are. The United States is not a foreign sovereignty as regards the several States, but is*
30 *a concurrent, and, within its jurisdiction, paramount sovereignty. Every citizen of a State is a subject of two*
31 *distinct sovereignties, having concurrent jurisdiction in the State,-concurrent as to place and persons, though*
32 *distinct as to subject-matter."*
33 *[Claflin v. Houseman, 93 U.S. 130, 136 (1876)]*

34 *"And the powers of the General Government, and of the State, although both exist and are exercised within the*
35 *same territorial limits, are yet separate and distinct sovereignties, acting separately and independently of each*
36 *other, within their respective spheres."*
37 *[Ableman v. Booth, 62 U.S. 506, 516 (1858)]*

38 The issue raised above relates to the concept of what we call "dual sovereignty". Can *two* entities be *simultaneously* sovereign
39 over a *single* geographic region and the same subject matter? Let's investigate this intriguing matter further, keeping in mind
40 that such controversies result from a fundamental misunderstanding of what "sovereignty" really means.

41 We allege and a book on Constitutional government also alleges that it is a *legal impossibility* for two sovereign bodies to
42 enjoy concurrent jurisdiction over the same subject, and especially when it comes to jurisdiction to tax.

43 *"§79. This sovereignty pertains to the people of the United States as national citizens only, and not as citizens of*
44 *any other government. There cannot be two separate and independent sovereignties within the same limits or*
45 *jurisdiction; nor can there be two distinct and separate sources of sovereign authority within the same*
46 *jurisdiction. The right of commanding in the last resort can be possessed only by one body of people inhabiting*
47 *the same territory,' and can be executed only by those intrusted with the execution of such authority."*
48 *[Treatise on Government, Joel Tiffany, p. 49, Section 78;*
49 *SOURCE: <http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>]*

1 What detractors are trying to do is deceive you, because they are confusing federal “States” described in federal statutes with
2 states of the Union mentioned in the Constitution. These two types of entities are mutually exclusive and “foreign” with
3 respect to each other.

4 *"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under*
5 *that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between*
6 *citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court*
7 *of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct*
8 *political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference*
9 *to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense*
10 *of that instrument. The result of that examination is a conviction that the members of the American confederacy*
11 *only are the states contemplated in the Constitution . . . and excludes from the term the signification attached*
12 *to it by writers on the law of nations.' This case was followed in Barney v. Baltimore, 6 Wall. 280, 18 L.Ed.*
13 *825, and quite recently in Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule*
14 *was applied to citizens of territories in New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt*
15 *was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a*
16 *state in the sense in which that term is used in the Constitution.' In Scott v. Jones, 5 How. 343, 12 L.Ed. 181,*
17 *and in Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867, it was held that under*
18 *the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state*
19 *statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."*
20 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

21 The definition of “State” for the purposes of federal income taxes confirms that states of the Union are NOT included within
22 the definitions used in the Internal Revenue Code, and that only federal territories are. This is no accident, but proof that
23 there really is a separation of powers and of legislative jurisdiction between states of the Union and the Federal government:

24 *TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES*
25 *CHAPTER 4 - THE STATES*
26 *Sec. 110. Same; definitions*

27
28 *(d) The term "State" includes any Territory or possession of the United States.*
29

30 *TITLE 26 > Subtitle F > CHAPTER 79 > § 7701*
31 *§ 7701. Definitions*

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

34 *(10)State*

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

37 We like to think of the word “sovereignty” in the context of government as the combination of “exclusive authority” with
38 “exclusive responsibility”. The Constitution in effect very clearly divides *authority* and *responsibility* for specific matters
39 between the states and federal government based on the specific subject matter, and ensures that the functions of each will
40 never overlap or conflict. It delegates certain powers to each of the two sovereigns and keeps the two sovereigns from
41 competing with each other so that public peace, tranquility, security, and political harmony have the most ideal environment
42 in which to flourish.

43 If we therefore examine the Constitution and the Supreme court cases interpreting it, we find that the complex division of
44 authority that it makes between the states and the federal government accomplishes the following objectives:

- 45 1. Delegates primarily **internal** matters to the states. These matters involve mainly public health, morals, and welfare and
46 require exclusive legislative authority within the state.

47 *"While the states are not sovereign in the true sense of that term, but only quasi sovereign, yet in respect of all*
48 *powers reserved to them they are supreme-'as independent of the general government as that government within*
49 *its sphere is independent of the States.' The Collector v. Day, 11 Wall. 113, 124. And since every addition to the*
50 *national legislative power to some extent detracts from or invades the power of the states, it is of vital moment*
51 *that, in order to preserve the fixed balance intended by the Constitution, the powers of the general government*
52 *[298 U.S. 238, 295] be not so extended as to embrace any not within the express terms of the several grants*
53 *or the implications necessarily to be drawn therefrom. It is no longer open to question that the general*

1 government, unlike the states, *Hammer v. Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649,
2 *Ann.Cas.*1918E 724, possesses no inherent power in respect of the internal affairs of the states; and
3 emphatically not with regard to legislation. The question in respect of the inherent power of that government
4 as to the external affairs of the Nation and in the field of international law is a wholly different matter which
5 it is not necessary now to consider. See, however, *Jones v. United States*, [137 U.S. 202, 212](#), 11 S.Ct. 80;
6 *Nishimur Ekiu v. United States*, [142 U.S. 651, 659](#), 12 S.Ct. 336; *Fong Yue Ting v. United States*, [149 U.S. 698](#),
7 *705 et seq.*, 13 S.Ct. 1016; *Burnet v. Brooks*, [288 U.S. 378, 396](#), 53 S.Ct. 457, 86 A.L.R. 747.”
8 [*Carter v. Carter Coal Co.*, [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

9
10 “Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and
11 with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to
12 trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive
13 power; and the same observation is applicable to every other power of Congress, to the exercise of which the
14 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

15 But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this
16 commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively**
17 to the States. **No interference by Congress with the business of citizens transacted within a State is warranted**
18 **by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the**
19 **legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the
20 State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in
21 the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must
22 impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and
23 thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.
24 Congress cannot authorize a trade or business within a State in order to tax it.”
25 [*License Tax Cases*, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

- 26 2. Delegates primarily external matters to the federal government, including diplomatic and military and postal and
27 commerce matters. These include such things as:
28 2.1. Article 1, Section 8, Clause 3 of the constitution authorizes the feds to tax and regulate foreign commerce and
29 interstate commerce, but not intrastate commerce.
30 2.2. Article 1, Section 8, Clauses 11-16 authorize the establishment of a military and the authority to make war.
31 2.3. Article 1, Section 8, Clause 4 allows the fed to determine uniform rules for naturalization and immigration from
32 outside the country. However, it does not take away the authority of states to naturalize as well.
33 2.4. Article 1, Section 8, Clause 17: Exclusive authority over community property of the states called federal “territory”.
34 3. Ensures that the same criminal offense is never prosecuted or punished twice or simultaneously under two sets of laws.

35 “Consequently no State court will undertake to enforce the criminal law of the Union, except as regards the
36 arrest of persons charged under such law. It is therefore clear, that the same power cannot be exercised by a
37 State court as is exercised by the courts of the United States, in giving effect to their criminal laws...”

38 “There is no principle better established by the common law, none more fully recognized in the federal and
39 State constitutions, than that an individual shall not be put in jeopardy twice for the same offense. This, it is
40 true, applies to the respective governments; but its spirit applies with equal force against a double punishment,
41 for the same act, by a State and the federal government.....

42 Nothing can be more repugnant or contradictory than two punishments for the same act. It would be a mockery
43 of justice and a reproach to civilization. It would bring our system of government into merited contempt.”
44 [*Fox v. The State of Ohio*, 46 U.S. 410, 5 Howard 410, 12 L.Ed. 213 (1847)]

- 45 4. Ensures that the two sovereigns never tax the same objects or activities, because then they would be competing for
46 revenues.

47 “Two governments acting independently of each other **cannot** exercise the same power for the same object.”
48 [*Fox v. The State of Ohio*, 46 U.S. 410, 5 Howard 410, 12 L.Ed. 213 (1847)]

49 As far as the last item above goes, which is that of taxation, however, the U.S. Supreme Court has stated:

50 “The States, after they formed the Union, continued to have the same range of taxing power which they had
51 before, barring only duties affecting exports, imports, and on tonnage. Congress, on the other hand, to lay taxes
52 in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States', Art. 1,
53 Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to Constitutional
54 limitations as to the method of laying taxes.”
55 [*Graves v. People of State of New York*, [306 U.S. 466](#) (1939)]

1 "The difficulties arising out of our dual form of government and the opportunities for differing opinions
2 concerning the relative rights of state and national governments are many; **but for a very long time this court**
3 **has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their**
4 **political subdivisions.** The same basic reasoning which leads to that conclusion, we think, requires like limitation
5 upon the power which springs from the bankruptcy clause. *United States v. Butler*, supra."
6 [*Ashton v. Cameron County Water Improvement District No. 1*, [298 U.S. 513](#); 56 S.Ct. 892 (1936)]
7

8 "**The grant of the power to lay and collect taxes is, like the power to regulate commerce, made in general terms,**
9 **and has never been understood to interfere with the exercise of the same power by the State; and hence has**
10 **been drawn an argument which has been applied to the question under consideration. But the two grants are**
11 **not, it is conceived, similar in their terms or their nature.** Although many of the powers formerly [22 U.S. 1,
12 199] exercised by the States, are transferred to the government of the Union, yet the State governments remain,
13 and constitute a most important part of our system. The power of taxation is indispensable to their existence, and
14 is a power which, in its own nature, is capable of residing in, and being exercised by, different authorities at the
15 same time. We are accustomed to see it placed, for different purposes, in different hands. Taxation is the simple
16 operation of taking small portions from a perpetually accumulating mass, susceptible of almost infinite division;
17 and a power in one to take what is necessary for certain purposes, is not, in its nature, incompatible with a power
18 in another to take what is necessary for other purposes. **Congress is authorized to lay and collect taxes, and to**
19 **pay the debts, and provide for the common defence and general welfare of the United States. This does not**
20 **interfere with the power of the States to tax [internally] for the support of their own governments; nor is the**
21 **exercise of that power by the States [to tax INTERNALLY], an exercise of any portion of the power that is**
22 **granted to the United States [to tax EXTERNALLY]. In imposing taxes for State purposes, they are not doing**
23 **what Congress is empowered to do. Congress is not empowered to tax for those purposes which are within the**
24 **exclusive province of the States. When, then, each government exercises the**
25 **power of taxation, neither is exercising the power of the other.** But,
26 when a State proceeds to regulate commerce with foreign nations, or among the several States, it is exercising
27 the very power that is granted to Congress, [22 U.S. 1, 200] and is doing the very thing which Congress is
28 authorized to do. There is no analogy, then, between the power of taxation and the power of regulating commerce.
29 "
30 [*Gibbons v. Ogden*, [22 U.S. 21](#) (1824)]
31

32 "*In Slaughter-house Cases*, 16 Wall. 62, it was said that the police power is, from its nature, incapable of any
33 exact definition or limitation; and in *Stone v. Mississippi*, [101 U.S. 818](#), that it is 'easier to determine whether
34 particular cases come within the general scope of the power than to give an abstract definition of the power itself,
35 which will be in all respects accurate.' That there is a power, sometimes called the police power, which has
36 never been surrendered by the states, in virtue of which they may, within certain limits, control everything
37 within their respective territories, and upon the proper exercise of which, under some circumstances, may
38 depend the public health, the public morals, or the public safety, is conceded in all the cases. *Gibbons v. Ogden*,
39 9 Wheat. 203. In its broadest sense, as sometimes defined, it includes all legislation and almost every function
40 of civil government. *Barbier v. Connolly*, [113 U.S. 31](#); S. C. 5 Sup.Ct.Rep. 357. [. . .] **Definitions of the**
41 **police power must, however, be taken subject to the condition that the state cannot, in its**
42 **exercise, for any purpose whatever, encroach upon the powers of the general [federal]**
43 **government, or rights granted or secured by the supreme law of the land.**

44 "**Illustrations of interference with the rightful authority of the general government by**
45 **state legislation-which was defended upon the ground that it was enacted under the**
46 **police power-are found in cases where enactments concerning the introduction of**
47 **foreign paupers, convicts, and diseased persons were held to be unconstitutional as**
48 **conflicting, by their necessary operation and effect, with the paramount authority of**
49 **Congress to regulate commerce with foreign nations, and among the several states.** In
50 *Henderson v. Mayor of New York*, [92 U.S. 263](#), the court, speaking by Mr. Justice MILLER, while declining to
51 decide whether in the absence of congressional action the states can, or how far they may, by appropriate
52 legislation protect themselves against actual paupers, vagrants, criminals, [115 U.S. 650, 662] and diseased
53 persons, arriving from foreign countries, said, that no definition of the police power, and 'no urgency for its use,
54 can authorize a state to exercise it in regard to a subject-matter which has been confided exclusively to the
55 discretion of Congress by the constitution.' *Chy Lung v. Freeman*, [92 U.S. 276](#). **And in Railroad Co.**
56 **v. Husen, 95 U.S. 474, Mr. Justice STRONG, delivering the opinion of**
57 **the court, said that 'the police power of a state cannot obstruct foreign**
58 **commerce or interstate commerce beyond the necessity for its exercise;**
59 **and, under color of it, objects not within its scope cannot be secured at the**
60 **expense of the protection afforded by the federal constitution.'** "
61 [*New Orleans Gas Company v. Louisiana Light Company*, [115 U.S. 650](#) (1885)]

1 And the Federalist Paper # 45 confirms this view in regards to taxation:

2 *"It is true, that the Confederacy is to possess, and may exercise, the power of collecting internal as well as*
3 *external taxes throughout the States; but it is probable that this power will not be resorted to, except for*
4 *supplemental purposes of revenue; that an option will then be given to the States to supply their quotas by*
5 *previous collections of their own; and that the eventual collection, under the immediate authority of the Union,*
6 **will generally be made by the officers, and according to the**
7 **rules, appointed by the several States. Indeed it is extremely**
8 **probable, that in other instances, particularly in the**
9 **organization of the judicial power, the officers of the States will**
10 **be clothed with the correspondent authority of the Union.** "

11 "Should it happen, however, that separate collectors of internal revenue should be appointed under the federal
12 government, the influence of the whole number would not bear a comparison with that of the multitude of State
13 officers in the opposite scale. "

14 "Within every district to which a federal collector would be allotted, there would not be less than thirty or forty,
15 or even more, officers of different descriptions, and many of them persons of character and weight, whose
16 influence would lie on the side of the State. The powers delegated by the proposed Constitution to the federal
17 government are few and defined. Those which are to remain in the State governments are numerous and
18 indefinite. The former will be exercised principally on external objects, as war, peace, negotiation, and foreign
19 commerce; with which last the power of taxation will, for the most part, be connected. The powers reserved to
20 the several States will extend to all the objects which, in the ordinary course of affairs, concern the lives,
21 liberties, and properties of the people, and the internal order, improvement, and prosperity of the State. The
22 operations of the federal government will be most extensive and important in times of war and danger; those
23 of the State governments, in times of peace and security. As the former periods will probably bear a small
24 proportion to the latter, the State governments will here enjoy another advantage over the federal government.
25 The more adequate, indeed, the federal powers may be rendered to the national defense, the less frequent will
26 be those scenes of danger which might favor their ascendancy over the governments of the particular States."
27 [Federalist Paper No. 45 (Jan. 1788), James Madison]

28 The introduction of the Sixteenth Amendment did not change any of the above, because Subtitle A income taxes only apply
29 to persons domiciled within the federal United States, or *federal zone*, including persons temporarily abroad per 26 U.S.C.
30 §911. Even the Supreme Court agreed in the case of *Stanton v. Baltic Mining* that the Sixteenth Amendment "conferred no
31 new powers of taxation", and they wouldn't have said it and repeated it if they didn't mean it. Whether or not the Sixteenth
32 Amendment was properly ratified is inconsequential and a nullity, because of the limited applicability of Subtitle A of the
33 Internal Revenue Code primarily to persons domiciled in the federal zone no matter where resident. The Sixteenth
34 Amendment authorized that:

35 Sixteenth Amendment

36 *The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without*
37 *apportionment among the several States, and without regard to any census or enumeration.*

38 And in fact, the above described amendment is *exactly* what an income tax under Subtitle A that only operates against persons
39 domiciled within the federal zone does: collect taxes on incomes without apportionment. Furthermore, because the federal
40 zone is not protected by the Constitution or the Bill of Rights (see *Downes v. Bidwell*, 182 U.S. 244 (1901)), then there can
41 be no violation of constitutional rights from the enforcement of the I.R.C. there. As a matter of fact, since due process of law
42 is a requirement only of the Bill of Rights, and the Bill of Rights doesn't apply in the federal zone, then technically, Congress
43 doesn't even need a law to legitimately collect taxes in these areas! The federal zone, recall, is a totalitarian socialist
44 democracy, not a republic, and the legislature and the courts can do anything they like there without violating the Bill of
45 Rights or our Constitutional rights.

46 With all the above in mind, let's return to the original Supreme Court cites we referred to at the beginning of the section. The
47 Constitution and the Bill of Rights, which are the "laws" of the United States, apply equally to both the union states AND
48 the federal government, as the cites explain. That is why either state or federal officers both have to take an oath to support and
49 defend the Constitution before they take office. However, the statutes or legislation passed by Congress, which are called
50 "Acts of Congress" have much more limited jurisdiction inside the Union states, and in most cases, do not apply at all. For
51 example:

1 [TITLE 18 > PART III > CHAPTER 301 > Sec. 4001.](#)
2 [Sec. 4001. - Limitation on detention; control of prisons](#)

3 (a) No citizen shall be imprisoned or otherwise detained by the United States except pursuant to an Act of
4 Congress.

5 The reason for the above is because the federal government has no police powers inside the states because these are reserved
6 by the Tenth Amendment to the state governments. Likewise, the feds have no territorial jurisdiction for most subject matters
7 inside the states either. See *U.S. v. Bevans*, 16 U.S. 336 (1818).

8 Now if we look at the meaning of “Act of Congress”, we find such a definition in [Rule 54\(c\) of the Federal Rules of Criminal](#)
9 [Procedure](#) prior to Dec. 2002, wherein is defined "Act of Congress." Rule 54(c) states:

10 *Federal Rule of Civil Procedure 54(c), prior to Dec. 2002*

11 *"Act of Congress" includes any act of Congress locally applicable to and in force in the District of Columbia, in*
12 *Puerto Rico, in a territory or in an insular possession."*

13 Keep in mind, the Internal Revenue Code is an “Act of Congress.” The reason such “Acts of Congress” cannot apply within
14 the sovereign states is because the federal government lacks what is called “police powers” inside the union states, and the
15 Internal Revenue Code requires police powers to implement and enforce. THEREFORE, THE QUESTION IS, ON WHICH
16 OF THE FOUR LOCATIONS NAMED IN RULE 54(c) IS THE UNITED STATES DISTRICT COURT ASSERTING
17 JURISDICTION WHEN THE U.S. ATTORNEY HAULS YOUR ASS IN COURT ON AN INCOME TAX CRIME? Hint,
18 everyone knows what and where the District of Columbia is, and everyone knows where Puerto Rico is, and territories and
19 insular possessions are defined in [Title 48 United States Code](#), happy hunting!

20 The preceding discussion within this section is also confirmed by the content of [4 U.S.C. §72](#). Subtitle A is primarily a
21 “privilege” tax upon a “trade or business”. A “trade or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a
22 public office”:

23 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
24 [§ 7701. Definitions](#)

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

27 (26) Trade or business

28 *"The term 'trade or business' includes the performance of the functions of a [public office](#)."*

29 Title 4 of the U.S. Code then says that all “public offices” MUST exist ONLY in the District of Columbia and no place else,
30 except as expressly provided by law:

31 [TITLE 4 > CHAPTER 3 > § 72](#)
32 [§ 72. Public offices; at seat of Government](#)

33 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*
34 *except as otherwise expressly provided by law.*

35 If we then search all the titles of the U.S. Code electronically, we find only one instance where “public offices” are “expressly
36 provided” by law to a place other than the seat of government in connection with the Internal Revenue Code. That reference
37 is found in [48 U.S.C. §1612](#), which expressly provides that public offices for the U.S. Attorney are extended to the Virgin
38 Islands to enforce the provisions of the Internal Revenue Code.

39 Moving on, we find in [26 U.S.C. §7601](#) that the IRS has enforcement authority for the Internal Revenue Code only within
40 what is called “internal revenue districts”. [26 U.S.C. §7621](#) authorizes the President to establish these districts. Under
41 [Executive Order 10289](#), the President delegated the authority to define these districts to the Secretary of the Treasury in 1952.
42 We then search the Treasury Department website for Treasury Orders documenting the establishment of these internal
43 revenue districts:

2 The only orders documenting the existence of “internal revenue districts” is Treasury Orders 150-01 and 150-02. Treasury
3 Order 150-01 established internal revenue districts that included federal land within states of the Union, but it was repealed
4 in 1998 as an aftermath of the IRS Restructuring and Reform Act and replaced with Treasury Order 150-02. Treasury Order
5 150-02 used to say that all IRS administration must be conducted in the District of Columbia. Therefore, pursuant to 26
6 U.S.C. §7601, the IRS is only authorized to enforce the I.R.C. within the District of Columbia, which is the only remaining
7 internal revenue district. That treasury order was eventually repealed but there is still only one remaining internal revenue
8 district in the District of Columbia. This leads us full circle right back to our initial premise, which is:

- 9 1. The definition of the term “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d), which is
10 defined as the federal zone, means what it says and says what it means.
- 11 2. Subtitle A of the Internal Revenue Code may only be enforced within the only remaining internal revenue district, which
12 is the District of Columbia.
- 13 3. There is no provision of law which “expressly extends” the enforcement of the Internal Revenue Code to any land under
14 exclusive state jurisdiction.
- 15 4. The Separation of Powers Doctrine therefore does not allow anyone in a state of the Union to partake of the federal
16 “privilege” known as a “trade or business”, which is the main subject of tax under Internal Revenue Code, Subtitle A
17 This must be so because it involves a public office and all public offices must exist ONLY in the District of Columbia.
- 18 5. The only source of federal jurisdiction to tax is foreign commerce because the Constitution does not authorize any other
19 type of tax internal to a state of the Union other than a direct, apportioned tax. Since the I.R.C. Subtitle A tax is not
20 apportioned and since it is upon a privileged “trade or business” activity, then it is indirect and therefore need not be
21 apportioned.

22 Q.E.D.-Quod Erod Demonstrandum (proven beyond a shadow of a doubt)

23 We will now provide an all-inclusive list of subject matters for which the federal government definitely does have jurisdiction
24 within a state, and the Constitutional origin of that power. For all subjects of federal legislation other than these, the states
25 of the Union and the federal government are FOREIGN COUNTRIES and FOREIGN STATES with respect to each other:

- 26 1. Foreign commerce pursuant to Article 1, Section 8, Clause 3 of the United States Constitution. This jurisdiction is
27 described within 9 U.S.C. §1 et seq.
- 28 2. Counterfeiting pursuant to Article 1, Section 8, Clause 5 of the United States Constitution.
- 29 3. Postal matters pursuant to Article 1, Section 8, Clause 7 of the United States Constitution.
- 30 4. Treason pursuant to Article 4, Section 2, Clause 2 of the United States Constitution.
- 31 5. Federal contracts, franchises, and property pursuant to Article 4, Section 3, Clause 2 of the United States Constitution.
32 This includes federal employment, which is a type of contract or franchise, wherever conducted, including in a state of
33 the Union.

34 In relation to that last item above, which is federal contracts and franchises, Subtitle A of the Internal Revenue Code fits into
35 that category, because it is a franchise and not a “tax”, which relates primarily to federal employment and contracts. The
36 alleged “tax” in fact is a kickback scheme that can only lawfully affect federal contractors and employers, but not private
37 persons. Those who are party to this contract or franchise are called “effectively connected with a trade or business”. Saying
38 a person is “effectively connected” really means that they consented to the contract explicitly in writing or implicitly by their
39 conduct. To enforce the “trade or business” franchise as a contract in a place where the federal government has no territorial
40 jurisdiction requires informed, voluntary consent in some form from the party who is the object of the enforcement of the
41 contract. The courts call this kind of consent “comity”. To wit:

42 *"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the*
43 *law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive*
44 *sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly*
45 *affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural*
46 *born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a*
47 *third, and that is that whatever force and obligation the laws of one country have in another depend solely upon*
48 *the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and*
49 *upon its own express or tacit consent." Story on Conflict of Laws §23."*
50 *[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16., 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]*

1 When the federal government wishes to enforce one of its contracts or franchises in a place where it has no territorial
2 jurisdiction, such as in China, it would need to litigate in the courts in China just like a private person. However, if the
3 contract is within a state of the Union, the Separation of Powers Doctrine requires that all “federal questions”, including
4 federal contracts, which are “property” of the United States, must be litigated in a federal court. This requirement was
5 eloquently explained by the U.S. Supreme Court in *Alden v. Maine*, 527 U.S. 706 (1999). Consequently, even though the
6 federal government enjoys no territorial jurisdiction within a state of the Union for other than the above subject matters
7 explicitly authorized by the Constitution itself, it still has subject matter jurisdiction within federal court over federal property,
8 contracts, and franchises, which are synonymous. Since the Internal Revenue Code is a federal contract or franchise, then
9 the federal courts have jurisdiction over this issue with persons who participate in the “trade or business” franchise.

10 Finally, below is a very enlightening U.S. Supreme Court case that concisely explains the constitutional relationship between
11 the exclusive and plenary internal sovereignty of the states or the Union and the exclusive external sovereignty of the federal
12 government:

13 *“It will contribute to the elucidation of the question if we first consider the differences between the powers of*
14 *the federal government in respect of foreign or external affairs and those in respect of domestic or internal*
15 *affairs. That there are differences between them, and that these differences are fundamental, may not be doubted.*

16 *The two classes of powers are different, both in respect of their origin and their nature. The broad statement that*
17 *the federal government can exercise no powers except [299 U.S. 304, 316] those specifically enumerated in*
18 *the Constitution, and such implied powers as are necessary and proper to carry into effect the enumerated*
19 *powers, is categorically true only in respect of our internal affairs. In that field, the primary purpose of the*
20 *Constitution was to carve from the general mass of legislative powers then possessed by the states such portions*
21 *as it was thought desirable to vest in the federal government, leaving those not included in the enumeration*
22 *still in the states. *Carter v. Carter Coal Co.*, 298 U.S. 238, 294, 56 S.Ct. 855, 865. That this doctrine applies only
23 to powers which the states had is self-evident. And since the states severally never possessed international powers,
24 such powers could not have been carved from the mass of state powers but obviously were transmitted to the
25 United States from some other source. During the Colonial period, those powers were possessed exclusively by
26 and were entirely under the control of the Crown. By the Declaration of Independence, ‘the Representatives of
27 the United States of America’ declared the United (not the several) Colonies to be free and independent states,
28 and as such to have ‘full Power to levy War, conclude Peace, contract Alliances, establish Commerce and to do
29 all other Acts and Things which Independent States may of right do.’*

30 *As a result of the separation from Great Britain by the colonies, acting as a unit, the powers of external*
31 *sovereignty passed from the Crown not to the colonies severally, but to the colonies in their collective and*
32 *corporate capacity as the United States of America. Even before the Declaration, the colonies were a unit in*
33 *foreign affairs, acting through a common agency—namely, the Continental Congress, composed of delegates*
34 *from the thirteen colonies. That agency exercised the powers of war and peace, raised an army, created a navy,
35 and finally adopted the Declaration of Independence. Rulers come and go; governments end and forms of
36 government change; but sovereignty survives. A political society cannot endure [299 U.S. 304, 317] without a
37 supreme will somewhere. Sovereignty is never held in suspense. When, therefore, the external sovereignty of
38 Great Britain in respect of the colonies ceased, it immediately passed to the Union. See *Penhallow v. Doane*, 3
39 Dall. 54, 80, 81, Fed.Cas. No. 10925. That fact was given practical application almost at once. The treaty of
40 peace, made on September 3, 1783, was concluded between his Britannic Majesty and the ‘United States of
41 America.’ 8 Stat., *European Treaties*, 80.*

42 *The Union existed before the Constitution, which was ordained and established among other things to form ‘a*
43 *more perfect Union.’ Prior to that event, it is clear that the Union, declared by the Articles of Confederation to*
44 *be ‘perpetual,’ was the sole possessor of external sovereignty, and in the Union it remained without change*
45 *save in so far as the Constitution in express terms qualified its exercise. The Framers’ Convention was called*
46 *and exerted its powers upon the irrefutable postulate that though the states were several their people in respect*
47 *of foreign affairs were one. Compare *The Chinese Exclusion Case*, 130 U.S. 581, 604, 606 S., 9 S.Ct. 623. In
48 that convention, the entire absence of state power to deal with those affairs was thus forcefully stated by Rufus
49 King:*

50 *‘The states were not ‘sovereigns’ in the sense contended for by some. They did not possess the*
51 *peculiar features of [external] sovereignty,—they could not make war, nor peace, nor alliances,*
52 *nor treaties. Considering them as political beings, they were dumb, for they could not speak to*
53 *any foreign sovereign whatever. They were deaf, for they could not hear any propositions from*
54 *such sovereign. They had not even the organs or faculties of defence or offence, for they could*
55 *not of themselves raise troops, or equip vessels, for war.’ 5 Elliot’s Debates, 212.1 [299 U.S.*
56 *304, 318] It results that the investment of the federal government with the powers of external*
57 *sovereignty did not depend upon the affirmative grants of the Constitution. The powers to declare*
58 *and wage war, to conclude peace, to make treaties, to maintain diplomatic relations with other*
59 *sovereignities, if they had never been mentioned in the Constitution, would have vested in the*
60 *federal government as necessary concomitants of nationality. Neither the Constitution nor the*
61 *laws passed in pursuance of it have any force in foreign territory unless in respect of our own*

1 citizens (see *American Banana Co. v. United Fruit Co.*, [213 U.S. 347, 356](#), 29 S.Ct. 511, 16
2 *Ann.Cas.* 1047); and operations of the nation in such territory must be governed by treaties,
3 international understandings and compacts, and the principles of international law. As a
4 member of the family of nations, the right and power of the United States in that field are equal
5 to the right and power of the other members of the international family. Otherwise, the United
6 States is not completely sovereign. The power to acquire territory by discovery and occupation
7 (*Jones v. United States*, [137 U.S. 202, 212](#), 11 S.Ct. 80), the power to expel undesirable aliens
8 (*Fong Yue Ting v. United States*, [149 U.S. 698](#), 705 et seq., 13 S.Ct. 1016), the power to make
9 such international agreements as do not constitute treaties in the constitutional sense (*Altman
10 & Co. v. United States*, [224 U.S. 583, 600](#), 601 S., 32 S.Ct. 593; *Crandall, Treaties, Their Making
11 and Enforcement* (2d Ed.) p. 102 and note 1), none of which is expressly affirmed by the
12 Constitution, nevertheless exist as inherently inseparable from the conception of nationality.
13 This the court recognized, and in each of the cases cited found the warrant for its conclusions
14 not in the provisions of the Constitution, but in the law of nations.

15 In *Burnet v. Brooks*, [288 U.S. 378, 396](#), 53 S.Ct. 457, 461, 86 A.L.R. 747, we said, 'As a nation with all the
16 attributes of sovereignty, the United States is vested with all the powers of government necessary to maintain an
17 effective control of international relations.' Cf. *Carter v. Carter Coal Co.*, supra, [298 U.S. 238](#), at page 295, 56
18 S.Ct. 855, 865. [299 U.S. 304, 319] **Not only, as we have shown, is the federal power over external affairs in
19 origin and essential character different from that over internal affairs, but participation in the exercise of the
20 power is significantly limited. In this vast external realm, with its important, complicated, delicate and manifold
21 problems, the President alone has the power to speak or listen as a representative of the nation. He makes
22 treaties with the advice and consent of the Senate; but he alone negotiates.** Into the field of negotiation the
23 Senate cannot intrude; and Congress itself is powerless to invade it. As Marshall said in his great argument of
24 March 7, 1800, in the House of Representatives, '**The President is the sole organ of the nation in its external
25 relations, and its sole representative with foreign nations.**' *Annals, 6th Cong., col. 613.* The Senate Committee
26 on Foreign Relations at a very early day in our history (February 15, 1816), reported to the Senate, among other
27 things, as follows:

28 **'The President is the constitutional representative of the United States with regard to foreign
29 nations. He manages our concerns with foreign nations and must necessarily be most
30 competent to determine when, how, and upon what subjects negotiation may be urged with the
31 greatest prospect of success. For his conduct he is responsible to the Constitution.** The
32 committee considers this responsibility the surest pledge for the faithful discharge of his duty.
33 They think the interference of the Senate in the direction of foreign negotiations calculated to
34 diminish that responsibility and thereby to impair the best security for the national safety. The
35 nature of transactions with foreign nations, moreover, requires caution and unity of design, and
36 their success frequently depends on secrecy and dispatch.' 8 U.S.Sen.Reports Comm. on Foreign
37 Relations, p. 24.

38 It is important to bear in mind that we are here dealing not alone with an authority vested in the President by an
39 [299 U.S. 304, 320] exertion of legislative power, but with such an authority plus the very delicate, plenary and
40 exclusive power of the President as the sole organ of the federal government in the field of international relations-
41 a power which does not require as a basis for its exercise an act of Congress, but which, of course, like every
42 other governmental power, must be exercised in subordination to the applicable provisions of the Constitution. It
43 is quite apparent that if, in the maintenance of our international relations, embarrassment-perhaps serious
44 embarrassment-is to be avoided and success for our aims achieved, congressional legislation which is to be made
45 effective through negotiation and inquiry within the international field must often accord to the President a degree
46 of discretion and freedom from statutory restriction which would not be admissible were domestic affairs alone
47 involved. Moreover, he, not Congress, has the better opportunity of knowing the conditions which prevail in
48 foreign countries, and especially is this true in time of war. He has his confidential sources of information. He
49 has his agents in the form of diplomatic, consular and other officials. Secrecy in respect of information gathered
50 by them may be highly necessary, and the premature disclosure of it productive of harmful results. Indeed, so
51 clearly is this true that the first President refused to accede to a request to lay before the House of Representatives
52 the instructions, correspondence and documents relating to the negotiation of the Jay Treaty-a refusal the wisdom
53 of which was recognized by the House itself and has never since been doubted. In his reply to the request,
54 President Washington said:

55 'The nature of foreign negotiations requires caution, and their success must often depend on
56 secrecy; and even when brought to a conclusion a full disclosure of all the measures, demands,
57 or eventual concessions which may have been proposed or contemplated would be extremely
58 [299 U.S. 304, 321] impolitic; for this might have a pernicious influence on future negotiations,
59 or produce immediate inconveniences, perhaps danger and mischief, in relation to other powers.
60 The necessity of such caution and secrecy was one cogent reason for vesting the power of making
61 treaties in the President, with the advice and consent of the Senate, the principle on which that
62 body was formed confining it to a small number of members. To admit, then, a right in the House
63 of Representatives to demand and to have as a matter of course all the papers respecting a
64 negotiation with a foreign power would be to establish a dangerous precedent.' 1 Messages and
65 Papers of the Presidents, p. 194.

1 The marked difference between foreign affairs and domestic affairs in this respect is recognized by both houses
2 of Congress in the very form of their requisitions for information from the executive departments. In the case
3 of every department except the Department of State, the resolution directs the official to furnish the information.
4 In the case of the State Department, dealing with foreign affairs, the President is requested to furnish the
5 information 'if not incompatible with the public interest.' A statement that to furnish the information is not
6 compatible with the public interest rarely, if ever, is questioned. "
7 [United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936)]

8 If you would like to learn more about the relationship between federal and state sovereignty exercised within states of the
9 Union, we recommend an excellent, short, succinct book on the subject as follows:

Conflicts in a Nutshell, 2nd Edition, David D. Siegel, West Publishing, 1994, ISBN 0-314-02952-4
<https://www.amazon.com/Conflicts-Nutshell-Nutshells-David-Siegel/dp/0314160663/>

10 **8.4 “Nontaxpayers” being eligible for “tax shelters”**

False Argument: “Nontaxpayers” are eligible for “tax shelters”

Corrected Alternative Argument: “Nontaxpayers” by definition aren’t eligible for tax shelters

Further information:

1. [26 U.S.C. §6700](#): Abusive tax shelters
2. [Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?](#), Form #05.013
<http://sedm.org/Forms/FormIndex.htm>
3. [Your Rights as a “Nontaxpayer”](#), IRS Publication 1a, Form #08.008
<http://sedm.org/Forms/FormIndex.htm>

11 Subtitle A of the Internal Revenue Code is chiefly a source of government revenue connected with a “trade or business”. The
12 main but not necessarily only exceptions to that rule are:

- 13 1. [26 U.S.C. §871\(a\)](#), which identifies income of nonresident aliens originating from within the “United States” as also
14 being includible in “gross income”.
- 15 2. [26 U.S.C. §861\(a\)\(8\)](#) identifies Social Security income as also being includible in “gross income” without identifying it
16 as being connected to a “trade or business”.

17 Therefore, the main subject of this revenue “scheme” is the excise taxable activity called a “trade or business”, which is
18 defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions [which is an verb and an activity] of a public office”, and which is not
19 enlarged elsewhere in the code to include anything else. This fact is exhaustively examined and explored in [Great IRS Hoax](#),
20 Form #11.302, Sections 5.6.13 through 5.6.13.1.

21 We also show in [Great IRS Hoax](#), Form #11.302, Sections 5.6.13 through 5.6.13.1 that there are three “privileges” or financial
22 benefits that one can engage in order to be classified as being engaged in a “trade or business”. These three activities are:

- 23 1. Taking deductions associated with “trade or business” expenses under [26 U.S.C. §162](#).
- 24 2. Availing oneself of Earned Income Credit under [26 U.S.C. §32](#).
- 25 3. Applying a graduated rate of tax under [26 U.S.C. §1](#). Nonresident aliens who do not have any income connected with a
26 “trade or business” under [26 U.S.C. §871\(a\)](#) cannot apply a graduated rate of tax and must instead apply a flat 30% rate
27 instead. This flat 30% rate is higher, in most cases, than the graduated rate appearing in 26 U.S.C. §1, and therefore the
28 IRC creates a financial incentive for most people to connect their earnings to a “trade or business” in order to reduce an
29 existing “perceived” but not “actual” liability.

30 All of the above types of deductions and reductions in liability may ONLY be taken by persons who are engaged in a “trade
31 or business” and therefore who are “taxpayers”. We also showed in [Great IRS Hoax](#), Form #11.302, Sections 5.6.13 through
32 5.6.13.1 that “nonresident aliens” may not reduce their tax liability by any of the above methods for “income” which is
33 described in [26 U.S.C. §871\(a\)](#) as not being connected to a “trade or business”. Reducing one’s “presumed” tax liability
34 under Subtitle A of the Internal Revenue Code is therefore the “compensation” that a person receives for ILLEGALLY
35 volunteering to become a person engaged in a “public office”, which is a form of federal employment that is defined and
36 described in [26 U.S.C. §3401\(c\)](#) and 26 C.F.R. §31.3401(c)-1. Engaging in such a form of privileged federal employment or

1 contracting creates a false presumption on the part of the government that one's domicile or "situs" for taxation is the District
2 of Columbia under 4 U.S.C. §72 and Constitution Article 1, Section 8, Clause 17. See the following for further details:

3 <http://caselaw.lp.findlaw.com/data/constitution/article01/43.html>

4 Consequently, when a person indicates that they have expenses in connection with a "trade or business", they are identifying
5 themselves as being engaged in a public office and have elected to be treated as though that office is being exercised in the
6 District of Columbia, even if it in fact is not. This is the main method by which most Americans in states of the Union
7 become the proper subjects of the Internal Revenue Code. The other important factor to remember is that those activities or
8 property against which a "trade or business" deduction or reduction is taken essentially have been devoted to a "public
9 purpose". That, in fact, is what makes all "taxpayers" into public officers: They are fiduciaries over "public property" under
10 [26 U.S.C. §6903](#) and handling monies earned in connection with that public property makes them into a "transferee" under
11 26 U.S.C. §6901-6902. Even the Supreme Court said that those who devote their property to a "public use" to procure the
12 benefit of a government franchise give the public the right to control that use, and the means of control is the Internal Revenue
13 Code, folks!

14 *"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;"*
15 *and to 'secure,' not grant or create, these rights, governments are instituted. **That property which a man has***
16 ***honestly acquired he retains full control of, subject to these limitations: ...if he devotes it to a public***
17 ***use, he gives to the public a right to control that use; and third,***
18 ***that whenever the public needs require, the public may take it***
19 ***upon payment of due compensation.*** "
20 [*Budd v. People of State of New York, [143 U.S. 517](#) (1892)*]

21 How does one donate their private property to a public use and associate it with a "public office", you might ask? The answer
22 is simply connecting it with a federal identifying number, which the regulations say belongs to the government and not you.
23 It is a crime to use public property for a private use, so you must have donated your private property to a public use by simply
24 connecting it with a number that is the property of the government.

25 *Title 20: Employees' Benefits*
26 [PART 422—ORGANIZATION AND PROCEDURES](#)
27 [Subpart B—General Procedures](#)
28 [§ 422.103 Social security numbers.](#)

29 *(d) Social security number cards.*

30 *A person who is assigned a social security number will receive a social security number card from SSA within a*
31 *reasonable time after the number has been assigned. (See §422.104 regarding the assignment of social security*
32 *number cards to aliens.) **Social security number cards are the property of SSA and must be returned upon***
33 ***request.***

34 One additional method of reducing liability is also found in 26 U.S.C. §151, which authorizes "personal exemptions". 26
35 U.S.C. §151(e) states that a "TIN" must be provided for all such persons in order to claim a personal exemption.

36 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter B > PART V > § 151](#)
37 [§ 151. Allowance of deductions for personal exemptions](#)

38 *(e) Identifying information required*

39 *No exemption shall be allowed under this section with respect to any individual unless the TIN of such individual*
40 *is included on the return claiming the exemption.*

41 The only persons who can have a "TIN", which is a "Taxpayer Identification Number" are "taxpayers" subject to the Internal
42 Revenue Code. The definition of "taxpayer" in [26 U.S.C. §7701](#)(a)(14) confirms this:

43 [26 U.S.C. Sec. 7701\(a\)14:](#)

44 *Taxpayer*

False Argument: “Nontaxpayers” must exhaust their administrative remedies before litigating their case

Corrected Alternative Argument: The I.R.C. cannot prescribe a duty, including the requirement to exhaust administrative remedies, upon a “nontaxpayer” not subject to it

Further information:

1. Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>
2. Your Rights as a “Nontaxpayer”, IRS Publication 1a, Form #08.008
<http://sedm.org/Forms/FormIndex.htm>

1 Many areas of federal law require that a person exhaust their administrative remedies before undertaking litigation in federal
2 court. This requirement originates from the following provisions of law:

- 3 1. The U.S. Supreme Court stated in [Myers v. Bethlehem Shipbuilding Corp., 303 U.S. 41 \(1938\)](#) administrative
4 remedies must be exhausted prior to pursuing an injunction.
- 5 2. [28 U.S.C. §2675](#)(a) requires exhaustion of administrative remedies before federal agencies in all matters affecting
6 the agency.

7 The purpose of the above provisions is to prevent clogging the court with needless litigation. Below are a few examples:

- 8 1. [26 U.S.C. §6673](#)(a)(1)(C) allows a Tax Court to institute penalties up to \$25,000 against a “taxpayer” in connection
9 with any proceeding undertaken without exhausting administrative remedies.
- 10 2. [26 U.S.C. §7426](#)(h)(2) requires that administrative remedies be exhausted in the case of lawsuits under 26 U.S.C.
11 §7426(d).
- 12 3. [26 U.S.C. §7430](#)(b) requires that courts may not award reasonable litigation costs to a party who has not exhausted
13 administrative remedies under the Internal Revenue Code.
- 14 4. [26 U.S.C. §7432](#)(d) requires that a judgment for damages in connection with a lien under the I.R.C. may not be
15 awarded to a party who had not exhausted their administrative remedies.
- 16 5. Title 26 Appendix, Rule 232, defines the protocol for determining whether a party has exhausted administrative
17 remedies in connection with an award of reasonable litigation costs by a court.
- 18 6. Title 26 Appendix, Rule 231, defines the protocol for determining whether a party has exhausted administrative
19 remedies in connection with an award of reasonable administrative costs by a court.

20 Some self-proclaimed "experts" are urging individuals to go to Tax Court ("taxpayer's" court) and urging the individuals to
21 use their "administrative remedies". (Remember, Grandma doesn't have any administrative remedies to exhaust because she
22 is not **subject to** the darned draft law in the first place.) How does an individual get to Tax Court? By acting like a "taxpayer",
23 of course.

24 *The Tax Court has jurisdiction only when the Commissioner issues a valid deficiency notice, and the taxpayer*
25 *files a timely petition for redetermination.* Scar v. C.I.R., 814 F.2d. 1363 (9th Cir. 1987). (Emphasis added.)

26 Some of you have even been told that the best way to control the taxing agencies is to use the agencies' administrative
27 procedures and processes. But ask yourself, if you subject yourself to the rules and regulations of a taxing agency, who is
28 really in control? [28 U.S.C. §2675](#)(a) establishes who must exhaust said remedies. The key point to emphasize in the statute
29 below is that the offending officer of the United States is acting within “the scope of his office or employment”, which is
30 rarely the case with IRS agents who are illegally enforcing against those who are “nontaxpayers” with no “trade or business”
31 earnings and no “Taxpayer Identification Number”:

32 [TITLE 28 > PART VI > CHAPTER 171 > § 2675](#)
33 [§ 2675. Disposition by federal agency as prerequisite; evidence](#)

34 *(a) An action shall not be instituted upon a claim against the United States for money damages for injury or loss*
35 *of property or personal injury or death caused by the negligent or wrongful act or omission of any employee of*
36 *the Government while acting within the scope of his office or employment, unless the claimant shall have first*
37 *presented the claim to the appropriate Federal agency and his claim shall have been finally denied by the agency*
38 *in writing and sent by certified or registered mail. The failure of an agency to make final disposition of a claim*
39 *within six months after it is filed shall, at the option of the claimant any time thereafter, be deemed a final denial*

1 of the claim for purposes of this section. The provisions of this subsection shall not apply to such claims as may
2 be asserted under the Federal Rules of Civil Procedure by third party complaint, cross-claim, or counterclaim.

3 Quite clearly, when an officer of the government is acting illegally and proceeding under the “color of law” but without actual
4 lawful authority, then he is committing a trespass for which you have an immediate judicial remedy without further need to
5 exhaust administrative remedies. To conclude otherwise is essentially to sanction penalizing private humans for the exercise
6 of constitutionally protected rights to life, liberty, and property by abusing legal process and instituting essentially involuntary
7 servitude in responding to the administrative demands of the agency, in violation of the Thirteenth Amendment, 42 U.S.C.
8 §1994, and 18 U.S.C. §1589(3). Here is how the U.S. Supreme Court describes this:

9 “... the maxim that the King can do no wrong has no place in our system of government; yet it is also true, in
10 respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not
11 to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which
12 therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the
13 word or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread
14 and act in its name.”

15 “This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the line
16 of demarcation that separates constitutional government from absolutism, free self- government based on the
17 sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of the
18 state to declare and decree that he is the state; to say ‘L’Etat, c’est moi.’ Of what avail are written constitutions,
19 whose bills of right, for the security of individual liberty, have been written too often with the blood of martyrs
20 shed upon the battle-field and the scaffold, if their limitations and restraints upon power may be overpassed with
21 impunity by the very agencies created and appointed to guard, defend, and enforce them; and that, too, with the
22 sacred authority of law, not only compelling obedience, but entitled to respect? And how else can these principles
23 of individual liberty and right be maintained, if, when violated, the judicial tribunals are forbidden to visit
24 penalties upon individual offenders, who are the instruments of wrong, whenever they interpose the shield of the

25 state? **The doctrine is not to be tolerated.** The whole frame and scheme of the political
26 institutions of this country, state and federal, protest against it. Their continued existence is not compatible with
27 it. **It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double**
28 **progeny of the same evil birth.”**

29 [[Poindexter v. Greenhow, 114 U.S. 270, 5 S.Ct. 903 \(1885\)](#)]

30 We also note that the Internal Revenue Code prescribes administrative remedies for ONLY “taxpayers” and that
31 “nontaxpayers” are not within its scope. That means YOU folks!

32 “Revenue Laws relate to taxpayers and not to non-taxpayers. The latter are without their scope. No procedures
33 are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course
34 of law.”

35 [[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 \(1972\)](#)]

36 The Internal Revenue Code, in fact, cannot prescribe a duty against those who are not subject to it, which includes “private
37 citizens” of every description. It only prescribes a duty against “public officials” who in most cases are engaged in privileged,
38 excise-taxable activities such as a “trade or business”. The U.S. Supreme Court has said that the ability to “legislate generally”
39 upon private rights to life, liberty, and property is “repugnant to the Constitution”:

40 “The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes
41 of redress” against offensive state action, was “repugnant” to the Constitution. *Id.*, at 15. See also *United States*
42 *v. Reese*, [92 U.S. 214, 218](#) (1876); *United States v. Harris*, [106 U.S. 629, 639](#) (1883); *James v. Bowman*, [190](#)
43 [U.S. 127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or modified,
44 see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964); *United States v. Guest*, [383 U.S. 745](#)
45 (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not been
46 questioned.”

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

48 How long are patriots going to let others talk them into acting like a “taxpayer” on one hand by providing prima facie evidence
49 of “taxpayer” status, and at the same time, claim they are not **liable for (subject to)** the tax? Common sense alone should
50 negate this two-sided position.

51 The same thing applies to using the appeal process to remedy wrongful actions of revenue officers. If you look on the IRS
52 Form 9423, Collection Appeals Request , it says “taxpayer’s name” above the name block and above just about every other
53 block. If you are a “nontaxpayer” as most people are, you can’t use this form, which by implication means you can’t

1 administratively appeal a wrongful collection action and must go directly to court to sue the offending agent who is doing the
2 wrongful collection.

3 For further information on whether you are a “taxpayer”, see the following article:

“Taxpayer” v. “Nontaxpayer”: Which One are You?, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm>

4 **8.6 Internal Revenue Code Subtitle A describes a “direct, unapportioned tax”**

False Argument: I.R.C. Subtitle A describes a “direct, unapportioned tax”

Corrected Alternative Argument: I.R.C. Subtitles A and C are an excise tax upon “public offices”, franchises, and domiciliaries in the U.S. government. It is not “indirect” because it can’t lawfully apply within a state of the Union. The franchise that is the subject of the excise tax is called a “trade or business” within the I.R.C. Subtitle A itself.

Further Information:

1. The “Trade or Business” Scam, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/TradeOrBusinessScam.htm>
2. Great IRS Hoax, Form #11.302, Sections 5.15 and 5.19
<http://sedm.org/Forms/FormIndex.htm>

5 Some people argue that IRS Form 1040 and Subtitle A of the Internal Revenue Code describe a “direct, unapportioned tax”
6 upon “income” in violation of the Constitution, Article 1, Section 9, Clause 4 and Article 1, Section 2, Clause 3. This is
7 simply false and we cover the many reasons why in Great IRS Hoax, Form #11.302, Sections 5.1 through 5.1.11 and 5.6.13
8 through 5.6.13.11. Instead, Subtitle A of the Internal Revenue Code:

- 9 1. Describes a municipal donation program for the District of Columbia and other federal territories and possessions.
- 10 2. May only be enforced against those who:
 - 11 2.1. Are domiciliaries or “U.S. persons” of the “United States”, meaning the federal zone, including:
 - 12 2.1.1. Statutory “Aliens” with a “residence” in the District of Columbia. See Great IRS Hoax, Form #11.302,
13 Section 5.4 and 26 C.F.R. §1.871-2(b).
 - 14 2.1.2. Statutory “U.S. Citizens” (persons born in the country and domiciled in a federal territory or possession)
15 temporarily residing abroad with income from sources within the statutory “United States**” (federal territory
16 under 26 U.S.C. §911.
 - 17 2.2. Contract for “social services” by voluntarily (absent duress from their private employer) filling out, signing under
18 penalty of perjury, and submitting a W-4 form. Signing and submitting this form causes one to be treated AS IF
19 they are a statutory government “employee” as defined in the I.R.C. See Great IRS Hoax, Form #11.302, Section
20 5.6.7.
 - 21 2.3. Are engaged in excise taxable activities such as a “trade or business”, which is defined as “the functions of a public
22 office” in 26 U.S.C. §7701(a)(26).
 - 23 2.4. Are receiving payments from the United States government as documented in 26 U.S.C. §871(a).
 - 24 2.5. Do not correct erroneous reports of income provided on W-2 or 1099 forms from ignorant private employers who
25 are violating the law and their rights. See:
26 <http://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/FormW2/CorrectingIRSFormW2.htm>
 - 27 2.6. Submit the wrong tax form, the IRS Form 1040, which indicates that they maintain a domicile in the statutory
28 “United States**” (federal territory) according to IRS Document 7130, and who indicate other than a non-zero
29 liability. The only thing we know of that can go on a 1040 form is “income” connected to a “trade or business”, as
30 indicated in 26 U.S.C. §864(c). See Great IRS Hoax, Form #11.302, Sections 5.5.2 and 5.5.3.
- 31 3. Describes:
 - 32 3.1. A federal officer, “employee” (see 5 U.S.C. §2105), or instrumentality “kickback program” in connection with
33 earnings of those holding a “public office” in the U.S. government. That is why the tax forms are called “returns”.
34 Federal “employees” are “returning” earnings that actually belong to Uncle Sam. See
35 3.1.1. Great IRS Hoax, Form #11.302, Section 5.6.10.
36 3.1.2. Why Your Government is Either a Thief or You Are a “Public Officer” for Income Tax Purposes, Form
37 #05.008:
38 <http://sedm.org/Forms/FormIndex.htm>

3.2. An excise upon the taxable activity called a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”. The excise is upon income earned within the statutory “United States**” (federal territory) and coming under [26 U.S.C. §§864](#) and 871(b). See:

3.2.1. Family Guardian Website: <http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>

3.2.2. *The “Trade or Business” Scam*, Form #05.001: <http://sedm.org/Forms/FormIndex.htm>

3.3. The equivalent of a state/municipal income tax upon earnings not connected with a “trade or business” but originating from sources within the statutory “United States**” (federal territory) under [26 U.S.C. §871\(a\)](#).

4. Has no jurisdiction within states of the Union against anyone other than federal instrumentalities and “employees” who are working on federal property (territory). This is confirmed by the enforcement provisions within [26 U.S.C. §6331\(a\)](#), which permits “distrain” against only federal instrumentalities.

5. May not be enforced outside of the federal zone against anything other than federal “employees”, “public officers”, or instrumentalities as legally defined. The reason is that there are no enforcement regulations and these regulations are required if implemented against other than federal “employees”, as required by [5 U.S.C. §552\(a\)\(1\)](#), [5 U.S.C. §553\(a\)\(2\)](#), [26 C.F.R. §601.702\(a\)\(1\)](#), [31 C.F.R. §1.3\(a\)\(4\)](#), and [44 U.S.C. §1505\(a\)](#). The effect of Failure to Publish in the Federal Register is located in [26 C.F.R. §601.702\(a\)\(2\)\(ii\)](#) and 5 U.S.C. §552(a)(1) and it says that a person’s rights may not be adversely affected by failure to publish in the Federal Register. See *Great IRS Hoax*, Form #11.302, Sections 5.4.9 through 5.4.12.

The reasons why Subtitle A of the Internal Revenue Code can only apply to federal officers, employees, contractors, and instrumentalities are clearly documented in the article below:

“Public” v. “Private” Employment: You Really Work for Uncle Sam If You Receive Federal Benefits, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Articles/PublicVPrivateEmployment.htm>

Some federal district and circuit courts argue that the Sixteenth Amendment authorized a “direct unapportioned tax” upon earnings and this argument is simply false. Below is such a quote, which the government just loves to cite:

“Dickstein’s argument that the sixteenth amendment does not authorize a direct, non-apportioned tax on United States citizens similarly is devoid of any arguable basis in law. Indeed, the Ninth Circuit recently noted “the patent absurdity and frivolity of such a proposition.” In re Becraft, 885 F.2d. 547, 548 (9th Cir. 1989). For seventy-five years, the Supreme Court has recognized that the sixteenth amendment authorizes a direct non-apportioned tax upon United States citizens throughout the nation, not just in federal enclaves, see Brushaber v. Union Pac. R.R., 240 U.S. 1, 12-19, 60 L.Ed. 493, 36 S.Ct. 236 (1916) ; efforts to argue otherwise have been sanctioned as frivolous, see, e.g., Becraft, 885 F.2d. at 549 (Fed. R. App. P. 38 sanctions for raising frivolous sixteenth amendment argument in petition for rehearing); Lovell v. United States, 755 F.2d. 517, 519-20 (7th Cir. 1984) (Fed. R. App. P. 38 sanctions imposed on pro se litigants raising frivolous sixteenth amendment contentions).”
[U.S. v. Collins, 920 F.2d. 619 (1990)]

In the above case, for instance, Jeff Dickstein, a famous patriot attorney, apparently argued the issue in the context of “United States citizens”, and we say in this document and elsewhere that statutory “U.S. citizens”, as defined under 26 C.F.R. §1.1-1(c), when temporarily abroad (overseas in a foreign country) and who have “income” from sources within the statutory “United States**” (federal territory) coming under 26 U.S.C. §911, are subject to Internal Revenue Code, Subtitle A The Supreme Court confirmed this in *Cook v. Tait*, 265 U.S. 47 (1924). Dickstein either argued the wrong points or the court deliberately twisted his arguments so they would not have to face the issues directly. Based on the very careful choice of words described by the court above, we agree with their ruling, but we need to explain why so you aren’t misled. Once again, our tax system and that of nearly every other country in the world is based on:

“Citizens abroad and aliens at home.”

All “individuals” are aliens under Subtitle A of the Internal Revenue Code. See 26 C.F.R. §1.1441-1(c)(3). Even statutory “U.S. citizens” residing abroad (as defined under 26 C.F.R. §1.1-1(c) but *not* under the Fourteenth Amendment) fit the description of “aliens” within the I.R.C., because they are “aliens” in the context of a tax treaty with the foreign country they inhabit when they are temporarily overseas under 26 U.S.C. §911(d). Therefore, no matter which way you look at it, Internal Revenue Code, Subtitle A is a tax on “aliens” engaged in a “trade or business” who have a domicile in the federal zone. See the following short pamphlet for confirmation:

1 The 16th amendment is obviously a Constitutional excise tax (even though on what and on whom is left to one's imagination
2 -- which has no legal effect). By adhering to the actual language found in the Sixteenth Amendment, it is obvious that the
3 amendment can only refer to an indirect tax when it tells the reader emphatically...twice in fact...that the tax is not, cannot be,
4 a direct tax as defined in the Constitution because...it is laid (1) "without apportionment" and then again (2) it is laid "without
5 regard to any census or enumeration".

6 It's simply a contradiction to say that the Sixteenth Amendment authorizes a direct tax as defined in the Constitution when
7 the authors of the Amendment assert...unequivocally...that it has none of the required elements that define a Constitutional
8 direct tax, nor does it establish a new class of tax not previously found in the Constitution:

9 *"..by the previous ruling it was settled that the provisions of the Sixteenth Amendment conferred no new power
10 of taxation but simply prohibited the previous complete and plenary power of income taxation possessed by
11 Congress from the beginning from being taken out of the category of indirect taxation to which it inherently
12 belonged and being placed in the category of direct taxation subject to apportionment by a consideration of the
13 sources from which the income was derived, that is by testing the tax not by what it was -- a tax on income, but
14 by a mistaken theory deduced from the origin or source of the income taxed. "*
15 [*Stanton v. Baltic Mining Co., 240 U.S. 103 (1916)*]

16 The Amendment's authors did not give a new definition to 'direct' tax. They were only at pains to say that the tax has none of
17 the defining elements of a Constitutional direct tax. And since 'direct' taxation is not redefined...the only alternative for
18 Congress then is an indirect tax. The authors of the Amendment were equally at pains not to say what exactly is taxed [income
19 is not defined] and who exactly is to be taxed [presumably those with 'income'...whatever that is]. If the skeptics claim the
20 16th Amendment proposes a Constitutional direct tax on property, they simply and irrationally disagree with the plain
21 language of the Sixteenth Amendment.

22 Even the debates concerning the Sixteenth Amendment reveal that it was not the intention of the framers to propose a direct
23 unapportioned tax. Three versions of the Sixteenth Amendment were proposed before the one we have now, the last one,
24 was approved. The first two proposals included a direct, unapportioned tax and both of these versions were voted down.
25 See:

26 Note that the court above didn't define the term "nation" in their ruling when they said:

27 *"For seventy-five years, the Supreme Court has recognized that the sixteenth amendment authorizes a direct non-*
28 *apportioned tax upon United States citizens throughout the nation, not just in federal enclaves, see Brushaber v.*
29 *Union Pac. R.R., 240 U.S. 1, 12-19, 60 L.Ed. 493, 36 S.Ct. 236 (1916);"*

30 We know from Great IRS Hoax, Form #11.302, Section 4.5.2 that the District of Columbia government legislates for two
31 mutually exclusive jurisdictions both as a "national" government and a "federal government". It's clear that the court above
32 was referring to the "national" government because that was the word they used, which is limited to the District of Columbia
33 and the territories and possessions of the United States. The "federal government", on the other hand, legislates for the state
34 also, but they didn't mention that government, so they basically agreed with Dickstein by their devious choice of words. This
35 matter is further explained below:

36 The circuit court also tried to deceive readers with other words of art relating to the Sixteenth Amendment in the above quote.
37 For instance, they said that the Supreme Court recognized for seventy-five years that "the Sixteenth Amendment authorizes
38 a direct non-apportioned tax throughout the nation upon United States citizens throughout the nation, not just in federal
39 enclaves". This is very deceptive because the U.S. Supreme Court has always said that the Sixteenth Amendment:

40 1. "...conferred no new powers of taxation". See *Stanton v. Baltic Mining Co., 240 U.S. 103 (1916)*.

1 2. Prohibited the power of taxation possessed by Congress from being taken out of the category of indirect excises to which
2 it inherently belonged. See *Stanton v. Baltic Mining Co.*, 240 U.S. 103 (1916)

3 *"...prohibited the ... power of income taxation possessed by Congress from the beginning from being taken out of*
4 *the category of indirect taxation to which it inherently belonged..."*
5 *[Stanton v. Baltic Mining Co., 240 U.S. 103 (1916)]*

6 3. Maintained the nature of federal income taxes as excise taxes.

7 *"...the proposition and the contentions under [the 16th Amendment]...would cause one provision of the*
8 *Constitution to destroy another;*

9 *That is, they would result in bringing the provisions of the Amendment exempting a direct tax from apportionment*
10 *into irreconcilable conflict with the general requirement that all direct taxes be apportioned;*

11 *This result, instead of simplifying the situation and making clear the limitations of the taxing power, which*
12 *obviously the Amendment must have intended to accomplish, would create radical and destructive changes in our*
13 *constitutional system and multiply confusion...*

14 *...Moreover in addition the Conclusion reached in the Pollock Case did not in any degree involve holding that*
15 *income taxes generically and necessarily came within the class of direct taxes on property, but on the contrary*
16 *recognized the fact that taxation on income was in its nature an excise entitled to be enforced as such unless*
17 *and until it was concluded that to enforce it would amount to accomplishing the result which the requirement as*
18 *to apportionment of direct taxation was adopted to prevent, in which case the duty would arise to disregard form*
19 *and consider substance alone and hence subject the tax to the regulation as to apportionment which otherwise as*
20 *an excise would not apply to it.*

21 *...the Amendment demonstrates that no such purpose was intended and on the contrary shows that it was drawn*
22 *with the object of maintaining the limitations of the Constitution and harmonizing their operation."*

23 *...the [16th] Amendment contains nothing repudiating or challenging the ruling in the Pollock Case that the word*
24 *direct had a broader significance since it embraced also taxes levied directly on personal property because of its*
25 *ownership, and therefore the Amendment at least impliedly makes such wider significance a part of the*
26 *Constitution -- a condition which clearly demonstrates that the purpose was not to change the existing*
27 *interpretation except to the extent necessary to accomplish the result intended, that is, the prevention of the*
28 *resort to the sources from which a taxed income was derived in order to cause a direct tax on the income to be*
29 *a direct tax on the source itself and thereby to take an income tax out of the class of excises, duties and imposts*
30 *and place it in the class of direct taxes...*
31 *[Brushaber v. Union Pacific Railroad Co., 240 U.S. 1 (1916)]*

32 If what the circuit court said about the Sixteenth Amendment authorizing a direct, unapportioned tax within states of the
33 Union on land not subject to plenary federal jurisdiction really was true and obvious, then why after over 80 years of litigation
34 in federal circuit and district courts can you *not* find universal agreement among each of the Eleven federal circuits as to
35 whether Subtitle A of the Internal Revenue Code describes a direct, unapportioned tax or an indirect excise tax? The purpose
36 of law is to protect the public, not the government, by giving reasonable notice that is clear of what conduct is expected. How
37 the HELL is the public supposed to receive reasonable notice of what conduct a "code" that is nothing but a presumption (see
38 1 U.S.C. §204) requires of them if the courts themselves can't even agree universally on what this "code" and civil religion
39 requires? See:

[Requirement for Reasonable Notice](http://sedm.org/Forms/FormIndex.htm), Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

40 We analyze this obvious contradiction and injustice in *Great IRS Hoax*, Form #11.302, Sections 3.20.1 and 5.1.5.
41 Furthermore, does anything a federal district or circuit court has to say on the tax subject have any relevancy to the average
42 American since even the IRS refuses to be bound by its rulings and if there is no federal common law within states of the
43 union anyway according to the U.S. Supreme Court in *Erie Railroad v. Tompkins*? If IRS can ignore these rulings as
44 irrelevant, then we are entitled to the same *equal* protection, right?:

45 *Internal Revenue Manual 4.10.7.2.9.8 (05-14-1999)*
46 *Importance of Court Decisions*

47 *1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and may*
48 *be used by either examiners or taxpayers to support a position.*

2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.

3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court [AND the circuit courts by implication], are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers.

We therefore must conclude that the circuit court was simply wrong and abused “words of art” to try to deceive the audience and maintain the illusion of federal authority to tax within states of the Union on other than federal territory by:

1. Using the term “throughout the nation” and not defining which “nation” they meant. See Great IRS Hoax, Form #11.302, Sections 4.7 through 4.10 for details. It means federal territory and excludes land under exclusive federal jurisdiction.
2. Associating all the arguments with statutory “U.S. citizens” as defined under 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c) instead of addressing the broader audience of “nationals but not citizens” domiciled in states of the Union and coming instead under and 8 U.S.C. §1101(a)(21). See Great IRS Hoax, Form #11.302, Section 4.12 and following for details on this scam.
3. Disregarding and defying the clear language and precedents of the Supreme Court on the issue of the nature of the federal income tax under Internal Revenue Code, Subtitle A as shown above. Notice they didn’t contradict or quote the authorities above, because they would have rendered their own arguments untrue.
4. Using rulings of federal courts improperly as the equivalent of “political propaganda” against nonresidents such as the American public domiciled in states of the Union. There is no federal common law in states of the Union and federal rulings below the Supreme Court are simply IRRELEVANT there. *Erie Railroad v. Tompkins*, 304 U.S. 64 (1938)

If you would like to learn more about this subjects discussed in this section, please refer to our free Great IRS Hoax, Form #11.302, Sections 5.1 through 5.1.13.

8.7 People domiciled in a constitutional state are STATUTORY “persons” under the Internal Revenue Code

False Argument: All people domiciled in a constitutional state are STATUTORY “persons” under the Internal Revenue Code.

Corrected Alternative Argument: Constitutional “persons” and STATUTORY “persons” are NOT synonymous and mutually exclusive. See section 8.16. To acquire a civil status under the statutes of the national government requires a domicile on federal territory not within the exclusive jurisdiction of a constitutional state or the execution of a contract or agreement. Those non-residents who do NOT consent to acquire the status of “individual” by applying for an INDIVIDUAL Taxpayer Identification Number retain their status as “non-persons”. Since you can only have a domicile in one place at a time, then you can only have a civil STATUTORY status in one place at a time. To confuse or ignore these two separate and distinct contexts or to UNCONSTITUTIONALLY PRESUME that they are equivalent is to destroy the separation of powers that is the foundation of the United States Constitution, as described in Government Conspiracy to Destroy the Separation of Powers, Form #05.023; <https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>.

Further information:

1. Revenue Ruling 2007-22; https://www.irs.gov/irb/2007-14_IRB#RR-2007-22. Source of this FALSE argument.
2. Proof That There Is a “Straw Man”, Form #05.042 – proves that most statutory “persons” are public officers in the government.
<https://sedm.org/Forms/FormIndex.htm>
3. Great IRS Hoax, Form #11.302, Section 5.2.6: The TWO Sources of Federal Civil Jurisdiction: “Domicile” and “Contract”
<https://sedm.org/Forms/FormIndex.htm>
4. Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008 -why no one can FORCE you to acquire ANY civil STATUTORY status, including “person” or “citizen”.
<https://sedm.org/Forms/FormIndex.htm>
5. Government Identity Theft, Form #05.046-techniques by which words such as those in this revenue ruling are abused to commit criminal identity theft by the I.R.S. and government prosecutors.
<https://sedm.org/Forms/FormIndex.htm>

1 The source of this false argument is Revenue Ruling 2007-22, which reads as follows:

2 Rev.Rul. 2007-22

3 *Frivolous tax returns; citizens of a state. This ruling discusses and refutes the frivolous position taken by some*
4 *taxpayers that they are not subject to federal income tax, or that their income is excluded from taxation, because*
5 *either (1) they claim to have rejected or renounced United States citizenship and are citizens exclusively of a state*
6 *(sometimes characterized as a “natural-born citizen” of a “sovereign state”), or (2) they are not persons as*
7 *identified by the Internal Revenue Code.*

8 PURPOSE

9 *The Internal Revenue Service (Service) is aware that some taxpayers are claiming that they are not subject to*
10 *federal income tax, or that their income is excluded from taxation, because: 1) the taxpayers have declared that*
11 *they have rejected or renounced United States citizenship because the taxpayers are citizens exclusively of a State*
12 *(sometimes characterized as a “natural-born citizen” of a “sovereign state”); or 2) the taxpayers claim they are*
13 *not persons as identified by the Internal Revenue Code. These taxpayers often furnish Forms W-4, Employee’s*
14 *Withholding Allowance Certificate, to their employers on which the taxpayers claim excessive withholding*
15 *allowances or claim complete exemption from withholding. Based on these Forms W-4, federal income taxes are*
16 *not withheld from wages paid. Alternatively, these taxpayers attempt to avoid their federal income tax liability by*
17 *submitting a Form 4852, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From*
18 *Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., to the Internal Revenue*
19 *Service with a zero on the line for the amount of wages received. These taxpayers often either fail to file returns,*
20 *or file returns showing no income and claiming a refund for any withheld income taxes. The Service is also aware*
21 *that some promoters, including return preparers, market a book, package, kit, or other materials that claim to*
22 *show taxpayers how they can avoid paying income taxes based on these and other meritless arguments.*

23 *This revenue ruling emphasizes to taxpayers, promoters and return preparers that all U.S. citizens and residents*
24 *are subject to federal income tax. Any argument that a taxpayer’s income is excluded from taxation because: 1)*
25 *the taxpayer has rejected or renounced United States citizenship because the taxpayer is a citizen exclusively of a*
26 *State (sometime characterized as a “natural-born citizen” of a “sovereign state”); or 2) the taxpayer is not a*
27 *person as defined by the Internal Revenue Code and is, therefore, not subject to federal tax, has no merit and is*
28 *frivolous.*

29 *The Service is committed to identifying taxpayers who attempt to avoid their federal tax obligations by taking*
30 *frivolous positions. The Service will take vigorous enforcement action against these taxpayers and against*
31 *promoters and return preparers who assist taxpayers in taking these frivolous positions. Frivolous returns and*
32 *other similar documents submitted to the Service are processed through the Service’s Frivolous Return Program.*
33 *As part of this program, the Service determines whether taxpayers who have taken frivolous positions have filed*
34 *all required tax returns; computes the correct amount of tax and interest due; and determines whether civil or*
35 *criminal penalties should apply. The Service also determines whether civil or criminal penalties should apply to*
36 *return preparers, promoters and others who assist taxpayers in taking frivolous positions, and recommends*
37 *whether an injunction should be sought to halt these activities. Other information about frivolous tax positions is*
38 *available on the Service website at www.irs.gov.*

39 ISSUES

40 *1. Whether a taxpayer may avoid federal income tax liability by maintaining that the taxpayer is not a citizen of*
41 *the United States and, thus, is not subject to the federal income tax laws.*

42 *2. Whether a taxpayer may avoid federal income tax liability by claiming the taxpayer is not a “person” as defined*
43 *by the Internal Revenue Code and, thus, is not subject to the federal income tax laws.*

44 FACTS

45 *Taxpayer A claims to be exempt from federal income tax because, as a “sovereign citizen” of Taxpayer A’s state*
46 *of residence, Taxpayer A is not a citizen or resident of the United States and is not subject to federal tax laws.*

47 *Taxpayer B claims that the Fourteenth Amendment, providing “[a]ll persons born or naturalized in the United*
48 *States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they*
49 *reside,” applies only to freed slaves and their descendants, and that all other persons are solely citizens of their*
50 *state of residence.*

1 Taxpayer C claims not to be a United States citizen or a person subject to tax because Taxpayer C has not
2 requested, obtained, or exercised any privilege from an agency of government.

3 Taxpayer D claims not to be a “person” or a “taxpayer” as defined by the Internal Revenue Code because
4 Taxpayer D is a freeborn and natural individual and not subject to the jurisdiction of the United States.

5 The taxpayer often furnishes a Form W-4, Employee’s Withholding Allowance Certificate, to the employer on
6 which the taxpayer claims excessive withholding allowances or claims complete exemption from withholding.
7 Based on this Form W-4, federal income taxes are not withheld from wages paid. Alternatively, the taxpayer
8 prepares a Form 4852 (Substitute for Form W-2) showing no wages received.

9 The taxpayer either fails to file a return, or files a return reporting zero income and claiming a refund for all
10 taxes withheld. The taxpayer then contends the taxpayer is not covered by the federal tax laws and is not subject
11 to federal income tax because the taxpayer is not a citizen of the United States, or the taxpayer is not a person as
12 defined by the Internal Revenue Code.

13 **LAW AND ANALYSIS**

14 **1. Citizenship**

15 The Fourteenth Amendment to the United States Constitution defines the basis for United States citizenship,
16 stating that “[a]ll persons born or naturalized in the United States, and subject to the jurisdiction thereof, are
17 citizens of the United States and of the State wherein they reside.” The Fourteenth Amendment, therefore,
18 establishes simultaneous state and federal citizenship. See *United States v. Cruikshank*, 92 U.S. 542, 549 (1875)
19 (“The same person may be at the same time a citizen of the United States and a citizen of a State. . . .”); *In re*
20 *Slaughter-House Cases*, 83 U.S. (16 Wall.) 36, 74 (1873) (A man “must reside within the State to make him a
21 citizen of it, but it is only necessary that he should be born or naturalized in the United States to be a citizen of
22 the Union”). The Fourteenth Amendment’s granting of citizenship applies to all persons born or naturalized in
23 the United States, regardless of race. See, e.g., *Bell v. State of Maryland*, 378 U.S. 226, 249 (1964) (Douglas, J.,
24 concurring) (“The Fourteenth Amendment also makes every person who is born here a citizen; and there is no
25 second or third or fourth class of citizenship.”).

26 Section 7701(a)(9) of the Internal Revenue Code states that “[t]he term ‘United States’ when used in a
27 geographical sense includes only the States and the District of Columbia.” Claims that individuals are not citizens
28 of the United States but are solely citizens of a sovereign state and not subject to federal taxation have been
29 uniformly rejected by the courts. See, e.g., *United States v. Hilgeford*, 7 F.3d. 1340, 1342 (7th Cir. 1993) (“The
30 defendant in this case apparently holds a sincere belief that he is a citizen of the mythical “Indiana State
31 Republic” and for that reason is an alien beyond the jurisdictional reach of federal courts. This belief is, of
32 course, incorrect.”); *United States v. Gerads*, 999 F.2d. 1255, 1256 (8th Cir. 1993) (“[We] reject appellants’
33 contention that they are not citizens of the United States, but rather “Free Citizens of the Republic of Minnesota”
34 and, consequently, not subject to taxation.”); *O’Driscoll v. Internal Revenue Service*, 1991 U.S. Dist. LEXIS
35 9829, *5-6 (E.D. Penn. 1991) (“Despite plaintiff’s linguistic gymnastics, he is a citizen of both the United States
36 and Pennsylvania, and liable for federal taxes.”).

37 Similarly, the individual states are part of the United States and income earned within them is fully subject to
38 United States taxation. See, e.g., *Solomon v. Commissioner*, T.C. Memo. 1993-509 (responding to argument that
39 all of petitioner’s income was earned outside of the United States, the court held that “petitioner attempts to
40 argue an absurd proposition, essentially that the State of Illinois is not part of the United States.”).

41 **2. Definition of Person**

42 The Internal Revenue Code defines “person” and sets forth which persons are subject to federal taxes. Section
43 7701(a)(14) defines “taxpayer” as “any person” subject to any internal revenue tax, and section 7701(a)(1)
44 defines “person” to include an individual, trust, estate, partnership, or corporation.

45 Arguments that an individual is not a “person” within the meaning of the Internal Revenue Code have been
46 uniformly rejected by the courts as have arguments with respect to the term “individual.” See, e.g., *United States*
47 *v. Dawes*, 874 F.2d. 746, 750-51 (10th Cir. 1989), overruled on other grounds, 895 F.2d. 1577 (10th Cir. 1990)
48 (“The contention that appellants are not taxpayers because they are ‘free born, white, preamble, sovereign,
49 natural, individual common law ‘de jure’ citizens of Kansas’ is frivolous. Individuals are ‘persons’ under the
50 Internal Revenue Code and thus subject to 26 U.S.C. § 7203.”); *United States v. Studley*, 783 F.2d. 934, 937 n.3
51 (9th Cir. 1986) (in holding that an individual is a person under the Internal Revenue Code, the court noted “this
52 argument has been consistently and thoroughly rejected by every branch of the government for decades. Indeed
53 advancement of such utterly meritless arguments is now the basis for serious sanctions imposed on civil litigants
54 who raise them”).

55 Courts have also uniformly rejected claims that a taxpayer is not a person subject to tax because the taxpayer did
56 not request, obtain, or exercise any privileges of citizenship. See, e.g., *Lovell v. United States*, 755 F.2d. 517, 519

(7th Cir. 1984) (“All individuals, natural or unnatural, must pay federal income tax on their wages, regardless of whether they received any ‘privileges’ from the government”).

HOLDING

1. The Fourteenth Amendment of the United States Constitution establishes simultaneous state and federal citizenship. Therefore, an individual cannot reject citizenship in the United States in favor of state citizenship, or otherwise claim not to be a citizen of the United States for the purpose of avoiding federal tax liability. Furthermore, income earned within a state of the United States by a United States citizen or resident is taxable under federal tax laws. Accordingly, Taxpayer A and Taxpayer B are subject to federal income tax liability because they are citizens of the United States and citizens of the state in which they reside.

2. The term “person” as used by the Internal Revenue Code includes natural persons and individuals. Moreover, a taxpayer need not request, obtain, or exercise a privilege from an agency of the government to be a “person” within the meaning of the Internal Revenue Code. Therefore, Taxpayer C and Taxpayer D are subject to federal income tax liability.

CIVIL AND CRIMINAL PENALTIES

The Service will challenge the claims of individuals who improperly attempt to avoid or evade their federal tax liability. In addition to liability for the tax due plus statutory interest, taxpayers who fail to file valid returns or pay tax based on arguments that they are not citizens or persons as contemplated by the Internal Revenue Code and, thus, are not subject to federal tax face substantial civil and criminal penalties. Potentially applicable civil penalties include: (1) the section 6662 accuracy-related penalties, which are generally equal to 20 percent of the amount of tax the taxpayer should have paid; (2) the section 6663 penalty for civil fraud, which is equal to 75 percent of the amount of tax the taxpayer should have paid; (3) the section 6702(a) penalty of \$5,000 for a “frivolous tax return”; (4) the section 6702(b) penalty of \$5,000 for submitting a “specified frivolous submission”; (5) the section 6651 additions to tax for failure to file a return, failure to pay the tax owed, and fraudulent failure to file a return; (6) the section 6673 penalty of up to \$25,000 if the taxpayer makes frivolous arguments in the United States Tax Court; and (7) the section 6682 penalty of \$500 for providing false information with respect to withholding.

Taxpayers relying on these frivolous positions also may face criminal prosecution under: (1) section 7201 for attempting to evade or defeat tax, the penalty for which is a significant fine and imprisonment for up to 5 years; (2) section 7203 for willful failure to file a return, the penalty for which is a significant fine and imprisonment for up to 1 year; (3) section 7206 for making false statements on a return, statement, or other document, the penalty for which is a significant fine and imprisonment for up to 3 years or (4) other provisions of federal law.

Persons, including return preparers, who promote these frivolous positions and those who assist taxpayers in claiming tax benefits based on frivolous positions may face civil and criminal penalties and also may be enjoined by a court pursuant to sections 7407 and 7408. Potential penalties include: (1) a \$250 penalty under section 6694 for each return or claim for refund prepared by an income tax return preparer who knew or should have known that the taxpayer’s position was frivolous (or \$1,000 for each return or claim for refund if the return preparer’s actions were willful, intentional or reckless); (2) a penalty under section 6700 for promoting abusive tax shelters; (3) a \$1,000 penalty under section 6701 for aiding and abetting the understatement of tax; and (4) criminal prosecution under section 7206, for which the penalty is a significant fine and imprisonment for up to 3 years, for assisting or advising about the preparation of a false return, statement or other document under the internal revenue laws.

DRAFTING INFORMATION

This revenue ruling was authored by the Office of Associate Chief Counsel (Procedure and Administration), Administrative Provisions and Judicial Practice Division. For further information regarding this revenue ruling, contact that office at (202) 622-7950 (not a toll-free call).

The subject of what is a statutory civil “person” is exhaustively analyzed in the following memorandum, and it proves that nearly all such “persons” are public officers within the government corporation. It’s pointless to repeat the content of this memorandum here, so it is incorporated by reference:

[Proof That There Is a “Straw Man”](https://sedm.org/Forms/FormIndex.htm), Form #05.042 – proves that most statutory “persons” are public officers in the government.
<https://sedm.org/Forms/FormIndex.htm>

This Revenue Ruling also has LOTS of problems. Here are a just few, but we could go on for literally DAYS about all the problems:

1 The Revenue Ruling refuses to address the REAL audience of people who would read it, which is those who are non-
2 resident to federal territory and who may lawfully PRESUME that they are PRIVATE and beyond government
3 jurisdiction unless and until the GOVERNMENT as the moving party satisfies the burden of proof that they
4 CONSENTED in some way to become statutory “taxpayers” and engage in excise taxable activities subject to tax such
5 as a “trade or business” (26 U.S.C. §7701(a)(26)) or a public office.

6 “All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government
7 or the CIVIL statutory franchise codes unless and until the government meets the burden of proving, WITH
8 EVIDENCE, on the record of the proceeding that:

9 1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.

10 2. The owner was either abroad, domiciled on, or at least PRESENT on federal territory NOT protected by the
11 Constitution and therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant
12 of the fiduciary obligation to respect and protect the right. Those physically present but not necessarily domiciled
13 in a constitutional but not statutory state protected by the constitution cannot lawfully alienate rights to a real,
14 de jure government, even WITH their consent.

15 3. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be
16 operating in a PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and
17 which is therefore NOT protected by official, judicial, or sovereign immunity.”

18 2 It refuses to acknowledge HOW one can lawfully acquire a civil status in a place they are neither physically nor legally
19 present within and refuse the status of “resident” within, such as a state national in relation to federal territory. Civil
20 status includes “person”, “individual”, “taxpayer”, “citizen”, “resident”, “spouse”, “driver”, etc. Domicile or contract
21 are the only method to acquire a civil status and a state national cannot be domiciled on federal territory and a
22 constitutional state at the same time and ALSO cannot alienate an unalienable right by contracting with the national
23 government.

24 § 29. Status

25 It may be laid down that the, status- or, as it is sometimes called, civil status, in contradistinction to political
26 status - of a person depends largely, although not universally, upon domicil. The older jurists, whose opinions
27 are fully collected by Story I and Burge, maintained, with few exceptions, the principle of the ubiquity of status,
28 conferred by the *lex domicilii* with little qualification. Lord Westbury, in *Udny v. Udny*, thus states the doctrine
29 broadly: “The civil status is governed by one single principle, namely, that of domicil, which is the criterion
30 established by law for the purpose of determining civil status. For it is on this basis that the personal rights of
31 the party - that is to say, the law which determines his majority and minority, his marriage, succession, testacy,
32 or intestacy-must depend.” Gray, C. J., in the late Massachusetts case of *Ross v. Ross*, speaking with special
33 reference to capacity to inherit, says: “It is a general principle that the status or condition of a person, the
34 relation in which he stands to another person, and by which he is qualified or made capable to take certain
35 rights in that other's property, is fixed by the law of the domicil; and that this status and capacity are to be
36 recognized and upheld in every other State, so far as they are not inconsistent with its own laws and policy.”
37 [A *Treatise on the Law of Domicil, National, Quasi-National, and Municipal*, M.W. Jacobs, Little, Brown, and
38 Company, 1887, p. 89]

39 For further details on this important subject, see:

- 40 2.1 *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002, Section 11.17
41 <https://sedm.org/Forms/FormIndex.htm>
42 2.2 *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008
43 <https://sedm.org/Forms/FormIndex.htm>

44 3 It acknowledges the STATUTORY definition of “United States” and never asserts that it includes states of the Union,
45 and yet REFUSES to apply those limitations to the term “citizen of the United States”.³⁸ Citizenship is ALWAYS
46 geographical and “United States” appears within the phrase “citizen of the United States”. This is hypocrisy and
47 equivocation. Judges CANNOT lawfully “legislate” by adding to this geographical definition and if they do, they are
48 violating the separation of powers and acting as legislators. None of the court rulings they cite can add to statutory
49 definitions and none apply to state nationals not engaged in a public office. The ability to regulate or tax exclusively
50 PRIVATE property or PRIVATE rights has been held by the courts as repugnant to the constitution and therefore the

³⁸ It states: “Section 7701(a)(9) of the Internal Revenue Code states that “[t]he term ‘United States’ when used in a geographical sense includes only the States and the District of Columbia.”

1 only thing any government can CIVILLY legislate for is PUBLIC rights of public officers on official business. The
2 statutes they are enforcing are only intended for those exercising such a public office. The statutes only apply where
3 the constitution DOES NOT apply, which is either federal territory, abroad, or to those serving in public offices. The
4 following memorandum establishes how this FRAUD is effected and how to prove it is deception and best and
5 FRAUD at worst:

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

6 4 It implies that state nationals or state citizens are STATUTORY "individuals" when we know that you can't be a
7 STATUTORY "individual" unless you are an "alien" present within the STATUTORY "United States" (federal
8 territory per 26 U.S.C. §7701(a)(9) and (a)(10)) or abroad under 26 U.S.C. §911(d)(1). State nationals are NOT
9 STATUTORY "aliens" but rather "nationals of the United States*" per 22 C.F.R. §51.2:

10 [26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

11 **(c) Definitions**

12 **(3) Individual.**

13 (i) Alien individual.

14 *The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.*
15 *1.1-1(c).*

16
17 [26 C.F.R. §1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

18 **(c) Definitions**

19 **(3) Individual.**

20 (ii) Nonresident alien individual.

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

28 5 It UNCONSTITUTIONALLY PRESUMES that everyone is a STATUTORY "taxpayer" and refuses to address
29 precisely HOW one BECOMES a STATUTORY "taxpayer". American jurisprudence requires the OPPOSITE
30 presumption, which is that you are INNOCENT until proven GUILTY with EVIDENCE rather than PRESUMPTION.
31 That means they must be presumed to be "nontaxpayers" until the IRS proves that they consented to become
32 "taxpayers". According to the Declaration of Independence, CONSENT is mandatory in ALL government civil
33 enforcement actions or they are UNJUST. All such presumptions to the contrary are a violation of due process of law
34 and result in CRIMINAL IDENTITY THEFT as documented in *Government Identity Theft*, Form #05.046;
35 <https://sedm.org/Forms/FormIndex.htm>. How one BECOMES a STATUTORY "taxpayer" is the real question behind
36 most of the statements they are trying to refute, and they simply REFUSE to deal with it, because it would hand the key
37 to the chains that illegally bind most Americans to their feudal privileged tax system FRAUD. Even the U.S. Supreme
38 Court has recognized the existence of those who are NOT STATUTORY "taxpayers". See *South Carolina v. Regan*,
39 465 U.S. 367, 394, 104 S.Ct. 1107, 1123 (1984). If the U.S. Supreme Court can recognize "nontaxpayers", why can't
40 the IRS?

41 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*
42 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no*
43 *attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*
44 *assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*
45 *[Long v. Rasmussen, 281 F. 236 (1922)]*

1 "Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and
2 not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the
3 Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and
4 no attempt is made to annul any of their Rights or Remedies in due course of law."
5 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

6 The above authorities establish WHY it is reasonable to conclude that the Internal Revenue Code Subtitle A is a
7 franchise, and that you must be engaged in the taxable activity called a "public office" and a "trade or business" (26
8 U.S.C. §7701(a)(26)) to lawfully BECOME a statutory "taxpayer". The REAL truth on this subject is published in the
9 following IRS Pamphlet:

Your Rights as a "Nontaxpayer", IRS Publication 1a, Form #08.008
<http://sedm.org/Forms/FormIndex.htm>

10 6 It ignores the fact that everyone born in the country has a right to choose TWO different types of citizenship: 1.
11 Articles of Confederation "free inhabitants"; 2. Constitutional "citizens of the United States". The Articles of
12 Confederation identify themselves as "perpetual" and are enacted into law on the FIRST page of the Statutes At Large.
13 Therefore, they continue in force. One may legitimately choose to be a "free inhabitant" under the Articles INSTEAD
14 of a "citizen of the United States" under the Fourteenth Amendment and NO one can lawfully deny them that choice
15 without violating the First Amendment right of freedom from compelled association.

16 7 It conveniently overlooks the fact that even the U.S. Supreme Court has recognized that Fourteenth Amendment state
17 citizens and STATUTORY "U.S. citizens" domiciled on federal territory are NOT equivalent. See Rogers v. Bellei,
18 401 U.S. 815 (1971), Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873):

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

27 More on this subject is found earlier in section 8.1 and:

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

28 8 It tries to confuse the STATUTORY context and CONSTITUTIONAL context for terms, which are mutually exclusive
29 and non-overlapping. In legal parlance, this deception is called "equivocation". The abuse of such tactics is
30 exhaustively proven to be a FRAUD and a deception in the following memorandum of law:

Legal Deception, Propaganda, and Fraud, Form #05.014, Section 15.1
<http://sedm.org/Forms/FormIndex.htm>

31 9 It identifies some of its claims as "facts", but is not signed under penalty of perjury and therefore CANNOT be a fact
32 nor can it be admissible as evidence in any court. Only court-admissible evidence compliant with the Federal Rules of
33 Evidence can indeed be a "fact". In REAL fact, the IRS website says you can't trust ANYTHING they publish,
34 INCLUDING this bogus revenue ruling:

35 "IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their
36 advisors... While a good source of general information, publications should not be cited to sustain a position."
37 [Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]

38 Furthermore, anyone who only deals with "general information" as indicated above is a DECEIVER according to
39 maxims of law on the subject. They could avoid dealing with "general information" by distinguishing the
40 CONSTITUTIONAL and the STATUTORY context for terms, but in practice, they ABSOLUTELY REFUSE TO
41 DEAL WITH IT because it would expose what they are doing as the CRIME that it is and open them to criminal
42 liability:

43 "*Dolus versatur generalibus. A deceiver deals in generals. 2 Co. 34.*"

44 "*Fraus latet in generalibus. Fraud lies hid in general expressions.*"

45 "*Generale nihil certum implicat. A general expression implies nothing certain. 2 Co. 34.*"

1 *Ubi quid generaliter conceditur, in est haec exceptio, si non aliquid sit contra jus fasque. **Where a thing is***
2 ***concealed generally, this exception arises, that there shall be nothing contrary to law and right.*** 10 Co. 78.
3 *[Bouvier's Maxims of Law, 1856]*

4 10 It illegally and fraudulently threatens penalties against ALL readers of their propaganda, but REFUSES to
5 acknowledge the limits placed by the I.R.C. on who the proper audience for those penalties is, found in 26 U.S.C.
6 §6671(b), which is an officer or employee of a corporation or a partnership, which partnership can ONLY be between
7 an otherwise PRIVATE party and the federal government:

8 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > § 6671
9 [§ 6671. Rules for application of assessable penalties](#)

10 **(b) Person defined**

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

14
15 *"All the powers of the government [including ALL of its civil enforcement powers against the public] must be*
16 *carried into operation **by individual agency, either through the medium of public officers, or contracts made***
17 ***with [private] individuals.**"*
18 *[Osborn v. Bank of U.S., [22 U.S. 738](#) (1824)]*

19 We emphasize that the very ESSENCE of communism as legally defined is an absolute refusal to acknowledge or heed
20 the limitations of statutes such as the above upon the behavior of public servants:

21 [TITLE 50](#) > [CHAPTER 23](#) > [SUBCHAPTER IV](#) > Sec. 841.
22 [Sec. 841. – Findings and declarations of fact](#)

23 *The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and*
24 *a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy*
25 *to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by*
26 *the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in*
27 *collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges*
28 *[including immunity from prosecution for their wrongdoing in violation of Article I, Section 9, Clause 8 of the*
29 *Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by*
30 *the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through*
31 *public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs*
32 *to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are*
33 *secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise "codes",*
34 *Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal*
35 *Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman*
36 *Trafficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike*
37 *members of political parties, members of the Communist Party are recruited for indoctrination [in the public*
38 *FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are*
39 *organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the*
40 *assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks*
41 *to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon*
42 *that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small numerically, and*
43 *gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its*
44 *operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its*
45 *activities, and its dedication to the proposition that the present constitutional Government of the United States*
46 *ultimately must be brought to ruin by any available means, including resort to force and violence [or using*
47 *income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve*
48 *and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the*
49 *security of the United States. It is the means whereby individuals are seduced [illegally KIDNAPPED via*
50 *identity theft!, Form #05.046] into the service of the world Communist movement [using FALSE information*
51 *returns and other PERJURIOUS government forms, Form #04.001], trained to do its bidding [by FALSE*
52 *government publications and statements that the government is not accountable for the accuracy of, Form*
53 *#05.007], and directed and controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form*
54 *#05.030] in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party*
55 *should be outlawed*

56 For an exhaustive analysis of why they can only penalize their own officers and employees and not PRIVATE people
57 or nonresidents, see:

Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents, Form #05.010

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

11 It identifies that which is being paid to the IRS as a “tax”, even though the U.S. Supreme Court has held that it is NOT a “tax” if it is paid to PRIVATE parties such as human beings.

To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.

Coulter, J., in *Northern Liberties v. St. John’s Church*, 13 Pa.St. 104 says, very forcibly, ‘I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.’ See, also *Pray v. Northern Liberties*, 31 Pa.St. 69; *Matter of Mayor of N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47; *Whiting v. Fond du Lac*, supra.”

[*Loan Association v. Topeka*, 20 Wall. 655 (1874)]

The only way out of this conundrum is to acknowledge that ALL “taxpayers” are in fact PUBLIC OFFICERS in the government and that tax refunds are paid to OFFICES, rather than the private human beings filling said office. See:

11.1 Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008

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

11.2 Proof That There Is a “Straw Man”, Form #05.042

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

12 The ruling cites federal district court authorities that have NO BEARING upon state citizens, according to the Ninth and Tenth Amendment. The only exception to this rule is if federal property is involved, such as CIVIL FRANCHISES under Article 4, Section 3, Clause 2. But the IRS denies this possibility in the Revenue Ruling by falsely stating that the parties are not “privileged” or that being a “taxpayer” DOESN’T involve privilege:

“Taxpayer C claims not to be a United States citizen or a person subject to tax because Taxpayer C **has not requested, obtained, or exercised any privilege from an agency of government.**”

[. . .]

Courts have also uniformly rejected claims that a taxpayer is not a person subject to tax because the taxpayer did not request, obtain, or exercise any privileges of citizenship. See, e.g., *Lovell v. United States*, 755 F.2d 517, 519 (7th Cir. 1984) (“All individuals, natural or unnatural, must pay federal income tax on their wages, regardless of whether they received any ‘privileges’ from the government”).

“Privileges” are in fact involved, and they are: 1. STATUTORY “U.S. citizen” domiciled on federal territory; 2. A “trade or business” under 26 U.S.C. §7701(a)(26). The FRAUD of denying the existence of such a privilege to make the Subtitle A income tax falsely “appear” to apply to everyone is documented in the following:

The “Trade or Business” Scam, Form #05.001

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

If being a STATUTORY “U.S. citizen” upon whom the tax is “imposed” in 26 U.S.C. §1 WAS NOT a “privilege”, answer the following questions:

12.1 Why is STATUTORY “U.S. citizen” civil status under 8 U.S.C. §1401 and 8 U.S.C. §1101(a)(22)(A) identified as a “privilege”?

“Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE!], and not a constitutional, right. 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 guaranteed birthright citizenship in unincorporated territories, these statutes would have been unnecessary. While longstanding practice is not sufficient to demonstrate constitutionality, such a practice*

1 requires special scrutiny before being set aside. See, e.g., *Jackman v. Rosenbaum Co.*, 260 U.S. 22, 31 (1922)
2 (Holmes, J.) (“If a thing has been practiced for two hundred years by common consent, it will need a strong case
3 for the Fourteenth Amendment to affect it[.]”); *Walz v. Tax Comm’n*, 397 U.S. 664, 678 (1970) (“It is obviously
4 correct that no one acquires a vested or protected right in violation of the Constitution by long use . . . Yet an
5 unbroken practice . . . is not something to be lightly cast aside.”). And while Congress cannot take away the
6 citizenship of individuals covered by the Citizenship Clause, it can bestow citizenship upon those not within the
7 Constitution’s breadth. See U.S. Const. art. IV, § 3, cl. 2 (“Congress shall have Power to dispose of and make all
8 needful Rules and Regulations respecting the Territory belonging to the United States[**]”); *id.* at art. I, § 8, cl.
9 4 (Congress may “establish an uniform Rule of Naturalization . . .”). To date, Congress has not seen fit to bestow
10 birthright citizenship upon American Samoa, and in accordance with the law, this Court must and will respect
11 that choice.¹⁶
12 [Tuaua v. U.S.A., 951 F.Supp.2d. 88 (2013)]

13 12.2 Why did the courts say the following in RELATION to such a “privilege”?

14 “Unless the defendant can prove he is **not** a [STATUTORY] citizen of the United States** [under 8 U.S.C. §1401
15 and NOT the constitution citizen], the IRS has the right to inquire and determine a tax liability.”
16 [U.S. v. Slater, 545 Fed.Supp. 179,182 (1982).]

17 12.3 Why is the I.R.C. Subtitle A income tax imposed on those with the CIVIL STATUS of “citizen” and who are
18 therefore EXERCISING such a privilege in 26 U.S.C. §1 if it applies to those who ARE NOT exercising
19 “privileges” as the Revenue Ruling alleges?

- 20 13 It uses the phrase “law and analysis” but the Internal Revenue Code, Title 26 is only PRIMA FACIE evidence,
21 according to 1 U.S.C. §204 legislative notes. Therefore it is nothing but a huge unconstitutional statutory presumption
22 that itself violates due process. It is not “law” because it does not apply equally to EVERYONE REGARDLESS OF
23 THEIR CONSENT, but only to “public office” franchisees.³⁹ It is “special law” or “private law” that applies to those
24 who individually consent to BECOME public officers. That which is “prima facie evidence” is a presumption, and all
25 presumptions violate due process of law.

26 “**Prima facie.** Lat. At first sight on the first appearance; on the face of it; so far as can be judged from the first
27 disclosure; **presumably; a fact presumed to be true unless disproved by some evidence to the contrary.** State ex
28 rel. *Herbert v. Whims*, 68 Ohio.App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110. See also *Presumption.*”
29 [Black’s Law Dictionary, Sixth Edition, p. 1189]

30 It is an unconstitutional act in violation of the separation of powers for a judge to impute the “force of law” to such a
31 presumption, because judges are not legislators. Here is what the architect of our present three-branch system of
32 government said on this important subject of judges becoming legislators and at the same time acting as Executive
33 Branch employees in administering “trade or business” franchises under Article IV rather than Article III.

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

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

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

44 [. . .]

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

49 [The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;
50 SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

³⁹ For more information on what constitutes “law” as legally defined, see: What is “law”?, Form #05.048; <https://sedm.org/Forms/FormIndex.htm>.

1 Under the concept of equal protection and equal treatment, all people have an EQUAL right to PRESUME the
2 opposite, which is that they and their property are EXCLUSIVELY private and therefore beyond the legislative control
3 of Congress unless and until the IRS a moving party asserting a liability meets the burden of proving that:
4 a. They EXPRESSLY consented to convert that property to PUBLIC property subject to taxation and regulation; b.
5 They had the legal capacity to consent because domiciled and present in a place where their rights were unalienable,
6 such as federal territory. The moving party asserting a tax liability, which is the I.R.S., ALWAYS has the burden of
7 proof and it is clearly prejudicial to put ordinary Americans in the untenable position of proving a NEGATIVE, which
8 is that they ARE NOT STATUTORY “taxpayers” or are NOT liable:

9 *“All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government*
10 *or the CIVIL statutory franchise codes unless and until the government meets the burden of proving, WITH*
11 *EVIDENCE, on the record of the proceeding that:*

12 *1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.*

13 *2. The owner was either abroad, domiciled on, or at least PRESENT on federal territory NOT protected by the*
14 *Constitution and therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant*
15 *of the fiduciary obligation to respect and protect the right. Those physically present but not necessarily domiciled*
16 *in a constitutional but not statutory state protected by the constitution cannot lawfully alienate rights to a real,*
17 *de jure government, even WITH their consent.*

18 *3. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be*
19 *operating in a PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and*
20 *which is therefore NOT protected by official, judicial, or sovereign immunity.”*

21 For more information on this subject see section 9.18:

22 In conclusion, all the fraudsters at the IRS want to do is play “word games” to deceive you and make you appear like a
23 “taxpayer” when you are not in fact one. Former IRS Commissioner Shelton Cohen admitted as much in an interview with
24 Aaron Russo:

Interview of Former IRS Commissioner Shelton Cohen by Aaron Russo, SEDM Exhibit #11.004
<https://sedm.org/Exhibits/ExhibitIndex.htm>

25 Shelton Cohen, by the way, was the quintessential Pharisee Jew, which is why he wanted to be commissioner: so he would
26 be intimately involved in DECEIVING people to pay money they didn’t owe in the largest FRAUD in history.⁴⁰ Even U.S.
27 Supreme Court Justice Scalia (now deceased) admitted the same. Watch Exhibits #03.005 and 11.006 in the above link. For
28 an exhaustive treatment of all the ways that corrupt covetous Pharisee lawyers abuse words to deceive and commit criminal
29 identity theft, see the following:

- 30 1. *Legal Deception, Propaganda, and Fraud*, Form #05.014
31 <https://sedm.org/Forms/FormIndex.htm>
32 2. *Foundations of Freedom Course*, Form #12.021, Video 4: Willful Government Deception and Propaganda
33 <https://sedm.org/Forms/FormIndex.htm>

34 Additional information on the subject of this section can be found later in section 9.15.

35 **8.8 A STATUTORY “U.S. Person” includes state citizens or residents and is not limited to territorial citizens or**
36 **residents**

False Argument: A STATUTORY “U.S. Person” described in 26 U.S.C. §7701(a)(30) includes state citizens or residents and is not limited to territorial citizens or residents.

Corrected Alternative Argument: The STATUTORY term “U.S. Person”, like every other civil status found in Title 26, requires a domicile on federal territory or at least physical presence there to lawfully acquire. Congress has no

⁴⁰ See: *Who Were the Pharisees and Saducees?*, Form #05.047; <https://sedm.org/Forms/FormIndex.htm>.

legislative jurisdiction in a Constitutional state other than for the subject matters found in Article 1, Section 8. The taxing powers found in Article 1, Section 8, Clauses 1 and 3 apply only to the geographical areas defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d). Under the rules of statutory construction, anything not EXPRESSLY included is purposefully excluded by implication. Those areas include only federal territory and the federal enclaves within the Constitutional states. They do NOT include areas under the EXCLUSIVE or PLENARY jurisdiction of constitutional states.

Further information:

1. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
2. *Great IRS Hoax*, Form #11.302, Sections 3.9.1.24, 5.1.4, 5.2.12-5.2.13.
<http://sedm.org/Forms/FormIndex.htm>
3. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: "U.S. Person"
<http://famguardian.org/TaxFreedom/CitesByTopic/USPerson.htm>
4. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: "United States"
<http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm>

We call this approach "The U.S. Person Position". A STATUTORY "U.S. Person" is defined in 26 U.S.C. §7701(a)(30) as follows:

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

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

(30) *United States* person

The term "United States person" means -

(A) a *citizen* or *resident* of the United States,

(B) a domestic partnership,

(C) a domestic *corporation*,

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

(E) any trust if -

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

The term "United States" as used in the above definition is defined in a geographical sense as follows.

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

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

(9) *United States*

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

(10) *State*

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

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

CHAPTER 4 - **THE STATES**

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

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

2 Those who would argue that "United States" in a geographical sense includes states of the Union have the burden of proving
3 with "non-prima facie" evidence that the term includes states of the Union. The rules of statutory construction FORBID any
4 adding anything to statutory definitions:

5 **"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's**
6 **ordinary meaning.** *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition
7 of the term excludes unstated meanings of that term"); *Colausti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a
8 rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"); *Western*
9 *Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945) ; *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96
10 (1935) (*Cardozo, J.*); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152,
11 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.
12 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney
13 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
14 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

15 **"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term.** *Colausti v.*
16 *Franklin*, 439 U.S. 379, 392, and n. 10 (1979) . Congress' use of the term "propaganda" in this statute, as indeed
17 in other legislation, has no pejorative connotation. **As judges, it is our duty to [481 U.S. 485] construe legislation**
18 **as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even**
19 **read it."**
20 [*Meese v. Keene*, 481 U.S. 465, 484 (1987)]

21 "As a rule, **a definition which declares what a term "means" . . . excludes any meaning that is not stated"**
22 [*Colausti v. Franklin*, 439 U.S. 379 (1979)]

23 Adding things to statutory definitions that DO NOT expressly appear is a LEGISLATIVE and not JUDICIAL function.
24 Allowing judges to act as legislators puts an end to ALL FREEDOM, according to the architect of our three-branch system
25 of government, Charles de Montesquieu. Note that franchise judges, such as those in U.S. Tax Court and even Article III
26 judges presiding over Article IV franchise tax matters such as the income tax are in the Executive Branch, according to the
27 U.S. Supreme Court in *Freytag v. Commissioner*, 501 U.S. 868 (1991):

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

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

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

38 [. . .]

39 **In what a situation must the poor subject be in those republics! The same body of magistrates are possessed,**
40 **as executors of the laws, of the whole power they have given themselves in quality of legislators. They may**
41 **plunder the state by their general determinations; and as they have likewise the judiciary power in their hands,**
42 **every private citizen may be ruined by their particular decisions."**
43 [*The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;*
44 SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

45 Constitutional and statutory "citizens" are mutually exclusive, non-overlapping groups, as we show earlier in section 8.1 and
46 also prove in:

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

47 The "citizen" and "resident" described in 26 U.S.C. §7701(a)(30) invokes the STATUTORY context and therefore is limited
48 to that. You are trying to abuse EQUIVOCATION to deceive the reader or hearer into falsely believing that the two contexts

1 for the words “citizen” or “resident” are equivalent when they are not. Any attempt to confuse the two results in the following
2 CRIMES:

- 3 1. Impersonating a citizen of the United States. 18 U.S.C. §911.
- 4 2. Impersonating a public officer. 18 U.S.C. §912. All statutory fictions of law, including statutory citizens and even
5 “taxpayers”, are public offices.

6 Imposing the above statuses or the civil obligations associated with them against a non-resident non-person and state national
7 who does not consent is also identity theft, as described in:

Government Identity Theft, Form #05.046
<http://sedm.org/Forms/FormIndex.htm>

8 There are also strong commercial and privacy motivations and incentives to try to adopt the “U.S. Person Position”, because
9 STATUTORY “U.S. Persons”:

- 10 1. Are not subject to withholding in most financial transactions. 26 U.S.C. Chapter 3 only dictates withholding on
11 nonresident aliens and foreign corporations. U.S. citizens and residents are not mentioned.
- 12 2. Only have to pay income tax on foreign earned income under 26 U.S.C. §911. They do not have to deduct, report, or
13 withhold on earnings within any constitutional state or even on federal territory, unless they are public officers of the
14 national government on official business.
- 15 3. Include “citizens” under 26 U.S.C. §7701(a)(30), which most state citizens would falsely PRESUME they are.
16 Unfortunately, the “citizen” they are talking about in Title 26 is NOT a human being domiciled or present within a
17 constitutional state.

18 All of the above motivations are “privileges”, “immunities”, or “benefits” of a franchise. All those who “purposefully avail”
19 themselves of such “benefits” forfeit their Constitutional rights and in-effect facilitate CRIMINAL IDENTITY THEFT by
20 transporting their legal identity to what Mark Twain called “The District of Criminals”.

21 *6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of*
22 *its benefits.*⁴¹ *Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581; Wall v. Parrot Silver & Copper Co., 244*
23 *U.S. 407, 411-412; St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469.*

24 *7. “When the validity of an act of the Congress is drawn in question, and even if a serious doubt of constitutionality*
25 *is raised, it is a cardinal principle that this Court will first ascertain whether a construction of the statute is fairly*
26 *possible by which the question may be avoided.”* *Crowell v. Benson, 285 U.S. 22, 62.*^[81]
27 *[Ashwander v. Tennessee Valley Authority Et Al, 297 U.S. 288, 346-348 (1936)]*

28 Furthermore, Congress is FORBIDDEN by the License Tax Cases from offering or enforcing any national franchise within
29 the borders of a Constitutional State:

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

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

⁴¹ Compare *Electric Co. v. Dow*, 166 U.S. 489; *Pierce v. Somerset Ry.*, 171 U.S. 641, 648; *Leonard v. Vicksburg, S. & P.R. Co.*, 198 U.S. 416, 422.

Notice in the above case the language “**Congress cannot authorize a trade or business within a State in order to tax it.**” As we repeatedly point out the I.R.C. Subtitle A income tax is a franchise tax upon public offices in the national government, which is called a “trade or business” in the Internal Revenue Code. It is telling that the above case uses this PRECISE term to say what is FORBIDDEN within a constitutional state. “trade or business” is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. The nature of the income tax as a franchise tax upon public offices is exhaustively covered in:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

There are many other problems with the U.S. Person Position. In order to claim a PRIVILEGED/FRANCHISE exemption from withholding as a STATUTORY “U.S. person”, you must:

1. Supply a PRIVILEGED Social Security Number or Taxpayer Identification Number, none of which apply within a state of the Union.
2. Often supply a W-9 form to the payor in financial transactions, which only applies to territorial citizens or residents WHEN they are acting as officers of the government.
3. Falsely admit or imply that you as a state citizen are a “citizen” under the laws of Congress and subject to the laws of Congress. All “citizens” under every act of Congress are territorial citizens born on and domiciled within federal territory not within any state.
4. Create the false impression that you must report all financial transactions abroad and are subject to F.A.T.C.A. See: <https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>

State citizens, on the other hand, are “non-resident non-persons” in respect to Acts of Congress and need not comply with ANY act of Congress relating to their PRIVATE compensation. Coercion and even criminal extortion by financial institutions acting under the falsely alleged but not actual authority of law is the only reason people believe otherwise. False IRS propaganda that the IRS is NOT accountable for the truth of and which courts have even said you can be FINED for relying on is the only stated reason these mis-informed financial institutions perpetuate the mis-application of the revenue franchise codes extra-territorially within states of the Union. This is covered in:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

It is a fact that one cannot have ANY civil status or statutory status, including “person”, “individual”, “citizen”, “resident”, “taxpayer”, or “U.S. person” under any act of Congress without as a bare minimum a domicile on federal territory. This is exhaustively proven in:

1. *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>
2. *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

It is also exhaustively proven that the only people who must use Social Security Numbers or Taxpayer Identification Numbers are public officers on official business, and that ONLY when people are officers of the government do they need to use such numbers, and even then only in connection with excise taxable franchise activities.

1. *Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?*, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>
2. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012
<http://sedm.org/Forms/FormIndex.htm>
3. *Why It is Illegal for Me to Request or Use a Taxpayer Identification Number*, Form #04.205
<http://sedm.org/Forms/FormIndex.htm>

8.9 Federal District and Circuit Courts are Article III Courts

False Argument: Federal district and circuit courts are established pursuant to Article III of the United States Constitution. Judges hold office during good behavior and this MUST be so.

Corrected Alternative Argument: Federal district and circuit courts are established pursuant to Article IV of the United States Constitution, not Article III. Congress has never expressly invoked Article III in establishing ANY federal district or circuit court. There is no enactment within Title 28 or the Statutes At Large that mentions Article III powers, and the term “State” as used in 28 U.S.C. §1332(e) confirms that they have no diversity jurisdiction under Article III. All of their powers are legislatively derived and NONE comes directly from the Constitution. The only jurisdiction they have is over federal property, federal territory, federal franchises, and persons domiciled on federal territory or committing crimes there. They are “franchise” courts, not constitutional courts.

Further information:

1. *What Happened to Justice?*, Litigation Tool #08.001
<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>
2. *The Tax Court Scam*, Form #05.039-proves that U.S. Tax Court is a franchise court, not an Article III Court. If it is a franchise court, then changing the venue to a district court doesn't change the nature of the transaction or of the court hearing the transaction
<http://sedm.org/Litigation/LitIndex.htm>
3. *Authorities on Jurisdiction of Federal Courts, Family Guardian Fellowship*
<http://famguardian.org/Subjects/LawAndGovt/ChallJurisdiction/AuthoritiesArticle/AuthOnJurisdiction.htm>
4. *Government Instituted Slavery Using Franchises*, Form #05.030-shows how the federal courts administer franchises, such as the I.R.C. Subtitle A income tax
<http://sedm.org/Litigation/LitIndex.htm>
5. *SEDM Litigation Tools Page*-tools you can use to litigate successfully in federal court
<http://sedm.org/Litigation/LitIndex.htm>
6. *Court Remedies for Sovereigns: Taxation*, Litigation Tool #10.002
<http://sedm.org/Litigation/LitIndex.htm>

1 Several government publications, the federal courts, and even government prosecutors frequently argue that the United States
2 District Courts and Circuit (Appeal) Courts are established pursuant to Article III of the United States Constitution. Such an
3 assertion is nothing more than an inadmissible presumption for which there is NO evidentiary support within the statutory
4 law. Federal district and circuit courts are, in fact, Article IV, legislative, territorial courts that may only hear cases involving
5 the following matters relating to “community property” of the states of the Union under their care and protection. This
6 community property includes:

- 7 1. Federal territory.
- 8 2. Federal franchises. For instance, Social Security and the federal income tax described in Internal Revenue Code, Subtitle
9 A is a franchise called a “trade or business”, which 26 U.S.C. §7701(a)(26) defines as “the functions of a public office”.
10 This is exhaustively proven in:

The “Trade or Business” Scam, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/TradeOrBusinessScam.htm>

- 11 3. Persons domiciled on federal territory and NOT within states of the Union (domicile is a “protection franchise”). See:
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/DomicileBasisForTaxation.htm>
- 12 4. Federal chattel property.

13 The jurisdiction of the federal district and circuit courts over the above subject matters originates under Article 4, Section 3,
14 Clause 2 of the United States constitution:

15 *U.S. Constitution*
16 *Article 4, Section 3, Clause 2*

17 *The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory*
18 *or other Property belonging to the United States; and nothing in this Constitution shall be so construed as to*
19 *Prejudice any Claims of the United States, or of any particular State.*
20

1 *Levin v. United States (C.C.A.) 128 F. 826, 830, 831.* In that case, Judge Sanborn, in a very carefully drawn
2 opinion, pointed out that **Congress cannot vest any portion of the judicial power granted by section 1 and**
3 **defined by section 2 of the third article of the Constitution in courts not ordained and established by itself;** that
4 the judicial power there granted and defined necessarily extended only to the trial of the classes of cases named
5 in section 2; but that these sections neither expressly nor impliedly prohibited Congress from conferring judicial
6 power upon other courts. 'Thus,' he says, 'the authority granted *567 to territorial courts to hear and determine
7 controversies arising in the territories of the United States is judicial power. But it is not a part of that judicial
8 power granted by section 1, and defined by section 2, of article 3 of the Constitution. Nevertheless, under the
9 constitutional grant to Congress of power to 'make all needful rules and regulations respecting the territory * *
10 * belonging to the United States' (article 4, s 3), that body may create territorial courts not contemplated or
11 authorized by article 3 of the Constitution, and may confer upon them plenary judicial power, because the
12 establishment of such courts and the bestowal of such authority constitute appropriate means by which to exercise
13 the congressional power to make needful rules respecting the territory belonging to the United States.'"
14 [*Williams v. U.S., 289 U.S. 553, 53 S.Ct. 751, (1933)*]

15 In the above sense, federal circuit and district courts are "property courts", which lawfully officiate only over disputes relating
16 to international affairs and the community property of the states of the Union under their care and protection. Jurisdiction of
17 the federal courts pursuant to the above constitutional provision extends everywhere that such property is found, and including
18 within states of the Union:

19 *"The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the*
20 *territory or other property belonging to the United States. **This power applies as well to territory belonging to***
21 ***the United States within the States, as beyond them. It comprehends all the public domain, wherever it may be.***
22 *The argument is, that *510 the power to make 'ALL needful rules and regulations' 'is a power of legislation,' 'a*
23 *full legislative power;' 'that it includes all subjects of legislation in the territory,' and is without any limitations,*
24 *except the positive prohibitions which affect all the powers of Congress. Congress may then regulate or prohibit*
25 *slavery upon the public domain within the new States, and such a prohibition would permanently affect the*
26 *capacity of a slave, whose master might carry him to it. And why not? Because no power has been conferred on*
27 *Congress. This is a conclusion universally admitted. **But the power to 'make rules and regulations respecting***
28 ***the territory' is not restrained by State lines, nor are there any constitutional prohibitions upon its exercise in***
29 ***the domain of the United States within the States; and whatever rules and regulations respecting territory***
30 ***Congress may constitutionally make are supreme, and are not dependent on the situs of 'the territory.'**"*
31 [*Dred Scott v. Sandford, 60 U.S. 393, 1856 WL 8721 (U.S.1856)*]

32 The above facts are exhaustively proven in the following book with thousands of pages of evidence:

[What Happened to Justice?](http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm), Litigation Tool #08.001
<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

33 Only an Article III constitutional court could lawfully hear a matter not involving federal property, contracts, domiciliaries,
34 territory, or franchises, and we have no Article III constitutional courts. The U.S. Supreme Court has held that it is a violation
35 of the separation of powers to delegate matters NOT involving the adjudication of franchises, which it calls "public rights",
36 to a legislative court, and by implication, the federal district and circuit courts:

37 *"The distinction between public rights and private rights has not been definitively explained in our*
38 *precedents.FN22 Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public*
39 *rights must at a minimum arise "between the government and others." Ex parte Bakelite Corp., supra, at 451, 49*
40 *S.Ct., at 413. FN23 In contrast, "the liability of one individual to another under the law as defined," Crowell v.*
41 *Benson, supra, at 51, 52 S.Ct., at 292, is a matter of private rights. **Our precedents clearly establish that only***
42 ***controversies in the former category may be removed from Art. III courts and delegated to legislative courts or***
43 ***administrative agencies for their determination.** See Atlas Roofing Co. v. Occupational Safety and Health Review*
44 *Comm'n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); Crowell v. Benson, supra,*
45 *285 U.S., at 50-51, 52 S.Ct., at 292. See also Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918*
46 *(1930). FN24 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial*
47 *power."*
48 [*Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)*]

49 The federal courts, including the U.S. Supreme Court, have repeatedly held that federal district and circuit courts only have
50 such jurisdiction as is expressly granted by Congress in a statute. The implication is that NONE of their authority derives
51 directly and only from the constitution.

52 *"But whatever may be the correct interpretation of the constitution upon this point, **it has long been settled, that***
53 ***the Circuit Courts can exercise no jurisdiction but what is conferred upon them by law.** The judiciary act does*
54 *not vest them with jurisdiction where a State is a party. On the contrary, in a case like the present, it vests exclusive*
55 *jurisdiction in the Supreme Court."*
56 [*Osborn v. Bank of U.S., 22 U.S. 738, 1824 WL 2682 (U.S.,1824)*]

1 "Neither party has questioned that jurisdiction, but it is the duty of this court to see to it that the jurisdiction of
2 the circuit court, which is defined and limited by statute, is not exceeded. This duty we have frequently performed
3 of our own motion. *Mansfield, C. & L. M. R. Co. v. Swan*, [111 U.S. 379, 382](#), 28 S. L.Ed. 462, 463, 4 Sup.Ct.Rep.
4 510; *King Iron Bridge & Mfg. Co. v. Otoe County*, [120 U.S. 225](#), 30 L.Ed. 623, Sup.Ct.Rep. 552; *Blacklock v.*
5 *Small*, [127 U.S. 96, 105](#), 32 S. L.Ed. 70, 73, 8 Sup.Ct.Rep. 1096; *Cameron v. Hodges*, [127 U.S. 322, 326](#), 32 S.
6 L.Ed. 132, 134, 8 Sup.Ct.Rep. 1154; *Metcalf v. Watertown*, [128 U.S. 586, 587](#), 32 S. L.Ed. 543, 9 Sup.Ct.Rep.
7 173; *Continental Nat. Bank v. Buford*, [191 U.S. 120](#), 48 L.Ed. 119, 24 Sup.Ct.Rep. 54."
8 [*Louisville RR v. Motley*, [211 U.S. 149, 29 S.Ct. 42 \(1908\)](#)]

9 "The national courts have jurisdiction only of those things conferred upon them by law. And at the time of the
10 creation of the national courts and at time of writing the Constitution itself the State courts were kept as a
11 separate and distinct judicial institution."
12 [*Williamson v. Puerifoy*, [316 F.2d. 774 \(5 Cir. 1963\)](#)]

13 Consistent with the above, there are **NO statutes** that expressly authorize federal jurisdiction within a state of the Union as
14 confirmed by 28 U.S.C. §1332(e), which is the ONLY definition of "State" anywhere in Title 28 of the U.S. Code.

15 [TITLE 28 > PART IV > CHAPTER 85 > § 1332](#)
16 [§ 1332. Diversity of citizenship; amount in controversy; costs](#)

17 (e) The word "States", as used in this section, includes the Territories, the District of Columbia, and the
18 Commonwealth of Puerto Rico.

19 Title 28 is the source of ALL of the jurisdiction of the federal district and circuit courts. Nowhere in Title 28 of the U.S.
20 Code is the term "State" ever defined to include any land under the exclusive or general jurisdiction of any state of the Union.
21 The reason for this is clear, according to the U.S. Supreme Court:

22 "It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, [247 U.S.](#)
23 [251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal
24 affairs of the states; and emphatically not with regard to legislation."
25 [*Carter v. Carter Coal Co.*, [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

26 It is also a violation of the separation of powers doctrine for a judge to function BOTH as an Article IV and an Article III
27 judge. These two functions MUST be separate or a conflict of interest would inevitably result in violation of 18 U.S.C. §208
28 and 28 U.S.C. §455. One cannot simultaneously be in charge of protecting constitutional rights, and at the same time running
29 or supervising those engaged in a government franchise or business whose sole purpose it is to DESTROY and regulate and
30 tax the exercise of rights. That would be putting the fox in charge of the chickens. Pretty STUPID.

31 Federal courts are famous for trying to unlawfully expand their jurisdiction by declaring themselves to have Article III powers
32 when in fact, they do not. They CANNOT lawfully extend their jurisdiction by decree or fiat. Not even the Supreme Court
33 could lawfully do such a thing:

34 "The judicial Power" created by Article III, § 1, of the Constitution is not whatever judges choose to do, see
35 Valley Forge Christian College v. Americans United for Separation of Church and State, Inc., [454 U.S. 464,](#)
36 [487, 102 S.Ct. 752, 70 L.Ed.2d. 700 \(1982\);](#) cf. *Grupo Mexicano de Desarrollo, S.A. v. Alliance Bond Fund,*
37 *Inc.*, [527 U.S. 308, 332-333, 119 S.Ct. 1961, 144 L.Ed.2d. 319 \(1999\)](#), or even whatever Congress chooses to
38 assign them, see Lujan v. Defenders of Wildlife, [504 U.S. 555, 576-577, 112 S.Ct. 2130, 119 L.Ed.2d. 351](#)
39 [\(1992\); Chicago & Southern Air Lines, Inc. v. Waterman S.S. Corp.](#), [333 U.S. 103, 110-114, 68 S.Ct. 431, 92](#)
40 [L.Ed. 568 \(1948\)](#). It is the power to act in the manner traditional for English and American courts. One of the
41 most obvious limitations imposed by that requirement is that judicial action must be governed by standard, by
42 rule. Laws promulgated by the Legislative Branch can be inconsistent, illogical, and ad hoc; law pronounced by
43 the courts must be principled, rational, and based upon reasoned distinctions."
44 [*Vieth v. Jubelirer*, [541 U.S. 267, 277-278, 124 S.Ct. 1769, 1776 - 1777 \(U.S.Pa.,2004\)](#)]

45 "It is contended that Congress has reversed this current by permitting the Supreme Court to legislate upon it.
46 Congress could not confer, nor could the Supreme Court exercise the authority to ordain and establish 'inferior
47 federal courts' and fix the jurisdiction thereof which power*615 was given to Congress alone by the
48 Constitution. Suffice it to say Congress gave the Supreme Court 'power to prescribe * * * rules of pleading,
49 practice, and procedure * * * in criminal cases in district courts of the United States. ' 18 U.S.C.A. § 687. Unless
50 the transfer of jurisdiction from one court to another is governed by rules of pleading, practice and procedure,
51 the statute was of no avail.FN41"
52 [*U.S. v. Bink*, [74 F.Supp. 603, D.C.Or. \(1947\)](#)]

53 The ability for ANY court to decree that it has Article III powers would be completely inconsistent with the above rulings
54 where we showed that ALL of their jurisdiction must be expressly found in a statute. The reason their jurisdiction is confined

1 exclusively by statute is that federal district and circuit courts are nowhere directly conferred jurisdiction within the
2 Constitution. The U.S. Supreme Court is the only court that has original jurisdiction and powers granted directly by the
3 Constitution, which explains why there are not any statutes that regulate its activities within Title 28 of the U.S. Code.
4 Congress cannot regulate what they themselves did not create. The PEOPLE, and not Congress, wrote the Constitution. Only
5 Congress is expressly conferred jurisdiction within the Constitution to define the powers of federal circuit and district courts
6 and they do so legislatively:

7 *United States Constitution*
8 *Article 3, Section 1, Clause 1*

9 *The judicial Power of the United States, shall be vested in one supreme Court, and in such inferior Courts as the*
10 *Congress may from time to time ordain and establish. The Judges, both of the supreme and inferior Courts, shall*
11 *hold their Offices during good Behaviour, and shall, at stated Times, receive for their Services, a Compensation,*
12 *which shall not be diminished during their Continuance in Office.*

13 Whenever Congress creates a court under the authority of Article 3, Section 1, Clause 1, above, it MUST expressly invoke
14 Article III in its enactment. No such provision has EVER appeared in any act of Congress in the context of any federal circuit
15 or district court, and if a government attorney or judge argues otherwise, DEMAND that he produce the statute from the
16 Statute At Large that expressly confers Article 3 jurisdiction upon the specific court he is litigating before. We'll give you a
17 hint: He won't be able to produce it. If such an invocation of constitutional authority is not expressly made in a statute
18 somewhere, under the rules of statutory construction, it must be presumed NOT to exist:

19 *"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one*
20 *thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*
21 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or*
22 *things are specified in a law, contract, or will, an intention to exclude all others from its operation may be*
23 *inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
24 *of a certain provision, other exceptions or effects are excluded."*
25 *[Black's Law Dictionary, Sixth Edition, p. 581]*

26 The whole purpose of law is the definition and limitation and delegation of power in writing. It serves as the equivalent of a
27 delegation of authority order. Pursuant to the Tenth Amendment to the United States Constitution, what is not expressly
28 delegated to the federal government is reserved to the people and the states by implication. Law therefore DEFINES
29 the power of those it delegates authority to. It is therefore a "definition", and all definitions operate under the rules of statutory
30 construction:

31 *"When we consider the nature and the theory of our institutions of government, the principles on which they*
32 *are supposed to rest, and review the history of their development, we are constrained to conclude that they do*
33 *not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is,*
34 *of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers*
35 *are delegated to the agencies of government, sovereignty itself remains with the*
36 *people, by whom and for whom all government exists and acts.*
37 *And the law is the definition and limitation of power. It is, indeed, quite*
38 *true that there must always be lodged somewhere, and in some person or body, the authority of final decision;*
39 *and in many cases of mere administration, the responsibility is purely political, no appeal lying except to the*
40 *ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage.*
41 *But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are*
42 *secured by those maxims of constitutional law which are the monuments showing the victorious progress of the*
43 *race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous*
44 *language of the Massachusetts bill of rights, the government of the commonwealth 'may be a government of laws*
45 *and not of men.' For the very idea that one man may be compelled to hold his life, or the means of living, or*
46 *any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any*
47 *country where freedom prevails, as being the essence of slavery itself."*
48 *[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

49 *"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's*
50 *ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition*
51 *of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a*
52 *rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western*
53 *Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96*
54 *(1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,*
55 *and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.*

943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary." [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v. Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation. **As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it."** [*Meese v. Keene*, 481 U.S. 465, 484 (1987)]

"As a rule, **a definition which declares what a term "means" . . . excludes any meaning that is not stated"** [*Colautti v. Franklin*, 439 U.S. 379 (1979), n. 10]

The book *What Happened to Justice?*, Litigation Tool #08.001 mentioned above features an entire chapter, which is Chapter 5, that enumerates all the deception, falsehoods, and lies on the subject of Article III jurisdiction of federal courts proffered by members of the legal profession, the courts, the U.S. government printing office, freedom advocates, etc. We encourage you to obtain that book and use the thousands of pages of evidence supporting it to prove that the conclusions of this section are wrong.

On the subject of Article III jurisdiction, the following requirements apply:

1. Federal courts must resolve questions of Article III jurisdiction BEFORE reaching the merits of a plaintiff's claim.

"*Steel Co. v. Citizens for a Better Environment*, 523 U.S. 83, 118 S.Ct. 1003, 140 L.Ed.2d. 210 (1998), directs federal courts to resolve questions of Article III jurisdiction before reaching the merits of a plaintiff's claim." [*Spargo v. New York State Com'n on Judicial Conduct*, 351 F.3d. 65 (C.A.2 (N.Y.),2003)]

2. A claim that the court lacks jurisdiction under Article III may not be waived and must be addressed.

"A claim that the court lacks jurisdiction under Article III of the Constitution may not be waived, since the jurisdiction at issue goes to the foundation of the court's power to resolve a case, and the court is obliged to address it sua sponte." [*Doe ex rel. Fein v. District of Columbia*, 93 F.3d. 861, 871 (D.C.Cir.1996)]

3. Article III Jurisdiction cannot be "presumed" or assumed, but must be proven to exist on the record of the proceeding:

"A court may not decide a cause of action before resolving whether the court has Article III jurisdiction; **standing cannot be assumed.** See *Steel Co. v. Citizens for a Better Env't*, 523 U.S. 83, 93-94, 118 S.Ct. 1003, 140 L.Ed.2d. 210 (1998)." [*RK Ventures, Inc. v. City of Seattle*, 307 F.3d. 1045 (C.A.9 (Wash.),2002)]

4. No action of the parties can confer subject matter jurisdiction upon federal courts:

Moreover, because subject-matter jurisdiction is "an Art. III as well as a statutory requirement ... no action of the parties can confer subject-matter jurisdiction upon a federal court." *Ins. Corp. of Ireland, Ltd. v. Compagnie des Bauxites de Guinee*, 456 U.S. 694, 702, 102 S.Ct. 2099, 2104, 72 L.Ed.2d. 492 (1982). [*Akinseye v. District of Columbia*, 339 F.3d. 970, 971 (D.C.Cir.2003)]

5. Matters of statutory standing may be decided BEFORE Article III jurisdiction is decided. Consequently, the court may still rule on whether a jurisdiction exists under a particular statute BEFORE they dismiss a case because the plaintiff lacks standing under Article III. This is very important in cases where jurisdiction is challenged in tax litigation and the definition of terms is at issue such as "State", "United States", "trade or business", "employer", etc. Those definitions can therefore be challenged and decided INDEPENDENT of whether the plaintiff lacks standing and BEFORE the court dismisses the case.

In *Steel Co.*, the Supreme Court noted that **courts may determine whether a cause of action exists under a given statute, an issue of statutory construction that goes to the merits of the action, before addressing the zone-of-interests prudential dimension of standing, an issue the Court labeled as statutory standing.** See *id.* at 97, 118 S.Ct. 1003; see also *Nat'l R.R. Passenger Corp. v. Nat'l Ass'n of R.R. Passengers*, 414 U.S. 453, 465 n. 13, 94 S.Ct. 690, 38 L.Ed.2d. 646 (1974) (deciding whether a statutory cause of action existed before determining whether the plaintiff met the statutory standing requirements). As the Supreme Court explained:

1 [T]he merits inquiry and the statutory standing inquiry often ‘overlap.’ The question whether this plaintiff has a
2 cause of action under the statute, and the question whether any plaintiff has a cause of action under the statute
3 are closely connected-indeed, depending upon the asserted basis for lack of statutory standing, they are
4 sometimes identical, so that it would be exceedingly artificial to draw a distinction between the two.

5 [Steel Co.](#), 523 U.S. at 97 n. 2, 118 S.Ct. 1003 (internal citation omitted). Thus, at least in some circumstances,
6 lack of statutory standing does not divest a district court of jurisdiction to determine the underlying merits of the
7 action. In declining to require statutory standing as a prerequisite to jurisdiction when the merits of whether a
8 cause of action exists are so intertwined with the statutory standing question, the Supreme Court reasoned that if
9 “all cause-of-action questions may be regarded as jurisdictional questions, and thus capable of being decided
10 where there is no genuine case or controversy, it is hard to see what is left of that limitation in Article III.” *Id.* at
11 93, 118 S.Ct. 1003.
12 [*Lerner v. Fleet Bank, N.A.*, 318 F.3d. 113 (C.A.2 (N.Y.),2003)]

- 13 6. If a court which lacks Article III jurisdiction to hear a case and rules anyway, its holding is simply advisory and political
14 in nature, rather than legal in nature:

15 “Finally, **the main object underlying *Steel Co.* is that courts not declare the law *418 where they do not have**
16 **Article III jurisdiction because any opinion in such a situation would be advisory, thus raising separation of**
17 **powers problems.** *Steel Co.*, 523 U.S. at 101, 118 S.Ct. at 1016.”
18 [*Bowers v. National Collegiate Athletic Ass’n*, 346 F.3d. 402 (C.A.3 (N.J.),2003)]

- 19 7. Diversity jurisdiction must be satisfied under Constitution Article III, Section 2 and 28 U.S.C. §1332(a) for ALL
20 DEFENDANTS in an action, not just some of them. If any defendant or respondent does not satisfy the criteria, the
21 whole case must be dismissed or the offending party must be removed from the action. Diversity of citizenship under
22 28 U.S.C. §1332(a) relates only to the federal “States” (e.g. territories) mentioned in 28 U.S.C. §1332(e) while diversity
23 under Constitution Article III, Section 2 relates only to states of the Union and excludes federal states:

24 *Federal subject matter jurisdiction in this case is based on diversity. Although Article III of the Constitution*
25 *would permit the federal courts to exercise jurisdiction over a broader class of diversity cases, see [State Farm](#)*
26 *Fire & Cas. Co. v. Tashire*, 386 U.S. 523, 530-31, 87 S.Ct. 1199, 18 L.Ed.2d. 270 (1967). Congress has limited
27 the scope of diversity jurisdiction to cases involving particular alignments of parties. See 28 U.S.C. § 1332(a).^{FN6}
28 The diversity jurisdiction statute, as construed for nearly 200 years, requires that to bring a diversity case in
29 federal court against multiple defendants, each plaintiff must be diverse from each defendant. [Schacht](#), 524 U.S.
30 at 388, 118 S.Ct. 2047; [Strawbridge v. Curtiss](#), 7 U.S. (3 Cranch) 267, 2 L.Ed. 435 (1806).

31 ^{FN6}, 28 U.S.C. §1332(a) provides, in pertinent part:

32 The district courts shall have original jurisdiction of all civil actions where the matter in controversy exceeds the
33 sum or value of \$75,000 ... and is between-
34 (1) citizens of different States;
35 (2) citizens of a State and citizens or subjects of a foreign state;
36 (3) citizens of different States and in which citizens or subjects of a foreign state are additional parties; and
37 (4) a foreign state ... as plaintiff and citizens of a State or of different States.

38 That compliance with the diversity statute, including its complete diversity requirement, is the sine qua non of
39 diversity *1005 jurisdiction was made clear in [Newman-Green, Inc. v. Alfonzo-Larrain](#), 490 U.S. 826, 109 S.Ct.
40 2218, 104 L.Ed.2d. 893 (1989). In a case involving claims against multiple defendants, “the plaintiff must meet
41 the requirements of the diversity statute for each defendant.” *Id.* at 829, 109 S.Ct. 2218 (emphasis added and
42 emphasis in original omitted). One of the Newman-Green defendants, an American citizen who lived overseas,
43 fell within none of the statutory categories of parties over whom the federal courts may exercise diversity
44 jurisdiction. Because he was not domiciled in any state, this defendant was “stateless” for purposes of the
45 diversity statute, and, under the strictures of § 1332, the plaintiff could not pursue an action in federal court
46 against him. *Id.* at 828, 109 S.Ct. 2218. For this reason, the defendant’s presence in the case destroyed “complete
47 diversity,” rendering the entire case beyond the federal court’s power to decide unless he was dismissed. *Id.* at
48 829, 109 S.Ct. 2218.
49 [*Lee v. American Nat. Ins. Co.*, 260 F.3d. 997 (C.A.9 (Cal.),2001)]

- 50 8. Article III jurisdiction need not be proven in order to challenge an unlawful search or seizure.

51 “Standing to challenge a search or seizure is a matter of substantive Fourth Amendment law rather than of Article
52 III jurisdiction, [Rakas v. Illinois](#), 439 U.S. 128, 139-40, 99 S.Ct. 421, 58 L.Ed.2d. 387 (1978)”
53 [*U.S. v. Huggins*, 299 F.3d. 1039 (C.A.9 (Or.),2002)]

- 54 9. The plaintiff in every action bears the burden of proof in establishing that the court has subject matter jurisdiction.

1 “The party invoking federal jurisdiction bears the burden of establishing these elements. See [FW/PBS, Inc. v.](#)
2 [Dallas](#), 493 U.S. 215, 231, 110 S.Ct. 596, 608, 107 L.Ed.2d. 603 (1990); [Warth, supra](#), 422 U.S., at 508, 95 S.Ct.,
3 [at 2210](#). Since they are not mere pleading requirements but rather an indispensable part of the plaintiff’s case,
4 each element must be supported in the same way as any other matter on which the plaintiff bears the burden of
5 proof, i.e., with the manner and degree of evidence required at the successive stages of the litigation. See [Lujan](#)
6 [v. National Wildlife Federation](#), 497 U.S. 871, 883-889, 110 S.Ct. 3177, 3185-3189, 111 L.Ed.2d. 695 (1990);
7 [Gladstone, Realtors v. Village of Bellwood](#), 441 U.S. 91, 114-115, and n. 31, 99 S.Ct. 1601, 1614-1615, and n.
8 [31](#), 60 L.Ed.2d. 66 (1979); **2137 [Simon, supra](#), 426 U.S., at 45, n. 25, 96 S.Ct., at 1927, and n. 25; [Warth, supra](#),
9 [422 U.S., at 527, and n. 6](#), 95 S.Ct., at 2219, and n. 6 (Brennan, J., dissenting).”
10 [\[Lujan v. Defenders of Wildlife, 504 U.S. 555, 561, 112 S.Ct. 2130, 119 L.Ed.2d. 351 \(1992\)\]](#)

- 11 10. The court may dismiss a complaint for lack of subject-matter jurisdiction only if it appears beyond doubt that the plaintiff
12 can prove no set of facts in support of his claim which would entitle him to relief.

13 *A complaint may be dismissed for lack of subject matter jurisdiction only if “ it appears beyond doubt that the*
14 *plaintiff can prove no set of facts in support of his claim which would entitle him to relief.’ ”* [Sinclair v.](#)
15 [Kleindienst](#), 711 F.2d. 291, 293 (D.C.Cir.1983) (quoting [Conley v. Gibson](#), 355 U.S. 41, 45-46, 78 S.Ct. 99, 101-
16 [02](#), 2 L.Ed.2d. 80 (1957)). In our review, this court assumes the truth of the allegations made and construes them
17 *favorably to the pleader.* [Scheuer v. Rhodes](#), 416 U.S. 232, 236, 94 S.Ct. 1683, 1686, 40 L.Ed.2d. 90 (1974).
18 [\[Empagran S.A. v. F. Hoffman-LaRoche, Ltd., 315 F.3d. 338, 343 \(D.C.Cir.2003\)\]](#)

- 19 11. Because subject-matter jurisdiction focuses on the court’s power to hear the claim, however, the court must give the
20 plaintiff’s factual allegations closer scrutiny when resolving a Rule 12(b)(1) motion than would be required for Rule
21 12(b)(6) motion for failure to state a claim.

22 [Macharia v. United States](#), 334 F.3d. 61, 64, 69 (D.C.Cir.2003); [Grand Lodge of Fraternal Order of Police v.](#)
23 [Ashcroft](#), 185 F.Supp.2d. 9, 13 (D.D.C.2001).

- 24 12. The Eleventh Amendment limits the Article III jurisdiction of federal courts to hear cases against States and state officers
25 acting in their official capacities.

26 ***The Eleventh Amendment ^{FN2} limits the Article III jurisdiction *184 of the federal courts to hear cases against***
27 ***States and state officers acting in their official capacities. Eleventh Amendment immunity does not extend to***
28 ***mere political subdivisions of a State such as counties or municipalities.*** [Mt. Healthy City School Dist. Bd. of](#)
29 [Education v. Doyle](#), 429 U.S. 274, 280, 97 S.Ct. 568, 50 L.Ed.2d. 471 (1977) (citing [Lincoln County v. Luning](#),
30 [133 U.S. 529, 530](#), 10 S.Ct. 363, 33 L.Ed. 766 (1890)). However, the amendment does confer sovereign immunity
31 *on an arm of the State.* [Mt. Healthy](#), 429 U.S. at 280, 97 S.Ct. 568. There is no clear line separating those state
32 *instrumentalities that are entitled to sovereign immunity from those that are not, and we follow the Supreme*
33 *Court’s admonition that courts should seek guidance in the twin purposes of the Eleventh Amendment, namely:*
34 *1) “the State’s fears that ‘federal courts would force them to pay their Revolutionary War debts, leading to their*
35 *financial ruin,’ ” and 2) “the integrity retained by each State in our federal system.”* [Hess v. Port Auth. Trans-](#)
36 [Hudson Corp.](#), 513 U.S. 30, 39, 115 S.Ct. 394, 130 L.Ed.2d. 245 (1994). Accordingly, the principal factor to be
37 *considered is “whether a judgment against the government entity would have to be paid from the State’s*
38 *treasury.”* [Cash v. Granville County Bd. of Education](#), 242 F.3d. 219, 223 (4th Cir.2001) (citations omitted). This
39 *is often the end of the inquiry, for if the “State treasury will be called upon to pay a judgment against a*
40 *governmental entity ... consideration of any other factor becomes unnecessary,” and the entity will be immune.*
41 [Cash](#), 242 F.3d. at 223. A finding to the contrary weighs against immunity. However, even if the state’s treasury
42 *will not be used to satisfy a judgment, we still must determine if the relationship of the entity with the state is close*
43 *enough to implicate the “dignity of the State as a sovereign.”* 242 F.3d. at 224. We apply three additional factors
44 *in this determination: 1) the degree of control that the State exercises over the entity; 2) whether the entity deals*
45 *with local rather than statewide concerns; and 3) “the manner in which State law treats the entity.”* 242 F.3d. at
46 [224](#) (citations omitted).
47 [\[Kitchen v. Upshaw, 286 F.3d. 179 \(C.A.4 \(Va.\),2002\)\]](#)

- 48 13. Court is not limited to the allegations contained in the complaint in deciding jurisdiction.

49 “The **District Court, however, is not limited to the allegations of the complaint** in deciding a [Rule 12\(b\)\(1\)](#)
50 *motion. Here the District Court properly relied on extra-pleading material in deciding the motion.* 5 C. WRIGHT
51 [& A. MILLER, FEDERAL PRACTICE AND PROCEDURE § 1350 at 549-550 & n. 77 \(1969 & 1985 Supp.\)](#)
52 *(collecting citations).”*
53 [\[Hohri v. United States, 782 F.2d. 227, 241 \(D.C.Cir.1986\), vacated on other grounds, 482 U.S. 64, 107 S.Ct.](#)
54 [2246, 96 L.Ed.2d. 51 \(1987\).\]](#)

- 55 14. The court may consider materials outside the pleadings to determine whether it has jurisdiction over the claim,

1 “Under settled law, the District Court may in appropriate cases dispose of a motion to dismiss for lack of subject
2 matter jurisdiction under [Fed.R.Civ.P. 12\(b\)\(1\)](#) on the complaint standing alone. **But where necessary, the court**
3 **may consider the complaint supplemented by undisputed facts evidenced in the record, or the complaint**
4 **supplemented by undisputed facts plus the court’s resolution of disputed facts.** [Williamson v. Tucker, 645 F.2d.](#)
5 [404, 413 \(5th Cir.1981\)](#). See also [Land v. Dollar, 330 U.S. 731, 735 n. 4, 67 S.Ct. 1009, 1011 n. 4, 91 L.Ed. 1209](#)
6 [\(1947\)](#); [Hohri v. United States, 782 F.2d. 227, 241 \(D.C.Cir.1986\)](#), vacated on other grounds, [482 U.S. 64, 107](#)
7 [S.Ct. 2246, 96 L.Ed.2d. 51 \(1987\)](#); [Wilderness Soc’y v. Griles, 824 F.2d. 4, 16-17 n. 10 \(D.C.Cir.1987\)](#); 5A C.
8 WRIGHT & A. MILLER, *FEDERAL PRACTICE AND PROCEDURE* § 1350, at 213 (1990) (collecting citations).
9 The posture in which the motion is presented to trial court has a profound effect on the manner in which this
10 Court will review its disposition.”
11 [[Herbert v. Natl. Acad. of Scis., 974 F.2d. 192, 197 \(D.C.Cir.1992\)](#)]

12 15. To bring a suit, the plaintiff must satisfy the constitutional requirement for standing.

13 *In order to bring a suit in federal court, a plaintiff must first satisfy the constitutional requirement of standing. A*
14 *plaintiff must allege an “ ‘injury in fact,’ that is, a sufficiently concrete interest in the outcome of [his] suit to*
15 *make it a case or controversy *400 subject to a federal court’s Art. III jurisdiction”* [Singleton v. Wulff, 428](#)
16 [U.S. 106, 112, 96 S.Ct. 2868, 2873, 49 L.Ed.2d. 826 \(1976\)](#).
17 [[Kaplan v. County of Sullivan, 74 F.3d. 398 \(1996\)](#)]

18 16. Suits against foreign sovereigns must satisfy some provision within the Foreign Sovereign Immunities Act, 28 U.S.C.
19 §1603 et seq.

20 *“To promote these federal interests, Congress exercised its Art. I powers by enacting a statute comprehensively*
21 *regulating the amenability of foreign nations to suit in the United States. **The statute must be applied by the***
22 ***district courts in every action against a foreign sovereign, since subject-matter jurisdiction in any such action***
23 ***depends on the existence of one of the specified exceptions to foreign sovereign immunity, 28 U.S.C. §1330(a).***
24 ***At the threshold of every action in a district court against a foreign state, therefore, the court must satisfy itself***
25 ***that one of the exceptions applies-and in doing so it must apply the detailed federal law standards set forth in***
26 ***the Act. Accordingly, an action against a foreign sovereign arises under federal law, for purposes of Art. III***
27 ***jurisdiction.”***
28 [*In re Delta America Re Ins. Co., 900 F.2d. 890 (1990)*]

29 We will now list some of the deception, falsehoods, and LIES on this subject right from the legal profession, the government,
30 and even the courts themselves on the subject of Article III powers of federal circuit and district courts:

31 1. [U.S. Government Manual](#). This manual simply presumes but cannot prove the common fallacy that because a judge is
32 appointed for life, then he MUST be an Article III judge who is serving in an Article III court. HOGWASH!

33 *At present, each district court has from 2 to 28 Federal district judgeships, depending upon the amount of judicial*
34 *work within its territory. Only one judge is usually required to hear and decide a case in a district court, but in*
35 *some limited cases it is required that three judges be called together to comprise the court (28 U.S.C. 2284). The*
36 *judge senior in commission who is under 70 years of age (65 at inception of term), has been in office for at least*
37 *1 year, and has not previously been chief judge, serves as chief judge for a 7-year term. There are altogether 645*
38 *permanent ~~~ district judgeships in the 50 States and 15 in the District of Columbia. There are 7 district*
39 *judgeships in Puerto Rico.*

40 **District judges hold their offices during good behavior as provided by Article III, section 1, of the Constitution.**
41 *However, Congress may create temporary judgeships for a court with the provision that when a future vacancy*
42 *occurs in that district, such vacancy shall not be filled. Each district court has one or more United States*
43 *magistrate judges and bankruptcy judges, a clerk, a United States attorney, a United States marshal, probation*
44 *officers, court reporters, and their staffs. The jurisdiction of the district courts is set forth in title 28, chapter 85,*
45 *of the United States Code and at 18 V.S.C. 3231. Cases from the district courts are reviewable on appeal by the*
46 *applicable court of appeals. Territorial Courts **Pursuant to its authority to govern the Territories (an. IV, sec.***
47 ***3, clause 2, of the Constitution), Congress has established district courts in the territories of Guam and the***
48 ***Virgin islands.** The District Court of the Canal Zone was abolished on April 1, 1982, pursuant to the Panama*
49 *Canal Act of 1979 (22 U.S.C. § 3601 note). Congress has also established a district court in the Northern Mariana*
50 *Islands, which presently is administered by the United States under a trusteeship agreement with the United*
51 *Nations. **These Territorial courts have jurisdiction not only over the subject described in the judicial article of***
52 ***the Constitution but also over many local matters that, within the States, are decided in State courts. The district***
53 ***court of Puerto Rico, by contrast, is established under Article III, is classified like other "district courts," and***
54 ***is called a "court of the United States" (28 U.S.C. 451).** There is one judge each in Guam and the Northern*
55 *Mariana Islands, and two in the Virgin Islands. The judges in these courts are appointed for terms of 10 years.*
56 [*U.S. Government Manual, Year 2000, pp. 73-74*]

1 2. Tax Procedure and Tax Fraud, Patricia T. Morgan, West Group, Chapter 6, pp. 97-127, ISBN 0-314-06586-5. In this
 2 book, the author closes the chapter with the table below, showing that United States District Courts are Article III courts.
 3 This table contains lies.

4 **Table 7: Civil Tax Litigation Comparison of Courts**

Characteristic	Tax Court	District Court	Claims Court
Must pay tax before filing suit	No	Yes	Yes
Jury trial available	No	Yes	No
Appeal from adverse decision to which court	U.S. Circuit Courts of Appeals; based on taxpayer's residence	Same as Tax Court	Federal Circuit Ct. of Appeals
Precedent followed	Circuit Ct. of Appeals to which appeal lies; based on taxpayer's residence	Same as Tax Court	Federal Circuit Ct. of Appeals former Ct. of Claims
Established under Art. I or Art III of U.S. Const'n	Art. I	<u>Art. III [WRONG!]</u>	Art. I
Respondent (party against whom suit filed)	Commissioner of IRS	United States	United States
Government represented by attorneys from	Appeals Division, Office of Chief Counsel; District Counsel	Tax Division, U.S. Department of Justice	Same as U.S. Dist. Ct.

5 Every case heard in any federal district or circuit court relates to federal territory or property of one kind or another. In law:

- 6 1. All rights are property.
- 7 2. Anything that conveys rights is property.
- 8 3. Contracts convey rights, and are therefore property.
- 9 4. All franchises are contracts, and therefore property.

10 Examples of “property” within the meaning of Article 4, Section 3, Clause 2 of the United States Constitution are the Social
 11 Security, Medicare, and I.R.C. Subtitle A income tax franchises. These franchises are implemented and paid for using excise
 12 taxes upon an activity called a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public
 13 office”. The ONLY reason that federal district courts can hear matters relating to these franchises is because they are in fact
 14 “contracts”, consent to them is in writing, and they convey MUTUAL consideration, obligations, and rights to *both* the grantor
 15 of the franchise, and the franchisees called “taxpayers”. Otherwise, they could not and would not be “property” and therefore
 16 disputes could not be settled in property courts such as the Federal District Courts and Circuit Courts.

17 The oath of office of judicial officers of these federal district and circuit “franchise courts”, in fact, reveals that they are
 18 “property courts” because they take a statutory “*employee*” oath defined in 5 U.S.C. §3331 and [28 U.S.C. §453](#) rather than
 19 the *constitutional oath* mandated by Article VI of the United States Constitution. Only by taking the Article VI *constitutional*
 20 *oath* could they in fact be “constitutional officers” rather than simply non-discretionary “employees” and custodians over
 21 community property of the states. Below is the judge oath, courtesy of the Administrative Office of the United States Courts:

22 *“I, _____, do solemnly swear and affirm that I will administer justice without regard to persons and do equal*
 23 *right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all of the duties*
 24 *incumbent upon me as _____ under the Constitution and laws of the United States, and that I will*
 25 *support and defend the Constitution of the United States against all enemies foreign and domestic, that I will bear*
 26 *true faith and allegiance to the same, and that I take this obligation freely without any mental reservation or*
 27 *purpose of evasion, and that I will well and faithfully discharge the duties of the office on which I am about to*
 28 *enter. So help me God.”*

29 Notice that the above oath uses the phrase “without regard to persons”. In other words, they don’t care whether you are a
 30 “person” within the meaning of the Bill of Rights. Obviously, a judge who takes such an oath is therefore a property judge,
 31 not a “constitutional officer”. All of the proceedings before these “property” judges:

1. Relate only to creations of Congress, which include corporations and officers of corporations. The power to tax is the power to destroy, and the Constitution does not confer upon Congress the power to either tax or destroy WE THE PEOPLE. Congress can only destroy that which it creates, and it didn't create YOU! Congress was created BY YOU to protect you, not destroy you.

"The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law including a tax law involving the power to destroy."
[Providence Bank v. Billings, 29 U.S. 514 (1830)]

"The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power to create; and there is a plain repugnance in conferring on one government [THE FEDERAL GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which other, with respect to those very measures, is declared to be supreme over that which exerts the control."
[Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886)]

"What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature, and can be revoked or altered only by the authority that made it. The life-giving principle and the death-doing stroke must proceed from the same hand."
[VanHorne's Lessee v. Dorrance, 2 U.S. 304 (1795)]

GOD created you! Only GOD can destroy you, not some judge who is nothing more than a property manager or facility manager for community property of the states called federal territory.

2. Are "in rem" against the property, and not the man or woman. They proceed against the "res", which is the "public office", and not against the flesh and blood person. If you are engaged in a federal franchise, you have consented or agreed to become surety for this office. If the judge knows you do not lawfully occupy said "public office", he is committing the crime of impersonating a public officer by allowing you to appear before him in court as surety for this "public office" in criminal violation of 18 U.S.C. §912. If he won't admit to you that you are appearing as a "public officer" pursuant to Federal Rule of Civil Procedure 17(d) and that you are appearing in a representative capacity pursuant to Federal Rule of Civil Procedure 17(b), then he is committing constructive FRAUD.

in rem. A technical term used to designate proceedings or actions instituted against the thing, in contradistinction to personal actions, which are said to be in personam.

"In rem" proceedings encompass any action brought against person in which essential purpose of suit is to determine title to or to affect interests in specific property located within territory over which court has jurisdiction. *ReMine ex rel. Liley v. District Court for City and County of Denver, Colo.*, 709 P.2d. 1379, 1382. It is true that, in a strict sense, a proceeding in rem is one taken directly against property, and has for its object the disposition of property, without reference to the title of individual claimants; but, in a larger and more general sense, the terms are applied to actions between parties, where the direct object is to reach and dispose of property owned by them, or of some interest therein. Such are cases commenced by attachment against the property of debtors, or instituted to partition real estate, foreclose a mortgage, or enforce a lien. *Pannoyer v. Neff*, 95 U.S. 714, 24 L.Ed. 565. In the strict sense of the term, a proceeding "in rem" is one which is taken directly against property or one which is brought to enforce a right in the thing itself.

Actions in which the court is required to have control of the thing or object and in which an adjudication is made as to the object which binds the whole world and not simply the interests of the parties to the proceeding. *Flesch v. Circle City Excavating & Rental Corp.*, 137 Ind.App. 695, 210 N.E.2d. 865.

See also *In personam*, *In rem jurisdiction*; *Quasi in rem jurisdiction*.

Judgment in rem. See that title.

Quasi in rem. A term applied to proceedings which are not strictly and purely in rem, but are brought against the defendant personally, though the real object is to deal with particular property or subject property to the discharge of claims asserted; for example foreign attachment, or proceedings to foreclose a mortgage, remove cloud from title, or effect a partition. *Freeman v. Alderson*, 119 U.S. 185, 7 S.Ct. 165, 30 L.Ed. 372. An action in which the basis of jurisdiction is the defendant's interest in property, real or personal, which is within the court's power, as distinguished from in rem jurisdiction in which the court exercises power over the property itself, not simply the defendant's interest therein.
[Black's Law Dictionary, Sixth Edition, p. 793]

1 *Res. Lat. The subject matter of a trust [the Social Security Trust or the "public trust"/"public office", in most*
2 *cases] or will [or legislation]. In the civil law, a thing; an object. As a term of the law, this word has a very wide*
3 *and extensive signification, including not only things which are objects of property, but also such as are not*
4 *capable of individual ownership. And in old English law it is said to have a general import, comprehending both*
5 *corporeal and incorporeal things of whatever kind, nature, or species. By "res," according to the modern*
6 *civilians, is meant everything that may form an object of rights, in opposition to "persona," which is regarded as*
7 *a subject of rights. "Res," therefore, in its general meaning, comprises actions [or CONSEQUENCES of choices*
8 *and CONTRACTS/AGREEMENTS you make by procuring BENEFITS] of all kinds; while in its restricted sense*
9 *it comprehends every object of right, except actions. This has reference to the fundamental division of the*
10 *Institutes that all law relates either to persons, to things, or to actions.*

11 *Res is everything that may form an object of rights and includes an object, subject-matter or status. In re Riggle's*
12 *Will, 11 A.D.2d. 51 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-matter, or*
13 *status, considered as the defendant [hence, the ALL CAPS NAME] in an action, or as an object against which,*
14 *directly, proceedings are taken. Thus, in a prize case, the captured vessel is "the res"; and proceedings of this*
15 *character are said to be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding, as*
16 *when a cause, which is not between adversary parties, is entitled "In re _____".*
17 *[Black's Law Dictionary, Sixth Edition, pp. 1304-1306]*

- 18 3. Do not and cannot relate to *private* men and women, because they aren't "persons" within federal law. The only thing
19 the government can lawfully regulate is the exercise of "public rights" by "public officers", and these rights are statutorily
20 defined and enforced ONLY by federal franchises.

21 *"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes*
22 *of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States*
23 *v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190*
24 *U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified,*
25 *see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745*
26 *(1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been*
27 *questioned."*
28 *[City of Boerne v. Florez, Archbishop of San Antonio, 521 U.S. 507 (1997)]*

29
30 *"The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private*
31 *business in his own way [unregulated by the government]. His power to contract is unlimited. He owes no duty*
32 *to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as it may*
33 *tend to criminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond the*
34 *protection of his life and property. His rights are such as existed by the law of the land long antecedent to the*
35 *organization of the State, and can only be taken from him by due process of law, and in accordance with the*
36 *Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property*
37 *from arrest or seizure except under a warrant of the law. He owes nothing to the public [including so-called*
38 *"taxes" under Internal Revenue Code, Subtitle A] so long as he does not trespass upon their rights."*
39 *[Hale v. Henkel, 201 U.S. 43, 74 (1906)]*

- 40 4. Relate to artificial "persons" who are "public officers" within the government engaged in the "trade or business"
41 franchise as described, for instance, in 26 U.S.C. §6671(b) and 26 U.S.C. §7343.

42 The only reason that federal judges and federal prosecutors self-servingly maintain beliefs and opinions in conflict with this
43 section is because:

- 44 1. They don't want to admit that they need your consent to be governed. All franchises and excises require written proof
45 of consent, usually in the form of a license, to be enforceable. In the case of the "trade or business" franchise, that
46 consent can only come in the form of an Article VI constitutional oath.
47 2. They don't want to deflate their own importance.
48 3. They don't want to advertise to the public that they have been violating the law for most of their lives and are ignorant
49 of the law.
50 4. They don't want to be the subject of the wave of constitutional tort actions that would result if they admitted the truth
51 and enforced it in court.
52 5. They don't want to reduce the gravy train of plunder that funds their fat federal retirement or "benefits".
53 6. They care more about money than they care about truth or freedom.
54 7. They don't want to admit that they can't rule on a tax matter without having a conflict of interest in criminal violation of
55 18 U.S.C. §208 and 28 U.S.C. §455 because they are a recipient of the very "benefits" that are the subject of all franchise
56 litigation.

1 Of the above travesty of justice, Thomas Jefferson prophetically said the following:

2 *"Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before them,*
3 *to throw an anchor ahead and grapple further hold for future advances of power. **They are then in fact the corps***
4 ***of sappers and miners, steadily working to undermine the independent rights of the States and to consolidate***
5 ***all power in the hands of that government in which they have so important a freehold estate.**"*
6 *[Thomas Jefferson: Autobiography, 1821. ME 1:121]*

7 *"We all know that permanent judges acquire an esprit de corps; that, being known, **they are liable to be tempted***
8 ***by bribery; that they are misled by favor, by relationship, by a spirit of party, by a devotion to the executive or***
9 ***legislative**; that it is better to leave a cause to the decision of cross and pile than to that of a judge biased to one*
10 *side; and that the opinion of twelve honest jurymen gives still a better hope of right than cross and pile does."*
11 *[Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]*

12 *"**It is not enough that honest men are appointed judges. All know the influence of interest on the mind of man,***
13 ***and how unconsciously his judgment is warped by that influence. To this bias add that of the esprit de corps,***
14 ***of their peculiar maxim and creed that 'it is the office of a good judge to enlarge his jurisdiction,' and the***
15 ***absence of responsibility, and how can we expect impartial decision between the General government, of which***
16 ***they are themselves so eminent a part, and an individual state from which they have nothing to hope or fear?"**"*
17 *[Thomas Jefferson: Autobiography, 1821. ME 1:121]*

18 *"At the establishment of our Constitutions, the judiciary bodies were supposed to be the most helpless and*
19 *harmless members of the government. **Experience, however, soon showed in what way they were to become the***
20 ***most dangerous; that the insufficiency of the means provided for their removal gave them a freehold and***
21 ***irresponsibility in office**; that their decisions, seeming to concern individual suitors only, pass silent and*
22 *unheeded by the public at large; that these decisions nevertheless become law by precedent, sapping by little and*
23 *little the foundations of the Constitution and working its change by construction before any one has perceived*
24 *that that invisible and helpless worm has been busily employed in consuming its substance. In truth, man is not*
25 *made to be trusted for life if secured against all liability to account."*
26 *[Thomas Jefferson to A. Coray, 1823. ME 15:486]*

27 *"I do not charge the judges with willful and ill-intentioned error; but honest error must be arrested where its*
28 *toleration leads to public ruin. **As for the safety of society, we commit honest maniacs to Bedlam; so judges***
29 ***should be withdrawn from their bench whose erroneous biases are leading us to dissolution. It may, indeed,***
30 ***injure them in fame or in fortune; but it saves the republic, which is the first and supreme law.**"*
31 *[Thomas Jefferson: Autobiography, 1821. ME 1:122]*

32 *"**The original error [was in] establishing a judiciary independent of the nation, and which, from the citadel of***
33 ***the law, can turn its guns on those they were meant to defend, and control and fashion their proceedings to its***
34 ***own will.**"*
35 *[Thomas Jefferson to John Wayles Eppes, 1807. FE 9:68]*

36 *"**It is a misnomer to call a government republican in which a branch of the supreme power [the Federal***
37 ***Judiciary] is independent of the nation.**"*
38 *[Thomas Jefferson to James Pleasants, 1821. FE 10:198]*

39 *"It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take*
40 ***on themselves to judge the law as well as the fact. They never exercise this power but when they suspect***
41 ***partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English***
42 ***liberty.**"*
43 *[Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]*

44 **8.10 The term "whatever sources derived" found in the Sixteenth Amendment and I.R.C. Section 61 includes**
45 **EVERYTHING you earn**

False Argument: The term “whatever source derived” found in the Sixteenth Amendment and I.R.C. Section 61 includes EVERYTHING that you receive.

Corrected Alternative Argument: The term “whatever source derived” does not include EVERYTHING that you receive. The income tax described in I.R.C. Subtitle A describes an excise tax upon the “trade or business” franchise. It is a franchise agreement that regulates the conduct of franchisees called “taxpayers”. The only earnings subject to tax and therefore includible in taxable income or gross income are earnings connected to the “trade or business” franchise. Earnings are connected to this franchise by filing an information return such as IRS Forms W-2, 1042-s, 1098, and 1099.

Further information:

1. *The “Trade or Business” Scam*, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
2. *How the Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor*, Form #05.026:
Proves that “income” as legally defined does NOT include everything you earn.
<http://sedm.org/Forms/FormIndex.htm>
3. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “income”.
<http://famguardian.org/TaxFreedom/CitesByTopic/income.htm>
4. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “gross income”
<http://famguardian.org/TaxFreedom/CitesByTopic/GrossIncome.htm>
5. Sixteenth Amendment Annotated
<http://caselaw.lp.findlaw.com/data/constitution/amendment16/>

1 Of the Sixteenth Amendment, the U.S. Supreme Court has held:

2 *“A proper regard for its genesis, as well as its very clear language, requires also that this Amendment [Sixteenth*
3 *Amendment] shall not be extended by loose construction, so as to repeal or modify, except as applied to income,*
4 *those provisions of the Constitution that require an apportionment according to population for direct taxes upon*
5 *property, real and personal. This limitation still has an appropriate and important function, and is not to be*
6 *overridden by Congress or disregarded by the courts.”*
7 *[Eisner v. Macomber, 252 U.S. 189, 206 (1920)]*

8 In the above case SCOTUS acknowledges here that a direct tax on property real AND personal (such as compensation for
9 one’s labor) still required apportionment, even after the 16th Amendment. Which makes it clear that income for federal tax
10 purposes does not refer to compensation that is personal property of the recipient.

11 *“The named IRS employees were not depriving McCoy of her constitutional right to property. The property*
12 *McCoy claims they were depriving her of is not her private property. There is no constitutional deprivation by,*
13 *and no right of damages against, the IRS employees.”*
14 *[McCoy v. U.S., 3:00-CV-2786-M, at *1 (N.D. Tex. Nov. 16, 2001)]*

15 So compensation for one’s labor is either one’s private personal property or it is INCOME subject to federal income tax.
16 These two propositions are mutually exclusive. Your earnings cannot simultaneously be BOTH PUBLIC and PRIVATE at
17 the same time. It’s ONE or the OTHER, and you as the ORIGINAL absolute owner have absolute power to decide WHICH
18 side of that dichotomy the earnings fall on using your consent and your power to simply say NO to changes in your PRIVATE
19 civil status and to changes in the civil status of the property earned itself. In the above case, Mccoy made a CIVIL STATUS
20 election to be treated AS IF she was a STATUTORY “U.S. Person” and “U.S.** citizen” by virtue of filing the Form 1040.
21 She thereby changed the civil status of the OWNER of the originally PRIVATE earnings to PUBLIC earnings earned by a
22 privileged fictional office of STATUTORY “U.S. person”. Once the owner changed, the earnings weren’t hers anymore but
23 UNCLE’S. That’s why the court said she was wrong to claim the property was still PRIVATE and Constitutionally protected.
24 For a detailed analysis of exactly what she did wrong, see:

[Why the Federal Income Tax is a Privilege Tax Upon Government Property](https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/), Form #04.404, Section 17.3
<https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>

25 So an employer withholds tax and pays it over to the IRS. You believe the employer acted unlawfully. But as far as the IRS
26 is concerned, everything was lawful until/unless you establish otherwise WITH EVIDENCE. If you establish evidence with
27 the IRS that you are correct, there was never any "conversion" of your private property public property, but only a mistake
28 of law by the employer. If you fail to establish that you are correct, then in the eyes of the law, the amount withheld from
29 you was NEVER your private property.

1 More on the mechanisms for converting property or your status from PRIVATE to PUBLIC can be found at:

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

2 The Department of Justice and the IRS often argue that the statutory term “income” includes everything that people make.
3 They do this in litigation before the federal district courts, the U.S. Tax Court, and at audits daily around the country. This
4 argument is simply FALSE and FRAUDULENT. Like many freedom advocates have, the government itself should be
5 enjoined pursuant to 26 U.S.C. §6700 from making any more such arguments. The only reason they are not is because both
6 the courts and the IRS itself say YOU CAN’T TRUST OR BELIEVE ANYTHING THE IRS SAYS OR PUBLISHES. See
7 the amazing truth for yourself:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

8 The term “whatever sources derived” is found in both the Sixteenth Amendment, for instance:

9 *United States Constitution*
10 *Sixteenth Amendment*

11 *The Congress shall have power to lay and collect taxes on incomes, **from whatever source derived**, without*
12 *apportionment among the several States, and without regard to any census or enumeration.*

13 Of the above, the U.S. Supreme Court has said:

14 *“The Court has hitherto consistently held that a literal reading of a provision of the Constitution which defeats a*
15 *purpose evident when the instrument is read as a whole, is not to be favored... **[and one of the examples they***
16 ***give is...]‘From whatever source derived,’ as it is written in the Sixteenth Amendment, does not mean from***
17 ***whatever source derived. Evans v. Gore, 253 U.S. 245 , 40 S.Ct. 550, 11 A.L.R. 519. See, also, Robertson v.***
18 ***Baldwin, 165 U.S. 275, 281 , 282 S., 17 S.Ct. 326; Gompers v. United States, 233 U.S. 604, 610 , 34 S.Ct. 693,***
19 ***Ann.Cas.1915D, 1044; Bain Peanut Co. v. Pinson, 282 U.S. 499, 501 , 51 S.Ct. 228, 229; United States v.***
20 ***Lefkowitz, 285 U.S. 452, 467 , 52 S.Ct. 420, 424, 82 A.L.R. 775.”***
21 *[Wright v. U.S., 302 U.S. 583 (1938)]*

22 The phrase “whatever source derived” is also found in I.R.C. Section 61. This section is frequently quoted by the IRS at
23 audits and examinations as justification why EVERYTHING you earn must be reported and subject to tax:

24 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter B > PART 1 > § 61](#)
25 [§ 61. Gross income defined \(a\) General definition](#)

26 *Except as otherwise provided in this subtitle, gross income means all income **from whatever source derived**,*
27 ***including (but not limited to) the following items:***

- 28 (1) Compensation for services, including fees, commissions, fringe benefits, and similar items;
29 (2) Gross income derived from business;
30 (3) Gains derived from dealings in property;
31 (4) Interest;
32 (5) Rents;
33 (6) Royalties;
34 (7) Dividends;
35 (8) Alimony and separate maintenance payments;
36 (9) Annuities;
37 (10) Income from life insurance and endowment contracts;
38 (11) Pensions;
39 (12) Income from discharge of indebtedness;
40 (13) Distributive share of partnership gross income;
41 (14) Income in respect of a decedent; and
42 (15) Income from an interest in an estate or trust.

43 The above phrase has the same meaning as in the Sixteenth Amendment, and it DOES NOT mean everything that one earns,
44 but rather only earnings connected to the “trade or business” franchise, upon which the income tax, which is an excise tax,
45 may be imposed.

1 *"We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909*
2 *(Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed.--), the broad contention*
3 *submitted on behalf of the government that all receipts—everything that comes in—are income within the proper*
4 *definition of the term 'gross income,' and that the entire proceeds of a conversion of capital assets, in whatever*
5 *form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term*
6 *'income' has no broader meaning in the 1913 act than in that of 1909 (see Stratton's Independence v. Howbert,*
7 *231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136), and for the present purpose we assume there is no difference in its*
8 *meaning as used in the two acts."*
9 *[Southern Pacific Co. v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]*
10

11 *"Income has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909 (36 Stat. 112)*
12 *in the 16th Amendment, and in the various revenue acts subsequently passed."*
13 *[Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174 (1926)]*
14

15 *"As repeatedly pointed out by this court, the Corporation Tax Law of 1909. **imposed an excise or privilege tax,***
16 ***and not in any sense, a tax upon property or upon income merely as income.** It was enacted in view of the*
17 *decision of Pollock v. Farmer's Loan & T. Co., 157 U.S. 429, 29 L.Ed. 759, 15 Sup. St. Rep. 673, 158 U.S. 601,*
18 *39 L.Ed. 1108, 15 Sup.Ct.Rep. 912, which held the income tax provisions of a previous law to be unconstitutional*
19 *because amounting in effect to a direct tax upon property within the meaning of the Constitution, and because*
20 *not apportioned in the manner required by that instrument."*
21 *[U.S. v. Whiteridge, 231 U.S. 144, 34 S.Sup.Ct. 24 (1913)]*
22

23 *"The conclusion reached in the Pollock case.. recognized the fact that taxation on income was, in its nature, an*
24 *excise..."*
25 *[Brushaber v. Union Pacific Railroad Co., 240 U.S. 1, 16-17 (1916)]*

26 The only reason any IRS employee, U.S. attorney, or judge would argue against the content of this section is because:

- 27 1. They are IGNORANT of the law and have not read or do not understand it.
28 2. They are a "taxpayer" who is subject to IRS extortion.
29 3. They are a recipient of benefits derived from the income tax, meaning a "tax consumer" and do not want to see their
30 benefits reduced. This is a criminal violation of 18 U.S.C. §208 in the case of an IRS employee or U.S. Attorney. It is
31 a violation of 28 U.S.C. §144, and 28 U.S.C. §455 in the case of a judge.

32 *"The king establishes the land by justice, but he who receives bribes overthrows it."*
33 *[Prov. 29:4, Bible, NKJV]*

34 *"**And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous.**"*
35 *[Exodus 23:8, Bible, NKJV]*

36 *"He who is greedy for gain troubles his own house,*
37 ***But he who hates bribes will live."***
38 *[Prov. 15:27, Bible, NKJV]*

39 *"Surely oppression destroys a wise man's reason.*
40 *And **a bribe debases the heart.**"*
41 *[Ecclesiastes 7:7, Bible, NKJV]*

42 **8.11 Anti-Injunction Act Lawfully Applies to "nontaxpayers"**

False Argument: The Anti-Injunction Act, 26 U.S.C. §7421, applies equally to “taxpayers” and to “nontaxpayers”.

Corrected Alternative Argument: The Anti-Injunction Act, 26 U.S.C. §7421, only applies to “taxpayers”. These are the only “persons” who can be the subject of the Internal Revenue Code, Subtitle A franchise tax upon a “trade or business”. Courts have repeatedly held that “nontaxpayers” are not subject to the I.R.C. and that none of their rights or remedies are undermined. It has always been lawful to challenge and enjoin UNLAWFUL tax collection or enforcement against persons who are not “taxpayers”.

Further information:

1. Anti-Injunction Act, 26 U.S.C. §7421
<https://www.law.cornell.edu/uscode/text/26/7421>
2. Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002. Describes exceptions to the anti-injunction act recognized by the courts in the case of parties who are “nontaxpayers” not subject to the Internal Revenue Code..
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

1 Federal courts and government prosecutors are famous for mis-quoting and mis-enforcing the Anti-Injunction Act against
2 “nontaxpayers”, which we define here as those who:

- 3 1. Do not satisfy the definition of “taxpayer” found in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313.
- 4 2. Do not satisfy the definition of “person” found in 26 U.S.C. §6671(b) or 26 U.S.C. §7343.
- 5 3. Are domiciled outside of exclusive federal civil jurisdiction.
- 6 4. Not engaged in a public office or a “trade or business” per 26 U.S.C. §7701(a)(26).

7 All such actions by federal judges and federal prosecutors in the Department of Justice:

- 8 1. Are unlawful and have been recognized as such by the U.S. Supreme Court in *South Carolina v. Regan*, [465 U.S. 367](#)
9 (1984).
- 10 2. Constitute a treasonous attempt to undermine the protection of private rights for which government was established in
11 the first place.
- 12 3. Constitute criminal identity theft as described below:

Government Identity Theft, Form #05.046
<https://sedm.org/Forms/FormIndex.htm>

13 There is no question that “taxpayers” may not challenge the LAWFUL assessment or collection of “taxes” as legally defined.
14 The U.S. Supreme Court already acknowledged this fact, but they said NOTHING about those who are NOT statutory
15 “taxpayers”:

16 *“In Frothingham v. Mellon, 262 U.S. 447 (1923), this Court ruled that a federal taxpayer is without standing to*
17 *challenge the constitutionality of a federal statute. That ruling has stood for 45 years as an impenetrable barrier*
18 *to suits against Acts of Congress brought by individuals who can assert only the interest of federal taxpayers.”*
19 *[Flast v. Cohen, 392 U.S. 83 (1968)]*

20 The problem is that what is currently being collected is NOT a “tax” as historically or constitutionally defined, but rather a
21 kickback of the earnings of a federal office to the parent of the Office. These kickbacks are redistributed to otherwise
22 PRIVATE people illegally, and hence CANNOT be “taxes”:

23 *To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow*
24 *it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery*
25 *because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under*
26 *legislative forms.*

27 *Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or*
28 *property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed*
29 *by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.*

30 *Coulter, J., in Northern Liberties v. St. John’s Church, 13 Pa.St. 104 says, very forcibly, ‘I think the common*
31 *mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the*
32 *government for the purposes of carrying on the government in all its machinery and operations—that they are*
33 *imposed for a public purpose.’ See, also Pray v. Northern Liberties, 31 Pa.St. 69; Matter of Mayor of N.Y., 11*

1 *Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v.*
2 *Fond du Lac, supra.*
3 [[Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#)]

4
5 "A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the
6 support of the government. The word has never thought to connote the expropriation of money from one group
7 for the benefit of another."
8 [[U.S. v. Butler, 297 U.S. 1 \(1936\)](#)]

9 A whole book has been written proving that the current I.R.C. Subtitle A income tax is actually a public officer kickback
10 disguised to LOOK like a legitimate tax as follows, which we encourage you to read:

***IRS Humbug: IRS Weapons of Enslavement*, Frank Kowalik, ISBN 0-9626552-0-1, 1991, Universalistic Publishers**

11 It is precisely the above restraint upon the powers of all legitimate governments that explains why they had to legally
12 define a "tax" as a "gift" in 31 U.S.C. §321(d): Because they are soliciting tithes to a state-sponsored church in which the
13 voluntary franchise "codes" function as the equivalent of a state-sponsored bible. The nature of the civil religion
14 implemented by the I.R.C. is documented in:

***Socialism: The New American Civil Religion*, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>**

15 1 U.S.C. §204 notes say that the entire I.R.C. is "prima facie", meaning it is a presumption that is inadmissible as evidence
16 without YOUR consent as a parishioner of the church to give is "the force of law" and impose the status of "legal evidence"
17 against you. That consent is manifested by CONSENTING to the status of "taxpayer", firing God as your protector, and
18 bowing and worshipping Caesar as your new pagan deity and protector. Otherwise, 28 U.S.C. §2201(a) prohibits even federal
19 judges from making it into legal evidence of an obligation or declaring the rights of anyone in relation to it. This statute uses
20 the phrase "federal taxes" but they can really ONLY mean "taxpayers" and LAWFULLY ASSESSED and COLLECTED
21 "taxes" as historically defined and not CURRENTLY defined (gifts in 31 U.S.C. §321(d)). And don't PRESUME that you
22 are a "taxpayer". Read REAL, POSITIVE law for yourself to determine that. In the socialist religion, presumption serves as
23 a substitute for religious faith.

24 The Anti-Injunction Act is found at [26 U.S.C. §7421](#). That act reads as follows:

25 [TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > § 7421](#)
26 [§ 7421. Prohibition of suits to restrain assessment or collection](#)

27 (a) Tax

28 *Except as provided in sections 6015 (e), 6212 (a) and (c), 6213 (a), 6225 (b), 6246 (b), 6330 (e)(1), 6331 (i), 6672*
29 *(c), 6694 (c), and 7426 (a) and (b)(1), 7429 (b), and 7436, no suit for the purpose of restraining the assessment*
30 *or collection of any tax shall be maintained in any court by any person, whether or not such person is the person*
31 *against whom such tax was assessed.*

32 (b) Liability of transferee or fiduciary

33 *No suit shall be maintained in any court for the purpose of restraining the assessment or collection (pursuant to*
34 *the provisions of chapter 71) of—*

35 (1) *the amount of the liability, at law or in equity, of a transferee of property of a taxpayer in respect of any*
36 *internal revenue tax, or*

37 (2) *the amount of the liability of a fiduciary under section 3713 (b) of title 31, United States Code ¹¹ in respect of*
38 *any such tax.*

39 The most complete history of the Anti-Injunction Act is found in the case of South Carolina v. Regan, [465 U.S. 367](#) (1984),
40 in which the U.S. Supreme court said the following:

1 The Secretary argues that [Enochs v. Williams Packing & Navigation Co.](#), 370 U.S. 1, 82 S.Ct. 1125, 8 L.Ed.2d.
2 292 (1962) establishes the single judicially-created exception to the Act and that this action does not fall within
3 that exception. We need not address whether this case falls within the Williams Packing exception for we hold
4 that the Act was not intended to bar an action where, as here, Congress has not provided the plaintiff with an
5 alternative legal way to challenge the validity of a tax.⁴²

6 [. . .]

7 When enacted in 1867, the forerunner of the current Anti-Injunction Act provided that “no suit for the purpose of
8 restraining the assessment or collection of tax shall be maintained in any court.” Act of Mar. 2, 1867, § 10, 14
9 Stat. 475.^{FN10} Although the Act apparently has no recorded legislative history, [Bob Jones University v. Simon](#),
10 416 U.S. 725, 736, 94 S.Ct. 2038, 2045, 40 L.Ed.2d. 496 (1974), the circumstances of its enactment strongly
11 suggest that Congress intended the Act to bar a suit only in situations in which Congress had provided the
12 aggrieved party with an alternative legal avenue by which to contest the legality of a particular tax.

13 ^{FN10}. In the revised statutes, the term “any” was added so that the statute read: “No suit for the purpose of
14 restraining the assessment or collection of any tax shall be maintained in any court.” [Snyder v. Marks](#), 109 U.S.
15 189, 192, 3 S.Ct. 157, 159, 57 L.Ed. 901 (1883). This language appears in the current version of the Act.

16 [1] The Act originated as an amendment to a statute that provided that

17 “No suit shall be maintained in any court for the recovery of any tax alleged to have been erroneously or illegally
18 assessed or collected, until appeal shall have been duly made to the commissioner of internal revenue ... and a
19 decision of said commissioner shall be had thereon, unless such suit shall be brought within six months from the
20 time of said decision ...” Internal Revenue Act of July 13th, 1866, § 19, 14 Stat. 152.

21 The Anti-Injunction Act amended this statute by adding the prohibition against injunctions. Act of Mar. 2, 1867,
22 § 10, 14 Stat. 475. The Act, therefore, prohibited injunctions in the context of a statutory scheme that provided
23 an alternative remedy. As we explained in [Snyder v. Marks](#), 109 U.S. 189, 193, 3 S.Ct. 157, 159, 27 L.Ed. 901
24 (1883), “[t]he remedy of a suit to recover back the tax after it is paid is provided by statute, and a suit to restrain
25 its collection is forbidden.” This is cogent evidence that the 1867 amendment was merely intended to require
26 taxpayers to litigate their claims in a designated proceeding.

27 The Secretary argues that, regardless of whether other remedies are available, a plaintiff may only sue to restrain
28 the collection of taxes if it satisfies the narrow exception to the Act enunciated in [Williams Packing](#), *supra*.
29 Williams Packing did not, however, ever address, let alone decide, the question whether the Act applies when
30 Congress has provided no alternative remedy. Indeed, as we shall see, a careful reading of Williams Packing and
31 its progeny supports our conclusion that the Act was not intended to apply in the absence of such a remedy.

32 Williams Packing was a taxpayer’s suit to enjoin the District Director of the Internal Revenue Service from
33 collecting allegedly past-due social security and unemployment taxes. The Court concluded that the Anti-
34 Injunction Act would not apply if the taxpayer (1) was certain to succeed on the merits, and (2) could demonstrate
35 that collection would cause him irreparable harm. 370 U.S., at 6-7, 82 S.Ct., at 1128-1129. Finding that the first
36 condition had not been met, the Court concluded that the Act barred the suit. Significantly, however, Congress
37 had provided the plaintiff in Williams Packing with the alternative remedy of a suit for a refund. *Id.*, at 7, 82
38 S.Ct., at 1129.

39 In each of this Court’s subsequent cases that have applied the Williams Packing rule, the plaintiff had the option
40 of paying the tax and bringing a suit for a refund. Moreover, these cases make clear that the Court in Williams
41 Packing and its progeny did not intend to decide whether the Act would apply to an aggrieved party who could
42 not bring a suit for a refund.

43 For example, in [Bob Jones](#), *supra*, the taxpayer sought to prevent the Service from revoking its tax-exempt status
44 under [I.R.C. § 501\(c\)\(3\)](#). Because the suit would have restrained the collection of income taxes from the taxpayer
45 and its contributors, as well as the collection of federal social security and unemployment taxes from the taxpayer,
46 the Court concluded that the suit was an action to restrain “the assessment or collection of any tax” within the
47 meaning of the Anti-Injunction Act. 416 U.S., at 738-739, 94 S.Ct., at 2046-2047. Applying the Williams Packing
48 test, the Court found that the Act barred the suit because the taxpayer failed to demonstrate that it was certain to
49 succeed on the merits. *Id.*, at 749, 94 S.Ct., at 2052. In rejecting the taxpayer’s challenge to the Act on due process
50 grounds, however, the Court relied on the availability of a refund suit, noting that “our conclusion might well be
51 different” if the aggrieved party had no access to judicial review. 416 U.S., at 746, 94 S.Ct., at 2050. Similarly,
52 the Court left open the question whether the Due Process Clause would be satisfied if an organization had to rely

⁴² Because of our disposition of the statutory issue, we need not reach the State’s contention that application of the Act to bar this suit would unconstitutionally restrict this Court’s original jurisdiction.

1 on a “friendly donor” to obtain judicial review of the Service’s revocation of its tax-exemption. *Id.*, at 747 n. 21,
2 [94 S.Ct., at 2051 n. 21](#).⁴³

3 In addition, in [Commissioner v. “Americans United” Inc.](#), 416 U.S. 752, 94 S.Ct. 2053, 40 L.Ed.2d. 518 (1974),
4 decided the same day as *Bob Jones*, the Court considered a taxpayer’s action to require the Service to reinstate
5 its tax-exempt status.⁴⁴ The **1113 Court applied the Williams Packing test and held that the action was barred
6 *376 by the Act. Finally, in [United States v. American Friends Service Committee](#), 419 U.S. 7, 95 S.Ct. 13, 42
7 L.Ed.2d. 7 (1974) (per curiam), the taxpayers sought to enjoin the Government from requiring that a portion of
8 their wages be withheld. The taxpayers argued that the withholding provisions violated their First Amendment
9 right to bear witness to their religious beliefs. The Court again applied the Williams Packing rule and found that
10 the suit was barred by the Anti-Injunction Act. In both of these cases, the taxpayers argued that the Williams
11 Packing test was irrelevant and the Act inapplicable because they did not have adequate alternative remedies. In
12 rejecting this argument, the Court expressly relied on the availability of refund suits. [416 U.S., at 761, 94 S.Ct.,](#)
13 [at 2058; 419 U.S., at 11, 95 S.Ct., at 15](#). This emphasis on alternative remedies would have been irrelevant had
14 the Court meant to decide that the Act applied in the absence of such remedies. We therefore turn to that question.

15 The analysis in *Williams Packing* and its progeny of the purposes of the Act provides significant support for our
16 holding today. *Williams Packing* expressly stated that the Act was intended to protect tax revenues from judicial
17 interference “ and to require that the legal right to the disputed sums be determined in a suit for a refund.” [370](#)
18 [U.S., at 7, 95 S.Ct., at 1129](#) (emphasis added). Similarly, the Court concluded that the Act was also designed as
19 “protection of the collector from litigation pending a suit for a refund,” *id.*, at 7-8, 95 S.Ct., at 1129 (emphasis
20 added). The Court’s concerns with protecting the expeditious collection of revenue and protecting the collector
21 from litigation were expressed in the context of a procedure that afforded the taxpayer the remedy of a refund
22 suit.⁴⁵

23 Nor is our conclusion inconsistent with the 1966 amendment to the Anti-Injunction Act. In 1966, in § 110(c) of
24 the Federal Tax Lien Act, Pub.L. No. 89-719, 80 Stat. 1125, Congress amended the Anti-Injunction Act to read,
25 in pertinent part, that “no suit for the purpose of restraining the assessment or collection of any tax shall be
26 maintained in any court, by any person whether or not such person is the person against whom such tax was
27 assessed.” *Id.*, § 110(c), 80 Stat. 1144. The central focus of the added phrase, “by any person whether or not
28 such person is the person against whom such tax was assessed,” was on third parties whose property rights
29 competed with federal tax liens. [Bob Jones, supra, 416 U.S., at 732 n. 6, 94 S.Ct., at 2044 n. 6](#). Prior to the
30 adoption of the Tax Lien Act, such parties were often unable to protect their property interests. *Id.*; H.R.Rep. No.
31 1884, 89th Cong., 2d Sess. 27-28 (1966).⁴⁶ Section 110(a) of the Tax Lien Act gave such third parties a right of
32 action against the United States.⁴⁷ The amendment to the Anti-Injunction Act was primarily designed to insure
33 that the right of action granted by § 110(a) of the Federal Tax Lien Act was exclusive. [416 U.S., at 732 n. 6, 94](#)
34 [S.Ct., at 2044 n. 6](#). The language added to the Anti-Injunction Act by the 1966 amendment is, therefore, largely
35 irrelevant to the issue before us today.⁴⁸

36 Similarly, we stated in *Americans United* that “a suit to enjoin the assessment or collection of anyone’s taxes
37 triggers the literal terms” of the Act. [416 U.S., at 760, 94 S.Ct., at 2058](#). Of course, this statement was meant to
38 apply only if the aggrieved party has an alternative remedy.

⁴³ A “friendly donor” suit is a suit in which a donor claims that his contributions to an organization should be tax deductible because the organization’s tax-exempt status had been revoked improperly.

⁴⁴ In *Americans United*, the IRS had revoked the organization’s [§501\(c\)\(3\)](#) status, but found that it was eligible for [§501\(c\)\(4\)](#) status. Although the organization’s income remained tax exempt, “the effect of this change in status was to render respondent liable for unemployment (FUTA) taxes under the Code § 3301, [26 U.S.C. § 3301](#), and to destroy its eligibility for tax deductible contributions under § 170.” [416 U.S., at 755, 94 S.Ct., at 2056](#) (footnote omitted).

⁴⁵ Unlike Justice O’CONNOR, we do not believe that Congress’s concerns with judicial interference overrode all other concerns. This case is difficult because it implicates Congress’s concern with providing remedies as well as its concern with limiting remedies.

⁴⁶ Any dicta in *Bob Jones* suggesting that, prior to the enactment of the Tax Lien Act, the Anti-Injunction Act barred suits by third parties claiming that a federal tax lien impaired their property rights may be disregarded. [416 U.S., at 732 n. 6, 94 S.Ct., at 2044 n. 6](#). The Anti-Injunction Act had been widely construed not to apply to such actions. See, e.g., [Campbell v. Bagley](#), 276 F.2d. 28 (CA5 1960); [Tomlinson v. Smith](#), 128 F.2d. 808 (CA7 1942); American Bar Association, Final Report of the Committee on Federal Liens, at 48, 116, reprinted in Hearings before the Committee on Ways and Means on H.R. 11256 and H.R. 11290, House of Representatives, 89th Cong., 2d Sess. (1966).

⁴⁷ Section 110(a) provides in pertinent part:

“If a levy has been made on property or property has been sold pursuant to a levy, any person (other than the person against whom is assessed the tax out of which such levy arose) who claims an interest in or lien on such property and that such property was wrongfully levied upon may bring a civil action against the United States in a district court of the United States.”

⁴⁸ In *Bob Jones*, we held that the 1966 amendment did not merely limit the remedies of third parties challenging federal tax liens. Rather, the amendment was also intended as a reaffirmation of the plain language of the Act. [416 U.S., at 732 n. 6, 94 S.Ct., at 2044 n. 6](#). In that sense, we found the statute to be “declaratory” rather than “innovative.” *Ibid*. Because the Act, as originally enacted, did not cover third parties who were not given an alternative action in which to press their claims, our construction of the 1966 amendment in *Bob Jones* is entirely consistent with our holding today.

1 Justice O'CONNOR relies heavily on Assistant Treasury Secretary Surrey's statement to the House Ways and
2 Means Committee to support her view that the 1966 amendment to the Anti-Injunction Act was intended to
3 prohibit third parties from suing to restrain the collection of taxes regardless of whether Congress has provided
4 them with an alternative remedy. *Post*, at 1120. This reliance is misplaced.

5 Although the Assistant Secretary described the amendment as a restriction on third-party suits, when read in
6 context, it is unclear whether he was referring to all third parties, including those without alternative remedies,
7 as Justice O'CONNOR believes, or only to those third parties who were granted a right of action by Section
8 110(a) of the Federal Tax Lien Act. See Statement by the Hon. Stanley S. Surrey, Assistant Secretary of the
9 Treasury, reprinted in *Hearings Before the Committee on Ways and Means on H.R. 11256 and H.R. 11290*, 89th
10 Cong., 2d Sess., 58 (1966).

11 Even if Assistant Secretary Surrey viewed the 1966 amendment as prohibiting suits by third-parties who had no
12 alternative remedies, there is nothing in the legislative history of that amendment to support the view that
13 Congress shared that belief. Justice O'CONNOR relies on the statements in the House and Senate Reports that “
14 ‘[u]nder present law ... the United States cannot be sued by third persons where its collection activities interfere
15 with their property rights,’ ” *Post*, at 1120, quoting H.R.Rep. No. 1884, 89th Cong., 2d Sess., 27 (1966); S.Rep.
16 No. 1708, 89th Cong., 2d Sess., 29 (1966), U.S.Code Cong. & Admin.News, pp. 3722, 3750. Since the Anti-
17 Injunction Act had been widely construed not to bar such suits, see n. 13, *supra*, however, this statement simply
18 could not have been intended as a description of the effect of that Act.

19 In sum, the Act's purpose and the circumstances of its enactment indicate that Congress did not intend the Act to
20 apply to actions brought by aggrieved parties for whom it has not provided an alternative remedy.⁴⁹ENLZ In this
21 case, if the plaintiff South Carolina issues bearer bonds, its bondholders will, by virtue of § 310(b)(1) of TEFRA,
22 be liable for the tax on the interest earned on those bonds. South Carolina will incur no tax liability. Under these
23 circumstances, the State will be unable to utilize any statutory procedure to contest the constitutionality of §
24 310(b)(1). Accordingly, the Act cannot bar this action.

25 Justice O'CONNOR relies on statements in the legislative history of [I.R.C. § 7478](#) indicating that Congress
26 believed that, prior to the enactment of that section, prospective issuers of State and local bonds had no means to
27 determine whether the interest on their bonds would be tax-exempt. *Post*, at 1121 - 1122. In her view, these
28 statements are strong evidence that Congress intended the Anti-Injunction Act to apply regardless of the
29 availability of an alternative remedy.

30 We find these statements unpersuasive. To the extent that these statements, which do not even refer to the Anti-
31 Injunction Act, may be read as expressing the view that the Act should be construed to bar suits regardless of the
32 availability of alternative remedies, they are the views of a subsequent Congress and, therefore, at best, “form a
33 hazardous basis for inferring the intent of an earlier one.” [Consumer Product Safety Commission v. GTE](#)
34 [Sylvania](#), 447 U.S. 102, 117, 100 S.Ct. 2051, 2060, 64 L.Ed.2d. 766 (1980), quoting [United States v. Price](#), 361
35 [U.S. 304, 313, 80 S.Ct. 326, 331, 4 L.Ed.2d. 334 \(1960\)](#).

36 Justice O'CONNOR, relying on [Red Lion Broadcasting Co. v. FCC](#), 395 U.S. 367, 380-381, 89 S.Ct. 1794, 1801-
37 [1802, 23 L.Ed.2d. 371 \(1969\)](#) and [Federal Housing Admin. v. The Darlington, Inc.](#), 358 U.S. 84, 90, 79 S.Ct. 141,
38 [145, 3 L.Ed.2d. 132 \(1958\)](#), argues that these statements should be given “ ‘great weight’ ” in construing the
39 Anti-Injunction Act. This reliance is misplaced. In *Red Lion* we stated that “[s]ubsequent legislation declaring
40 the intent of an earlier statute is entitled to great weight.” 395 U.S., at 380, 89 S.Ct., at 1801 (emphasis added).
41 The *Darlington* stands for the same proposition. We have previously rejected the argument that the *Red Lion* rule
42 should be applicable to the committee reports that accompany subsequent legislation. In [Consumer Product](#)
43 [Safety Comm'n, supra](#), 447 U.S., at 118 n. 13, 100 S.Ct., at 2061 n. 13, we stated that “[w]ith respect to
44 subsequent legislation ... Congress has proceeded formally through the legislative process. A mere statement in
45 a conference report of such legislation as to what the Committee believes an earlier statute meant is obviously
46 less weighty.”

47 Indeed, Justice O'CONNOR does not consistently accord “great weight” to the legislative history of § 7478. In
48 Part I of her opinion, she states that the legislative history of § 7478 represents Congress's “belief that the Tax
49 Anti-Injunction Act generally bars nontaxpayers from bringing the kind of injunctive action the State of South
50 Carolina asks leave to file today.” *Post*, at 1121. Under this view, the statement in the Senate Report
51 accompanying § 7478 that “present law does not allow the State ... government to go to court,” S.Rep. No. 95-
52 1263, 95th Cong., 2d Sess. 150 (1978), U.S.Code Cong. & Admin.News, pp. 6761, 6913, must mean that Congress
53 believed that the Anti-Injunction Act barred original actions in this court as well as actions in lower courts. Yet,
54 in reaching her conclusion that the Act does not apply to bar original actions in this Court, Justice O'CONNOR
55 apparently accords no weight at all to this legislative history. *Post*, at 1125 - 1126.

⁴⁹ As the Secretary notes, [I.R.C. § 7478](#) does not provide plaintiff with an action in which he may contest the constitutionality of § 310(b)(1). That section permits the Tax Court to, “make a declaration whether ... prospective obligations are described in [section 103\(a\)](#).” The issue in this case involves the constitutionality of section 310(b)(1), not whether the bonds that the State desires to issue are “described in [section 103](#).” Therefore, [§ 7478](#) does not provide the State with an alternative procedure to contest the legality of section 310(b)(1).

1 For similar reasons, we find the remaining post-enactment history upon which Justice O'CONNOR relies, post,
2 at 1121, to be unconvincing. Whatever the weight to which these statements are entitled, they are ultimately
3 unpersuasive in light of the other evidence of congressional intent discussed above.

4 The Secretary suggests that the State may obtain judicial review of its claims by issuing bearer bonds and urging
5 a purchaser of those bonds to bring a suit contesting the legality of § 310(b)(1). But the nature of this proposed
6 remedy only buttresses our conclusion that the Act was not intended to apply to this kind of action. First, instances
7 in which a third party may raise the constitutional rights of another are the exception rather than the rule.
8 Singleton v. Wulff, 428 U.S. 106, 114, 96 S.Ct. 2868, 2874, 49 L.Ed.2d. 826 (1976). More important, to make
9 use of this remedy the State “must first be able to find [an individual] willing to subject himself to the rigors of
10 litigation against the Service, and then must rely on [him] to present the relevant arguments on [its] behalf.” Bob
11 Jones, supra, 416 U.S., at 747 n. 21, 94 S.Ct., at 2051 n. 21. Because it is by no means certain that the State would
12 be able to convince a taxpayer to raise its claims,⁵⁰ reliance on the remedy suggested by the Secretary would
13 create the risk that the Anti-Injunction Act would entirely deprive the State of any opportunity to obtain review
14 of its claims. For these reasons, we should not lightly attribute to Congress an intent to require plaintiff to find a
15 third party to contest its claims. Here, the indicia of congressional intent—the Act’s purposes and the circumstances
16 of its enactment—demonstrate that Congress did not intend the Act to apply where an aggrieved party would be
17 required to depend on the mere possibility of persuading a third party to assert his claims. Rather, the Act was
18 intended to apply only when Congress has provided an alternative avenue for an aggrieved party to litigate its
19 claims on its own behalf.⁵¹ Because Congress did not prescribe an alternative remedy for the plaintiff in this
20 case, the Act does not bar this suit.

21 Justice O'CONNOR also appears to suggest that our holding today renders the Act a restatement of the equitable
22 principles governing the issuance of injunctions at the time the statute was enacted. Post, at 1119 - 1120 n. 5.
23 This argument is without merit since these equitable principles did not require that injunctions issue only when
24 no alternative remedy was available. See, e.g., Dows v. Chicago, 78 U.S. (11 Wall.) 108, 109-110, 20 L.Ed. 65
25 (1871) (suit to restrain collection of taxes will lie if plaintiff shows that enforcement will cause irreparable harm
26 or lead to a multiplicity of suits); Hannewinkle v. Georgetown, 82 U.S. (15 Wall.) 547, 548-549, 21 L.Ed. 231
27 (1873) (same).

28 [. . .]

29 In answering the first question, the Court reaches the unwarranted conclusion that the Tax Anti-Injunction Act
30 proscribes only those suits in which the complaining party, usually a taxpayer, can challenge the validity of a
31 taxing measure in an alternative forum. The Court holds that suits by nontaxpayers generally are not barred. In
32 my opinion, the Court’s interpretation fundamentally misconstrues the congressional anti-injunction policy.
33 Accordingly, I cannot join its opinion.

34 The Tax Anti-Injunction Act provides, in pertinent part, that “no suit for the purpose of restraining the assessment
35 or collection of any tax shall be maintained in any court by any person, whether or not such person is the person
36 against whom such tax was assessed.” 26 U.S.C. §7421(a). The Act’s language “could scarcely be more explicit”
37 in prohibiting nontaxpayer suits like this one, Bob Jones University v. Simon, 416 U.S. 725, 736, 94 S.Ct. 2038,
38 2045, 40 L.Ed.2d. 496 (1974), since the suit indisputably would have the purpose and effect of restraining taxes.
39 See id., at 738-742, 94 S.Ct., at 2046-2048. The Act plainly bars not only “a taxpayer’s *386 attempt to enjoin
40 the collection of his own taxes, ...” but also “a suit to enjoin the assessment or collection of anyone[e] [else’s]
41 taxes” Alexander v. “Americans United” Inc., 416 U.S. 752, 760, 94 S.Ct. 2053, 2058, 40 L.Ed.2d. 518 (1974).
42 Though the Internal Revenue Code (Code) contains a few exceptions to this nearly complete ban,⁵² for the most
43 part Congress has restricted the judicial role to resolution of concrete disputes over specific sums of money,
44 either by way of a deficiency proceeding in the Tax Court, see 26 U.S.C. §§ 6212, 6213, or by way of a taxpayer’s
45 suit for refund, see 26 U.S.C. §§ 6532, 7422.

46 In depriving courts of jurisdiction to resolve abstract tax controversies, Congress has determined that the United
47 States must be able “to assess and collect taxes alleged to be due without judicial intervention” Enochs v.
48 Williams Packing & Navigation Co., 370 U.S. 1, 7, 82 S.Ct. 1125, 1129, 8 L.Ed.2d. 292 (1962). “[T]axes are the
49 life-blood of government,” Bull v. United States, 295 U.S. 247, 259, 55 S.Ct. 695, 699, 79 L.Ed. 1421 (1935), and
50 the anti-injunction prohibition is Congress’ recognition that “the tenacity of the American taxpayer” constantly
51 threatens to drain the nation of a life-sustaining infusion of revenues. See Gorovitz, Federal Tax Injunctions and
52 the Standard Nut Cases, 10 Taxes 446, 446 (1932). The Act’s proscription literally extends to nontaxpayer as well

⁵⁰ It is not irrelevant that the IRS routinely audits the returns of taxpayers who litigate claims for refunds. Department of the Treasury, Chief Counsel’s Directives Manual (35)(17)50.

⁵¹ Justice O’CONNOR suggests that our holding today will enable taxpayers to evade the Anti-Injunction Act by forming organizations to litigate their tax claims. Post, at 1111, 1115. We disagree. Because taxpayers have alternative remedies, it would elevate form over substance to treat such organizations as if they did not possess alternative remedies. Accordingly, such organizations could not successfully argue that the Act does not apply because they are without alternative remedies.

⁵² See *infra*, at 1120 - 1122 (describing some exceptions); see also 26 U.S.C. §§ 6694(c), 7429(b).

1 as taxpayer suits, if only to prevent taxpayers from sidestepping the anti-injunction policy by bringing suit through
2 non-taxpaying associations of taxpayers.⁵³ *387 Moreover, by broadly precluding both taxpayer and nontaxpayer
3 suits, the Act serves a collateral objective of protecting “the collector from litigation pending a suit for refund.”
4 Enochs v. Williams Packing & Navigation Co., *supra*, 370 U.S., at 7-8, 82 S.Ct., at 1129. The tax collector is an
5 attractive target for all kinds of litigation, see, e.g., Simon v. Eastern Kentucky Welfare Rights Organization, 426
6 U.S. 26, 96 S.Ct. 1917, 48 L.Ed.2d. 450 (1976), and the Act ensures that only Congress and the Treasury, not a
7 host of private plaintiffs, will determine the focus of the collector's energies.

8 The Act's history expressly reflects the congressional desire that all injunctive suits against the tax collector be
9 prohibited. First enacted in 1867,⁵⁴ it apparently was designed to protect the federal tax system from being
10 inundated with the same type of injunctive suits that were then sweeping over the state tax systems. See State
11 Railroad Tax Cases, 92 U.S. 575, 613, 23 L.Ed. 663 (1876); Snyder v. Marks, 109 U.S. 189, 193-194, 3 S.Ct. 157,
12 159-160, 27 L.Ed. 901 (1883). There is little contemporaneous documentation,⁵⁵ but this Court's decisions
13 indicate that the 39th Congress acted with a:

14 “... sense of ... the evils to be feared if courts of justice could, in any case, interfere with the process of
15 collecting*388 the taxes on which the government depends for its continued existence.” State Railroad Tax Cases,
16 *supra*, 92 U.S., at 613, 23 L.Ed. 663.

17 The experience in the states demonstrated the grave dangers which accompany intrusion of the injunctive power
18 of the courts into the administration of the revenue:

19 “If there existed in the courts ... any general power of impeding or controlling the collection of taxes, or relieving
20 the hardship incident to taxation, the very existence of the government might be placed in the power of a hostile
21 judiciary.” Cheatham v. United States, 92 U.S. 85, 89, 23 L.Ed. 561 (1876).

22 To avoid these evils and to safeguard the federal tax system, the 39th Congress committed administration of the
23 Code to the discretion of the Secretary of the Treasury.⁵⁶

24 This broad anti-injunction ban remained essentially untouched for almost a century.⁵⁷ In 1966, however,
25 Congress took steps to “reaffirm the plain meaning of the original language of the Act.” Alexander v. “Americans
26 United” Inc., 416 U.S. 752, 760, and n. 11, 94 S.Ct. 2053, 2058, and n. 11, 40 L.Ed.2d. 518 (1974). In § 110(c)
27 of the Federal Tax Lien Act, Pub.L. No. 89-719, 80 Stat. 1125, Congress amended the Act to emphasize that no
28 injunctive action “by any person, whether or not such person is the person against whom such tax was assessed”
29 could be maintained in the courts. Id., § 110(c), 80 Stat. 1144 (emphasis added). The Treasury Department
30 proposed the 1966 amendment, and its principal spokesperson, Assistant Secretary Surrey, testified that:

31 “Subsection (c) of section 110 of the bill amends section 7421(a) of the code. That section presently prohibits
32 injunctions against the assessment or collection of tax. The cases decided under this provision raise a question
33 as to whether this prohibition applies against actions by persons other than the taxpayer. New section 7426 will

⁵³ Non-taxpaying associations of taxpayers and nontaxpayer organizations previously have attempted to avoid the congressional policy against judicial resolution of abstract tax controversies. See, e.g., Investment Annuity, Inc. v. Blumenthal, 609 F.2d. 1 (CA DC 1979) (insurers seeking declaration that certain investment annuity contracts are eligible for favorable tax treatment); Educo, Inc. v. Alexander, 557 F.2d. 617 (CA7 1977) (company engaged in designing and administering educational benefit plans for corporate employees sues to protect its clients' tax benefits); Cattle Feeders Tax Committee v. Shultz, 504 F.2d. 462 (CA10 1974) (unincorporated association representing participants in tax shelter cattle feed program seeking injunction to prevent Treasury from disallowing certain year-end deductions); McGlotten v. Connally, 338 F.Supp. 448, 453 n. 25 (DC 1972) (nontaxpayer challenge to tax-exempt status of racially discriminatory fraternal organization), disapproved in Bob Jones University v. Simon, 416 U.S. 725, 732, and n. 6, 94 S.Ct. 2038, 2044, and n. 6, 40 L.Ed.2d. 496 (1974).

⁵⁴ See Act of Mar. 2, 1867, § 10, 14 Stat. 475.

⁵⁵ The Act was introduced on March 1, 1867, by Mr. Fessenden, Chairman of the Senate Committee on Finance, as an amendment to a section which made a taxpayer appeal to the Commissioner of Internal Revenue a condition precedent to suit for the recovery of taxes. See Congressional Globe, 39th Cong., 2d Sess., pt. III, p. 1933 (proposing amendment to the Act of July 13, 1866, ch. 184, § 19, 14 Stat. 152, presently codified at 26 U.S.C. § 6532(a)). The House initially objected to this amendment, see Congressional Globe, *supra*, p. 1949, but the Senate would not recede, *id.*, at 1950. After a conference, the House agreed to the amendment. See *id.*, at 1968. No other recorded legislative history has been uncovered. See Note, Enjoining the Assessment and Collection of Federal Taxes Despite Statutory Prohibition, 49 Harv.L.Rev. 109, and n. 9 (1935).

⁵⁶ The circumstances of the enactment do not, as the Court suggests, see *ante*, at 1111 - 1112, indicate that Congress meant to prohibit injunctions only where the statutory scheme provided an alternative remedy. Rather, “[s]ince equitable principles militating against the issuance of federal injunctions in tax cases existed independently of the Anti-Injunction Act, it is most unlikely that Congress would have chosen the stringent language of the Act if its purpose was merely to restate existing law and not to compel litigants to make use solely of the avenues of review opened by Congress.” Bob Jones University v. Simon, *supra*, 416 U.S., at 742-743, n. 16, 94 S.Ct., at 2048-2049, n. 16. “‘Enacted in 1867, [the Anti-Injunction Act], for more than sixty years, [was] consistently applied as precluding relief, whatever the equities alleged.’” *Id.*, at 745, n. 18, 94 S.Ct., at 2050, n. 18 (quoting Miller v. Standard Nut Margerine Co., 284 U.S. 498, 511, 52 S.Ct. 260, 264, 76 L.Ed. 422 (1932) (Stone, J., dissenting)).

⁵⁷ In the revised statutes, the term “any” was added so that the statute read: “No suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court.” Snyder v. Marks, 109 U.S. 189, 192, 3 S.Ct. 157, 159, 27 L.Ed. 901 (1883).

1 specifically allow actions by third parties to enjoin the enforcement of a levy or sale of property. The amendment
2 to section 7421 makes clear that third parties may bring injunction suits only under the circumstances provided
3 in new section 7426(b)(1) of the code.” Statement by the Hon. Stanley S. Surrey, Assistant Secretary of the
4 Treasury, reprinted in Hearings Before the Committee on Ways and Means on H.R. 11256 and H.R. 11290, 89th
5 Cong., 2d Sess., 58 (1966).

6 The House Committee on Ways and Means and the Senate Committee on Finance apparently shared Mr. Surrey's
7 understanding of the rights of nontaxpayers under prior law, for their reports both state:

8 “Under present law, ... the United States cannot be sued by third persons where its collection activities interfere
9 with their property rights. This includes cases where the Government wrongfully levies on one person's property
10 in attempting to collect from a taxpayer. However, some courts allow suits to be brought against district directors
11 of Internal Revenue where this occurs.” H.R.Rep. No. 1884, 89th Cong., 2d Sess., 27 (1966); S.Rep. No. 1708,
12 89th Cong., 2d Sess., 29 (1966), U.S.Code Cong. & Admin.News, p. 3750.

13 To accommodate these conflicting rights, both committees recommended that Congress enact § 7426, allowing
14 “persons other than taxpayers” to bring suits against the United States to protect pre-existing liens on property
15 levied upon by the Treasury, and amend § 7421(a) to forbid suits by all third persons, excepting those within the
16 ambit of new § 7426. Congress followed the committees' recommendations, on the understanding that the new
17 language in § 7421(a) was “declaratory, not innovative.” [Bob Jones University v. Simon, supra, 416 U.S., at](#)
18 [731-732, n. 6, 94 S.Ct., at 2043-2044, n. 6.](#)⁵⁸

19 Similarly, I do not believe, as the Court apparently does, see ante, at nn. 14, 16, that statements in *Bob Jones*
20 *University v. Simon, supra*, to the effect that the Act bars third-party suits, can or should be “disregarded.” Those
21 statements were made after studious interpretation of both the original Act and its 1966 amendment. They reflect
22 what I believe is the only faithful reading of the statute's language and history.

23 Congress has since relaxed the statutory proscription against third-party suits on several occasions. For example,
24 in 1974, it provided that certain designated persons could obtain declaratory judgments in the Tax Court with
25 respect to the tax status of pension plans. See [26 U.S.C. § 7476](#). Similarly, in 1976, because “[u]nder [prevailing]
26 law no court review of [Internal Revenue Service] ruling[s] [was] available,” S.Rep. No. 94-938, pt. II, p. 463
27 (1976), U.S.Code Cong. & Admin.News, pp. 2897, 4169, Congress provided declaratory judgment procedures
28 for determining the tax status of charitable organizations and of certain property transfers. See [26 U.S.C. §§](#)
29 [7428, 7477](#); see also S.Rep. No. 94-938, supra, pp. 523-524, U.S.Code Cong. & Admin.News, p. 4223 (“Under
30 present law, the Tax Court can hear declaratory judgment suits only on the tax status of employee retirement
31 plans. In no other case may an individual or an organization seek a declaratory judgment as to an organization's
32 tax-exempt status.”). Finally, in 1978, in [26 U.S.C. § 7478](#), Congress provided a mechanism whereby State or
33 local governments could seek declaratory judgments as to the tax status of proposed municipal bond issuances.⁵⁹
34 The relevant Senate Report noted that:

35 “As a practical matter, there is no effective appeal from a Service private letter ruling (or failure to issue a private
36 letter ruling) that a proposed issue of municipal bonds is taxable. In those cases, although there may be a real
37 controversy between a State or local government and the Service, present law does not allow the State or local
38 government to go to court. The controversy can be resolved only if the bonds are issued, a bondholder excludes
39 interest on the bonds from income, the exclusion is disallowed, and the Service asserts a deficiency in its statutory
40 notice of deficiency. This uncertainty coupled with the threat of the ultimate loss of the exclusion, invariably
41 makes it impossible to market the bonds. In addition, it is impossible for a State or local government to question
42 the Service rulings and regulations directly.

43 “[S]tate and local government[s] should have a right to court adjudication in the situation described above. The
44 bill deals with the problem by providing ... for a declaratory judgment as to the tax status of a proposed*392
45 issue of municipal bonds.” S.Rep. No. 95-1263, pp. 150-151 (1978), U.S.Code Cong. & Admin.News, pp. 6913-
46 14.

⁵⁸ I am at a complete loss to understand the Court's assertion that the “language added to the Anti-Injunction Act by the 1966 amendment is ... largely irrelevant to the issue before us today.” Ante, at 1114. This conclusion follows only if the Court begins with a premise that it need pay no attention to either the 1966 amendment's language or its legislative history.

⁵⁹ [Section 7478](#) does not directly apply to this case because it permits the Tax Court only to “make a declaration whether ... prospective obligations are described in [section 103\(a\)](#).” The issue in this case involves the constitutionality of § 310(b)(1), not whether the bonds South Carolina desires to issue are “described in [section 103](#).” Nevertheless, [§ 7478](#) demonstrates that Congress believed that, prior to the enactment of that section, prospective issuers had no means to determine whether the interest on their bonds would be tax exempt. See S.Rep. No. 95-1263, pp. 150-151 (1978).

1 The Conference Report reflects a similar view of prevailing law. See H.R.Conf.Rep. No. 95-1800, p. 240 (1978).
2 Thus, in 1974, 1976, and again in 1978, Congress expressed its belief that the Tax Anti-Injunction Act generally
3 bars nontaxpayers from bringing the kind of injunctive action the State of South Carolina asks leave to file today.⁶⁰

4 These subsequently enacted provisions and the legislative understanding of them are entitled to “great weight”
5 in construing earlier, related legislation. See, e.g., [Red Lion Broadcasting Co. v. FCC](#), 395 U.S. 367, 380-381,
6 89 S.Ct. 1794, 1801-1802, 23 L.Ed.2d. 371 (1969); [Federal Housing Admin. v. The Darlington, Inc.](#), 358 U.S. 84,
7 90, 79 S.Ct. 141, 145, 3 L.Ed.2d. 132 (1958). Combined with the legislative purposes obviously motivating the
8 39th and 89th Congresses, these provisions conclusively demonstrate that, absent express exemption, the Act
9 generally precludes judicial resolution of all abstract tax controversies, even if the complaining parties would
10 have no other forum in which to bring their challenges.

11 The Court drew these same conclusions in [Bob Jones University v. Simon](#). See 416 U.S. 725, 736-746, 94 S.Ct.
12 2038, 2045-2050, 40 L.Ed.2d. 496. In that case, the Court rejected a private institution’s request that an
13 additional exception beyond the one created in [Enochs v. Williams Packing & Navigation Co.](#), 370 U.S. 1, 82
14 S.Ct. 1125, 8 L.Ed.2d. 292 (1962) (equity court may issue injunction where it is clear that under no circumstances
15 could the Government prevail), be carved out of the Act.⁶¹ The Court responded that Williams Packing:

16 “was meant to be the capstone to judicial construction of the Act. It spells an end to a cyclical pattern of allegiance
17 to the plain meaning of the Act, followed by periods of uncertainty caused by the judicial departure from that
18 meaning, and followed in turn by the Court’s rediscovering of the Act’s purpose.” 416 U.S., at 742, 94 S.Ct., at
19 2048.

20 Bob Jones University then reaffirmed that, except where a litigant can show both that the government would
21 “under no circumstances prevail” and that equity jurisdiction is otherwise present, the Act would be given its
22 “literal effect.” *Id.*, at 736, 742-745, 94 S.Ct., at 2045, 2048-2050.

23 Because the plaintiffs in Bob Jones University were assured ultimately of having access to a judicial forum, the
24 Court did not definitively resolve whether Congress could bar a tax suit in which the complaining party would be
25 denied all access to judicial review. See 416 U.S., at 746, 94 S.Ct., at 2050. But the Court’s reference to “a case
26 in which an aggrieved party has no access at all to judicial review” came in the context of its discussion of the
27 taxpayer’s claim that postponement of its challenge to the revocation of its tax-exempt status would violate due
28 process. Bob Jones University’s dictum, therefore, should be interpreted only as reflecting the established rule
29 that Congress cannot, consistently with due process, deny a taxpayer with property rights at stake all opportunity
30 for an ultimate judicial determination of the legality of a tax assessment against him. See [Phillips v.](#)
31 [Commissioner](#), 283 U.S. 589, 596-597, 51 S.Ct. 608, 611-612, 75 L.Ed. 1289 (1931).

32 On this reading, Bob Jones University’s recognition that the complete inaccessibility of judicial review might
33 implicate due process concerns provides absolutely no basis for crafting an exception in this case. The State of
34 South Carolina is not a “person” within the meaning of the Due Process Clause. See [South Carolina v.](#)
35 [Katzenbach](#), 383 U.S. 301, 323-324, 86 S.Ct. 803, 815-816, 15 L.Ed.2d. 769 (1966). Nor does the State assert a
36 right cognizable as a “property” interest protected by that Clause. See generally [Logan v. Zimmerman Brush](#)
37 [Co.](#), 455 U.S. 422, 430-433, 102 S.Ct. 1148, 1155-1156, 71 L.Ed.2d. 265 (1982) (cataloguing cases). Therefore,
38 it has no due process right to review of its claim in a judicial forum.⁶²

39 In holding that the Act does not bar suits by nontaxpayers with no other remedies, the Court today has created a
40 “breach in the general scheme of taxation [that] gives an opening for the disorganization of the whole plan [.]”
41 [Allen v. Regents](#), 304 U.S. 439, 454, 58 S.Ct. 980, 987, 82 L.Ed. 1448 (Reed, J., concurring in the result). Non-

⁶⁰ Our cases make clear that the constitutional nature of a challenge to a tax, as distinct from its probability of success, is of no consequence under the Anti-Injunction Act. See [Alexander v. “Americans United” Inc.](#), 416 U.S. 752, 759, 94 S.Ct. 2053, 2057, 40 L.Ed.2d. 518 (1974); [Bailey v. George](#), 259 U.S. 16, 20, 42 S.Ct. 419, 420, 66 L.Ed. 816 (1922); [Dodge v. Osborn](#), 240 U.S. 118, 121, 36 S.Ct. 275, 276, 60 L.Ed. 557 (1916). Congress can be presumed to have had knowledge of those cases when it amended the Act in 1966 and in later years when it passed related legislation. See [Merrill Lynch, Pierce, Fenner & Smith, Inc. v. Curran](#), 456 U.S. 353, 382, and n. 66, 102 S.Ct. 1825, 1841, and n. 66 (1982); [Lorillard v. Pons](#), 434 U.S. 575, 580-581, 98 S.Ct. 866, 870, 55 L.Ed.2d. 40 (1978).

⁶¹ The Williams Packing exception is not applicable in this case. Though South Carolina’s Tenth Amendment and intergovernmental tax immunity claims are serious ones, we cannot say that there are no circumstances under which the Government could prevail. Thus, even if § 310(b) would cause the State irreparable injury, South Carolina could not rely on the Williams Packing exception to invoke a court’s authority to review.

⁶² Taxing measures inevitably have a pecuniary impact on nontaxpayers who are linked to the persons against whom a tax is imposed. This Court has held that the indirect impacts of a tax, no matter how detrimental, generally do not invade any interest cognizable under the Due Process Clause. See, e.g., [Bob Jones University v. Simon](#), *supra* (indirect impact on charitable organization); [United States v. American Friends Service Committee](#), 419 U.S. 7, 95 S.Ct. 13, 42 L.Ed.2d. 7 (1974) (per curiam) (indirect impact on First Amendment interests of employees). There is no occasion here to address when, if ever, such indirect impacts would implicate Due Process concerns if no judicial review of the complaining party’s direct tax liabilities would ultimately be available. Cf. [Bob Jones University v. Simon](#), *supra*, 416 U.S., at 747-748, 94 S.Ct., at 2051 (discussing powerful governmental interests); [Investment Amuity, Inc. v. Blumenthal](#), 609 F.2d. 1, 7-10 (CA DC 1979) (indirect impact on nontaxpaying business does not implicate Due Process Clause even though no judicial review otherwise available).

1 taxpaying associations of taxpayers, and most other nontaxpayers, will now be allowed to sidestep Congress'
2 policy against judicial resolution of abstract tax controversies. They can now challenge both Congress' tax
3 statutes and the Internal Revenue Service's regulations, revenue rulings, and private letter decisions. In doing so,
4 they can impede *395 the process of collecting federal revenues and require Treasury to focus its energies on
5 questions deemed important not by it or Congress but by a host of private plaintiffs. The Court's holding travels
6 "a long way down the road to the emasculation of the Anti-Injunction Act, and down the companion pathway that
7 leads to the blunting of the strict requirements of Williams Packing" Commissioner v. Shapiro, 424 U.S. 614,
8 635, 96 S.Ct. 1062, 1074, 47 L.Ed.2d. 278 (1976) (BLACKMUN, J., dissenting). I simply cannot join such a
9 fundamental undermining of the congressional
10 [South Carolina v. Regan, 465 U.S. 367 (1984)]

11 The federal courts have developed six criteria for use in determining whether a challenge to the assessment or collection of
12 internal revenue taxes may survive the Anti-Injunction Act. These criteria are identified in the case of Elias v. Connnett, 908
13 F.2d. 521, 523 (9thCir.1990).

14 Actions to enjoin the assessment and collection of taxes by the IRS are narrowly limited by the Anti-Injunction
15 Act ("Act"), 26 U.S.C. §7421. Cool Fuel, Inc. v. Connnett, 685 F.2d. 309, 313 (9th Cir.1982). In pertinent part,
16 the Act states that "no suit for the purpose of restraining the assessment or collection of any tax shall be
17 maintained in any court by any person...." 26 U.S.C. §7421(a). There are, however, several statutory exceptions
18 and one judicial exception to the Act. See id. §§ 6212(a), (c), 6213(a), 6672(b), 6694(c), 7426(a), (b)(1), 7429(b);
19 Bob Jones University v. Simon, 416 U.S. 725, 736-37, 94 S.Ct. 2038, 2045-46, 40 L.Ed.2d. 496 (1974).

20 The district court must dismiss for lack of subject matter jurisdiction any suit that does not fall within one of the
21 exceptions to the Act. Alexander v. "Americans United" Inc., 416 U.S. 752, 757-58, 94 S.Ct. 2053, 2056-57, 40
22 L.Ed.2d. 518 (1974); Jensen, 835 F.2d. at 198. Thus, "[o]nce a taxpayer satisfies one of the exceptions to the Act,
23 he is no longer jurisdictionally barred from seeking an injunction." Jensen, 835 F.2d. at 198. The taxpayer,
24 however, must, in addition to satisfying an exception to the Act, also allege sufficient grounds to warrant equitable
25 relief. See id. at 198-99; Maxfield v. United States Postal Serv., 752 F.2d. 433, 434 (9th Cir.1984).
26 [Elias v. Connnett, 908 F.2d. 521, 523 (9thCir.1990)]

27 The above six criteria are:

- 28 1. 26 U.S.C. §6212(a), (c): Notice of Deficiency sent to "taxpayer"
- 29 2. 26 U.S.C. §6213(a): Time for filing petition and restriction on assessment
- 30 3. 26 U.S.C. §6672(b): Preliminary notice requirement
- 31 4. 26 U.S.C. §6694(c): Extension of period of collection where preparer pays 15 percent of penalty
- 32 5. 26 U.S.C. §7426(a), (b)(1): Actions permitted by persons other than "taxpayers"; Adjudication
- 33 6. 26 U.S.C. §7429(b): Judicial review of jeopardy or levy assessment

34 Note in the above ruling that:

- 35 1. The word "taxpayer" is used in describing the limitations of the above act.
- 36 2. All the exceptions come from the Internal Revenue Code, which the courts have said only applies to statutory
37 "taxpayers". This is because it is private law and a franchise that only activates upon the consent of franchisees called
38 "taxpayers":

39 "Revenue Laws relate to taxpayers and not to non-taxpayers. The latter are without their scope. No procedures
40 are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course
41 of law."
42 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

43 The U.S. Supreme Court also recognized the existence of "nontaxpayers" in South Carolina v. Regan, 465 U.S. 367, 380-
44 381, 104 S.Ct. 1107, 1115 (1984) and Flast v. Cohen, 392 U.S. 83, 98, 88 S.Ct. 1942, 1952 (U.S.968). Specifically, in South
45 Carolina v. Reagan, the U.S. Supreme Court recognized that "nontaxpayers" are not constrained by any provisions within the
46 Anti-Injunction Act.

47 "In holding that the Act does not bar suits by nontaxpayers with no other remedies, the Court today has created
48 a "breach in the general scheme of taxation [that] gives an opening for the disorganization of the whole plan
49 [.]" Allen v. Regents, 304 U.S. 439, 454, 58 S.Ct. 980, 987, 82 L.Ed. 1448 (Reed, J., concurring in the result).
50 Non-taxpaying associations of taxpayers, and most other nontaxpayers, will now be allowed to sidestep Congress'
51 policy against judicial resolution of abstract tax controversies. They can now challenge both Congress' tax
52 statutes and the Internal Revenue Service's regulations, revenue rulings, and private letter decisions. In doing so,
53 they can impede *395 the process of collecting federal revenues and require Treasury to focus its energies on
54 questions deemed important not by it or Congress but by a host of private plaintiffs. The Court's holding travels

1 "a long way down the road to the emasculation of the Anti-Injunction Act, and down the companion pathway that
2 leads to the blunting of the strict requirements of Williams Packing" [Commissioner v. Shapiro, 424 U.S. 614,](#)
3 [635, 96 S.Ct. 1062, 1074, 47 L.Ed.2d. 278 \(1976\)](#) (BLACKMUN, J., dissenting). I simply cannot join such a
4 fundamental undermining of the congressional purpose."
5 [*South Carolina v. Regan, 465 U.S. 367, 394, 104 S.Ct. 1107, 1123 (1984)*]

6 The only statutory provision mentioned by the court that relates to "nontaxpayers" is [26 U.S.C. §7426\(a\), \(b\)\(1\)](#). That statute
7 is insufficient to cover all adverse impacts of unlawful IRS enforcement directed against "nontaxpayers" because:

- 8 1. It does not authorize unlawful liens to be removed.
- 9 2. It does not address the relationship between a "notice of levy" and an actual levy issued by a court. In fact, nowhere in
10 the I.R.C is this distinction made, which imperils the property and liberty of "nontaxpayers" who are victimized by
11 unlawful IRS enforcement actions. A "notice of levy" and a "levy" are not the same.

12 A "levy" requires that property be brought into legal custody through seizure, actual or constructive, levy being
13 an absolute appropriation in law of property levied on, and mere notice of intent to levy is insufficient. *United*
14 *States v. O'Dell, 6 Cir., 1947, 160 F.2d. 304, 307. Accord, In re Holdsworth, D.C.N.J. 1953, 113 F.Supp. 878,*
15 *888; United States v. Aetna Life Ins. Co. of Hartford, Conn., D.C.Conn. 1942, 146 F.Supp. 30, 37, in which Judge*
16 *Hinks observed that he could "find no statute which says that a mere notice shall constitute a 'levy.'" There*
17 *are cases which hold that a warrant for distraint is necessary to constitute a levy. Givan v. Cripe, 7 Cir., 1951,*
18 *187 F.2d. 225; United States v. O'Dell, supra. The Court of Appeals for the Third Circuit state in its opinion,*
19 *221 F.2d. at page 642, "These sections [26 U.S.C. §§3690-3697] require that levy by a deputy collector be*
20 *accompanied by warrants of distraint [issued by a judge in a legal proceeding]." In re Brokol Manufacturing*
21 *Co., supra.*

22 I am constrained to conclude that a levy upon both tangible and intangible property under §3692 requires the
23 execution of warrant for distraint and then effective only to amounts affixed thereon. As noted above, the Court
24 of Appeals for this Circuit declared when this matter was before it that §§3690-3697 "require that a levy by a
25 deputy collector be accompanied by warrants of distraint."

26 The distress authorized by §3690 is different from anything know to the common law, both because it authorizes
27 sale of the property seized, and because it extends to other personality than chattels. By its very nature it requires
28 that demands of procedural due process of law be rigorously honored.
29 [*Freeman v. Mayer, 152 F.Supp. 383 (1957)*]

30
31 *This paragraph describes a mere statement or notice of claim. Nothing alleged to have been done amounts to*
32 *a levy, which requires that the property be brought into legal custody through seizure, actual or constructive,*
33 *levy being 'an absolute appropriation in law of the property levied upon.'* [Rio Grande R. Co. v. Gomila, 132](#)
34 [U.S. 478, 10 S.Ct. 155, 33 L.Ed. 400; In re Weinger, Bergman & Co., D.C., 126 F. 875, 877; Smith v. Packard,](#)
35 [7 Cir., 98 F. 793. Levy is not effected by mere notice. Hollister v. Goodale, 8 Conn.](#)
36 [332, 21 Am.Dec. 674; Meyer v. Missouri Glass Co., 65 Ark. 286, 45 S.W. 1062, 67 Am.St.Rep. 927; Jones v.](#)
37 [Howard, 99 Ga. 451, 27 S.E. 765, 59 Am.St.Rep. 231.](#)
38 [*United States v. O'Dell, 160 F.2d. 304 (1947)*]

- 39 3. [26 U.S.C. §7426\(c\)](#) requires that the assessment upon which the enforcement action is based shall be conclusively
40 presumed to be valid. This is problematic if the assessment was unlawful, which is most of the time. See:

<p><i>Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent,</i> Form #05.011, Form #05.011 http://sedm.org/Forms/FormIndex.htm</p>
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41 Courts try to avoid the limitations upon the Anti-Injunction Act that it doesn't apply to "nontaxpayers" and that what is being
42 collected is not a "tax" as historically defined by PRESUMING that ALL litigants before them are statutory "taxpayers",
43 which is simply FALSE and leads to an unconstitutional deprivation of due process of law.

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

49 It is everyone's job who goes before any and every federal and state court on a tax issue to challenge all such presumptions
50 BEFORE they are engaged in so that NO DISCRETION is left to the judge to evade or avoid the limitations imposed upon
51 his/her authority by this section. It is also the job of these same litigants to emphasize that not even the judge can declare

1 you a “taxpayer”, because you are the customer of government protection and the customer is always right and always
2 sovereign.

3 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether*
4 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl. at 2.) **This***
5 ***Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions***
6 ***brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the***
7 ***instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)***
8 *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).*
9 *Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*
10 *[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*

11 **8.12 Unlawful tax collection or enforcement constitute “taxes” within the meaning of the Anti-Injunction Act**
12 **and the Declaratory Judgments Act**

False Argument: Unlawful tax collection or enforcement by the IRS constitute “taxes” within the meaning of the Anti-Injunction Act, 26 U.S.C. §7421, and the Declaratory Judgments Act, 28 U.S.C. §2201(a). It is perfectly lawful to protect any unlawful activity the government embarks upon as long as the label “taxes” is used to describe it.

Corrected Alternative Argument: Stealing from people can never be described as a lawful activity such as “taxes” nor protected using the force of law. Using a different word to describe THEFT doesn’t change the criminal nature of the underlying act. It is an oxymoron and the grossest injustice to label unlawful activity as lawful activity and then invoke the law to protect it.

Further information:

1. Anti-Injunction Act, 26 U.S.C. §7421
<https://www.law.cornell.edu/uscode/text/26/7421>
2. Declaratory Judgments Act, 28 U.S.C. §2201(a)
<https://www.law.cornell.edu/uscode/text/28/2201>

13 A popular unlawful technique employed by federal courts is to invoke either the Anti-Injunction Act, 26 U.S.C. §7421 or the
14 Declaratory Judgments Act, 28 U.S.C. §2201(a), and to use these acts as an unconstitutional and criminal excuse to either
15 dismiss or to not rule on a particular case or fact relating to unlawful IRS collection. In effect, they employ these acts as an
16 excuse to omit to do justice and to protect innocent persons who have become the victims of illegal or unlawful enforcement
17 acts by the IRS.

18 *“The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of*
19 *conduct for all its citizens in future cases; they may command what is right, and prohibit what is wrong; but **they***
20 ***[the government] cannot change innocence [a “nontaxpayer”] into guilt [a “taxpayer”]; or punish innocence***
21 ***as a crime [criminally prosecute a “nontaxpayer” for violation of the tax laws]; or violate the right of an***
22 ***antecedent lawful private contract; or the right of private property. To maintain that our Federal, or State,***
23 ***Legislature possesses such powers [of THEFT and FRAUD], if they had not been expressly restrained; would,***
24 ****389 in my opinion, be a political heresy, altogether inadmissible in our free republican governments.”***
25 *[Calder v. Bull, 3 U.S. 386 (1798)]*

26 The Declaratory Judgments Act, 28 U.S.C. §2201(a), states the following:

27 [TITLE 28 > PART VI > CHAPTER 151 > § 2201](#)
28 § 2201. Creation of remedy

29 *(a) In a case of actual controversy within its jurisdiction, **except with respect to Federal taxes** other than actions*
30 *brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section [505](#) or [1146](#) of*
31 *title [11](#), or in any civil action involving an antidumping or countervailing duty proceeding regarding a class or*
32 *kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of 1930), as*
33 *determined by the administering authority, any court of the United States, upon the filing of an appropriate*
34 *pleading, **may declare the rights and other legal relations of any interested party seeking such declaration,***
35 ***whether or not further relief is or could be sought.** Any such declaration shall have the force and effect of a final*
36 *judgment or decree and shall be reviewable as such.*

37 What the above act is really referring to and can only be referring to are “persons” within the meaning of the Internal Revenue
38 Code, who are defined in 26 U.S.C. §6671(b) and 26 U.S.C. §7343, all of whom are “public officers” engaged in a “trade or
39 business” within the federal corporation “United States”. For these franchisees, who collectively are called “taxpayers” in

1 26 U.S.C. §7701(a)(14), declaratory judgments in relation to lawfully collected taxes may not be made by federal courts.
2 This makes sense, and in effect functions as an extension of the franchise agreement itself:

3 *Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other rights,*
4 *such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights*
5 *created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us*
6 *to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected*
7 *in Art. III. The constitutional system of checks and balances is designed to guard against "encroachment or*
8 *aggrandizement" by Congress at the expense of the other branches of government. [Buckley v. Valeo, 424 U.S.](#)
9 [at 122, 96 S.Ct., at 683.](#) But when Congress creates a statutory right [a "privilege" in this case, such as a "trade*
10 *or business"], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of*
11 *proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before*
12 *particularized tribunals created to perform the specialized adjudicative tasks related to that right.FN35 Such*
13 *provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to*
14 *define the right that it has created. No comparable justification exists, however, when the right being adjudicated*
15 *is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally*
16 *been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to*
17 *define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial*
18 *power of the United States, which our Constitution reserves for Art. III courts.*
19 *[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983)]*

20 HOWEVER, in the case of persons who are NOT franchisees called "taxpayers" nor "public officers" engaged in a "trade or
21 business" nor subject to the franchise agreement codified in I.R.C. Subtitle A, no law can be invoked which might impair
22 their constitutionally protected rights. To enact a law that interfered with the protection of private rights of such persons
23 would constitute treason on the part of Congress:

24 *"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and*
25 *not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the*
26 *Federal Government]. The latter are without their scope. **No procedures are prescribed for non-taxpayers and***
27 ***no attempt is made to annul any of their Rights or Remedies in due course of law."***
28 *[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

29 *"And by statutory definition, 'taxpayer' includes any person, trust or estate subject to a tax imposed by the revenue*
30 *act. ...Since the statutory definition of 'taxpayer' is exclusive, the **federal courts do not have the power to create***
31 ***nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..."***
32 *[C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d. 18 (1939)]*

33 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*
34 *and not to nontaxpayers. The latter are without their scope. **No procedure is prescribed for nontaxpayers, and***
35 ***no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does***
36 ***not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."***
37 *[Long v. Rasmussen, 281 F. 236 (1922)]*

38 Below is an example of how one federal court unlawfully invoked the Declaratory Judgments Act to protect unlawful activity
39 and to undermine the Constitutionally protected rights of those under their care and protection. The application was unlawful
40 because the court did not prove with evidence that Rowen was a franchisee called a "taxpayer" BEFORE they issued a ruling,
41 and they had to reach that conclusion to justify the application of any provision of the I.R.C. Subtitle A franchise agreement
42 against him, such as the Declaratory Judgments Act. Federal law only applies to "persons" as defined in 26 U.S.C. §6671(b),
43 and Rowen was never proven to be a "person" and a public officer engaged in federal franchises. He must therefore be
44 presumed innocent and a private person beyond the reach of the court who was not subject to the Declaratory Judgments Act
45 cited by the court and protected only by the Constitution. All "persons" that the government can legislate for civilly are
46 "public officers", because the ability to regulate private conduct is repugnant to the constitution, according to the Supreme
47 Court:

48 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether*
49 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl. at 2.) **This***
50 ***Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions***
51 ***brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the***
52 ***instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)***
53 *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).*
54 *Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*
55 *[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*

56 Below is a ruling by no less than the U.S. Supreme Court in which they plainly state that unlawfully collected monies are not
57 "taxes" as legally defined:

1 *"To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow*
2 *it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery*
3 *because it is done under the forms of law and is called taxation. **This is not legislation. It is a decree under***
4 ***legislative forms.***

5 ***Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or***
6 ***property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed***
7 ***by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const. Lim., 479."***
8 *[Loan Association v. Topeka, 20 Wall. 655 (1874)]*

9 We covered the Anti-Injunction Act in the previous section. Similar arguments apply to the invocation of the Anti-Injunction
10 Act, which is part of the I.R.C. Subtitle A franchise agreement. It constitutes involuntary servitude to enforce a franchise
11 agreement against those who did not explicitly and in writing consent to the franchise agreement and who do not satisfy the
12 requirements to participate. Such foreign law statutes may not be enforced against nonresident persons domiciled in a state
13 of the Union without demonstrating an express waiver of sovereign immunity under the Foreign Sovereign Immunities Act.
14 As a bare minimum, courts must at least demonstrate with evidence and NOT presumption that the person against whom they
15 are enforcing the Anti-Injunction act is a "public officer" within the U.S. Government lawfully engaged in the "trade or
16 business" franchise as defined in 26 U.S.C. §7701(a)(26) ONLY within the District of Columbia pursuant to 4 U.S.C. §72,
17 and who is therefore a "taxpayer" as defined in 26 U.S.C. §7701(a)(14). Any other approach is a deprivation of
18 Constitutionally protected rights in the case of a person domiciled outside of federal territory and within a state of the Union
19 who is therefore protected by the Constitution. It is also a violation of due process of law to PRESUME that a person meets
20 any or all of the qualifications for being a franchisee called a "taxpayer" who is therefore subject to the I.R.C. Subtitle A
21 franchise agreement. Only evidence on the record of the court can establish that the litigant is a "taxpayer", and such evidence
22 is never either demanded or used to make such a determination by any federal court that we have ever found. See the
23 following for proof:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

24 It is an unconstitutional violation of due process of law for any judge or prosecutor to "presume" that you are a franchisee
25 called a "taxpayer" without any supporting evidence. All such presumptions also amount to the establishment of a religion
26 by the government, because they amount to a belief that either is not supported by evidence or is not required to be supported
27 by evidence. Judges and prosecutors who employ this underhanded technique are trying to invoke the terms of a private law
28 franchise agreement against people they know are not participants in order to advantage themselves and the government, and
29 doing so is a violation of their oath to support and defend the constitution and to protect private rights. All governments are
30 established mainly to protect private rights, and what they are doing is refusing to recognize the existence of such rights so
31 they can pad their pockets and unduly enlarge their own importance and influence.

32 We encourage any reader to sue judges and prosecutors for deprivation of rights who has been victimized and injured by such
33 injurious, malicious, and self-serving prejudicial presumptions. Standing for such a lawsuit would be as follows:

- 34 1. Establishment of a religion in violation of the First Amendment and the Religious Freedom Restoration Act, 42 U.S.C.
35 Chapter 21B.
- 36 2. Constitutional Tort Action for deprivation of rights.
- 37 3. 1983 action pursuant to 42 U.S.C. §1983 in the case of state and not federal personnel.
- 38 4. Conspiracy against rights pursuant to 18 U.S.C. §241.
- 39 5. Involuntary servitude in violation of 18 U.S.C. §1589, 42 U.S.C. §1983, and the Thirteenth Amendment.

40 Let's turn this argument around on the government. As long as we call whatever it is we are doing, including organized
41 crime, "federal taxes", the federal courts are powerless to enjoin or punish anything we do. If the government can protect the
42 unlawful and criminal enforcement activities of IRS agents by simply calling them "taxes", then ANYONE can call any
43 illegal action they want, including the assessment and collection of personal penalties against offending IRS agents, as
44 "federal taxes" and the federal courts cannot interfere with it. This is a natural consequence of the requirement for equal
45 protection and equal treatment that is the foundation of the United States Constitution.

46 ***"No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions***
47 ***intended to secure that equality of rights which is the foundation of free government."***
48 *[Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)]*

1 If the government is going to institute slavery by forcing me into becoming a franchisee called a “taxpayer” and one of its
2 “public officers” using unconstitutional and prejudicial presumptions, then I’m going to call everything I do “taxes” and
3 collect penalties I assess against government employees and IRS agents called “taxes” and the federal courts will be powerless
4 to interfere with my activities as long as I invoke the Anti-Injunction Act and the Declaratory Injunction Act consistently,
5 just like the Department of Justice and the federal judiciary unlawfully do in most cases. You can’t protect SOME unlawful
6 activity without protecting ALL of it, or else you are depriving me of equal protection.

7 Another question naturally presents itself relating to the content of this section. If the federal courts can’t make declaratory
8 judgments relating to federal taxes, then how can they decide that you are a “taxpayer” who is subject to the franchise
9 agreement to begin with? If they are enjoined from declaring people “taxpayers”, then they can’t enforce the franchise
10 agreement against anyone because they can’t determine who is subject to it. Pretty hypocritical, huh?

11 The IRS itself also emulates this label game tactic by the federal courts by mislabeling those who engage in political activism
12 to stop ILLEGAL enforcement as “tax protest”. A “tax” is a sum of money LAWFULLY collected to support only the
13 government. This is confirmed by the legal definition of “tax”:

14 *“Tax: A charge by the government on the income of an individual, corporation, or trust, as well as the value*
15 *of an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the public.*

16 *A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a*
17 *payment exacted by legislative authority. In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979. Essential*
18 *characteristics of a tax are that it is NOT A VOLUNTARY PAYMENT OR DONATION, BUT AN*
19 *ENFORCED CONTRIBUTION, EXACTED PURSUANT TO LEGISLATIVE AUTHORITY. Michigan*
20 *Employment Sec. Commission v. Patt, 4 Mich.App. 228, 144 N.W.2d. 663, 665. ...”*
21 *[Black’s Law Dictionary, Sixth Edition, p. 1457]*

22 The Internal Revenue Code describes LAWFUL methods for collecting income taxes. Anything not in strict conformance to
23 that code is UNLAWFUL and therefore no longer a “tax” but simply THEFT, ORGANIZED CRIME, and the equivalent of
24 a “protection racket”.

25 *“Unlawful. That which is contrary to, prohibited, or unauthorized by law. That which is not lawful. The acting*
26 *contrary to, or in defiance of the law; disobeying or disregarding the law. Term is equivalent to “without excuse*
27 *or justification.” State v. Noble, 90 N.M. 360, 563 P.2d. 1153, 1157. While necessarily not implying the element*
28 *of criminality, it is broad enough to include it.”*
29 *[Black’s Law Dictionary, Sixth Edition, p. 1536]*

30 The IRS, in its typical fashion, deceptively uses the same label “tax” to describe its own ILLEGAL activity so they can
31 associate those who oppose unlawful enforcement actions by the government as un-American, unpatriotic, lawbreakers who
32 ought to be hanged by juries and ostracized. This is a propaganda vehicle that must be stopped. They do this using such
33 words as “tax defier”, “tax denier”, or “tax protester” on people who are simply opposing unlawful enforcement or collection
34 activity, theft, and organized crime by the government. Below is an example of such propaganda:

[Tax Protesters Handbook](http://famguardian.org/Publications/IRSTaxProtMan/IRSTaxProHbk.htm), Training 3203-154 (10-96), Internal Revenue Service
<http://famguardian.org/Publications/IRSTaxProtMan/IRSTaxProHbk.htm>

35 The IRS plays this devious label and propaganda game at tax examinations and audits by asking you whether you are a “tax
36 protester” or “tax defier” or accusing you of being one. The answer to this label game should be:

37 *“What you are collecting is not a ‘tax’ as legally defined, but simply naked theft, organized crime, and extortion.*
38 *I protest crime, not lawful tax collection, and what you are doing is a crime and unlawful. Any enforcement*
39 *action you engage in not expressly authorized by the Internal Revenue Code is crime and theft, not ‘taxes’. I*
40 *U.S.C. §204 says the I.R.C. is “prima facie evidence”, which means it is nothing more than a presumption that*
41 *is not evidence of a liability. You are engaging in religion, not law enforcement. Presumptions are NOT evidence*
42 *and can’t be used as a substitute for evidence without violating the First Amendment prohibition against*
43 *establishment of religion. You are relying on false information returns connecting me to ‘trade or business’*
44 *franchise activities I am not engaged in and cannot lawfully engage in. These information returns were filed*
45 *ONLY because you didn’t tell the WHOLE truth in your publications about what a ‘trade or business’ is. You*
46 *obviously want people to misapply the tax code so that they can become a slave to your presumptions in violation*
47 *of the Thirteenth Amendment. THIS IS CONSTRUCTIVE FRAUD and you thereby are engaging in the criminal*
48 *activity of conspiring to impersonate a public officer in violation of 18 U.S.C. §912. You know that 4 U.S.C. §72*
49 *prohibits these offices from being executed outside the District of Columbia and you know that the ‘United States’*
50 *in the Internal Revenue Code section 7701(a)(9) and (a)(10) is limited to the District of Columbia. I am not a*

1 public officer in the government and you obviously know that only public officers lawfully occupying their offices
2 can be 'taxpayers'. I.R.C. section 7701(a)(31) confirms that those not engaged in a 'trade or business' are
3 foreign with respect to the code and not subject to it, which includes me. You are trying to maintain the pretense
4 of lawful authority because deep down, you love money more than you love justice or truth or the people like me
5 you are supposed to be serving. You're a liar and a thief if you won't admit this and correct the false information
6 return reports and terminate this unlawful collection."

7 **8.13 "Exempt" on a government form is the only method for avoiding the liability for tax⁶³**

False Argument: Selecting the "exempt" option on a government form is the ONLY method for avoiding the tax liability described on the form.

Corrected Alternative Argument: IRS publishes forms for ONLY "taxpayers". Their mission statement at Internal Revenue Manual (I.R.M.), Section 1.1.1.1 says they can ONLY help "taxpayers". Therefore, none of their forms recognize the existence of "nontaxpayers", who are persons "not subject" rather than "exempt" from the Internal Revenue Code, Subtitle A private law franchise agreement. Anyone wishing to use a "taxpayer" only form must modify it to add the "nontaxpayer" or "not subject" option and replace all references to "taxpayer" with "nontaxpayer" before they sign the form.

Further information:

1. *Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?*, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>
2. *Non-Resident Non-Person Position*, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>
3. *"Taxpayer" v. "Nontaxpayer": Which One are You?*, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm>

8 *"Initially, it is important to bear in mind the distinction between a tax exclusion and a tax exemption. Tax*
9 *exemptions are items which the tax payer is entitled to excuse from the operation of a tax and, as such, are to be*
10 *strictly construed against the tax payer. Tax exclusions, on the other hand, are items which were not intended to*
11 *be taxed in the first place and, thus, to the extent there is any doubt about the meaning of the statutory language,*
12 *exclusionary provisions are to be strictly construed against the taxing body. In fact, tax laws in general (with the*
13 *exception of exemption clauses) are construed in favor of the tax payer and against imposition of the tax unless*
14 *the legislative intent is clear and unambiguous."*
15 *[In re Twisteroo Soft Pretzel Bakeries, Inc., 21 B.R. 665, 667 (Bankr. E.D. Pa. 1982)]*

16 **FOOTNOTES:**

17 *See, e.g., Equitable Gas Co. v. Commonwealth, 18 Pa.Comm. 418, 335 A.2d. 892 (1975); Tyger Karl Complete*
18 *Water Systems Co., Inc. v. Commonwealth, 5 Pa.Comm. 154 (Pa.Comm. Ct. 1972).*

19 Another devious technique frequently used on government forms to trick "nonresident aliens" into making an unwitting
20 election to become "resident aliens" is:

- 21 1. Omit the "not subject" or "excluded" option.
- 22 2. Present the "exempt" option as the only method for avoiding the liability described.
- 23 3. Do one of the following:
 - 24 3.1. Statutorily define the term "exempt" to exclude persons who are "not subject".
 - 25 3.2. PRESUME that the word "exempt" excludes persons who are "not subject" and hope you don't challenge the
26 presumption.

27 This form of abuse exploits the common false presumption among most Americans, which is the following:

- 28 1. That the ONLY options available are STATUTORY. The CONSTITUTION does not provide a way to make one's
29 earnings CONSTITUTIONALLY exempt but not STATUTORILY exempt.
- 30 2. Government form presents ALL of the lawful options available to avoid the liability described. In fact, government is

⁶³ Source: *Non-Resident Non-Person Position*, Form #05.020, Section 10.2.5; <https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>.

famous for limiting options in order to advantage or benefit them. In fact, they only present the STATUTORY options, but deliberately omit CONSTITUTIONAL options and argue that there are no CONSTITUTIONAL options.

In effect, they are constraining your options to compel you to select the lesser of evils and remove the ability to avoid all evil. This devious technique is also called an “adhesion contract”. In summary, they are violating the First Amendment by instituting compelled association in which you are coerced to engage in commercial activity with them and become subject to their pagan laws.

On the subject of “exempt”, the U.S. Supreme Court has held the following:

*In imposing a tax, says Mr. Chief Justice Marshall, **the legislature acts upon its constituents. "All subjects," he adds, "over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition *334 may almost be pronounced self-evident."** McCulloch v. Maryland, 4 Wheat. 316, 428.
[United States v. Erie R. Co., 106 U.S. 327 (1882)]*

From the above, we can see that:

1. The civil laws enacted by the legislature act ONLY upon “constituents” and “subjects”. They DO NOT act upon “all people”, but only on “constituents” and “subjects” who have VOLUNTEERED to become SUBJECTS. The definition of “citizen” confirms that they have “VOLUNTARILY SUBMITTED THEMSELVES” to the CIVIL JURISDICTION of the government:

***citizen.** One who, under the Constitution and [CIVIL STATUTORY ONLY] laws of the United States, or of a particular state, is a member of the political community, owing allegiance and being entitled to the enjoyment of full civil rights. 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. U.S. Const., 14th Amend. See Citizenship.*

***"Citizens" are members of a political community who, in their associated capacity, have established or submitted themselves to the dominion of a government for the promotion of their general welfare and the protection of their individual as well as collective rights.** Herriott v. City of Seattle, 81 Wash.2d. 48, 500 P.2d. 101, 109.*

The term may include or apply to children of alien parents from in United States, Von Schwertmer v. Piper, D.C.Md., 23 F.2d. 862, 863; U.S. v. Minoru Yasui, D.C.Or., 48 F.Supp. 40, 54; children of American citizens born outside United States, Haaland v. Attorney General of United States, D.C.Md., 42 F.Supp. 13, 22; Indians, United States v. Hester, C.C.A.Okl., 137 F.2d. 145, 147; National Banks, American Surety Co. v. Bank of California, C.C.A.Or., 133 F.2d. 160, 162; nonresident who has qualified as administratrix of estate of deceased resident, Hunt v. Noll, C.C.A.Tenn., 112 F.2d. 288, 289. However, neither the United States nor a state is a citizen for purposes of diversity jurisdiction. Jizemerjian v. Dept of Air Force, 457 F.Supp. 820. On the other hand, municipalities and other local governments are deemed to be citizens. Rieser v. District of Columbia, 563 F.2d. 462. A corporation is not a citizen for purposes of privileges and immunities clause of the Fourteenth Amendment. D.D.B. Realty Corp. v. Merrill, 232 F.Supp. 629, 637.

*Under diversity statute [28 U.S.C. §1332], which mirrors U.S. Const, Article III's diversity clause, a person is a "citizen of a state" if he or she is a citizen of the United States and a domiciliary of a state of the United States. Gibbons v. Udaras na Gaeltachta, D.C.N.Y., 549 F.Supp. 1094, 1116.
[Black's Law Dictionary, Sixth Edition, p. 244]*

"The citizen cannot complain, because he has voluntarily submitted himself to such a form of government. He owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection from each within its own jurisdiction."
[United States v. Cruikshank, 92 U.S. 542 (1875) [emphasis added]

You can't FORCE people to “submit themselves”. That would constitute Thirteenth Amendment involuntary servitude and slavery. An act of birth is NOT an act of consent, so birth or naturalization that convey “nationality” is NOT what the Supreme Court above is saying above is the method to “voluntarily submit”. It takes MORE than that:

VOLUNTARY domicile and VOLUNTARY acceptance of the civil status of “citizen”. Anyone who wants to argue against this option is advocating criminal slavery and human trafficking. All JUST powers of the government derive from CONSENT of the governed, according to the Declaration of Independence. Those who do not WANT to be CIVILLY governed can withdraw their consent and can revert to protection ONLY from the Constitution, the common law, and the criminal law and should NEVER be ostracized or punished for such FIRST AMENDMENT PROTECTED ACT OF POLITICAL AND LEGAL DISASSOCIATION.

2. Those who have NOT “voluntarily submitted themselves” as defined above remain “nonresidents”, “nonresident aliens”, “transient foreigners”, and “stateless persons”. Even AFTER one is born or naturalized, they can later decide that they DON’T want to submit themselves, withdraw their domicile and allegiance, waive civil statutory protections, and thus become “nonresident aliens” and NATIONALS but not STATUTORY “citizens”.

2.1. This is recognized in 8 U.S.C. §1401, which QUALIFIES the status of “citizen” with the phrase “nationals and citizens of the United States AT BIRTH”.

2.2. The Fourteenth Amendment ALSO qualifies the status of people AT BIRTH or naturalization, but one’s state of mind and actions alone can cause a VOLUNTARY surrender of the privileges of BEING a “citizen” or statutory citizen, and a corresponding LOSS of the civil statutory obligations of BEING such citizen.

3. You have to VOLUNTEER to become a “constituent” or “subject”. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

4. “Constituents” and “subjects” include STATUTORY “citizens” pursuant to 8 U.S.C. §1401, 26 U.S.C. §3121(e) and 26 C.F.R. §1.1-1(c) and exclude state domiciled CONSTITUTIONAL citizens, who are “non-residents” under statutory law. If you are not a STATUTORY citizen or resident, which the court calls a “SUBJECT” or “constituent”, then you can’t be taxed. The court refers to those who can’t be taxed as “aliens”, and they can only mean STATUTORY aliens, not CONSTITUTIONAL aliens.

5. Federal tax liability is a CIVIL liability, and therefore, those who are not STATUTORY citizens or residents domiciled on federal territory cannot have such a CIVIL liability. BOTH of those civil statuses are VOLUNTARY and you have EVERY RIGHT to NOT VOLUNTEER! See:

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

6. Like most other legal “words of art”, there are TWO contexts in which the word “exempt” can be used:

6.1. Statutory law. This includes people who are “subjects” or “constituents”, but who otherwise are granted a privilege or exemption by virtue of their circumstances. An example would be the “exempt individual” found in 26 U.S.C. §7701(b)(5).

6.2. Common law or constitutional law (Bill of Rights). This implies people who never consented to be and therefore are NOT “subjects” or “constituents”. Those who are NOT “subjects”, are “not subject”.

7. The U.S. Supreme Court AFFIRMS the above realities by indicating under the Brandeis Rules that if you VOLUNTARILY invoke the PRIVILEGES of a civil statute, you SURRENDER your Constitutional Rights as a remedy!

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

[. . .]

6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits. *FN7 Great Falls Mfg. Co. v. Attorney General*, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; *Wall v. Parrot Silver & Copper Co.*, 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; *St. Louis Malleable Casting Co. v. Prendergast Construction Co.*, 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; *Pierce v. Somerset Ry.*, 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; *Leonard v. Vicksburg, etc., R. Co.*, 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.

[*Ashwander v. Tennessee Valley Authority*, 297 U.S. 288, 56 S.Ct. 466 (1936)]

8.13.1 Earnings “not taxable by the Federal Government under the Constitution”

The present treasury regulations RECOGNIZE that earnings can be “not taxable by the Federal Government under the Constitution” WITHOUT being “exempt” under the Internal Revenue Code. Earlier versions of the Internal Revenue Code

1 and Treasury Regulations refer to this type of exemption as “fundamental law. Earnings “Not taxable by the Federal
2 Government under the Constitution” are recognized in 26 C.F.R. §1.312-6:

3 Title 21
4 Part 1-Income Taxes
5 § 1.312-6 Earnings and profits.

6 (b) Among the items entering into the computation of corporate earnings and profits for a particular period
7 are all income exempted by statute, income not taxable by the Federal Government under the Constitution, as
8 well as all items includible in gross income under section 61 or corresponding provisions of prior revenue acts.
9 Gains and losses within the purview of section 1002 or corresponding provisions of prior revenue acts are
10 brought into the earnings and profits at the time and to the extent such gains and losses are recognized under
11 that section. Interest on State bonds and certain other obligations, although not taxable when received by a
12 corporation, is taxable to the same extent as other dividends when distributed to shareholders in the form of
13 dividends.

14 This omission is designed to make you believe that the ONLY way to avoid a tax liability is to find a STATUTORY
15 “exemption” or to be a statutory “exempt individual” as defined in 26 U.S.C. §7701(b)(5). This is clearly a ruse designed to
16 DECEIVE and ENSLAVE YOU.

17 The early U.S. Supreme Court recognized CONSTITUTIONAL but not statutory exemptions when it held:

18 "All subjects," he adds, "over which the power of a State extends are objects of taxation, but those over which
19 it does not extend are, upon the soundest principles, exempt from taxation. This proposition *334 may almost
20 be pronounced self-evident." [McCulloch v. Maryland, 4 Wheat. 316, 428.](#)

21 There are limitations upon the powers of all governments, without any express designation of them in their
22 organic law; limitations which inhere in their very nature and structure, and this is one of them, — that no
23 rightful authority can be exercised by them over alien subjects, or citizens resident abroad or over their property
24 there situated. This doctrine may be said to be axiomatic. . ."
25 [United States v. Erie R. Co., 106 U.S. 327 (1882)]

26 The Internal Revenue Code very deliberately does NOT define what is “not taxable by the Federal Government under the
27 Constitution”. If they did, they probably would lose MOST of their income tax revenues! The U.S. Supreme Court calls
28 the Constitution “fundamental law” in Marbury v. Madison.

29 “Certainly all those who have framed written constitutions contemplate them as forming the **fundamental and**
30 **paramount law of the nation**, and, consequently, the theory of every such government must be, that an act of the
31 legislature, repugnant to the constitution, is void.”
32 [Marbury v. Madison, 5 U.S. 137 (1803)]

33 The Founding Fathers in the Federalist Papers also recognized the U.S.A. Constitution as fundamental law:

34 “No legislative act [including a statutory presumption] contrary to the Constitution can be valid. To deny this
35 would be to affirm that the deputy (agent) is greater than his principal; that the servant is above the master;
36 that the representatives of the people are superior to the people; that men, acting by virtue of powers may do
37 not only what their powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be
38 supposed that the Constitution could intend to enable the representatives of the people to substitute their will
39 to that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate
40 body between the people and the legislature, in order, among other things, to keep the latter within the limits
41 assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. **A**
42 **Constitution is, in fact, and must be regarded by judges, as fundamental law.** If there should happen to be an
43 irreconcilable variance between the two, the Constitution is to be preferred to the statute.”
44 [Alexander Hamilton, Federalist Paper # 78]

45 Earlier versions of the Internal Revenue Code and Treasury Regulations recognized in the statutes themselves exemptions
46 under “fundamental law”:

47 Treasury Regulations of (1939)

48 “Sec. 29.21-1. Meaning of net income. The tax imposed by chapter 1 is upon income. Neither income
49 exempted by statute or **fundamental law**... enter into the computation of net income as defined by section 21.”

“Sec 22(b). No **other** items are exempt from gross income except

- (1) those items of income which are, under the Constitution, not taxable by the Federal Government;
- (2) those items of income which are exempt from tax on income under the provisions of **any Act of Congress** still in effect; and (3) the income exempted under the provisions of section 116.”

Not surprisingly, the IRS also does NOT provide a line or box on any tax form we have seen to deduct “income exempt by fundamental law”. They do this in order to create the false PRESUMPTION that everything you earn is taxable. The U.S. Supreme Court, however, recognized that not EVERYTHING you earn is “income” or falls into the category of “gross income”.

“We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed.--), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term ‘gross income,’ and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term ‘income’ has no broader meaning in the 1913 act than in that of 1909 (see Stratton’s Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136), and for the present purpose we assume there is not difference in its meaning as used in the two acts.”
 [Southern Pacific Co. v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]

What the U.S. Supreme Court is recognizing indirectly above is that the income tax is an excise tax on the “trade or business” (public office) activity, and that only earnings connected to that activity constitute “income” or “gross income”. Such earnings, in turn, are the only earnings reportable on an information return under 26 U.S.C. §6041(a). The statutory definition of “income” itself in the I.R.C. also recognizes that not everything one makes is “income”:

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643](#)
[§ 643. Definitions applicable to subparts A, B, C, and D](#)

(b) Income

For purposes of this subpart and subparts B, C, and D, the term “income”, when not preceded by the words “taxable”, “distributable net”, “undistributed net”, or “gross”, means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law. Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.

The “trust” they are talking about above is the PUBLIC trust, meaning the national government. PRIVATE trusts are not engaged in the “trade or business” excise taxable activity because the ability to regulate or tax PRIVATE activity or PRIVATE rights is repugnant to the constitution. The “estate” they are talking about is that of a deceased public officer and not private human being.

8.13.2 Avoiding deception on government tax forms

There are two ways that one can use to describe oneself on government forms:

1. **“Exempt”**. This is a person who is otherwise subject to the provision of law administering the form because they are an “individual” or “person” and yet who is expressly made exempt by a particular provision of the statutes forming the franchise agreement. This option appears on most government forms.
2. **“Not subject”**. This would be equivalent to a nonresident “nontaxpayer” who is not a “person” or franchisee within the meaning of the statute in question. You almost never see this option on government forms.

There is a world of difference between these two statuses and we MUST understand the difference before we can know whether or how to fill out a specific government form describing our status. In this section we will show you how to choose the correct status above and all the effects that this status has on how we fill out government forms.

1 We will begin our explanation with an illustration. If you are domiciled in California, you would describe yourself as
2 “subject” to the laws in California. However, in relation to the laws of every other civil jurisdiction outside of California,
3 you would describe yourself as:

- 4 1. “Not subject” to the civil laws of that place unless you are physically visiting that place.
- 5 2. Not ANYTHING described in the civil law that the government has jurisdiction over or may impose a “duty” upon, such
6 as a “person”, “individual”, “taxpayer”, etc.
- 7 3. Not a “foreign person” because not a “person” under the civil law.
- 8 4. “foreign”.
- 9 5. A “nonresident”.
- 10 6. A “transient foreigner”.

11 A human being who is domiciled in California, for instance, would not be subject to the civil laws of China unless he was
12 either visiting China or engaged in commerce within the legislative jurisdiction of China with people who were domiciled
13 there and therefore protected by the civil laws there. He would not describe himself as being “exempt” from the laws of
14 China, because one cannot be “exempt” without FIRST *also* being “subject” by having a domicile or residence within that
15 foreign jurisdiction. Another way of stating this is that he would not be a “person” under the civil laws of China and would
16 be “foreign” unless and until he either physically moved there or changed his domicile or residence to that place and thereby
17 became a “protected person” subject to the civil jurisdiction of the Chinese government.

18 All income taxation within the United States of America takes the form of an excise tax upon an “activity” implemented by
19 the civil law. In the case of the Internal Revenue Code, Subtitle A, that activity is called a “trade or business”. This fact is
20 exhaustively proven in the following amazing article:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

21 A “trade or business” is then defined in 26 U.S.C. §7701(a)(26) as follows:

22 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
23 [§ 7701. Definitions](#)

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

26 (26) *“The term ‘trade or business’ includes the performance of the functions [activities] of a public office.”*

27 Those who therefore lawfully engage in a public office in the U.S. government BEFORE they sign or submit any tax form
28 are then described as a “franchisee” called a “taxpayer” under the terms of the excise tax or franchise agreement codified in
29 the Internal Revenue Code, Subtitle A. Those who are not “public officers” also cannot lawfully “elect” themselves into
30 “public office” by signing or submitting a tax form either, because this would constitute impersonating an officer or employee
31 of the government in violation of 18 U.S.C. §912. This is confirmed by 26 U.S.C. §7701(a)(31), which describes all those
32 who are nonresident within the “United States” (federal territory not within any state of the Union) and not engaged in the
33 “trade or business”/“public office” activity as being a “foreign estate”, which simply means “not subject”, to the Internal
34 Revenue Code, Subtitle A franchise or excise tax:

35 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
36 [§ 7701. Definitions](#)

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

39 (31) *Foreign estate or trust*

40 (A) *Foreign estate*

41 *The term “foreign estate” means an estate the income of which, from sources without the United States which is*
42 ***not effectively connected with the conduct of a trade or business within the United States**, is not includible in*
43 *gross income under subtitle A.*

1 The entity or “person” described above would NOT be “exempt”, but rather simply “not subject”. The reason is that the term
2 “exempt” has a specific legal definition that does not include the situation above. Notice that the term “exempt” is used along
3 with the word “individual”, meaning that you must be a “person” and an “individual” BEFORE you can call yourself
4 “exempt”:

5 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > [Sec. 7701](#).
6 [Sec. 7701](#). - Definitions

7 (b)(5) **Exempt individual defined**

8 For purposes of this subsection -

9 (A) In general

10 An individual is an exempt individual for any day if, for such day, such individual is -

11 (i) a foreign government-related individual,

12 (ii) a teacher or trainee,

13 (iii) a student, or

14 (iv) a professional athlete who is temporarily in the United States to compete in a charitable sports event
15 described in section 274(l)(1)(B).

16 (B) Foreign government-related individual

17 The term "foreign government-related individual" means any individual temporarily present in the United States
18 by reason of -

19 (i) diplomatic status, or a visa which the Secretary (after consultation with the Secretary of State) determines
20 represents full-time diplomatic or consular status for purposes of this subsection,

21 (ii) being a full-time employee of an international organization, or

22 (iii) being a member of the immediate family of an individual described in clause (i) or (ii).

23 (C) Teacher or trainee

24 The term "teacher or trainee" means any individual -

25 (i) who is temporarily present in the United States under subparagraph (J) or (Q) of section 101(15) of the
26 Immigration and Nationality Act (other than as a student), and

27 (ii) who substantially complies with the requirements for being so present.

28 (D) Student

29 The term "student" means any individual -

30 (i) who is temporarily present in the United States -

31 (I) under subparagraph (F) or (M) of section 101(15) of the Immigration and Nationality Act, or

32 (II) as a student under subparagraph (J) or (Q) of such section 101(15), and (ii) who substantially complies with
33 the requirements for being so present.

34 (E) Special rules for teachers, trainees, and students

35 (i) Limitation on teachers and trainees

36 An individual shall not be treated as an exempt individual by reason of clause (ii) of subparagraph (A) for the
37 current year if, for any 2 calendar years during the preceding 6 calendar years, such person was an exempt

1 person under clause (ii) or (iii) of subparagraph (A). In the case of an individual all of whose compensation is
2 described in section 872(b)(3), the preceding sentence shall be applied by substituting "4 calendar years" for "2
3 calendar years".

4 (ii) Limitation on students

5 For any calendar year after the 5th calendar year for which an individual was an exempt individual under clause
6 (ii) or (iii) of subparagraph (A), such individual shall not be treated as an exempt individual by reason of clause
7 (iii) of subparagraph (A), unless such individual establishes to the satisfaction of the Secretary that such
8 individual does not intend to permanently reside in the United States and that such individual meets the
9 requirements of subparagraph (D)(ii).

10 The Internal Revenue Code itself does not and cannot regulate the conduct of those who are not "taxpayers".

11 "Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and
12 not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the
13 Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and
14 no attempt is made to annul any of their Rights or Remedies in due course of law."
15 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

16 Consequently, all tax forms you (a human being) fill out PRESUPPOSE that the applicant filling it out is a franchisee called
17 a "taxpayer" who occupies a public office within the U.S. government and who is therefore a statutory "person", "individual",
18 "employee", and public officer under 5 U.S.C. §2105(a). Since the Internal Revenue Code is civil law, it also must presuppose
19 that all "persons" or "individuals" described within it are domiciled on federal territory that is no part of a state of the Union.
20 This is confirmed by the definition of "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d),
21 which is defined as federal territory and not part of any state of the Union. If you do not lawfully occupy such a public office,
22 it would therefore constitute fraud and impersonating a public officer in violation of 18 U.S.C. §912 to even fill such a form
23 out. If a company hands a "nontaxpayer" a tax form to fill out, the only proper response is ALL of the following, and any
24 other response will result in the commission of a crime:

- 25 1. To not complete or sign any provision of the form.
- 26 2. To line out the entire form.
- 27 3. To write above the line "Not Applicable".
- 28 4. To NOT select the "exempt" option within the form or select any status at all on the form. If you aren't subject to the
29 Internal Revenue Code because you don't have a domicile on federal territory and don't engage in taxable activities, then
30 you can't be described as a "person", "individual", "taxpayer", or anything else who might be subject to the I.R.C.

31 "The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be
32 confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate
33 power. 'All legislation is prima facie territorial.' Ex parte Blain, L. R. 12 Ch. Div. 522, 528; State v. Carter, 27
34 N.J.L. 499; People v. Merrill, 2 Park.Crim.Rep. 590, 596. Words having universal scope, such as 'every
35 contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course,
36 to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch.
37 In the case of the present statute, the improbability of the United States attempting to make acts done in Panama
38 or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue.
39 We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the
40 statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be
41 discussed."
42 [American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358]

- 43 5. To either not return the form to the person who asked for it or to return it with the modifications above.
- 44 6. If you return the form to the person who asked for it, to clarify on the form why you are not "exempt", but rather "not
45 subject".
- 46 7. To attach the following form to the tax form:

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

47 Another alternative to all the above would be to simply add a "Not subject by fundamental law" option or to select "Exempt"
48 and then redefine the word to add the "not subject by fundamental law" option to the definition. Then you could attach the
49 Tax Form Attachment mentioned above, which also redefines words on the government form to immunize yourself from
50 government jurisdiction.

1 If we had an honorable government that loved the people under its care and protection more than it loved deceiving you out
2 of and stealing your money, then they would indicate at the top of the form in big bold letters EXACTLY what laws are being
3 enforced and who the intended audience is so that those who are not required to fill it out would not do so. However, if they
4 did that, hardly anyone would ever pay taxes again. Of this SCAM, the Bible and a famous bible commentary say the
5 following:

6 *"Getting treasures by a lying tongue [or by deliberate omission intended to deceive] is the fleeting fantasy of*
7 *those who seek **death**."*
8 *[Prov. 21:6, Bible, NKJV]*

9 *"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so*
10 ***righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can he***
11 *expect that his devotion should be accepted; for, 1. **Nothing is more offensive to God than deceit in commerce.***
12 ***A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in***
13 ***dealing with any person [within the public], which are all an abomination to the Lord, and render those***
14 ***abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront***
15 ***to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men***
16 ***[in the IRS and the Congress] make light of such frauds, and think there is no sin in that which there is money***
17 ***to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit,***
18 ***Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are***
19 ***defrauded by their brethren. 2. **Nothing is more pleasing to God than fair and honest dealing, nor more*****
20 ***necessary to make us and our devotions acceptable to him: A just weight is his delight.** He himself goes by a*
21 *just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein*
22 *followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater*
23 *abomination to God."*

24 *[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]*

25 In the case of income tax forms, for instance, the warning described above would say the following:

26 1. This form is only intended for those who satisfy all the following conditions:

27 1.1. "taxpayer" as defined in 26 U.S.C. §7701(a)(14):

28 *"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and*
29 *not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the*
30 *Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and*
31 *no attempt is made to annul any of their Rights or Remedies in due course of law."*
32 *[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

33 1.2. Lawfully engaged in a "public office" in the U.S. government, which is called a "trade or business" in the
34 Internal Revenue Code, Subtitle A at 26 U.S.C. §7701(a)(26).

35 1.3. Exercising the public office ONLY within the District of Columbia as required by 4 U.S.C. §72, which is within
36 the only remaining internal revenue district, as confirmed by Treasury Order 150-02.

37 2. If you do not satisfy all the requirements indicated above, then you DO NOT need to fill out this form, nor can you
38 claim the status of "exempt".

39 3. This form is ONLY for use by "taxpayers". If you are a "nontaxpayer", then we don't have a form you can use to
40 document your status. This is because our mission statement only allows us to help "taxpayers". It is self-defeating to
41 help "nontaxpayers" because it only undermines our revenue and importance. We are a business and we only focus our
42 energies on things that make money for us, such as deceiving "nontaxpayers" into thinking they are "taxpayers". That
43 is why we don't put a "nontaxpayer" or "not subject" option on our forms: Because we want to self-servingly and
44 prejudicially presume that EVERYONE is engaged in our franchise and subject to our plunder and control.

45 *Internal Revenue Manual (IRM) 1.1.1.1 (02-26-1999)*
46 *IRS Mission and Basic Organization*

47 *The IRS Mission: **Provide America's taxpayers top quality service** by helping them understand and meet their*
48 *tax responsibilities and by applying the tax law with integrity and fairness to all.*

49 We hope that you have learned from this section that:

- 50 1. He who makes the rules or the forms always wins the game. The power to create includes the power to define.
51 2. All government forms are snares or traps designed to trap the innocent and ignorant into servitude to the whims of
52 corrupted politicians and lawyers.

1 *"The Lord is well pleased for His righteousness' sake; **He will exalt the law and make it honorable. But this is***
2 ***a people robbed and plundered!** [by the IRS] **All of them are snared in [legal] holes [by the sophistry of greedy***
3 ***IRS lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and***
4 ***no one says, "Restore!"**".*

5 ***Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for***
6 ***plunder, and Israel to the robbers? [IRS] Was it not the Lord, He against whom we have sinned? For they***
7 ***would not walk in His ways, nor were they obedient to His law,** therefore He has poured on him the fury of His*
8 *anger and the strength of battle; it has set him on fire all around, yet he did not know; and it burned him, yet he*
9 *did not take it to heart."*

10 *[Isaiah 42:21-25, Bible, NKJV]a*

- 11 3. The snare is the presumptions which they deliberately do not disclose on the forms and which are buried in the "words
12 of art" contained in their void for vagueness codes. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

- 13 4. The main reason for reading and learning the law is to reveal all the presumptions and deceptive "words of art" that are
14 hidden on government forms so that you can avoid them.

15 *"My [God's] people are destroyed [and enslaved] for lack of knowledge [of God's Laws and the lack of education*
16 *that produces it]."*

17 *[Hosea 4:6, Bible, NKJV]*

18 *"And thou shalt teach them ordinances and laws [of both [God](#) and [man](#)], and shalt shew them the way wherein*
19 *they must walk, and the work [of obedience to God] that they must do."*

20 *[Exodus 18:20, Bible, NKJV]*

21 *"This [Book of the Law](#) shall not depart from your mouth, but you shall meditate in it day and night, that you*
22 *may observe to do according to all that is written in it. For then you will make your way prosperous, and then*
23 *you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor*
24 *be dismayed, for the LORD your God is with you wherever you go."*

25 *[Joshua 1:8-9, Bible, NKJV]*

- 26 5. Government forms deliberately do not disclose the presumptions that are being made about the proper audience for the
27 form in order to maximize the possibility that they can exploit your legal ignorance to induce you to make a "tithe" to
28 their state-sponsored civil religion and church of socialism. That religion is exhaustively described below:

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

- 29 6. All government forms are designed to encourage you to waive sovereign immunity and engage in commerce with the
30 government. Government does not make forms for those who refuse to do business with them such as "nontaxpayers",
31 "nonresidents", or "transient foreigners". If you want a form that accurately describes your status as a "nontaxpayer"
32 and which preserves your sovereignty and sovereign immunity, you will have to design your own. Government is *never*
33 going to make it easy to reduce their own revenues, importance, power, or control over you. Everyone in the government
34 is there because they want the largest possible audience of "customers" for their services. Another way of saying this is
35 that they are going to do everything within their power to rig things so that it is impossible to avoid contracting with or
36 doing business with them. This approach has the effect of compelling you to contract with them in violation of Article
37 1, Section 10 of the Constitution, which is supposed to protect your right to NOT contract with the government.

- 38 7. The Thirteenth Amendment prohibits involuntary servitude. Consequently, the government cannot lawfully impose any
39 duty, including the duty to fill out or submit a government form. Therefore, you should view every opportunity that
40 presents itself to fill out a government form as an act of contracting away your rights.

- 41 8. In the case of government tax forms, the purpose of all government tax forms is to ask the following presumptuous and
42 prejudicial questions:

43 *"What kind of 'taxpayer' are you?"*

44 . . .rather than the question:

45 *"Are you a 'taxpayer'?"*

46 The above approach results in what the legal profession refers to as a "leading question", which is a question
47 contaminated by a prejudicial presumption and therefore inadmissible as evidence. Federal Rule of Evidence 611(c)

1 expressly forbids such leading questions to be used as evidence, which is also why no IRS form can really qualify as
2 evidence that can be used against anyone: It doesn't offer a "nontaxpayer" or a "foreigner" option. An example of such
3 a question is the following:

4 *"Have you always beat your wife?"*

5 The presumption hidden within the above leading question is that you are a "wife-beater". Replace the word "wife
6 beater" with "taxpayer" and you know the main method by which the IRS stays in business.

7 9. If none of the above traps, or "springs" as the U.S. Supreme Court calls them, work against you, the last line of defense
8 the IRS uses is to FORCE you to admit you are a "taxpayer" by:

9 9.1. Telling you that you MUST have a "Taxpayer Identification Number".

10 9.2. Telling you that BECAUSE you have such a number, you MUST be a "taxpayer".

11 9.3. Refusing to talk to you on the phone until you disclose a "Taxpayer Identification Number" to them. We tell them
12 that it is a NONTAXPAYER Identification Number (NIN), and make them promise to treat us as a
13 NONTAXPAYER before it will be disclosed. We also send them an update to the original TIN application making
14 it a NONTAXPAYER number and establishing an anti-franchise franchise that makes THEM liable if they use the
15 number for any commercial purpose that benefits them. See, for instance:

Employer Identification Number (EIN) Application Permanent Amendment Notice, Form #06.022
<http://sedm.org/Forms/FormIndex.htm>

16 **8.14 Word "includes" in a statutory definition allows the government to presume whatever they want is**
17 **"included"**

False Argument: The use of the word "includes" within a statutory definition allows the government to presume whatever
they want is included in the meaning, or to presume that the common understanding of the term is also implied within the
definition.

Corrected Alternative Argument: The purpose of law is to delegate and limit authority to the government. Everything
that is included within the definition of a term must be expressly specified SOMEWHERE within the statutes or it is
presumed to be purposefully excluded. This applies to all the definitions in the Internal Revenue Code, and especially
those in 26 U.S.C. §7701.

Further information:

1. *Legal Deception, Propaganda, and Fraud*, Form #05.014

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

2. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: "includes":

<http://famguardian.org/TaxFreedom/CitesByTopic/includes.htm>

18 A frequent flawed argument used by the state or federal tax agencies in order to unlawfully expand their power and violate
19 due process of law is to expand the meaning of a statutory definition to include whatever they want to include in order to win
20 an argument about their jurisdiction to collect a tax. In other words, they use "verbicide" to entrap, enslave, and injure you
21 to their own benefit.

22 *"Judicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our*
23 *government of laws with a judicial oligarchy."*
24 *[Senator Sam Ervin, during Watergate hearing]*

26 *"When words lose their meaning, people will lose their liberty."*
27 *[Confucius, 500 B.C.]*

28 This method to abuse and destroy the rights of Americans who the government was created instead to protect is implemented
29 using the following technique. The audience of people who it is most effective against are those who either are ignorant of
30 the law in general or who don't know enough about their rights to even recognize when those rights have been violated:

31 1. You cite a definition from the Internal Revenue Code as proof that you are not the entity or activity described and
32 therefore are not subject to tax.

33 2. They respond by citing the definition of "includes" found in 26 U.S.C. §7701(c) as authority.

(c) Includes and including

The terms “includes” and “including” when used in a definition contained in this title **shall not be deemed to exclude other things otherwise within the meaning of the term defined.**

3. The government then abuses the above definition to imply that it allows them to add any of the following to the definition:

3.1. The ordinary or common meaning of the term in addition to the statutory definition. . .OR

3.2. Whatever they want to “presume” is included.

For instance, if you cite the definition of “trade or business” in 26 U.S.C. §7701(a)(26) and state that it is limited to a public office in the government and that you are not engaged in a “public office”:

[26 U.S.C. §7701\(a\)\(26\)](#)

“The term ‘trade or business’ includes the performance of the functions of a public office.”

. . .then the government and maybe even a corrupt “taxpayer” judge with a conflict of interest (in violation of 28 U.S.C. §§144 and 455, as well as 18 U.S.C. §208) might then rebut with the following deception and abuse:

The term “trade or business” uses the word “includes”. 26 U.S.C. §7701(c) implies that the definition includes the common or ordinary meaning of the term, meaning that it includes anything a person might do. It is not limited to public offices in the government. For instance, someone who works for a private company is not an “employee” of the government but can still be engaged in a trade or business.

Essentially what the speaker above is doing is the equivalent of eminent domain based on presumption. By presuming that a person is engaged in a “trade or business”, they are converting private property to a public use, public purpose, and a public office without compensation in violation of the Fourth Amendment takings clause. In effect, the speaker is using presumption to STEAL private property from the owner and convert it to a public use in criminal violation of 18 U.S.C. §912 (impersonating a public officer) and 18 U.S.C. §654 (conversion).

Below is an example of such unlawful abuse by a federal court as well:

“Similarly, Latham’s instruction which indicated that under 26 U.S.C. §3401(c) the category of ‘employee’ does not include privately employed wage earners is a preposterous reading of the statute. It is obvious that within the context of both statutes the word ‘includes’ is a term of enlargement not of limitation, and the reference to certain entities or categories is not intended to exclude all others.”
[United States v. Latham, 754 F.2d. 747, 750 (7th Cir. 1985)]

You can read a rebuttal to the above in section 12.2.1 of the following:

[Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes](http://sedm.org/Forms/FormIndex.htm), Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

Definitions of words within the I.R.C. which employ the words “includes” or “including” and which are therefore susceptible to this type of abuse, conspiracy against rights, and violation of due process include:

1. “employee”: 26 U.S.C. §3401(c)
2. “gross income”: 26 U.S.C. §872
3. “person”: 26 U.S.C. §7701(a)(1), 26 U.S.C. §7343, 26 U.S.C. §6671(b)
4. “State”: 26 U.S.C. §7701(a)(10)
5. “trade or business”: 26 U.S.C. §7701(a)(26)
6. “United States”: 26 U.S.C. §7701(a)(9)

1 This malicious and self-serving approach by the government is based upon a violation of the rules of statutory construction
2 on the subject, which consist of the following. You can use the rules in your own defense when confronted by the FALSE
3 government argument about the meaning of words:

- 4 1. The word “includes” can imply one of only two legal meanings:
 - 5 1.1. “Is limited to” . . .OR
 - 6 1.2. “In addition to”. In this sense, it is used as a method of enlargement.

7 *“**Include.** (Lat. Includere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut
8 up, contain, inclose, comprise, comprehend, embrace, involve. **Term may, according to context, express an**
9 **enlargement and have the meaning of and or in addition to, or merely specify a particular thing already**
10 **included within general words theretofore used. “Including” within statute is interpreted as a word of**
11 **enlargement or of illustrative application as well as a word of limitation.** Premier Products Co. v. Cameron,
12 240 Or. 123, 400 P.2d. 227, 228.”*
13 *[Black’s Law Dictionary, Sixth Edition, p. 763]*

- 14 2. When the term “includes” is used as implying enlargement or “in addition to”, it only fulfills that sense when the
15 definitions to which it pertains are scattered across multiple definitions or statutes within an overall body of law. In each
16 instance, such “scattered definitions” must be considered AS A WHOLE to describe all things which are included. The
17 U.S. Supreme Court confirmed this when it said:

18 *“**That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the**
19 **reader to a definition.** That definition does not include the Attorney General's restriction -- "the child up to the
20 **head." Its words, "substantial portion," indicate the contrary.”***
21 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

22 An example of the “enlargement” or “in addition to” context of the use of the word “includes” might be as follows, where
23 the numbers on the left are a fictitious statute number :

- 24 2.1. “110 The term “state” includes a territory or possession of the United States.”
- 25 2.2. “121 In addition to the definition found in section 110 earlier, the term “state” includes a state of the Union.”
- 26 3. What is not expressed in a definition *somewhere* shall conclusively be presumed to be purposefully *excluded*.

27 *“**Expressio unius est exclusio alterius.** A maxim of statutory interpretation meaning that **the expression of one**
28 **thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,
29 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or**
30 **things are specified in a law, contract, or will, an intention to exclude all others from its operation may be**
31 **inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
32 of a certain provision, other exceptions or effects are excluded.”*
33 *[Black’s Law Dictionary, Sixth Edition, p. 581]*

- 34 4. The definition of a word excludes unstated meanings of the term.

35 *“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v.*
36 *Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed*
37 *in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe*
38 *legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who*
39 *has not even read it.”*
40 *[Meese v. Keene, 481 U.S. 465, 484 (1987)]*

41 *“**When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s***
42 ***ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition*
43 *of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a*
44 *rule, `a definition which declares what a term “means” . . . excludes any meaning that is not stated”); Western*
45 *Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945) ; Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96*
46 *(1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,*
47 *and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.*
48 *943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney*
49 *General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary.”*
50 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

- 51 5. All doubts about the meaning of a term must be resolved in favor of the citizen and *against* the government.

52 *“In the interpretation of **statutes levying taxes**, it is the established rule **not to extend** their provisions by*
53 *implication **beyond the clear import of the language used, or to enlarge their operations so as to embrace matters***

1 not specifically pointed out. In case of doubt they are construed most strongly against the government and in
2 favor of the citizen."
3 [*Gould v. Gould*, 245 U.S. 151, at 153 (1917)]

4 6. All presumptions about the meaning of a word are a violation of Constitutional rights and or due process of law.

5 "Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process
6 Clauses of the Fifth and Fourteenth Amendments. In *Heiner v. Donnan*, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed.
7 772 (1932), the Court was faced with a constitutional challenge to a federal statute that created a conclusive
8 presumption that gifts made within two years prior to the donor's death were made in contemplation of death,
9 thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary
10 and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that
11 it had 'held more than once that a statute creating a presumption which operates to deny a fair opportunity to
12 rebut it violates the due process clause of the Fourteenth Amendment.' *Id.*, at 329, 52 S.Ct., at 362. See, e.g.,
13 *Schlesinger v. Wisconsin*, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); *Hooper v. Tax Comm'n*, 284 U.S.
14 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931). See also *Tot v. United States*, 319 U.S. 463, 468-469, 63 S.Ct. 1241,
15 1245-1246, 87 L.Ed. 1519 (1943); *Leary v. United States*, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23
16 L.Ed.2d. 57 (1969). Cf. *Turner v. United States*, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610
17 (1970)."
18 [*Vlandis v. Kline*, 412 U.S. 441 (1973)]

19
20 "The *Schlesinger* Case has since been applied many times by the lower federal courts, by the Board of Tax
21 Appeals, and by state courts;^{EN2} and none of them seem to have been **361 at any loss to understand the basis
22 of the decision, namely, that a statute which imposes a tax upon an assumption of fact which the taxpayer is
23 forbidden to controvert is so arbitrary and unreasonable that it cannot stand under the Fourteenth
24 Amendment."

25 [. . .]

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

31 Presumption may not be used in determining the meaning of a statute. Doing otherwise is a violation of due process, a
32 violation of rights, and a religious sin under Numbers 15:30 (Bible). A person reading a statute cannot be required by
33 statute or by "judge-made law" to read anything into a Title of the U.S. Code that is not expressly spelled out. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

34 The above rules of statutory construction were created in order to fulfill the intent of the founding fathers to avoid placing
35 arbitrary discretion in the hands of anyone in the government, and especially the courts:

36 "It has been frequently remarked, with great propriety, that a voluminous code of laws is one of the
37 inconveniences necessarily connected with the advantages of a free government. To avoid an arbitrary discretion
38 in the courts, it is indispensable that they should be bound down by strict rules [of statutory construction and
39 interpretation] and precedents, which serve to define and point out their duty in every particular case that
40 comes before them; and it will readily be conceived from the variety of controversies which grow out of the folly
41 and wickedness of mankind, that the records of those precedents must unavoidably swell to a very considerable
42 bulk, and must demand long and laborious study to acquire a competent knowledge of them."
43 [*Federalist Paper No. 78*, Alexander Hamilton]

44 If you would like to learn more about how to argue against this unscrupulous, injurious, presumptuous, and illegal tactic by
45 the government, see the following resources, a detailed analysis of the rules of statutory construction is contained in the
46 following publication on our website:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

47 If you want tools and techniques for combating the abuse of verbicide described in this section, then see:

- 1 1. Section 10.11 later.
2 2. The following form, which you can attach to any tax form and which defines all the terms on the form unambiguously
3 so that you don't become the victim of the injurious presumptions of others about your status:

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

- 4 3. The following form, which you can attach to your court pleadings provides rules of presumption and definitions used
5 during litigation in order to prevent presumption and abuse by the judge or other parties to the litigation:

Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006
<http://sedm.org/Litigation/LitIndex.htm>

6 **8.15 Government "Benefits" constitute consideration under an implied franchise or quasi-contract between the**
7 **government and the recipient**

False Argument: The receipt of government "benefits" of any kind creates an implied franchise or quasi-contract between the government and those receiving the benefit that is enforceable as a legal liability or duty under federal law.

Corrected Alternative Argument: Government "benefits" under the Social Security Act, 42 U.S.C. Chapter 7 identify themselves as "grants" and therefore GIFTS to states of the Union. Gifts are legally defined such that they CANNOT create an obligation on the part of the recipient.

Further information:

1. The Government "Benefits" Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>
2. Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

8 Those who refuse to accept [government franchises](#) and services and lawfully refuse to pay for these services are sometimes
9 illegally prosecuted by zealous but *criminal* government attorneys for "willful failure to file" under [26 U.S.C. §7203](#) and "tax
10 evasion" under [26 U.S.C. §7201](#). The government's offense in these cases is like a broken record:

11 *"Mr./Ms. _____ accepts the 'benefits' of living in this country but refuses to pay his/her 'fair share'. He/she*
12 *is a LEECH and you ought to hang him!"*

13 For an example of the above of such rhetoric from an actual criminal tax case, see:

Tax Protester Gets Federal Prison Time
<http://famguardian.org/Subjects/Taxes/News/TPConv-030523.pdf>

14 We will prove in this section that all such arguments amount to FRAUD and their basis is to make the government UNEQUAL
15 and SUPERIOR in relation to the citizen, thus destroying equal protection that is the foundation of the Constitution, and
16 substituting a civil religion of socialist idolatry in its place as described below:

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

17 42 U.S.C. Chapter 7 identifies all federal "benefits" as "grants". Here are a few examples:

- 18 1. SUBCHAPTER I—GRANTS TO STATES FOR OLD-AGE ASSISTANCE (§§ 301—306)
- 19 2. SUBCHAPTER III—GRANTS TO STATES FOR UNEMPLOYMENT COMPENSATION ADMINISTRATION (§§
20 501—504)
- 21 3. SUBCHAPTER IV—GRANTS TO STATES FOR AID AND SERVICES TO NEEDY FAMILIES WITH
22 CHILDREN AND FOR CHILD-WELFARE SERVICES (§§ 601—681_to_687)
- 23 4. SUBCHAPTER X—GRANTS TO STATES FOR AID TO BLIND (§§ 1201—1206)
- 24 5. SUBCHAPTER XIV—GRANTS TO STATES FOR AID TO PERMANENTLY AND TOTALLY DISABLED (§§
25 1351—1355)
- 26 6. SUBCHAPTER XIX—GRANTS TO STATES FOR MEDICAL ASSISTANCE PROGRAMS (§§ 1396—1396w1)

1 7. SUBCHAPTER XX—BLOCK GRANTS TO STATES FOR SOCIAL SERVICES (§§ 1397—1397f)

2 The legal definition of “grant” is as follows:

3 *Grant. To bestow; to confer upon some one other than the person or entity which makes the grant. Porto Rico*
4 *Ry., Light & Power Co. v. Colom, C.C.A.Puerto Rico, 106 F.2d. 345, 354. **To bestow or confer, with or without***
5 ***compensation, a gift or bestowal by one having control or authority over it, as of land or money.** Palmer v. U.S.*
6 *Civil Service Commission, D.C.Ill., 191 F.Supp. 495, 537.*

7 *A conveyance; i.e. transfer of title by deed or other instrument. Dearing v. Brush Creek Coal Co., 182 Tenn. 302,*
8 *186 S.W.2d. 329, 331. Transfer of property real or personal by deed or writing. Commissioner of Internal Revenue*
9 *v. Plestcheeff, C.C.A.9, 100 F.2d. 62, 64, 65. A generic term applicable to all transfers of real property, including*
10 *transfers by operation of law as well as voluntary transfers. White v. Rosenthal, 140 Cal. App. 184,35 P.2d. 154,*
11 *155. A technical term made use of in deeds of conveyance of lands to import a transfer.*

12 *A deed for an incorporeal interest such as a reversion. As distinguished from a mere license, a grant passes some*
13 *estate or interest, corporeal or incorporeal, in the lands which it embraces.*

14 *To give or permit as a right or privilege; e.g. grant of route authority to a public carrier.*

15 *By the word "grant," in a treaty, is meant not only a formal grant, but any concession, warrant, order, or*
16 *permission to survey, possess, or settle, whether written or parol, express, or presumed from possession. Such a*
17 *grant may be made by law, as well as by a patent pursuant to a law. Bryan v. Kennett, 113 U.S. 179, 5 S.Ct. 407,*
18 *28 L.Ed. 908.*

19 *In England, an act evidenced by letters patent under the great seal, granting something from the king to a subject.*
20 *[Black's Law Dictionary, Sixth Edition, pp. 699-799]*

21 The statutory “States” identified above are not constitutional or sovereign States of the Union, but federal territories.

22 1. Original 1935 Social Security Act Definition:

23 *“The term State (except when used in section 531) includes Alaska, Hawaii, and the District of Columbia.”*
24 *[Social Security Act of 1935, Section 1101(a)(1).]*

25 2. Current Definition:

26 *“(1) The term ‘State’, except where otherwise provided, includes the District of Columbia and the Commonwealth*
27 *of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin Islands and Guam. Such*
28 *term when used in titles III, IX, and XII also includes the Virgin Islands. Such term when used in title V and in*
29 *part B of this title also includes American Samoa, the Northern Mariana Islands, and the Trust Territory of the*
30 *Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern Mariana Islands and*
31 *American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and XIV, and title XVI*
32 *(as in effect without regard to the amendment made by section 301 of the Social Security Amendments of 1972⁽¹⁾)*
33 *shall continue to apply, and the term ‘State’ when used in such titles (but not in title XVI as in effect pursuant to*
34 *such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam. Such term when*
35 *used in title XX also includes the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands.*
36 *Such term when used in title IV also includes American Samoa.”*
37 *[42 U.S.C. §1301(a)(1)]*

38 Hence, under the rules of statutory construction alone, neither the states of the Union nor the people domiciled therein and
39 protected by the United States Constitution are LAWFULLY ALLOWED to participate in any federal franchise or “benefit”
40 program.

41 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one***
42 ***thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*
43 *170 Okl. 487, 40 P.2d. 1097, 1100.Mention of one thing implies exclusion of another. **When certain persons or***
44 ***things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***
45 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
46 *of a certain provision, other exceptions or effects are excluded.”*
47 *[Black's Law Dictionary, Sixth Edition, p. 581]*

48 In fact, it is a criminal violation of the separation of powers doctrine to:

1. Create or enforce any federal franchise or privilege within a constitutional state of the Union:

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

But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize [e.g. LICENSE, using a de facto license such as a Social Security Number or Taxpayer identification Number] a trade or business within a State in order to tax it.”
[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

Note the use of the phrase “trade or business” by the U.S. Supreme Court, which has NEVER overruled the above ruling. And WHAT is the current income tax on? It is an excise tax on none other than a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”...in the U.S. government and not state government. What could be plainer? Even if Social Security Numbers or Taxpayer Identification Numbers are not CALLED licenses, they presently behave as such, and the U.S. Supreme Court has also held that we must judge things by how they WORK, and not the way they are DESCRIBED.

2. Use federal franchises or their illegal enforcement to break down the separation of powers between the states of the Union and the federal government. See:

[Government Conspiracy to Destroy the Separation of Powers](http://sedm.org/Forms/FormIndex.htm), Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

3. Include states of the Union within the definition of “State” within any federal law.
4. Bribe states of the Union to surrender their sovereignty and thereby become UNEQUAL as parties to a federal franchise. This destroys equal protection that is the foundation of the United States Constitution.
5. Allow a state of the Union to either become or to be for all intents and purposes, a federal territory subject to federal law or any law that only applies within exclusive federal jurisdiction. This would destroy all the rights of those domiciled therein, because the purpose of this separation, according to the U.S. Supreme Court, is to protect PRIVATE rights, meaning rights of those OTHER than the government.
6. Bribe any official of a state with “benefits” in order to influence him to turn people under his or her care into public officers of the national government by condoning the filing of false information returns or the enforcement of federal law of a foreign state or foreign corporation against people under their care and protection. See: 18 U.S.C. §§201, 210, and 211.
7. Allow any judge to rule on an income tax matter who is financially interested. This includes those state judges who collect federal “benefits” or whose pay and/or benefits derive from federal income taxes either directly or indirectly. This is a criminal bribery and this bribery was first implemented at the federal level unlawfully starting in 1939.
8. Make any officer of a state government into a public officer in the federal government. All franchises require those who participate to be public officers in the national government. Nearly all states of the Union have either a constitutional prohibition or a statutory prohibition against simultaneously serving in BOTH a state public office and a federal public office at the SAME TIME. Hence, it is ILLEGAL for public officers of a de jure constitutional state to participate in federal franchises or benefits of any kind. A survey of all 50 states for laws on this subject are contained in:

[SEDM Jurisdictions Database](http://sedm.org/Litigation/LitIndex.htm), Litigation Tool #09.008
<http://sedm.org/Litigation/LitIndex.htm>

It is not only a violation of the separation of powers doctrine, but a criminal offense to allow anyone in a constitutional state of the Union to participate in any federal “benefit” program or to use government identifying numbers as a “de facto license” to either establish or administer any federal franchise within a constitutional but not statutory state of the Union. See:

1. [Why It is Illegal for Me to Request or Use a Taxpayer Identification Number](http://sedm.org/Forms/FormIndex.htm), Form #04.205
<http://sedm.org/Forms/FormIndex.htm>

- 1 2. Why You Aren't Eligible for Social Security, Form #06.001
2 <http://sedm.org/Forms/FormIndex.htm>
- 3 3. Resignation of Compelled Social Security Trustee, Form #06.002. This form was sent to you certified mail and you
4 didn't rebut it and therefore agree you are in violation of the law to allow me to participate in Social Security
5 <http://sedm.org/Forms/FormIndex.htm>
- 6 4. About SSNs and TINs on Government Forms and Correspondence, Form #05.012
7 <http://sedm.org/Forms/FormIndex.htm>

8 To make matters MUCH worse, federal prosecutors use as their MAIN argument in tax prosecutions for “willful failure to
9 file” or “tax evasion” the fact that the defendant collected these same “benefits” and yet did not pay their “fair share” for the
10 cost of said benefits. To take this hypocritical and unconscionable approach is to:

- 11 1. Hypocritically treat a GIFT instead as a contract with strings attached AFTER receipt, which is FRAUD.
- 12 2. Make a business out of destroying, regulating, and taxing rights that are incapable of being alienated and which it is a
13 violation of fiduciary duty to alienate. An “unalienable right” is, in fact, that which by definition cannot be sold,
14 bargained away, or transferred through ANY commercial process, including a franchise. This makes the public trust
15 into a sham trust:

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

21 *“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred [by ANY means].”*
22 *[Black's Law Dictionary, Fourth Edition, p. 1693]*

- 23 3. Unconstitutionally deprive the recipient of “reasonable notice” of the conditions of the implied but not written contract.
24 See:

Requirement for Reasonable Notice, Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

- 25 4. Illegally enforce federal law outside of federal territory.
- 26 5. Prejudicially add things to the definition of “State” through judicial or administrative fiat that do not in fact expressly
27 appear in the act administering the benefit, and hence to engage in law-making power within the judicial branch in
28 violation of the separation of powers and the rules of statutory construction:

29 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one
30 thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,
31 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or
32 things are specified in a law, contract, or will, an intention to exclude all others from its operation may be
33 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
34 of a certain provision, other exceptions or effects are excluded.”*
35 *[Black's Law Dictionary, Sixth Edition, p. 581]*

- 36 6. Turn a society of law into a society of men and the policy of men, thus undermining any hope for the security of
37 private rights.
- 38 7. Destroy the foundations of comity and federalism, which requires that even with consent of either states of the Union
39 or the people in them, NO federal enforcement is allowed:

40 *“comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out
41 of deference and good will. Recognition that one sovereignty allows within its territory to the legislative,
42 executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v. Nowell,
43 Tex. Civ. App., 408 S.W.2d. 550, 553. In general, principle of “comity” is that courts of one state or jurisdiction
44 will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of obligation, but
45 out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d. 689, 695. See also
46 Full faith and credit clause.”*
47 *[Black's Law Dictionary, Sixth Edition, p. 267]*

- 48 8. Make the person paying the so-called “gift” into an Indian Giver, a HYPOCRITE, and a THIEF who abuses law to
49 steal from people.

1 In addition, the whole notion of a “contract” or franchises that are also contracts, is MUTUAL and RECIPROCAL
2 OBLIGATION.

3 **Contract.** An agreement between two or more [sovereign] persons which creates an obligation to do or not to
4 do a particular thing. As defined in Restatement, Second, Contracts §3: “A contract is a promise or a set of
5 promises for the breach of which the law gives a remedy, or the performance of which the law in some way
6 recognizes as a duty.” **A legal relationships consisting of the rights and duties of the contracting parties; a**
7 **promise or set of promises constituting an agreement between the parties that gives each a legal duty to the**
8 **other and also the right to seek a remedy for the breach of those duties.** Its essentials are competent parties,
9 subject matter, a legal consideration, mutuality of agreement, and mutuality of consideration. *Lamoureux v.*
10 *Burrillville Racing Ass’n*, 91 R.I. 94, 161 A.2d. 213, 215.

11 Under U.C.C., term refers to total legal obligation which results from parties’ agreement as affected by the Code.
12 Section 1-201(11). As to sales, “contract” and “agreement” are limited to those relating to present or future
13 sales of goods, and “contract for sale” includes both a present sale of goods and a contract to sell goods at a
14 future time. U.C.C. §2-106(a).

15 The writing which contains the agreement of parties with the terms and conditions, and which serves as a proof
16 of the obligation
17 [Black’s Law Dictionary, Sixth Edition, p. 322]

18 Contracts are not enforceable unless BOTH parties have some kind of express duty to each other that each regards as valuable
19 consideration. We, for one, define EVERYTHING the present government does not as a “benefit”, but an INJURY, and WE
20 have to define it as a benefit before it can, in fact, legally constitute “consideration”.

21 In fact, the U.S. Supreme Court admits that the national government has NO LEGAL OBLIGATION to pay you anything
22 under any federal benefit program.

23 “We must conclude that **a person covered by the Act has not such a right in benefit payments...** This is not to
24 say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional
25 restraint.”
26 [Flemming v. Nestor, [363 U.S. 603](#) (1960)]

27 Hence:

- 28 1. To call it a “benefit” at all is deliberately deceptive at best and FRAUD at worst.
- 29 2. The government cannot, as a matter of equity, justly acquire ANY reciprocal right to any of your earnings to pay for
30 the so-called “benefit”.

31 If the government is not obligated to ANYTHING by giving you the gift, then you similarly cannot be obligated to PAY
32 anyone anything for the gift in return and any statute administering such a program can NOT therefore acquire the “force of
33 law” against you as a matter of equity. This same concept also applies to the federal income tax itself within I.R.C. Subtitles
34 A through C. 31 U.S.C. §321(d) identifies ALL income taxes paid to the U.S. government as a “gift”.

35 31 U.S.C. §321(d)

36 (1) The Secretary of the Treasury may accept, hold, administer, and use gifts and bequests of property, both real
37 and personal, for the purpose of aiding or facilitating the work of the Department of the Treasury. Gifts and
38 bequests of money and the proceeds from sales of other property received as gifts or bequests shall be deposited
39 in the Treasury in a separate fund and shall be disbursed on order of the Secretary of the Treasury. Property
40 accepted under this paragraph, and the proceeds thereof, shall be used as nearly as possible in accordance with
41 the terms of the gift or bequest.

42 (2): “For the purposes of the **Federal income, estate, and gift taxes**, property accepted under paragraph (1)
43 **shall be considered as a gift** or bequest to or for the use of the United States.”

44 Now let’s look at the surprising definition of the word “**gift**” in Black’s Law Dictionary, Sixth Edition, p. 688:

45 **Gift:** A **voluntary** transfer of property to another made gratuitously and without consideration. *Bradley v.*
46 *Bradley*, Tex.Civ.App., 540 S.W.2d. 504, 511. Essential requisites of “gift” are capacity of donor, intention of
47 donor to make gift, completed delivery to or for donee, and acceptance of gift by donee.

1 *In tax law, a payment is a gift if it is made without conditions, from detached and disinterested generosity, out*
2 *of affection, respect, charity or like impulses, and **not from the constraining force of***
3 *any moral or **legal duty** or from the incentive of anticipated benefits of an economic nature.*

4 And finally, let's look up the word "**voluntary**" from Black's Law Dictionary, Sixth Edition, p. 1575:

5 *"Unconstrained by interference; unimpelled by another's influence; spontaneous; acting of oneself. Coker v.*
6 *State, 199 Ga. 20, 33 S.E.2d 171, 174. Done by design or intention. **Proceeding from the free and unrestrained***
7 *will of the person. Produced in or by an act of choice. Resulting from free choice, **without***
8 ***compulsion or solicitation.** The word, especially in statutes, often implies knowledge of*
9 *essential facts. Without valuable consideration; gratuitous, as a voluntary conveyance. Also, having a merely*
10 *nominal consideration; as, a voluntary deed."*

11 You might then ask yourself WHY the government continues to prosecute famous personalities for alleged tax fraud or
12 misconduct when in fact, they are prosecuting people for refusing to pay "gifts" to the U.S. government. The answer is that
13 they have NO LEGAL AUTHORITY to do so in the case of I.R.C. Subtitles A through C. The statutes invoked to prosecute,
14 in fact, only pertain to OTHER taxes under the I.R.C. They know this, and the unsuspecting sheep who fall prey to their ruse
15 are gagged by their very own attorneys from raising this issue in court to keep the Ponzi scheme and "confidence game"
16 going. Some immoral judges even collude with government prosecutors to obstruct justice by making such cases or the
17 evidence unpublished to cover up their own criminal conspiracy against your rights. Some victims of this corruption allege
18 that there is more organized crime in the courts daily than all the rest of the country combined. They may be right. The
19 "organizers" of this secretive criminal cabal and syndicate are the people who, instead of protecting you, only protect their
20 own "protection racket" under the "color" but without the actual authority of positive law. Secretive in camera meetings
21 between judges and government prosecutors and "selective enforcement" by the IRS against judges that both represent a
22 conflict of interest and a criminal conspiracy against your rights, are the method of perpetuating a massive fraud upon the
23 unsuspecting American public. For details, see:

- 24 1. *Federal Jurisdiction*, Form #05.018
25 <http://sedm.org/Forms/FormIndex.htm>
26 2. *Federal Enforcement Authority Within States of the Union*, Form #05.032
27 <http://sedm.org/Forms/FormIndex.htm>
28 3. *Legal Requirement to File Federal Income Tax Returns*, Form #05.009
29 <http://sedm.org/Forms/FormIndex.htm>

30 If you would like to know more about how prosecutors and judges conspire against your rights to convert a "gift" into a quasi-
31 contractual obligation to pay "protection money" to a "protection racket" and how to respond to it, please read:

The Government "Benefits" Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

32 **8.16 Constitutional "people" and statutory "persons" are equivalent**

False Argument: Constitutional “people” and statutory “persons” are equivalent.

Corrected Alternative Argument: Constitutional “persons” and “citizens” are humans ONLY. Statutory “persons” and “citizens” are fictions of law and consist of only offices, creations, and franchises of Congress. Statutory statuses may only be invoked in a franchise court under the terms granted by the franchise itself. Corporations and franchisees have ONLY the PUBLIC rights attributed to them by Congress. Otherwise, they have no legal existence at all. The acceptance or invocation of a franchise status by a HUMAN constitutes a waiver of sovereign immunity under the franchise and removes the protections of equity and the common law from the party.

Further information:

1. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Section 3 <http://sedm.org/Forms/FormIndex.htm>
2. Government Instituted Slavery Using Franchises, Form #05.030, Section 3.11 <http://sedm.org/Forms/FormIndex.htm>
3. Corporatization and Privatization of the Government, Form #05.024, Section 11: Legal standing and status of corporations in federal court <http://sedm.org/Forms/FormIndex.htm>

A popular argument or assumption made by judges and prosecutors is that a human being and a corporation are BOTH “persons” under the Internal Revenue Code or any other federal statute. They are NOT. In fact:

1. The ONLY “persons” mentioned in the Constitution are HUMAN BEINGS and NOT corporations.
2. “person” is defined in 26 U.S.C. §6671(b) and 26 U.S.C. §7343 as an officer or employee of a corporation or partnership.
 - 2.1. The corporation has to be a federal and not state corporation.
 - 2.2. The only partnership described in that section is a partnership between a PRIVATE entity and the national but not state government. Otherwise, it is repugnant, according to the U.S. Supreme Court, to regulate or legislate against PRIVATE rights.
3. Only human beings can sue OTHER human beings in an Article III federal court.
4. If one of the parties in federal court is a corporation and the other is a human being, then the only type of court that can hear the dispute is an Article I or Article IV franchise court in the Executive rather than Legislative branch if the defendant is the corporation rather than individual people in the corporation.
5. Since the United States is a corporation, then it is NOT a “citizen” or “person” within the meaning of the Constitution.
6. The only “citizens” under statutory law are offices in the government and the status of “citizen” is a congressionally created privileged franchise status that has NOTHING to do with constitutional “persons” or “citizens”.

Let us now proceed to prove the above in the rest of this section.

Provisions of the United States Constitution dealing with the capacity to sue or be sued in federal court dictate that ONLY CONSTITUTIONAL “citizens” or “residents” may entertain suits in Article III federal court.

U.S. Constitution, Article III, Section 2

The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority;--to all Cases affecting Ambassadors, other public ministers and Consuls;--to all Cases of admiralty and maritime Jurisdiction;--to Controversies to which the United States shall be a Party;--to Controversies between two or more States;-- between a State and Citizens of another State;--between Citizens of different States;--between Citizens of the same State claiming Lands under Grants of different States, and between a State, or the Citizens thereof, and foreign States, Citizens or Subjects.

The U.S. Supreme Court has repeatedly held that the “citizen” or “resident” they are talking about in the above provision is CONSTITUTIONAL and not STATUTORY in nature.

*It is important that the style and character of this party litigant, as well as the source and manner of its existence, be borne in mind, as both are deemed material in considering the question of the jurisdiction of this court, and of the Circuit Court. **It is important, too, to be remembered, that the question here raised stands wholly unaffected by any legislation, competent or incompetent, which may have been attempted in the organization of the courts of the United States; but depends exclusively upon the construction of the 2d section of the 3d article of the***

1 Constitution, which defines the judicial power of the United States; first, with respect to the subjects embraced
2 within that power; and, secondly, with respect to those whose character may give them access, as parties, to the
3 courts of the United States. In the second branch of this definition, we find the following enumeration, as
4 descriptive of those whose position, as parties, will authorize their pleading or being impleaded in those courts;
5 and this position is limited to "controversies to which the United States are a party; controversies 97*97 between
6 two or more States, — between citizens of different States, — between citizens of the same State, claiming lands
7 under grants of different States, — and between the citizens of a State and foreign citizens or subjects."

8 Now, it has not been, and will not be, pretended, that this corporation can, in any sense, be identified with the
9 United States, or is endowed with the privileges of the latter; or if it could be, it would clearly be exempted from
10 all liability to be sued in the Federal courts. Nor is it pretended, that this corporation is a State of this Union;
11 nor, being created by, and situated within, the State of New Jersey, can it be held to be the citizen or subject of a
12 foreign State. It must be, then, under that part of the enumeration in the article quoted, which gives to the
13 courts of the United States jurisdiction in controversies between citizens of different States, that either the
14 Circuit Court or this court can take cognizance of the corporation as a party; and this is, in truth, the sole
15 foundation on which that cognizance has been assumed, or is attempted to be maintained. The proposition,
16 then, on which the authority of the Circuit Court and of this tribunal is based, is this: The Delaware and
17 Raritan Canal Company is either a citizen of the United States, or it is a citizen of the State of New Jersey.
18 This proposition, startling as its terms may appear, either to the legal or political apprehension, is undeniably
19 the basis of the jurisdiction asserted in this case, and in all others of a similar character, and must be
20 established, or that jurisdiction wholly fails. Let this proposition be examined a little more closely.

21 The term citizen will be found rarely occurring in the writers upon English law; those writers almost universally
22 adopting, as descriptive of those possessing rights or sustaining obligations, political or social, the term subject,
23 as more suited to their peculiar local institutions. But, in the writers of other nations, and under systems of polity
24 deemed less liberal than that of England, we find the term citizen familiarly reviving, and the character and the
25 rights and duties that term implies, particularly defined. Thus, Vattel, in his 4th book, has a chapter, (cap. 6th,)
26 the title of which is: "The concern a nation may have in the actions of her citizens." A few words from the text of
27 that chapter will show the apprehension of this author in relation to this term. "Private persons," says he, "who
28 are members of one nation, may offend and ill-treat the citizens of another; it remains for us to examine what
29 share a state may have in the actions of her citizens, and what are the rights and obligations of sovereigns in that
30 respect." And again: "Whoever uses a citizen ill, indirectly offends the state, which is bound to protect this
31 citizen." The meaning of the term citizen 98*98 or subject, in the apprehension of English jurists, as indicating
32 persons in their natural character, in contradistinction to artificial or fictitious persons created by law, is
33 further elucidated by those jurists, in their treatises upon the origin and capacities and objects of those artificial
34 persons designated by the name of corporations. Thus, Mr. Justice Blackstone, in the 18th chapter of his 1st
35 volume, holds this language: "We have hitherto considered persons in their natural capacities, and have treated
36 of their rights and duties. But, as all personal rights die with the person; and, as the necessary forms of investing
37 a series of individuals, one after another, with the same identical rights, would be inconvenient, if not
38 impracticable; it has been found necessary, when it is for the advantage of the public to have any particular
39 rights kept on foot and continued, to constitute artificial persons, who maintain a perpetual succession, and
40 enjoy a kind of legal immortality. These artificial persons are called corporations."

41 This same distinguished writer, in the first book of his Commentaries, p. 123, says, "The rights of persons are
42 such as concern and are annexed to the persons of men, and when the person to whom they are due is regarded,
43 are called simply rights; but when we consider the person from whom they are due, they are then denominated,
44 duties." And again, cap. 10th of the same book, treating of the PEOPLE, he says, "The people are either aliens,
45 that is, born out of the dominions or allegiance of the crown; or natives, that is, such as are born within it." Under
46 our own systems of polity, the term, citizen, implying the same or similar relations to the government and to
47 society which appertain to the term, subject, in England, is familiar to all. Under either system, the term used is
48 designed to apply to man in his individual character, and to his natural capacities; to a being, or agent,
49 possessing social and political rights, and sustaining, social, political, and moral obligations. It is in this
50 acceptation only, therefore, that the term, citizen, in the article of the Constitution, can be received and
51 understood. When distributing the judicial power, that article extends it to controversies between citizens of
52 different States. This must mean the natural physical beings composing those separate communities, and can,
53 by no violence of interpretation, be made to signify artificial, incorporeal, theoretical, and invisible creations.
54 A corporation, therefore, being not a natural person, but a mere creature of the mind, invisible and intangible,
55 cannot be a citizen of a State, or of the United States, and cannot fall within the terms or the power of the
56 above-mentioned article, and can therefore neither plead nor be impleaded in the courts of the United States.
57 Against this position it may be urged, that the 99*99 converse thereof has been ruled by this court, and that this
58 matter is no longer open for question. In answer to such an argument, I would reply, that this is a matter involving
59 a construction of the Constitution, and that wherever the construction or the integrity of that sacred instrument
60 is involved, I can hold myself trammelled by no precedent or number of precedents. That instrument is above all
61 precedents; and its integrity every one is bound to vindicate against any number of precedents, if believed to
62 trench upon its supremacy. Let us examine into what this court has propounded in reference to its jurisdiction in
63 cases in which corporations have been parties; and endeavor to ascertain the influence that may be claimed for
64 what they have heretofore ruled in support of such jurisdiction. The first instance in which this question was
65 brought directly before this court, was that of the Bank of the United States v. Deveaux, 5 Cranch, 61. An
66 examination of this case will present a striking instance of the error into which the strongest minds may be led,
67 whenever they shall depart from the plain, common acceptance of terms, or from well ascertained truths, for the
68 attainment of conclusions, which the subtlest ingenuity is incompetent to sustain. This criticism upon the decision

1 in the case of the Bank v. Deveaux, may perhaps be shielded from the charge of presumptuousness, by a
2 subsequent decision of this court, hereafter to be mentioned. In the former case, the Bank of the United States,
3 a corporation created by Congress, was the party plaintiff, and upon the question of the capacity of such a
4 party to sue in the courts of the United States, this court said, in reference to that question, "The jurisdiction
5 of this court being limited, so far as respects the character of the parties in this particular case, to controversies
6 between citizens of different States, both parties must be citizens, to come within the description. That invisible,
7 intangible, and artificial being, that mere legal entity, a corporation aggregate, is certainly not a citizen, and
8 consequently cannot sue or be sued in the courts of the United States, unless the rights of the members in this
9 respect can be exercised in their corporate name. If the corporation be considered as a mere faculty, and not
10 as a company of individuals, who, in transacting their business, may use a legal name, they must be excluded
11 from the courts of the Union." The court having shown the necessity for citizenship in both parties, in order to
12 give jurisdiction; having shown farther, from the nature of corporations, their absolute incompatibility with
13 citizenship, attempts some qualification of these indisputable and clearly stated positions, which, if intelligible at
14 all, must be taken as wholly subversive of the positions so laid down. After stating the requisite of citizenship, and
15 showing that a corporation 100*100 cannot be a citizen, "and consequently that it cannot sue or be sued in the
16 courts of the United States," the court goes on to add, "unless the rights of the members can be exercised in their
17 corporate name." Now, it is submitted that it is in this mode only, viz. in their corporate name, that the rights of
18 the members can be exercised; that it is this which constitutes the character, and being, and functions of a
19 corporation. If it is meant beyond this, that each member, or the separate members, or a portion of them, can take
20 to themselves the character and functions of the aggregate and merely legal being, then the corporation would
21 be dissolved; its unity and perpetuity, the essential features of its nature, and the great objects of its existence,
22 would be at an end. It would present the anomaly of a being existing and not existing at the same time. This
23 strange and obscure qualification, attempted by the court, of the clear, legal principles previously announced by
24 them, forms the introduction to, and apology for, the proceeding, adopted by them, by which they undertook to
25 adjudicate upon the rights of the corporation, through the supposed citizenship of the individuals interested in
26 that corporation. They assert the power to look beyond the corporation, to presume or to ascertain the residence
27 of the individuals composing it, and to model their decision upon that foundation. In other words, they affirm that
28 in an action at law, the purely legal rights, asserted by one of the parties upon the record, may be maintained by
29 showing or presuming that these rights are vested in some other person who is no party to the controversy before
30 them.

31 Thus stood the decision of the Bank of the United States v. Deveaux, wholly irreconcilable with correct definition,
32 and a puzzle to professional apprehension, until it was encountered by this court, in the decision of the Louisville
33 and Cincinnati Railroad Company v. Letson, reported in 2 Howard, 497. In the latter decision, the court, unable
34 to untie the judicial entanglement of the Bank and Deveaux, seem to have applied to it the sword of the conqueror;
35 but, unfortunately, in the blow they have dealt at the ligature which perplexed them, they have severed a portion
36 of the temple itself. They have not only contravened all the known definitions and adjudications with respect to
37 the nature of corporations, but they have repudiated the doctrines of the civilians as to what is imported by the
38 term subject or citizen, and repealed, at the same time, that restriction in the Constitution which limited the
39 jurisdiction of the courts of the United States to controversies between "citizens of different States." They have
40 asserted that, "a corporation created by, and transacting business in a State, is to be deemed an inhabitant of the
41 State, capable of being treated 101*101 as a citizen, for all the purposes of suing and being sued, and that an
42 averment of the facts of its creation, and the place of transacting its business, is sufficient to give the circuit courts
43 jurisdiction.

44 The first thing which strikes attention, in the position thus affirmed, is the want of precision and perspicuity in its
45 terms. The court affirm that a corporation created by, and transacting business within a State, is to be deemed
46 an inhabitant of that State. But the article of the Constitution does not make inhabitancy a requisite of the
47 condition of suing or being sued; that requisite is citizenship. Moreover, although citizenship implies the right
48 of residence, the latter by no means implies citizenship. Again, it is said that these corporations may be treated
49 as citizens, for the purpose of suing or being sued. Even if the distinction here attempted were comprehensible, it
50 would be a sufficient reply to it, that the Constitution does not provide that those who may be treated as citizens,
51 may sue or be sued, but that the jurisdiction shall be limited to citizens only; citizens in right and in fact. The
52 distinction attempted seems to be without meaning, for the Constitution or the laws nowhere define such a
53 being as a quasi citizen, to be called into existence for particular purposes; a being without any of the attributes
54 of citizenship, but the one for which he may be temporarily and arbitrarily created, and to be dismissed from
55 existence the moment the particular purposes of his creation shall have been answered. In a political, or legal
56 sense, none can be treated or dealt with by the government as citizens, but those who are citizens in reality. It
57 would follow, then, by necessary induction, from the argument of the court, that as a corporation must be treated
58 as a citizen, it must be so treated to all intents and purposes, because it is a citizen. Each citizen (if not under old
59 governments) certainly does, under our system of polity, possess the same rights and faculties, and sustain the
60 same obligations, political, social, and moral, which appertain to each of his fellow-citizens. As a citizen, then,
61 of a State, or of the United States, a corporation would be eligible to the State or Federal legislatures; and if
62 created by either the State or Federal governments, might, as a native-born citizen, aspire to the office of
63 President of the United States — or to the command of armies, or fleets, in which last example, so far as the
64 character of the commander would form a part of it, we should have the poetical romance of the spectre ship
65 realized in our Republic. And should this incorporeal and invisible commander not acquit himself in color or in
66 conduct, we might see him, provided his arrest were practicable, sent to answer his delinquencies before a court-
67 martial, and subjected to the penalties 102*102 of the articles of war. Sir Edward Coke has declared, that a
68 corporation cannot commit treason, felony, or other crime; neither is it capable of suffering a traitor's or felon's
69 punishment; for it is not liable to corporeal penalties — that it can perform no personal duties, for it cannot take

1 an oath for the due execution of an office; neither can it be arrested or committed to prison, for its existence being
2 ideal, no man can arrest it; neither can it be excommunicated, for it has no soul. But these doctrines of Lord Coke
3 were founded upon an apprehension of the law now treated as antiquated and obsolete. His lordship did not
4 anticipate an improvement by which a corporation could be transformed into a citizen, and by that transformation
5 be given a physical existence, and endowed with soul and body too. The incongruities here attempted to be shown
6 as necessarily deducible from the decisions of the cases of the Bank of the United States v. Deveaux, and of the
7 Cincinnati and Louisville Railroad Company v. Letson, afford some illustration of the effects which must ever
8 follow a departure from the settled principles of the law. These principles are always traceable to a wise and
9 deeply founded experience; they are, therefore, ever consentaneous, and in harmony with themselves and with
10 reason; and whenever abandoned as guides to the judicial course, the aberration must lead to bewildering
11 uncertainty and confusion. Conducted by these principles, consecrated both by time and the
12 obedience of sages, I am brought to the following conclusions: 1st. That by no sound or
13 reasonable interpretation, can a corporation — a mere faculty in law, be transformed
14 into a citizen, or treated as a citizen. 2d. That the second section of the third article of
15 the Constitution, investing the courts of the United States with jurisdiction in
16 controversies between citizens of different States, cannot be made to embrace
17 controversies to which corporations and not citizens are parties; and that the
18 assumption, by those courts, of jurisdiction in such cases, must involve a palpable
19 infraction of the article and section just referred to. 3d. That in the cause before us, the
20 party defendant in the Circuit Court having been a corporation aggregate, created by the
21 State of New Jersey, the Circuit Court could not properly take cognizance thereof; and,
22 therefore, this cause should be remanded to the Circuit Court, with directions that it be
23 dismissed for the want of jurisdiction.

24 [Rundle Et Al v. Delaware and Raritan Canal Company, 55 U.S. 80 (1852)]

25 In law, all corporations are considered to be statutory but not constitutional “citizens” or “residents” of the place they were
26 incorporated and of that place ONLY:

27 "A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was
28 created, and of that state or country only."
29 [19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

30
31 "It is very true that a corporation can have no legal existence [STATUS such as STATUTORY "citizen" or
32 "resident"] out of the boundaries of the sovereignty by which it is created. It exists only in contemplation of
33 law, and by force of the law; and where the law ceases to operate, and is no longer obligatory, the corporation
34 can have no existence. It must dwell in the place of its creation, and cannot migrate to another sovereignty."
35 [Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]

36 Statutory citizenship, however, does not derive from citizenship under the constitution of a state of the Union. The types of
37 “citizens” spoken of in the United States Constitution are ONLY biological people and not artificial creations such as
38 corporations. Here is what the Annotated Fourteenth Amendment published by the Congressional Research Service has to
39 say about this subject:

40 "Citizens of the United States within the meaning of this Amendment must be natural and not artificial
41 persons; a corporate body is not a citizen of the United States.¹⁴

42
43 ¹⁴ Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States,
44 corporations accordingly have been declared unable "to claim the protection of that clause of the Fourteenth
45 Amendment which secures the privileges and immunities of citizens of the United States against abridgment or
46 impairment by the law of a State." Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869). This conclusion was in
47 harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations
48 were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sec. 2.
49 See also Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912); Berea College v. Kentucky, 211 U.S. 45 (1908);
50 Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928); Grosjean v. American Press Co., 297 U.S.
51 233, 244 (1936).

52 [Annotated Fourteenth Amendment, Congressional Research Service.
53 SOURCE: http://www.law.cornell.edu/anncon/html/amdt14a_user.html#amdt14a_hd1]

1 We also prove that statutory “citizen” and “resident” status is a franchise status that has nothing to do with the domicile of
2 the parties, both earlier in section 8.1 and also in the following:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Section 3
<http://sedm.org/Forms/FormIndex.htm>

3 Those who wish to retain their constitutional and natural rights and approach everyone in equity and without the legal
4 disabilities of the franchise contract or agreement may NOT accept or invoke the “benefits”, statuses, privileges, or
5 protections of any government civil franchise or civil statutory law. Civil statutory law, or just civile, can only apply to
6 CONSENTING statutory citizens. Nonresidents are not subject. The rest of this section explains why.

7 American Jurisprudence is implemented with two types of civil law:

- 8 1. Civil statutory law. The civil statutory law, or what the ancients called “jus civile” is a civil protection franchise
9 applicable only to parties who consent to become statutory “citizens” or “residents”. It is a protection franchise in
10 which the government is the “grantor” or “parens patriae” and has a superior and unequal relationship to the parties
11 because it can penalize them but they cannot penalize the government.
- 12 2. Common law. Available to all physically present on the land, regardless of their civil “status”. All disputes are in
13 equity and are intended to protect ONLY PRIVATE rights.

14 Consonant with the above, we prove in the following document that the civil statutory law only applies to public officers
15 within the government, and that a statutory “citizen”, “resident”, “person”, or “individual” is really just a public officer within
16 the government and not a man or woman.

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

17 To be subject to the “jus civile”, one therefore has to volunteer for a public office in the government called “citizen” or
18 “resident” by identifying oneself as such a government forms.

19 The common law was first implemented in Rome centuries ago. A classical book on the common law recognizes WHY the
20 common law was invented, which was to right the INJUSTICE caused by the INEQUALITY present under the jus civile, or
21 civil statutory law.

22 **Chapter II: The Civil and the Common Law**

23 **29. In the original civil law, jus civile, was exclusively for Roman citizens; it was not applied in controversies**
24 **between foreigners. But as the number of foreigners increased in Rome it became necessary to find some law for**
25 **deciding disputes among them. For this the Roman courts hit upon a very singular expedient. Observing that all**
26 **the surrounding peoples with whom they were acquainted had certain principles of law in common, they took**
27 **those common principles as rules of decision for such cases, and to the body of law thus obtained they gave the**
28 **name of Jus gentium. The point on which the jus gentium differed most noticeably from the Jus civile was its**
29 **simplicity and disregard of forms. All archaic law is full of forms, ceremonies and what to a modern mind seem**
30 **useless and absurd technicalities. This was true of the [civil] law of old Rome. In many cases a sale, for instance,**
31 **could be made only by the observance of a certain elaborate set of forms known as mancipation; if any one of**
32 **these was omitted the transaction was void. And doubtless the laws of the surrounding peoples had each its own**
33 **peculiar requirements. But in all of them the consent of the parties to transfer the ownership for a price was**
34 **required.** The Roman courts therefore in constructing their system of Jus gentium fixed upon this common
35 characteristic and disregarded the local forms, so that a sale became the simplest affair possible.

36 30. After the conquest of Greece, the Greek philosophy made its way to Rome, and stoicism in particular obtained
37 a great vogue among the lawyers. With it came the conception of natural law (Jus naturale) or the law of nature
38 (jus naturae); to live according to nature was the main tenet of the stoic morality. **The idea was of some simple**
39 **principle or principles from which, if they could be discovered, a complete, systematic and equitable set of rules**
40 **of conduct could be deduced, and the unfortunate departure from which by mankind generally was the source**
41 **of the confusion and injustice that prevailed in human affairs.** To bring their own law into conformity with the
42 law of nature became the aim of the Roman jurists, and the praetor’s edict and the responses were the instruments
43 which they used to accomplish this. Simplicity and universality they regarded as marks of natural law, and since
44 these were exactly the qualities which belonged to the jus gentium, it was no more than natural that the two should
45 to a considerable extent be identified. The result was that under the name of natural law principles largely the
46 same as those which the Roman courts had for a long time been administering between foreigners permeated and
47 transformed the whole Roman law.

1 *The way in which this was at first done was by recognizing two kinds of rights, rights by the civil law and rights*
2 *by natural law, and practically subordinating the former to the latter. Thus if Caius was the owner of a thing by*
3 *the civil law and Titius by natural law, the courts would not indeed deny up and down the right of Caius. They*
4 *admitted that he was owner; but they would not permit him to exercise his legal right to the prejudice of Titius,*
5 *to whom on the other hand they accorded the practical benefits of ownership; and so by taking away the legal*
6 *owner's remedies they practically nullified his right. Afterwards the two kinds of laws were more completely*
7 *consolidated, the older civil law giving way to the law of nature when the two conflicted. **This double system of***
8 ***rights in the Roman law is of importance to the student of the English law, because a very similar dualism***
9 ***arose and still exists in the latter, whose origin is no doubt traceable in part to the influence of Roman ideas.***

10 *[An Elementary Treatise on the Common Law for the Use of Students, Henry T. Terry, The Maruzen-Kabushiki-*
11 *Kaisha, 1906, pp. 18-20]*

12 Note the key reference above to a “systematic and **equitable set of rules**” and a characterization of the jus civile as being a
13 source of INJUSTICE. Equitable means EQUAL. To wit:

14 ***“The idea was of some simple principle or principles from which, if they could be discovered, a complete,***
15 ***systematic and equitable set of rules of conduct could be deduced, and the unfortunate departure from which***
16 ***by mankind generally was the source of the confusion and injustice that prevailed in human affairs.”***

17 Roman law, characterized above as “the source of confusion and injustice that prevailed in human affairs”, recognized only
18 TWO classes of civil persons: statutory “citizens” and “foreigners”. Only those who consented to become statutory “citizens”
19 or “residents” could become the lawful subject of the jus civile or civil, which was the statutory civil law. Those who were
20 **not** statutory “citizens” or “residents” under the Roman civil law, which today means those with a civil domicile within the
21 territory of the author and grantor of the civil law, were regarded as:

- 22 1. “Foreigners”.
- 23 2. Not subject to the jus civile or statutory Roman Law.
- 24 3. Subject only to the common law, which was called jus gentium.

25 Note also that the above treatise characterizes TWO classes of rights: Civil rights and Natural rights. Today, these rights are
26 called PUBLIC rights and PRIVATE rights respectively by the courts in order to distinguish them. Public rights, in turn, are
27 granted only to statutory “citizens” or “residents” who consented to become citizens or residents under the civil statutory law.
28 The civil statutory law, or jus civile, therefore functions in essence as a franchise contract or compact that creates and grants
29 ONLY public rights. Those who do not join the social compact by consenting to become statutory “citizens” therefore are
30 relegated to being protected by natural law and common law, which is much more just and equitable.

31 Note the emphasis in the above upon the concept that everything exchanged must be paid for:

32 ***“And doubtless the laws of the surrounding peoples had each its own peculiar requirements. But in all of them***
33 ***the consent of the parties to transfer the ownership for a price was required.”***

34 The concept we emphasize in the above cite is that the PUBLIC rights attached to the status of “citizen” under the Roman jus
35 civile or statutory law constituted property that could not be STOLEN from those who did not consent to become “citizens”
36 or to accept the “benefits” or “privileges” of statutory citizenship. Such a THEFT by government of otherwise PRIVATE or
37 NATURAL rights would amount to an unconstitutional eminent domain by the government by converting PRIVATE rights
38 into PUBLIC rights without the consent of the owner and without compensation. It is THIS theft that the above book on the
39 common law characterizes as “**the source of the confusion and injustice that prevailed in human affairs.**” The only thing
40 they could be referring to when describing the “injustice that prevailed” was the system of law BEFORE the common law
41 came along, which was the jus civile or civil statutory law. The common law was therefore the REMEDY for injustice and
42 INEQUALITY produced by the civil statutory law.

43 Hence, the only way that justice is possible in the courtroom is when:

- 44 1. The common law ONLY is invoked.
- 45 2. No statutory civil law is cited or enforced by or against any of the parties. Indirectly, this means that none of the
46 parties have any civil status under the civil statutory law, including but not limited to “person”, “citizen”, “resident”,
47 “taxpayer”, etc.
- 48 3. All parties are EQUAL in every respect.

- 1 4. Whatever rights the judge or government claims all parties also have. This is a byproduct of the fact that our
2 government is one of delegated powers, and The Sovereign People cannot delegate ANY authority to any government
3 or government actor, including judges, that they themselves don't ALSO possess personally and individually. This
4 was covered in the previous section.
- 5 5. The government cannot penalize you unless you ALSO can penalize them.
- 6 6. The judge is a referee or coach, but does not have a superior position to anyone else in the room or supervise anyone
7 else in the room through, for instance, attorney licensing or penalties.
- 8 7. Every party asserting a civil obligation on the part of another party has the burden of proving that the party against
9 whom the right is enforced EXPRESSLY consented to give up the specific property at issue through informed, written,
10 voluntary consent. Otherwise, all rights are presumed to be EXCLUSIVELY PRIVATE and therefore beyond the civil
11 control of government.

12 Those who invoke any franchise or franchise status will INSTANTLY forfeit access to any and all of the above remedies, as
13 acknowledged by the U.S. Supreme Court:

14 *The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have been*
15 *carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from*
16 *the time of Magna Charta. **For all practical purposes they are synonymous in meaning, and originally signified***
17 ***a peculiar right or private law conceded to particular persons or places whereby a certain individual or class***
18 ***of individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred upon any*
19 *person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to*
20 *enjoy some particular advantage or exemption. See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6*
21 *Words and Phrases, 5583, 5584; A J. Lien, "Privileges and Immunities of Citizens of the United States," in*
22 *Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31.*
23 *[Paul v. Virginia, 8 Wall. 168, 19 L.Ed. 357]*

24 It therefore ought to be obvious that any and all in the government who "benefit" from the lucrative proceeds produced by
25 their civil statutory law franchise have a vested financial interest to interfere with the invocation or enforcement of the
26 common law by those who do not want to participate in the civil statutory law as "citizens" or "residents". That financial
27 interest is, in fact, a CRIME under 18 U.S.C. §208 if they receive the proceeds of the franchise and are hearing a case
28 involving a non-franchisee. Governments are established exclusively to protect PRIVATE rights and PRIVATE property.
29 Any attempt to undermine such rights without the express written consent of the owner in each case is not only NOT a
30 classical "government" function, but is an ANTI-government function that amounts to a MAFIA "protection racket". They
31 will attempt to do this by any of the following UNCONSTITUTIONAL, CRIMINAL, INJURIOUS, and MALICIOUS
32 means:

- 33 1. Refusing to recognize or protect PRIVATE property or PRIVATE rights, the essence of which is the RIGHT TO
34 EXCLUDE anyone and everyone from using or benefitting from the use of the property.
- 35 2. PRESUMING that "a government OF THE PEOPLE, BY THE PEOPLE, and FOR THE PEOPLE" is a government in
36 which everyone is a [public officer](#).
- 37 3. Refusing to recognize or allow constitutional remedies and instead substituting STATUTORY remedies available only
38 to [public officers](#).
- 39 4. Interfering with introduction of evidence that the court or forum is ONLY allowed to hear disputes involving [public](#)
40 [officers in the government](#).
- 41 5. PRESUMING or ASSUMING that the ownership of the property subject to dispute is QUALIFIED rather than
42 ABSOLUTE and that the party the ownership is shared with is the government.
- 43 6. Allowing government "benefit" recipients to be decision-makers in cases involving PRIVATE rights. This is a denial
44 of a republican form of government, which is founded on impartial decision-makers. See [Sinking Fund Cases, 99 U.S.](#)
45 [700 \(1878\)](#).
- 46 7. Interfering with or sanctioning litigants who insist on discussing the laws that have been violated in the courtroom or
47 prohibiting jurists from reading the laws in question or accessing the law library in the courthouse while serving as
48 jurists. This transforms a society of law into a society of men and allows the judge to substitute HIS will in place of
49 what the law expressly requires.
- 50 8. Illegally and unconstitutionally invoking the Declaratory Judgments Act or the Anti-Injunction Act as an excuse to
51 NOT protect PRIVATE rights from government interference in the case of EXCLUSIVELY PRIVATE [people who are](#)
52 [NOT statutory "taxpayers"](#). See [Flawed Tax Arguments to Avoid, Form #08.004, Sections 8.11 and 8.12](#).
- 53 9. Interfering with ways to change or correct your citizenship or statutory status in government records. That "status" is
54 the "res" to which all franchise rights attach, usually ILLEGALLY.

1 **8.17 “individual” in the Internal Revenue Code means a HUMAN, not a corporation**

False Argument: “Individual” in the Internal Revenue Code means a human being, not a corporation or public office. It’s ridiculous to assert otherwise.

Corrected Alternative Argument: “Individual” means ONLY either corporation franchises, who are the only CIVIL STATUTORY “persons” or officers of such franchises. It doesn’t mean a PRIVATE human not acting as a franchisee and public officer.

Further information:

1. *Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>
2. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>
3. *The “Trade or Business” Scam*, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

2 Legally ignorant government employees love to quote statutes and regulations out of context and to write these statutes and
3 regulations to falsely appear overly broad to the neophyte. This is an abuse of the following maxim of the common law to
4 deceive people:

5 *“Dolus versatur generalibus. **A deceiver deals in generals.** 2 Co. 34.”*

6 *“Fraus latet in generalibus. **Fraud lies hid in general expressions.**”*

7 *Generale nihil certum implicat. **A general expression implies nothing certain.** 2 Co. 34.*

8 *Ubi quid generaliter conceditur, in est haec exceptio, si non aliquid sit contra jus fasque. **Where a thing is***
9 ***concealed generally, this exception arises, that there shall be nothing contrary to law and right.** 10 Co. 78.*
10 *[Bouvier’s Maxims of Law, 1856]*

11 All “general expressions” are presumed to be fraudulent. By “general expression” above, we mean:

- 12 1. The speaker is either not accountable or **REFUSES to be accountable** for the accuracy or truthfulness or definition of
13 the word or expression.
- 14 2. Fails to recognize that there are multiple contexts in which the word could be used.
15 2.1. CONSTITUTIONAL
16 2.2. STATUTORY
- 17 3. **PRESUMES** that all contexts are equivalent, meaning that CONSTITUTIONAL and STATUTORY are equivalent.
- 18 4. Fails to identify the specific context implied on the form.
- 19 5. Fails to provide an actionable definition for the term that is useful as evidence in court.
- 20 6. Interferes with or even penalizes efforts by the applicant to define the terms on the forms to protect their right to
21 change the context AFTER accepting the form.

22 For instance, some presumptuous government employees will use 26 C.F.R. §1.1411-1(d)(5) to conclude that “individual” is
23 not limited to public offices or agents. They will wrongfully assert that this regulation defines “individual” as a “natural
24 person” and unconstitutionally PRESUME that “natural person” and “human beings” are equivalent. Here’s the regulation:

25 *Title 26: Internal Revenue*
26 *PART 1—INCOME TAXES (CONTINUED)*

27 *§1.1411-1 General rules.*

28 *(d) Definitions. The following definitions apply for purposes of calculating net investment income under section*
29 *1411 and the regulations thereunder—*

30 *(5) The term individual means any natural person.*

1 They will also try to misapply the above definition to tax WITHHOLDING, in violation of the following SUPERCEDING
2 definition of "individual" that we frequently reference:

3 [26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

4 **(c) Definitions**

5 **(3) Individual.**

6 (i) Alien individual.

7 ***The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.***
8 ***1.1-1(e).***

9
10 [26 C.F.R. §1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

11 **(c) Definitions**

12 **(3) Individual.**

13 (ii) Nonresident alien individual.

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

21 Below is our response to such presumptuous and legally ignorant behavior:

- 22 1. The U.S. Supreme Court has held that the ability to regulate PRIVATE rights and PRIVATE conduct is repugnant to
23 the constitution. Therefore, the ONLY regulating and taxing that Congress can do is PUBLIC entities. HUMAN
24 BEINGS, by definition, are "PRIVATE" and only become PUBLIC when they CONSENT to a civil status created by
25 Congress rather than the Constitution. Any government civil enforcement authority NOT originating from the
26 CONSENT of the PRIVATE HUMAN is "unjust" as defined by the Declaration of Independence:

27 *"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes*
28 *of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States*
29 *v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190*
30 *U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified,*
31 *see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745*
32 *(1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been*
33 *questioned."*

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

- 35 2. The following memorandum of law proves that all civil statutory "persons" are public offices in the government, and
36 not private humans. Certainly, the CIVIL STATUTORY "individual" you reference must be included, because
37 "individuals" are a subset of "persons" per 26 U.S.C. §7701(c).

[Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](#)
<http://sedm.org/Forms/FormIndex.htm>

- 38 3. You refer to 26 C.F.R. §1.1411-1 as your authority. The purpose of that section is ONLY to determine an "individuals"
39 net income.

40 (d) Definitions. The following definitions apply for purposes of calculating net investment income under section
41 1411 and the regulations thereunder—

- 42 4. The term "individual" is defined in your reference as a "natural person". "Natural persons" are a SUBSET of "persons".
43 The definition of "person" found in 26 U.S.C. §6671(b) and 7343 is consistent with the above, because it defines the

"person" as an officer or employee of a corporation or partnership, which corporation is a federal and not state corporation, and which partnership is a partnership BETWEEN the "individual" they are talking about and that federal corporation. Everything else is PRIVATE and beyond their jurisdiction.

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

(b) Person defined

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

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

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

5. 26 U.S.C. §6041(a) limits reportable earnings to earnings connected to a "trade or business". You can't have income until it is "REPORTABLE". "trade or business" is earnings from a public office as defined in 26 U.S.C. §7701(a)(26). Anything that is not reportable is PRIVATE rather than PUBLIC. And NO, you can't interpret "trade or business" in its ordinary meaning because that violates the rules of statutory construction.

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

6. The U.S. Supreme Court held that Congress cannot establish a franchise tax upon a "trade or businesses" in states of the Union.

"Congress cannot authorize a trade or business within a State in order to tax it."
[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

7. 26 U.S.C. §7701(a)(31) says earnings NOT connected to a "trade or business" are not "gross income" and are "foreign", meaning anything that is NOT public is not taxable.

26 U.S.C. §7701 - Definitions

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

(31) Foreign estate or trust

(A) Foreign estate

The term "foreign estate" means an estate the income of which, from sources without the United States [U.S. Inc. the government] which is not effectively connected with the conduct of a trade or business [public office, per 26 U.S.C. §7701(a)(26)] within the United States[U.S. Inc. the government corporation, not the geographical "United States"], is not includible in gross income under subtitle A.

1 8. The definition of “foreign” and “domestic” in the Internal Revenue Code hinges on whether the “person” is in fact a
2 corporation. Hence, anything NOT a corporation and STATUTORY creation of Congress is legislatively “foreign”
3 and therefore beyond the jurisdiction of Congress:

4 26 U.S. Code § 7701 – Definitions

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

7 (4) Domestic

8 The term “domestic” when applied to a corporation or partnership means created or organized in the United
9 States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary
10 provides otherwise by regulations.

11 (5) Foreign

12 The term “foreign” when applied to a corporation or partnership means a corporation or partnership which is
13 not domestic.
14 [26 U.S.C. §7701(a)(4)-(5)]

15 Note that based on the above definitions, those who are NOT corporate statutory “persons” would be “foreign” rather
16 than “domestic”, and a STATUTORY “non-resident non-person”. This STATUTORY “non-resident non-person” is
17 described in 26 U.S.C. §7701(a)(31) as not engaged in a public office and whose property is a “foreign estate”. The
18 “partnership” they are talking about in the above definition is the same partnership invoked in the definition of “person”
19 at 26 U.S.C. §§6671(b) and 7343, which is a partnership between the United States Federal Corporation and an otherwise
20 PRIVATE human or entity. That partnership gives rise to agency on behalf of said corporation, and the agency itself is
21 the only proper subject of tax. Remember: Contracts create agency:

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

26 9. The U.S. Supreme Court, even to this day, has held that “income” means profit of corporations and not private humans.

27 “... ‘income’ as used in the statute should be given a meaning so as not to include everything that comes in, the
28 true function of the words ‘gains’ and ‘profits’ is to limit the meaning of the word ‘income’”
29 [So. Pacific v. Lowe, 238 F. 847, 247 U.S. 30 (1918)(U.S. Dist. Ct. S.D. N.Y. 1917)]

30 “The Sixteenth Amendment declares that Congress shall have power to levy and collect taxes on income, “from
31 [271 U.S. 174] whatever source derived,” without apportionment among the several states and without regard to
32 any census or enumeration. It was not the purpose or effect of that amendment to bring any new subject within
33 the taxing power. Congress already had power to tax all incomes. But taxes on incomes from some sources had
34 been held to be “direct taxes” within the meaning of the constitutional requirement as to apportionment. Art. 1, §
35 2, cl. 3, § 9, cl. 4; Pollock v. Farmers’ Loan & Trust Co., 158 U.S. 601. The Amendment relieved from that
36 requirement, and obliterated the distinction in that respect between taxes on income that are direct taxes and
37 those that are not, and so put on the same basis all incomes “from whatever source derived.” Brushaber v. Union
38 P. R. Co., 240 U.S. 1, 17. **“Income” has been taken to mean the same thing as used in the Corporation Excise**
39 **Tax Act of 1909, in the Sixteenth Amendment, and in the various revenue acts subsequently passed. Southern**
40 **Pacific Co. v. Lowe, 247 U.S. 330, 335; Merchants’ L. & T. Co. v. Smietanka, 255 U.S. 509, 219.** After full
41 consideration, this Court declared that income may be defined as gain derived from capital, from labor, or from
42 both combined, including profit gained through sale or conversion of capital. Stratton’s Independence v.
43 Howbert, 231 U.S. 399, 415; Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185; Eisner v. Macomber, 252 U.S.
44 189, 207. And that definition has been adhered to and applied repeatedly. See, e.g., Merchants’ L. & T. Co. v.
45 Smietanka, supra; 518; Goodrich v. Edwards, 255 U.S. 527, 535; United States v. Phellis, 257 U.S. 156, 169;
46 Miles v. Safe Deposit Co., 259 U.S. 247, 252-253; United States v. Supplee-Biddle Co., 265 U.S. 189, 194; Irwin
47 v. Gavitt, 268 U.S. 161, 167; Edwards v. Cuba Railroad, 268 U.S. 628, 633. In determining what constitutes
48 income, substance rather than form is to be given controlling weight. Eisner v. Macomber, supra, 206. [271 U.S.
49 175]”
50 [Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174 (1926)]

51 The above rulings have NEVER been contradicted and SILENCE and evasion are the only result when this glaring fact
52 is asserted. Watch the interview below with a former IRS commissioner presented with the above definitions of
53 “income”. He can’t explain why the above rulings DON’T apply even though they have never been overruled. He

1 quickly dismissed it as “irrelevant”, which betrays him as a lawless, anarchistic, CRIMINAL FINANCIAL
2 TERRORIST.

[Interview of Former IRS Commissioner Shelton Cohen by Aaron Russo, SEDM Exhibit #11.004
http://sedm.org/Exhibits/ExhibitIndex.htm](http://sedm.org/Exhibits/ExhibitIndex.htm)

3 Therefore:

- 4 1. The "individual" they are talking about is ACTING as an officer of a NATIONAL/FEDERAL and not STATE
5 corporation. That corporation, in turn, is an instrumentality of U.S. Inc. the grantor of the franchise.

6 *At common law, a "corporation" was an "artificial perso[n] endowed with the legal capacity of perpetual*
7 *succession" consisting either of a single individual (termed a "corporation sole") or of a collection of several*
8 *individuals (a "corporation aggregate"). 3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st Am.*
9 *ed. 1845). The sovereign was considered a corporation. See id., at 170; see also 1 W. Blackstone, Commentaries*
10 **467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as*
11 *"corporations" (and hence as "persons") at the time that 1983 was enacted and the Dictionary Act recodified.*
12 *See W. Anderson, A Dictionary of Law 261 (1893) ("All corporations were originally modeled upon a state or*
13 *nation"); 1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America*
14 *318-319 (11th ed. 1866) ("In this extensive sense the United States may be termed a corporation"); Van*
15 *Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) ("The United States is a . . . great corporation . . . ordained*
16 *and established by the American people") (quoting United [495 U.S. 182, 202] States v. Maurice, 26 F. Cas.*
17 *1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.); Cotton v. United States, 11 How. 229, 231 (1851)*
18 *(United States is "a corporation"). See generally Trustees of Dartmouth College v. Woodward, 4 Wheat. 518,*
19 *561-562 (1819) (explaining history of term "corporation").*
20 *[Ngiraingas v. Sanchez, 495 U.S. 182 (1990)]*

- 21 2. The definition of “Individual” you provide is a ruse that is limited to a very specific context ONLY. It is presented as
22 overly broad to make you think that all human beings (“natural persons”) are included, when it has to limit itself to
23 PUBLIC OFFICER humans acting as agents of the government.

24 *“Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original*
25 *record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a*
26 *direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress could*
27 *act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature*
28 *for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might*
29 *be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could*
30 *not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and*
31 *excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the United*
32 *States [described in the Constitution]. It was held that the grant of this power was a general one without*
33 *limitation as to place, and consequently extended to all places over which the government extends; and that it*
34 *extended to the District of Columbia as a constituent part of the United States. The fact that art. 1, 2, declares*
35 *that 'representatives and direct taxes shall be apportioned among the several states . . . according to their*
36 *respective numbers' furnished a standard by which taxes were apportioned, but not to exempt any part of the*
37 *country from their operation. The words used do not mean that direct taxes shall be imposed on states only*
38 *which are represented, or shall be apportioned to representatives; but that direct taxation, in its application to*
39 *states, shall be apportioned to numbers.' That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion*
40 *to the census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it its just and*
41 *equal share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion,*
42 *it is within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.' It*
43 *was further held that the words of the 9th section did not 'in terms require that the system of direct taxation, when*
44 *resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to*
45 *all the states. They therefore may, without violence, be understood to give a rule when the territories shall be*
46 *taxed, without imposing the necessity of taxing them.'"*
47 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

- 48 3. The tax is on AGENCY on behalf of the government, and not upon the PRIVATE human contractually exercising such
49 agency, per the above.
- 50 4. One should always consider the CONTEXT in which ambiguous definitions are provided. Lack of knowledge of the
51 above contextual information can lead to false conclusions.

52 We prove all the above facts and conclusions with evidence at:

1 **8.18 This document and your writings generally are just your opinion and mean nothing**

False Argument: This document and your writings generally are just your opinion and mean nothing. They are certainly not admissible as evidence in a court of law.

Corrected Alternative Argument: The MASSIVE database of court-admissible evidence that you rely upon and provide in each of your publications is court-admissible evidence. Your INTERPRETATION of this evidence could be perceived as inadmissible as evidence, but only where it contradicts what the court admissible authorities you provide actually SAY. I have been searching for years for such a contradiction and have not yet found a single one, and I'm too lazy to find one, so I'll just resort to name-calling and hope you are ignorant enough to not know how to rebut.

Further information:

1. Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>
2. Sovereignty Education and Defense Ministry Disclaimer
<http://sedm.org/disclaimer.htm>
3. Family Guardian Disclaimer
<http://famguardian.org/disclaimer.htm>

2 A frequent false argument in courtrooms across America and in administrative correspondence with the government in which
3 our written materials are used is that our materials in their entirety are just opinions rather than court-admissible evidence
4 and fact. This false inference could easily be derived from our Disclaimer by those who haven't read the whole thing and
5 therefore are quoting out of context to deceive you:

6 *"We take our job of educating and informing the public very seriously. Every possible human effort has therefore
7 been made to ensure that the information available through this website is truthful, accurate, and consistent with
8 prevailing law. However, all information contained on this website originating from OTHER than government
9 sources and which the courts themselves recognize as admissible evidence under the rules of evidence, along with
10 any communications with, to, or about the author(s), website administrator, and owner(s) constitute religious
11 speech and beliefs, and not facts. As such, nothing on this website originating from our own speech, writing, or
12 testimony is susceptible to being false, misleading, or legally "actionable" in any manner. Since materials on this
13 site spoken by us and all communications associated with, to, or about it are religious speech and beliefs, none
14 of it is admissible in any court of law pursuant to F.R.E. 610 unless accompanied by an affidavit from a specific
15 person attesting to its truthfulness and accuracy, and such materials are only actionable to THAT SPECIFIC
16 PERSON and no others in such a circumstance. Nothing here other than the governments OWN speech or
17 publications can truthfully be classified as fact without violating the First Amendment rights of the publishers
18 and author(s). It is provided for worship, law enforcement, education, enlightenment, and entertainment and for
19 no other purpose. Any other use is an unauthorized use for which the author(s), website administrator(s), and
20 owner(s) assume no responsibility or liability. Users assume full, exclusive and complete responsibility for any
21 use beyond reading, education, and entertainment.*

22 *There is only one exception to the above paragraph, which is that this Disclaimer is both FACT and IS admissible
23 as evidence in its entirety in any court of law because it must be admissible as evidence in order to protect Ministry
24 Officers and Fellowship Members from unlawful acts of persecution by a corrupted government.
25 [Family Guardian Disclaimer, Section 1: Introduction; SOURCE: <http://famguardian.org/disclaimer.htm>]*

26 So in other words, we use the SAME sources of evidence as the U.S. Supreme Court itself uses. They quote statutes,
27 regulations, law books, legal dictionaries, and government publications as authorities in their rulings and so do we. Since all
28 are equal under the law, we have the same right to do this as the government. Anyone who attacks OUR evidentiary sources
29 of belief indirectly is attacking both the government directly, which is the source of almost all of our evidence, as well as the
30 U.S. Supreme Court indirectly, because we rely on the SAME credible sources of evidence to prove our opinions as they do.

31 The Member Agreement, Form #01.001 of the SEDM sister site that uses our materials contains the following warning to
32 prevent anyone from relying on either our opinions or ANYONE ELSE'S opinions either:

33 SEDM Member Agreement, Form #01.001
34 Section 1.3: Obligations of Membership

1 The only thing I will use the materials, education, or information for that are provided by the ministry is to
2 worship, serve, and glorify my Creator above every man, ruler, law, or government and to Petition the
3 Government for a Redress of Grievances of wrongs against my life, liberty, property, and family that violate either
4 [the Creator's Sovereign Laws](#) or [man's laws](#). This is an exercise of my religious faith and my right to Petition the
5 Government that is protected by the First Amendment to the Constitution of the United States of America. This is
6 a lawful purpose so that it can never be said that either I nor the ministry are engaging in unlawful activity [subject](#)
7 [to any penalty](#) or other unconstitutional "[Bill of Attainder](#)".

8 [. . .]

9 4. I agree to regularly study, learn, and obey man's law and to use that knowledge to ensure that our public
10 servants remain accountable to us, who are the true sovereigns and "governing authorities" within our system
11 of [Republican government](#). I will do this by reading or viewing the free sources of enacted law found on the
12 ministry website and especially the [Liberty University](#). The purpose of reading or viewing these materials is so
13 that I can learn how to love and protect my neighbor out of obedience to the last six commandments of the Ten
14 Commandments.

15 "And thou shalt teach them ordinances and laws [of both [God](#) and [man](#)], and shalt shew
16 them the way wherein they must walk, and the work [of obedience to God] that they must
17 do."

18 [[Exodus 18:20](#), Bible, NKJV]

19 "The words 'people of the United States' and 'citizens,' are synonymous terms, and mean
20 the same thing. They both describe the political body who, according to our republican
21 institutions, form the sovereignty, and who hold the power and conduct the government
22 through their representatives. They are what we familiarly call the 'sovereign people,' and
23 every citizen is one of this people, and a constituent member of this sovereignty. ..."

24 [[Boyd v. State of Nebraska](#), [143 U.S. 135](#) (1892)]

25 5. I agree to help educate all the consenting people I know and come in contact with about everything that I learn
26 by reading and studying God's laws and man's laws and participating in the ministry.

27 6. I agree and commit to defend the credibility and integrity of the fellowship and ministry and every member by
28 promptly contacting the ministry in writing via the [Contact Us page](#) if or when I find anything that is either
29 erroneous or inconsistent with the law when or if I find it so that it may be promptly corrected. If I don't, and if I
30 am a government employee, officer, or agent, then I become a Member in Bad Standing.

31 7. I accept my share of the obligation to financially support this religious ministry through free will offerings so
32 that we as a fellowship may continue to glorify and serve the Lord by setting the captives everywhere free from
33 slavery to sin using the Truth by giving them education and tools to defend the sovereignty that comes only from
34 God.

35 8. I will speak and act in a manner consistent with all the policy documents published by the ministry in section
36 1.8 of the Forms/Pubs page (<http://sedm.org/Forms/FormIndex.htm>).

37 9. I will stop making any and all [presumptions](#) about what the law requires and will stop believing or saying
38 anything that I haven't proven for myself by reading the law. I will stop believing what others tell me about what
39 the law requires and rely ONLY on legally admissible evidence in reaching my own conclusions. I recognize that
40 this is the most important way that I can:

41 9.1 Protect the credibility and success of the freedom movement.

42 9.2 Protect the credibility and success of this ministry.

43 9.3 Protect my own credibility and prevent me from being called "frivolous".

44 9.4 Prevent the legal profession and/or the government from becoming a state-sponsored civil religion in violation
45 of the First Amendment. See [Socialism: The New American Civil Religion, Form #05.016](#).

46 For the reasons why, see: [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form](#)
47 [#05.017](#).

48 [[SEDM Member Agreement, Form #01.001, Section 1.3](#);

49 SOURCE: <http://sedm.org/participate/member-agreement/>]

50 Furthermore, even the U.S. Supreme Court identifies its rulings not as "orders" but "opinions". By the above admonition
51 from the SEDM Member Agreement, not even the U.S. Supreme Court is suitable as a basis for belief. See for yourself:

U.S. Supreme Court "Opinions" Page
<http://www.supremecourt.gov/opinions/opinions.aspx>

1 Based on our Disclaimer earlier, “opinions” are not admissible as legal evidence, and hence, even the U.S. Supreme Court’s
2 own rulings are not admissible as evidence under Federal Rules of Evidence 610! And guess what, the U.S. Supreme Court
3 even wrote Federal Rule of Evidence 610. They wrote all the federal civil, criminal, and evidentiary rules. They ought to
4 know better because they wrote the rules that they are violating.

5 If the U.S. Supreme Court wanted their rulings to be LEGAL speech instead of POLITICAL speech, they should have called
6 them “orders” rather than “opinions”. Courts are NOT allowed to engaged in POLITICAL speech, of which “opinions” are
7 a subset. Only the Executive and Legislative Branches, which are political branches, can lawfully engage in political speech,
8 by the admission of no less than guess what, the U.S. Supreme Court!

9 *"But, fortunately for our freedom from political excitements in judicial duties, this court [the U.S. Supreme*
10 *Court] can never with propriety be called on officially to be the umpire in questions merely political. The*
11 *adjustment of these questions belongs to the people and their political representatives, either in the State or*
12 *general government. These questions relate to matters not to be settled on strict legal principles. They are*
13 *adjusted rather by inclination, or prejudice or compromise, often.*

14 [. . .]

15 *Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament*
16 *of judges would be that, in such an event, all political privileges and rights would, in a dispute among the*
17 *people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and,*
18 *under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much*
19 *perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing*
20 *their representatives to make laws and unmake them, and without our interference as to their principles or policy*
21 *in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered*
22 *by the State or the Union, commence their functions and may decide on the rights which conflicting parties can*
23 *legally set up under them, rather than about their formation itself. Our power begins after theirs [the Sovereign*
24 *People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to*
25 *disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere,*
26 *we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither.*
27 *The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal*
28 *principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed rules; they are*
29 *per se questions of law, and are well suited to the education and habits of the bench. But the other disputed*
30 *points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and*
31 *popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics,*
32 *they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school*
33 *of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far*
34 *removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in*
35 *the former way, the consequences might not be able to be averted except by a revolution, while a wrong decision*
36 *by a political forum can often be peacefully corrected by new elections or instructions in a single month; and*
37 *if the people, in the distribution of powers under the constitution, should ever think of making judges supreme*
38 *arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow*
39 *such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will*
40 *dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but*
41 *surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and*
42 *one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead*
43 *of controlling the people in political affairs, the judiciary in our system was designed rather to control*
44 *individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and*
45 *the laws, when they are encroached upon. And if the judiciary at times seems to fill the important station of a*
46 *check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the*
47 *Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves*
48 *in their primary capacity as makers and amenders of constitutions."*
49 *[Luther v. Borden, 48 U.S. 1 (1849)]*

50 Now let’s apply the same accusation to the Internal Revenue Service, which also operates almost entirely by opinion rather
51 than POSITIVE law or legally admissible evidence:

- 52 1. Even the U.S. Supreme Court says that tax issues are “political matters”, and we know that REAL Constitutional
53 Article III courts CANNOT lawfully entertain “political questions” or “political matters”:

54 *"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit*
55 *or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth*
56 *Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally*
57 *reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously*
58 *includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of*

1 *property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration*
2 *being a tax on realty laid by the state in which the realty is located."*
3 *[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]*

4 The act of choosing a domicile in itself is a political matter arising out of one's act of political association with a
5 specific municipal jurisdiction. It is a violation of the First Amendment prohibition against compelled association for a
6 judge to FORCE you to become a "taxpayer" or to accept the obligations of a statutory "taxpayer" because he in effect
7 is FORCING you to politically associate.

8 2. The entire Internal Revenue Code, according to 1 U.S.C. §204, is not legal evidence of ANYTHING and therefore
9 cannot form a basis for belief.

10 2.1. Instead, it is identified as "prima facie evidence", which means merely that it is a PRESUMPTION.

11 2.2. All presumptions which prejudice constitutional rights are a violation of due process of law.

12 3. The IRS and the courts both say that you CANNOT rely on ANYTHING the IRS says or publishes as a basis for
13 belief.

14 *"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*
15 *advisors... While a good source of general information, publications should not be cited to sustain a position."*
16 *[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]*

17 4. Tax preparers and attorneys may be relied upon, but only for destroying mens rea needed to criminally convict people
18 under the PENAL rather than CRIMINAL provisions of the Internal Revenue Code. Civilly, you are STILL liable for
19 all the mistakes they make.

20 5. The courts issue OPINIONS rather than ORDERS, so what they say is not admissible as evidence under Federal Rule
21 of Evidence 610.

22 6. Even when alleged Article III courts are hearing tax matters, they are operating in the SAME Article I capacity as the
23 Tax court, and hence, are operating in a POLITICAL capacity within the Executive Branch.

24 6.1. Hence, all tax hearings are political in nature.

25 6.2. Judges in federal district courts are wearing TWO hats: 1. An Article I hat for tax and franchise matters, as
26 documented in 26 U.S.C. §7441; 2. An Article III hat for other matters. See Freytag v. Commissioner, 501 U.S.
27 868 (1991).

28 6.3. Judges who preside over tax disputes, and especially if they themselves are "taxpayers" or are paid by
29 "taxpayers", have a criminal financial conflict of interest in violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28
30 U.S.C. §455.

31 6.4. Now what do you think that a judge is going to do if offered a choice between treating you as a PRIVATE man or
32 woman not subject to his jurisdiction and a "taxpayer" who is in effect, his personal "employee" for free? Duuuh.
33 That's the problem with allowing Article III judges to preside as executive branch arbitrators over franchise
34 issues.

35 7. The IRS says they are not required to rely upon court opinions below the U.S. Supreme Court so neither do we,
36 probably because they are rulings of a legislative franchise court rather than a true Article III constitutional court.

37 *"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*
38 *advisors... While a good source of general information, publications should not be cited to sustain a position."*
39 *[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]*

40 So what we have in essence is a tax code that behaves in every particular as a state-sponsored religion in violation of the First
41 Amendment. That religion is exhaustively described in:

[Socialism: The New American Civil Religion](http://sedm.org/Forms/FormIndex.htm), Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

42 If you don't believe the above, see what the U.S. Supreme Court would call "facts" and "evidence" on the matter:

[Reasonable Belief About Income Tax Liability](http://sedm.org/Forms/FormIndex.htm), Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

43 Anyone who accuses US essentially of establishing a cult of personality or religion around our own beliefs is clearly
44 contradicting our Disclaimer and if they are in the government talking about tax matters, is a HYPOCRITE of the highest
45 order. Below is what one FORMER tax collector and Apostle of Jesus said on this subject, who quit his profession in disgust
46 after he realized just how hypocritical it was:

1 Do Not Judge

2 “Judge not, that you be not judged. For with what judgment you judge, you will be judged; and with the measure
3 you use, it will be measured back to you. And why do you look at the speck in your brother’s eye, but do not
4 consider the plank in your own eye? Or how can you say to your brother, ‘Let me remove the speck from your
5 eye’; and look, a plank is in your own eye? **Hypocrite! First remove the plank from your own eye, and then you**
6 **will see clearly to remove the speck from your brother’s eye.**

7 “Do not give what is holy to the dogs; nor cast your pearls before swine, lest they trample them under their feet,
8 and turn and tear you in pieces.
9 [Matt. 7:1-6, Bible, NKJV]

10 By the way, here is what the Bible also says about Matthew while he was a tax collector, which might explain WHY he quit
11 his profession:

12 “For God gives wisdom and knowledge and joy to a man who is good in His sight; **but to the sinner He gives the**
13 **work of gathering and collecting, that he may give to him who is good before God.** This also is vanity and
14 grasping for the wind.”
15 [Eccl. 2:26, Bible, NKJV]

16 **8.19 Burden of Proof is on you, not the government, to prove you are a “nontaxpayer” and “not liable”**

False Argument: Those wishing to challenge illegal tax enforcement actions against “nontaxpayers” have the burden of proving that they are “nontaxpayers” and “not liable”. The government doesn’t have to prove anything.

Corrected Alternative Argument: The innocent until proven guilty maxim of American Jurisprudence requires that you are innocent until proven guilty. The legal equivalent of “innocent” is that of a “nontaxpayer” who is NOT subject rather than statutorily “exempt”. The government therefore has the burden of proving in court that you CONSENTED to BECOME a statutory “taxpayer” and had the legal capacity to consent before it may TREAT you as a statutory “taxpayer”. Otherwise, INJUSTICE, identity theft, involuntary servitude, and THEFT result from illegal enforcement against those who are not subject.

Further information:

1. **Government Identity Theft**, Form #05.046-the criminal consequences of forcing YOU to have the burden of proof that you are NOT a “customer” of government
<http://sedm.org/Forms/FormIndex.htm>
2. **Government Burden of Proof**, Form #05.025.
<http://sedm.org/Forms/FormIndex.htm>

17 Government’s FIRST duty is to protect your right to be LEFT ALONE. That right BEGINS with being LEFT ALONE and
18 not becoming the target of enforcement actions if you are not a “customer” of government franchise or civil statutory
19 protection.

20 “The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They
21 recognized the significance of man’s spiritual nature, of his feelings and of his intellect. They knew that only a
22 part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect
23 Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the**
24 **Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized**
25 **men.**”
26 [Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v. Harper,
27 494 U.S. 210 (1990)]

28
29 PAULSEN, ETHICS (Thilly’s translation), chap. 9.

30 “**Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing the**
31 **lives and interests of others, and, as far as possible, hinders such interference on the part of others.** This virtue
32 springs from the individual’s respect for his fellows as ends in themselves and as his co equals. The different
33 spheres of interests may be roughly classified as follows: body and life; the family, or the extended individual
34 life; property, or the totality of the instruments of action; honor, or the ideal existence; and finally freedom, or
35 the possibility of fashioning one’s life as an end in itself. The law defends these different spheres, thus giving rise

1 to a corresponding number of spheres of rights, each being protected by a prohibition. . . . To violate the rights,
2 to interfere with the interests of others, is injustice. All injustice is ultimately directed against the life of the
3 neighbor; it is an open avowal that the latter is not an end in itself, having the same value as the individual's own
4 life. The general formula of the duty of justice may therefore be stated as follows: Do no wrong yourself, and
5 permit no wrong to be done, so far as lies in your power; or, expressed positively: Respect and protect the right."
6 [Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2]
7

8 "**Justice is the end of government. It is the end of civil society.** It ever has been, and ever will be pursued, until
9 it be obtained, or until liberty be lost in the pursuit."
10 [James Madison, *The Federalist* No. 51 (1788)]
11

12 "*Do not strive with [or try to regulate or control or enslave] a man without cause, **if he has done you no harm.***"
13 [Prov. 3:30, Bible, NKJV]

14 In other words, you have a right to be treated as a "non-customer" of government civil statutory franchise protection or
15 enforcement unless and until the GOVERNMENT proves you consented to become a customer and that you had the lawful
16 authority and capacity to consent and therefore alienate a right in relation to them. This is consistent with the Declaration of
17 Independence, which says that your rights are INCAPABLE of being alienated and that all JUST powers of government
18 derive from the CONSENT of the governed. Anything not traceable DIRECTLY to EXPRESS consent is therefore inherently
19 UNJUST, AND that consent cannot alienate any constitutional right in places where the constitution applies:

20 "*We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator***
21 *with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure*
22 *these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,*
23 *--"*
24 [Declaration of Independence]

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

27 Imagine for a moment any private business that:

- 28 1. Only had one product. In the case of government, that would be "protection".
- 29 2. Could charge whatever it wants for its services. There are no constitutional limits on the tax rate.
- 30 3. When you come into their store to sign up for the service, forces you to buy EVERYTHING they sell before you can
31 leave the store. When you sign up for a driver's license, they:
 - 32 3.1. Acquire the right to PRESUME that you are a "resident" for ALL civil purposes.
 - 33 3.2. Presume that you are subject to ALL civil statutory franchises they offer.
 - 34 3.3. Force you to sign up for Social Security in order to obtain an SSN to put on the application. And if you don't
35 have one, they require you to get a note from the SSA saying that you are NOT eligible.
 - 36 3.4. Force you to become a "taxpayer" and a public officer. Social Security Numbers can only be used by public
37 officers on official business. If you use one, you are PRESUMED to be a public officer and the subject of the
38 Public Salary Tax Act that started the modern income tax in 1939.
- 39 4. Had a state-sanctioned monopoly on the delivery of that product, in violation of the Sherman Anti-Trust Act.
- 40 5. Made it a CRIME to IMPERSONATE a customer but refused to prosecute the crime. All "taxpayers" are public
41 officers, and it's a crime to impersonate a public officer. 18 U.S.C. §912. That crime is committed BILLIONS of
42 times a year by most Americans.
- 43 6. Was allowed to PRESUME that everyone is a customer, whether they consented or not. That customer in this case is
44 called a "citizen" or a "resident". All presumptions that violate your constitutional rights are a violation of the due
45 process clause of the Fifth Amendment. See:
 - 46 6.1. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017
47 <http://sedm.org/Forms/FormIndex.htm>
 - 48 6.2. *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008
49 <http://sedm.org/Forms/FormIndex.htm>
- 50 7. Was allowed to impose ANY DUTY they want in connection with BEING a "customer", in SPITE of the fact that both
51 public and private involuntary servitude and slavery is a CRIME forbidden by the Thirteenth Amendment.
- 52 8. Required you to prove that you are NOT a "customer" BEFORE they have an obligation to leave you alone. In
53 practice it is next to IMPOSSIBLE to prove a negative, which automatically places you are a severe disadvantage.

1 9. Was allowed to make all “customers” into its own “employees” and officers, often without their knowledge. This is
2 done by playing word games in the customer contract or compact. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

3 10. Required you to satisfy the entire employment agreement called the “civil code”, which is a franchise privilege,
4 BEFORE you could abandon the contractual obligations of being a “customer” and therefore “employee” or “officer”.
5 This is called “exhausting administrative remedies before pursuing a civil statutory judicial remedy”.

6 The government’s corrupt enforcement practices don’t pass the “smell test”. Any private business that operated upon the
7 above premises would be quickly prosecuted for the following offenses:

- 8 1. Identity theft. See Form #05.046.
- 9 2. Grand theft.
- 10 3. Involuntary servitude in violation of the Thirteenth Amendment.
- 11 4. Violation of the Fair Debt Collection Practices Act (F.D.C.P.A.).
- 12 5. Criminal stalking. They would be ordered with a restraining order to stay away.

13 Why doesn’t the GOVERNMENT prosecute itself for the above offenses in the context of the way it does tax and civil
14 enforcement? If Titles of Nobility are forbidden and we are ALL equal according to the Constitution and the Supreme Court,
15 then what gives any government the right to do the above without YOU being able to do it to them?

16 In all civil or legal actions, the moving party always has the burden of proof. This is reflected in the Administrative procedures
17 Act:

18 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 556](#)
19 [§ 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of](#)
20 [decision](#)

21 *(d) Except as otherwise provided by statute, **the proponent of a rule or order has the burden of proof.** Any oral*
22 *or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion of*
23 *irrelevant, immaterial, or unduly repetitious evidence. A sanction may not be imposed or rule or order issued*
24 *except on consideration of the whole record or those parts thereof cited by a party and supported by and in*
25 *accordance with the reliable, probative, and substantial evidence. The agency may, to the extent consistent with*
26 *the interests of justice and the policy of the underlying statutes administered by the agency, consider a violation*
27 *of section 557 (d) of this title sufficient grounds for a decision adverse to a party who has knowingly committed*
28 *such violation or knowingly caused such violation to occur. A party is entitled to present his case or defense by*
29 *oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be*
30 *required for a full and true disclosure of the facts. In rule making or determining claims for money or benefits or*
31 *applications for initial licenses an agency may, when a party will not be prejudiced thereby, adopt procedures*
32 *for the submission of all or part of the evidence in written form.*
33 *[SOURCE: <https://www.law.cornell.edu/uscode/text/5/556>]*

34 In any and all tax or civil enforcement action instituted against you by the government, the GOVERNMENT is the moving
35 party asserting you have an obligation and usually, that you failed to fulfill that civil obligation. That obligation, in turn,
36 derives usually from a civil franchise of some kind that attaches to a civil prerequisite status such as “citizen”, “resident”,
37 “taxpayer”, “spouse”, etc. If you never consented to the specific civil status that is the target of the civil enforcement, then
38 in effect you are the victim of INJUSTICE. The purpose of the courts is to PREVENT injustice, not to protect the government
39 mafia from the consequences of the INJUSTICE it imposes upon others. That’s why judges are called “justices”.

40 Below is what some courts have said about the impossibility of proving a negative, meaning proving that you are NOT a
41 “taxpayer”, “citizen”, “resident”, etc. They mention “taxpayers”, but the requirement obviously also pertains to those who
42 are NOT “taxpayers” and who therefore are the target of illegal enforcement.

43 *“The taxpayers were entitled to know the basis of law and fact on which the Commissioner sought to sustain the*
44 *deficiencies.”*
45 *[Helvering v. Tex-Penn Oil Co., 300 U.S. 481, 498 (1937)]*

46 *“... Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not*
47 *cause liability.”*
48 *[Bothke v. Terry, 713 F.2d. 1405, 1414 (1983)]*

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"In *Janis*, *supra*, the Supreme Court decided that the exclusionary rule did not prevent the Internal Revenue Service (IRS) from using illegally-seized evidence as the basis from which to extrapolate a taxpayer's unreported income from wagering activities. Prior to addressing the exclusionary question, the Court stated that if the illegally-seized evidence could not be used, then the result would be:

"a 'naked' assessment without Any foundation whatsoever The determination of tax due then may be one 'without rational foundation and excessive,' and not properly subject to the usual rule with respect to the burden of proof in tax cases." (citations and footnotes omitted)

428 U.S. at 441, 96 S.Ct. at 3026. The Court noted that there was apparently some conflict between the Federal Courts of Appeals as to the burden of proof in tax cases, and then went on to make these observations:

"However that may be, the debate does not extend to the situation where the assessment is shown to be naked and without Any foundation.

"Certainly, proof that an assessment is utterly without foundation is proof that it is arbitrary and erroneous."

428 U.S. at 442, 96 S.Ct. at 3026. While the quoted language may not have been dispositive of the issue decided in *Janis*, *supra*, it certainly is a strong indication that **the Commissioner must offer some foundational support for the deficiency determination before the presumption of correctness attaches** to it. After all, as the Court observed in *Elkins v. United States*, 364 U.S. 206, 80 S.Ct. 1437, 4 L.Ed.2d 1669 (1960), ". . . as a practical matter it is never easy to prove a negative" 364 U.S. at 218, 80 S.Ct. at 1444. See also *Flores v. United States*, 551 F.2d. 1169, 1175 (9th Cir. 1977).

A Tax Court decision finding unreported income from gambling activities was reversed in *Gerardo*, *supra*, because of the lack of any evidence to support the Commissioner's presumption of correctness.⁶⁴ The court reasoned as follows:

". . . in order to give effect to the presumption on which the Commissioner relies, some evidence must appear which would support an inference of the taxpayer's involvement in gambling activity during the period covered by the assessment. Without that evidentiary foundation, minimal though if (sic) may be, an assessment may not be supported even where the taxpayer is silent. (citations omitted)

"While we realize the difficulties which the Commissioner encounters in assessing deficiencies in circumstances such as are presented here, we nevertheless must insist that the Commissioner provide some predicate evidence connecting the taxpayer to the charged activity if effect is to be given his presumption of correctness. Here, the record is barren of that underlying evidence"

552 F.2d. at 554-555. Even though *Weimerskirch* did not testify in the present case, following the teachings of *Gerardo*, *supra*, **the Commissioner still cannot rely on the presumption in the absence of a minimal evidentiary foundation.**

In another case involving failure to report income from wagering activities, the Fifth Circuit was faced with a factual situation analogous to that presented here. *Carson*, *supra*. The court rejected the government's attempt to rely solely upon the presumption of correctness⁵ and said:

"Such a position, which would support the most arbitrary of assessments so long as the taxpayer found himself unable to prove a negative, frequently difficult in quite innocent circumstances, does not become the government's agents, and we readily reject it."

560 F.2d. at 698. **Even the most innocent of persons would have difficulty in disproving such a serious charge as selling heroin, when the party making the charge was not required to present Any evidence.**^{65"}

⁶⁴ The Commissioner's deficiency determination covering a later period of gambling activities was upheld. However, there was sufficient substantive evidence to support the Commissioner's determination for the subsequent period. *Gerardo*, *supra*, 552 F.2d. at 553.

⁶⁵ The court described the effect of the requirement that the Commissioner must provide some substantive evidence to support the deficiency determination as follows:

1 [Weimerskirch v. C. I. R., 596 F.2d. 358 (C.A.9, 1979)]

2
3 "By holding that the **Internal Revenue Service has the burden of persuasion on this issue**, we are determining
4 that in the absence of proof, the plaintiff will prevail. See 9 Wigmore on Evidence § 2485 (3d ed. 1940). Were this
5 not the case, the taxes of a California resident could be collected from a totally unrelated person in New York,
6 and the New Yorker would be forced to prove a negative fact about which he has absolutely no information, i. e.,
7 that the Californian has no interest in his property. 7 Principles"
8 [Flores v. U.S., 551 F.2d. 1169 (C.A.9 (Cal.), 1977)]

9 "as a practical matter it is never easy to prove a negative".
10 [Elkins v. United States, 364 U.S. 206, 218, 80 S.Ct. 1437 1444, 4 L.Ed.2d 1669 (1960)]

11 American criminal jurisprudence is based upon the "innocent until proven guilty beyond a reasonable doubt" maxim. While
12 this maxim applies to criminal and not civil situations, income tax offenses are prosecuted as crimes, and therefore, it applies
13 in that case as well.

14 In the context of taxation, being "innocent" means that you are NOT a "customer" of the public office and "trade or business"
15 franchise called a "taxpayer". In other words, that you are a "nontaxpayer". Therefore, you must be presumed to be a
16 "nontaxpayer" and therefore not a "customer" of government unless and until the GOVERNMENT proves through an
17 independent neutral third party with evidence that:

- 18 1. You CONSENTED to become a customer.
- 19 2. You were domiciled and physically present in a place where you could lawfully ALIENATE private rights, which
20 means federal territory not within any state of the Union.
- 21 3. The consent was provided in WRITING.
- 22 4. No duress was involved.
- 23 5. You did NOT notice them previously that you surrendered your civil status as a "customer" of the "trade or business"
24 franchise agreement called a statutory "taxpayer". They can't use the "dog ate my homework" excuse.

25 THIS is the burden imposed upon the Internal Revenue Service BEFORE it may engage in any kind of enforcement action.
26 Any other approach represents INJUSTICE on a massive scale. You don't have to prove that you are NOT a "customer" or
27 "taxpayer", they have to prove that you ARE.

28 The courts and the IRS try to side-step these requirements with the following illegal tactics:

- 29 1. The Full Payment Rule. This requires "taxpayers" to pay the full amount due BEFORE litigating. It does not pertain
30 to those who are NOT "taxpayers", which is most Americans. See Laing v. U.S., 423 U.S. 161, 96 S.Ct. 473 (1976).
- 31 2. Structuring "tax court" in such a way that you cannot enter it without being a Plaintiff rather than a defendant. This
32 shifts the burden of proof to YOU to prove that you ARE NOT a "customer".

33 We bypass all the above methods of essentially hunting and trapping men like animals and prey by the following techniques:

- 34 1. Insisting that we are equal.
- 35 2. Kidnaping THEM into being OUR "customers" whenever they communicate with us. If they can practice
36 institutionalized identity theft and we are all equal, then it must be OK for US to do it to them as a defense against their
37 same tactics.

Government Identity Theft, Form #05.046
<http://sedm.org/Forms/FormIndex.htm>

- 38 3. Using the following as the "customer" agreement in all interactions with them:

"Neither tax collection in general nor wagering activities in particular, however, have ever been thought wholly to excuse the government from providing some factual foundation for its assessments. The tax collector's presumption of correctness has a herculean muscularity of Goliathlike reach, but we strike an Achilles' heel when we find no muscles, no tendons, no ligaments of fact."

Carson, supra, 560 F.2d. at 696.

Injury Defense Franchise and Agreement, Form #06.027

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

- 1 4. Ensuring that THEY have to live by their own rules. We have OUR OWN “Full Payment Rule” whereby THEY have
- 2 to pay TWICE what they assessed against us before they can argue that they are NOT OUR customer.
- 3 5. Noticing them with the Resignation of compelled Social Security Trustee, Form #06.002, which quits you from the
- 4 Social Security system and makes it impossible to act as a public officer or be eligible for government benefits.
- 5 6. The Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001,
- 6 which causes them to agree that we are “customer” even BEFORE they begin any enforcement action.
- 7 7. Reminding them that they ALREADY AGREED that everything on this site is truthful and legal evidence of their
- 8 crimes. They tried to go after us, made themselves subject to our member agreement by going through the store
- 9 checkout process, and thereby are required by the SEDM Member Agreement, Form #01.001 to agree that
- 10 EVERYTHING on this website is truthful and accurate and that they consent and stipulate to admit it ALL into
- 11 evidence in the context of ANY and EVERY member.
- 12 8. Telling them that the following criminal complaint applies if they DO NOT leave you alone or force you to criminally
- 13 impersonate a public officer called a “taxpayer”:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005

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

- 14 9. Reminding them that they have NO ENFORCEMENT AUTHORITY outside of federal territory and including a
- 15 criminal complaint when or if they try to enforce.

Federal Enforcement Authority Within States of the Union, Form #05.032

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

16 For further details on the subject of government burden of proof, see:

Government Burden of Proof, Form #05.025

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

17 **8.20 “residence” and “resident” in the tax code apply to people living in and domiciled within the exclusive**

18 **jurisdiction of a Constitutional state of the Union**

False Argument: “residence” and “resident” in the tax code apply to people living in and domiciled within the exclusive jurisdiction of a Constitutional state of the Union

Corrected Alternative Argument: Income taxation under I.R.C. Subtitles A and C are based on RESIDENCE, not DOMICILE. “Residence” is the abode of an ALIEN or RESIDENT in relation to the place they live. CITIZENS or NATIONALS domiciled within the exclusive jurisdiction of a Constitutional State cannot have a “residence” or be “resident” as legally defined. The phrase “wherever resident” in 26 C.F.R. §1.1-1 therefore means the place where the “person” subject to the code maintains a physical “residence” or is “resident”. The only definition of “residence” or “resident” anywhere in the I.R.C. Subtitles A and C relates to aliens, and not citizens or residents. People living in the exclusive jurisdiction of Constitutional States are neither “resident” nor maintain a “residence” in the context of the income tax. If they falsely claim that they do, then they have effectively volunteered to pay a tax that does not apply to them. “Wherever resident” has nothing to do with the exclusive jurisdiction of a Constitutional a state of the Union, because:

1. “residence” and “resident” are geographical terms relating to the physical place someone lives.
2. The only geographical definition of “United States” in 26 U.S.C. §7701(a)(9) and (a)(10) does not expressly include Constitutional states of the Union. Thus, they are purposefully excluded per the rules of statutory construction.

Further information:

1. *Bowring v. Bowers*, 24 F.2d. 918 (1928)
2. *Non-Resident Non-Person Position*, Form #05.020, Section 5.1-memorandum of law upon which this section is based.
<http://sedm.org/Forms/FormIndex.htm>
3. *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002.
<http://sedm.org/Forms/FormIndex.htm>

1 According to [Bowring v. Bowers, 24 F.2d. 918 \(1928\)](#), liability for income taxation has always been based on “residence”,
2 RATHER THAN domicile:

3 *But in personal and income taxes domicile has played no necessary part, and residence at a fixed date has*
4 *determined the liability for the tax. Bell v. Pierce, 51 N.Y. 12; Douglas v. Mayor, 9 N.Y. Super. Ct. 110; Matter*
5 *of Austen, 13 A.D. 247, 42 N.Y.S. 1097; Finley v. Philadelphia, 32 Pa. 361. In the New York Income Tax law*
6 *(Consol. Laws, c. 60), which is largely based on the federal acts, section 350 defines a 'resident' as 'any*
7 *person domiciled in the state of New York, and any other person who maintains a permanent place of abode*
8 *within the state, and spends in the aggregate more than seven months of the taxable year within the state.'*

9 *Likewise under the English income tax laws, prior to 1914, residence, and not domicile, was the test of liability*
10 *(Inland Revenue v. John Lambert Caldwell, (1904) 7 Session Cases, 146; Attorney General v. Coots, 4 Price,*
11 *183), though income, unless derived from a trade or employment carried on in England, had to be received there*
12 *in order to render one subject to taxation upon it (Liverpool, London & Globe Ins. Co. v. Bennett, (1913) A.C.*
13 *610). But since 1914 a resident of more than six months (though not domiciled) has had to pay an income tax on*
14 *all income received in the United Kingdom, and a domiciled person a tax on income derived from all*
15 *sources. Thus, under all the British income tax laws, a resident, though having no domicile in England, had to*
16 *pay a tax on all income received in England whatever its source. Whether he received all his income there, of*
17 *course, depended on circumstances, but whatever he received was taxable against a resident, irrespective of his*
18 *domicile.*

19 *In the federal act of 1913, income taxes are imposed upon 'the entire net income arising or accruing from all*
20 *sources in the preceding calendar year to every citizen of the United States, whether residing at home or abroad,*
21 *and to every person residing in the United States, though not a citizen thereof. * * * and a like tax shall be*
22 *assessed, levied, collected, and paid annually upon the entire net income from all property owned and of every*
23 *business, trade, or profession carried on in the United States by persons residing elsewhere. ' 38 Stat. 166.*
24 [[Bowring v. Bowers, 24 F.2d. 918 \(1928\)](#)]

25 Where one “resides” and their “residence” are synonymous. Those with a “residence” in the Internal Revenue Code Subtitles
26 A and C are called “resident”. One can be “resident” without BEING a “resident” as defined in 26 U.S.C. §7701(b)(1)(A).
27 Statutory “residence”, in turn, is always GEOGRAPHICAL and PHYSICAL and must satisfy the “presence test” in 26 U.S.C.
28 §7701(b)(1)(A):

29 *Title 26: Internal Revenue*
30 *PART 1—INCOME TAXES*
31 *nonresident alien individuals*
32 *§1.871-2 Determining residence of alien individuals.*

33 *(B) Residence defined.*

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

45 Because “residence” and being a “resident” is physical and must satisfy the presence test, it therefore MUST rely ONLY on
46 geographical definitions of “United States**” (federal zone) in the Internal Revenue Code at 26 U.S.C. §7701(a)(9) and
47 (a)(10), which means federal territory subject to the plenary jurisdiction of Congress, whether in a territory or within a federal
48 enclave within a state.

49 The reader should also note that the above definition of “residence” is the ONLY definition of “residence” anywhere in
50 Internal Revenue Code Subtitles A and C, or in the regulations that implement it. Neither Congress nor the Secretary of the
51 Treasury have EVER defined “residence” in the context of the STATUTORY “citizens” (8 U.S.C. §1401) or “residents”
52 (aliens, 26 U.S.C. §7701(b)(1)(A)) upon whom the tax is imposed in 26 C.F.R. §1.1-1(b).

53 *26 C.F.R. §1.1-1 Income tax on individuals.*

1 (a) *General rule.*

2 (I) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of
3 the United States and, to the extent provided by section 871(b) or 877(b), on the income of a nonresident alien
4 individual.

5 [. . .]

6 (b) *Citizens or residents of the United States liable to tax.*

7 In general, all citizens of the United States, wherever resident, and all resident alien individuals are liable to
8 the income taxes imposed by the Code whether the income is received from sources within or without the
9 United States. Pursuant to section 876, a nonresident alien individual who is a bona fide resident of a section
10 931 possession (as defined in § 1.931-1(c)(1) of this chapter) or Puerto Rico during the entire taxable year is,
11 except as provided in section 931 or 933 with respect to income from sources within such possessions, subject to
12 taxation in the same manner as a resident alien individual. As to tax on nonresident alien individuals, see sections
13 871 and 877.

14 [26 C.F.R. §1.1-1(a)(1)]

15 The above case of *Bowring v. Bowers*, 24 F.2d. 918 (1928) also points out that “residence” for the purpose of ESTATE taxes
16 in Internal Revenue Code Subtitle B means DOMICILE rather than the abode of an alien. Thus, it can include both citizens
17 and residents rather than merely aliens. So please be mindful of the CONTEXT for the term “residences” and “resident” and
18 limit them only to ALIENS when talking about income taxation rather than estate taxes.

19 Thus, the ONLY way anyone who is a STATUTORY “citizen” or STATUTORY “resident” can have a “residence” or be
20 “resident” as legally defined is to be an ALIEN IN RELATION TO THE PHYSICAL PLACE THEY LIVE. They can’t
21 satisfy this criteria when they are physically living on federal territory or anywhere within a constitutional state. They must
22 be ABROAD to have a taxable “residence”, meaning that they must be temporarily abroad under 26 U.S.C. §911. In that
23 scenario, they have a “residence” as aliens in relation to the foreign country they are physically in at the time, usually under
24 the terms of a tax treaty with that foreign country. Below is a proof that they CANNOT be “resident” or have a “residence”
25 IN THE CONTEXT OF INCOME TAXES only, but may be “resident” in contexts OTHER than income tax:

26 “But all the limitations applicable to acquiring a new domicile, particularly when a domicile of national origin
27 is to be abandoned, do not necessarily attach to taking out a new residence, either in this country or England.
28 The United States Income Tax Acts, from the act of 1913 (38 Stat. 114) on, have been uniform in levying a tax
29 on the 921*92] entire income of aliens, if resident here, and residence has been construed by the
30 Commissioner in all his rulings as something which may be less than a domicile, which fixes the law of the
31 devolution of property and determines the incidence of estate and succession taxes. It is true that "residence"
32 is ordinarily used as the equivalent of domicile in statutes relating to probate, administration, and succession
33 taxes. So, as might be expected, in the Revenue Acts, the word "resident," when employed in the portions of
34 these acts dealing with the Estate Tax Law, means "domiciled," and has been so construed by the practice and
35 regulations of the department.

36 “It is contended that the same words, when used in the titles of the same acts dealing with the income tax, must
37 have the same meaning. But the estate tax provisions were first introduced in the Revenue Act in 1916 (39 Stat.
38 756), after the construction of the word "resident" in that act had already become fixed by the ruling of the
39 department at least as early as Treasury Decision 2242 of September 17, 1915, infra. Moreover, the incidence
40 of estate and succession taxes has historically been determined by domicile and situs, and not by the fact of
41 actual residence. Frick v. Pennsylvania, 268 U.S. 473, 45 S.Ct. 603, 69 L.Ed. 1058, 42 A.L.R. 316. As Justice
42 Holmes said in Bullen v. Wisconsin, 240 U. S. at page 631, 36 S. Ct. 474 (60 L. Ed. 830):

43 *** As the states where the property is situated, if governed by the common law, generally recognize the law
44 of the domicile as determining the succession, it may be said that, in a practical sense at least, the law of the
45 domicile is needed to establish the inheritance. Therefore the inheritance may be taxed at the place of domicile,
46 whatever the limitations of power over the specific chattels may be. ***

47 As was said, also, in the *Matter of Martin*, 173 App. Div. at page 3, 158 N. Y. S. 916:

48 *** in many instances there is a difference between the legal intendment of the terms `residence' and `domicile'
49 *** but in the matter of succession and transfer taxes the theory of the action of the taxing power renders the
50 terms synonymous. In the case of succession the intestate's personalty is distributed according to the Statute of
51 Distributions of the State of the domicile. Therefore, that State which permits the inheritance is entitled to impose
52 a duty on that privilege. ***
53 [*Bowring v. Bowers*, 24 F.2d. 918 (1928)]

1 Therefore, the phrase “wherever resident” as used in 26 C.F.R. §1.1-1(b) can only mean the following in the case of
2 STATUTORY “citizens” or STATUTORY “residents”.

3 *“Wherever resident: That geographical place where the party made liable has a ‘residence’ as an ALIEN in*
4 *relation to that place and the government of that place. Thus, those identified in the Internal Revenue Code*
5 *Subtitles A and C as parties made liable and having the civil status of ‘citizen’ or ‘resident’ must be domiciled*
6 *on federal territory and temporarily abroad as an alien under 26 U.S.C. §911 in order to have a liability.”*

7 In theory, this all makes sense. People within the exclusive jurisdiction of their constitutional state do not need federal
8 protection and therefore shouldn’t have to pay for it. The only people who need federal rather than state protection are those
9 who are abroad. No doubt, if they want it, they should have to pay for it. If they DON’T want it, all they have to do is
10 exercise their right to legally and politically disassociate by not declaring a civil status on a tax form that makes them the
11 beneficiary of such protection. That would be a “nonresident alien” with no earnings from the geographical “United States**”
12 (federal zone). After all, the STATUTORY civil status of “citizen” or “resident” under the laws of the national Congress are
13 voluntary. If they aren’t we are all slaves in violation of the Thirteenth Amendment. Under the common law, you have a
14 right to NOT receive a “benefit” and therefore, not to pay for the benefit you don’t want:

15 *“Cujus est commodum ejus debet esse incommodum.*
16 *He who receives the benefit should also bear the disadvantage.”*

17 *“Que sentit commodum, sentire debet et onus.*
18 *He who derives a benefit from a thing, ought to feel the disadvantages attending it. 2 Bouv. Inst. n. 1433.”*

19 *Commodum ex injuri su non habere debet.*
20 *No man ought to derive any benefit of his own wrong. Jenk. Cent. 161.*

21 *Invito beneficium non datur.*
22 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be*
23 *considered as assenting. Vide Assent.*

24 *Potest quis renunciare pro se, et suis, juri quod pro se introductum est.*
25 *A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv.*
26 *Inst. n. 83.*

27 *Quilibet potest renunciare juri pro se inducto.*
28 *Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv.*
29 *Inst. n. 83.*
30 *[Bouvier’s Maxims of Law, 1856;*
31 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

32 If you don’t want the “benefits” of the STATUTORY civil status of “citizen” or “resident”, then merely declare a
33 DIFFERENT status, such as “nonresident alien” and abandon the social compact or contract in the process that might bind
34 you to pay for the “benefit” you receive by having such civil status. This right is an outgrowth of your First Amendment
35 right to politically disassociate and your right to NOT contract or be compelled to contract under the CIVIL social contract
36 called the civil statutory law.

37 **“The citizen cannot complain, because he has**
38 **voluntarily submitted himself to such a form of**
39 **government. He owes allegiance to the two departments, so to speak, and within their respective**
40 **spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand**
41 **protection from each within its own jurisdiction.”**
42 *[United States v. Cruikshank, 92 U.S. 542 (1875) [emphasis added]]*

43
44 *There is but one law which, from its nature, needs unanimous consent. This is the social compact; for civil*
45 *association is the most voluntary of all acts. Every man being born free and his own master, no one, under any*
46 *pretext whatsoever, can make any man subject without his consent. To decide that the son of a slave is born a*
47 *slave is to decide that he is not born a man.*

1 *If then there are opponents when the social compact is made, their opposition does not invalidate the contract,*
2 *but merely prevents them from being included in it. They are foreigners among citizens.*
3 [The Social Contract or Principles of Political Right, Jean Jacques Rousseau, Book IV, Chapter 2, 1762]

4
5 *We can envision little that is more anomalous, under modern standards, than the forcible imposition of*
6 *citizenship against the majoritarian will.*^[13] See, e.g., U.N. Charter arts. 1, 73 (recognizing self-determination
7 *of people as a guiding principle and obliging members to "take due account of the political aspirations of the*
8 *peoples" inhabiting non-self-governing territories under a member's responsibility);*^[14] Atlantic Charter, U.S.-
9 *U.K., Aug. 14, 1941 (endorsing "respect [for] the right of all peoples to choose the form of government under*
10 *which they will live"); Woodrow Wilson, President, United States, Fourteen Points, Address to Joint Session*
11 *of Congress (Jan. 8, 1918) ("[I]n determining all [] questions of sovereignty the interests of the populations*
12 *concerned must have equal weight with the equitable claims of the government whose title is to*^{312*312}
13 *determined.")* (Point V). See also Tuaua, 951 F.Supp.2d at 91 ("American Samoans take pride in their unique
14 political and cultural practices, and they celebrate its history free from conquest or involuntary annexation by
15 foreign powers."). To hold the contrary would be to mandate an irregular intrusion into the autonomy of Samoan
16 democratic decision-making; an exercise of paternalism—if not overt cultural imperialism—offensive to the
17 shared democratic traditions of the United States and modern American Samoa. See King v. Andrus, 452 F.Supp.
18 11, 15 (D.D.C.1977) ("The institutions of the present government of American Samoa reflect ... the democratic
19 tradition").
20 [Tuaua v. U.S., 788 F.3d. 300 - Court of Appeals, Dist. of Columbia Circuit 2015]

21
22 FOOTNOTES:

23 [13] Complex questions arise where territorial inhabitants democratically determine either to pursue citizenship
24 or withdraw from union with a state. Such scenarios may implicate the reciprocal associational rights of the
25 state's current citizens or the right to integrity of the sovereign itself.

26 [14] But see Medellin v. Texas, 552 U.S. 491, 128 S.Ct. 1346, 170 L.Ed.2d 190 (2008).

27 Moreover, there are two fairly instructive Revenue Rules that clarify the phrase "wherever resident" found in 26 C.F.R. §1.1-
28 1(b) above. See Rev.Rul. 489 and Rev.Rul. 357 as follows:

29 *"No provision of the Internal Revenue Code or the regulations thereunder holds that a citizen of the United*
30 *States is a resident of the United States for purposes of its tax. Several sections of the Code provide Federal*
31 *income tax relief or benefits to citizens of the United States who are residents* *without the United States* *for some*
32 *specified period. See sections 911, 934, and 981. These sections give recognition to the fact that not all the*
33 *citizens of the United States are residents of the United States.*"
34 [Rev.Rul. 75-489, p. 511]

35 As regards additional support, see Rev.Rul. 75-357 at p. 5, as follows:

36 *"Sections 1.1-1(b) and 1.871-1 of the Income Tax Regulations provide that all citizens of the United States,*
37 *wherever resident, and all resident alien individuals are liable to the income taxes imposed by the Internal*
38 *Revenue Code whether the income is received from sources within or without the United States. See, however,*
39 *section 911 of the Code. (Emphasis added.)"*
40 [Rev.Rul. 75-357, p. 5]

41 Being that Rev.Rul. 75-357 quotes 26 C.F.R. § 1.1-1(b) directly, and duly informs every reader to see 26 U.S.C. §911, we
42 believe an examination of 26 U.S.C. §911 and its regulations is in order to locate the appropriate application of the "**wherever**
43 **resident**" phrase in 26 C.F.R. §1.1-1(b). See 26 U.S.C. §911(d)(1)(A) as follows:

44 (d) Definitions and special rules — For purposes of this section —

45 (1) Qualified individual — The term "qualified individual" means an individual whose tax home is in a foreign
46 country and who is —

47 (A) a citizen of the United States and establishes to the satisfaction of the Secretary that he has been a bona
48 fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year.
49 [26 U.S.C. §911(d)(1)(A)]

1 There you have it. The “citizen of the United states” must be a bona-fide “resident of a foreign country” to be a qualified
2 individual subject to tax.

3 Additionally, as we know, 26 C.F.R. §1.1-1(b) states:

4 *"All citizens of the United States, **wherever resident**, are liable to the income taxes imposed by the Internal*
5 *Revenue Code whether the **income is received** from sources within or without the United States."*

6 The regulations for section 911 make the distinction between where income is received as opposed to where services are
7 performed. See the following:

8 *26 C.F.R. §1.911-3 Determination of amount of foreign earned income to be excluded.*

9 *(a) Definition of foreign earned income.*

10 *For purposes of section 911 and the regulations thereunder, the term "foreign earned income" means earned*
11 *income (as defined in paragraph (b) of this section) from sources within a foreign country (as defined in §1.911-*
12 *2(h)) that is earned during a period for which the individual qualifies under §1.911-2(a) to make an election.*
13 ***Earned income is from sources within a foreign country if it is attributable to services performed by an***
14 ***individual in a foreign country or countries. The place of receipt of earned income is immaterial in determining***
15 ***whether earned income is attributable to services performed** in a foreign country or countries.*

16 Note the phrase “foreign country” above. That phrase obviously does not include states of the Union. We are therefore
17 inescapably led to the following conclusions based on the above analysis:

- 18 1. One cannot earn “income” as a statutory “citizen” under 26 C.F.R. §1.1-1(c), 26 U.S.C. §911, and 8 U.S.C. §1401
19 unless they are abroad in a foreign country.
- 20 2. No statute EXPRESSLY imposes a tax upon statutory “citizens” when they are NOT “abroad”, meaning in a foreign
21 country. Therefore, under the rules of statutory construction, tax is not owed under ANY other circumstance:

22 *“**Expressio unius est exclusio alterius**. A maxim of statutory interpretation meaning that **the expression of one***
23 ***thing is the exclusion of another**. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,*
24 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or***
25 ***things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***
26 ***inferred**. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
27 *of a certain provision, other exceptions or effects are excluded.”*
28 *[Black’s Law Dictionary, Sixth Edition, p. 581]*

- 29 3. Those statutory citizens and residents who are in the statutory geographical “United States” under 26 U.S.C.
30 §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d), also called the federal zone, are called statutory “U.S. persons” and they
31 are exempt from withholding and reporting.
- 32 4. A state citizen under the Fourteenth Amendment is NOT a statutory “citizen” under the Internal Revenue Code at 26
33 C.F.R. §1.1-1(c), even when they are abroad. Rather, they are statutory “non-resident non-persons” when abroad. See
34 and rebut *Non-Resident Non-Person Position*, Form #05.020, Section 8 and the following and answer the questions at
35 the end of the following if you disagree:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

- 36 5. Even when one is “abroad” as a statutory “citizen”, they can cease to be a statutory “citizen” at any time by:
37 5.1. Changing their domicile to a foreign country. This is because the civil status of “citizen” is a product of domicile
38 on federal territory, not their birth...AND
39 5.2. Surrendering any and all tax “benefits” of the income tax treaty. The receipt of the “benefit” makes them subject
40 to Internal Revenue Code Subtitle A “trade or business” franchise and a public officer in receipt, custody, and
41 control of government property, which itself IS the “benefit”.
- 42 6. It is a CRIME for a state citizen to claim the civil status of STATUTORY “citizen” under 8 U.S.C. §1401. That crime
43 is documented in 18 U.S.C. §911.
- 44 7. The claim that all state citizens domiciled in states of the Union are “citizens of the United States” under the Internal
45 Revenue Code and that they owe a tax on ANY of their earnings is categorically false and fraudulent.

1 Below is a table that succinctly summarizes everything we have learned in this section in tabular form. The left column
2 shows what you are now and the two right columns show what you can “elect” or “volunteer” to become under the authority
3 of the Internal Revenue Code based on that status:
4

Table 8: Convertibility of citizenship or residency status under the Internal Revenue Code

What you are starting as	What you would like to convert to	
	“Individuals” (see 26 C.F.R. §1.1441-1(c)(3))	
	“Alien” (see 26 C.F.R. §1.1441-1(c)(3)(i))	“Nonresident alien” (see 26 U.S.C. §7701(b)(1)(B))
“citizen of the United States” (see 8 U.S.C. §1401)	“citizen” may unknowingly elect to be treated as an “alien” by filing 1040, 1040A, or 1040EZ form. This election, however, is <i>not</i> authorized by any statute or regulation, and consequently, the IRS is <i>not</i> authorized to process such a return! It amounts to constructive fraud for a “citizen” to file as an “alien”, which is what submitting a 1040 or 1040A form does.	No “citizen of the United States” can be a “nonresident alien”, nor is he authorized under the I.R.C. to “elect” to become one. Likewise, no “nonresident alien” is authorized by the I.R.C. to elect to become a “citizen of the United States” under 8 U.S.C. §1401.
“resident” (not defined anywhere in the Internal Revenue Code)	All “residents” are “aliens”. “Resident”, “resident alien”, and “alien” are equivalent terms.	A “nonresident alien” may elect to be treated as an “alien” and a “resident” under the provisions of 26 U.S.C. §6013(g) or (h).

8.21 IRS can lawfully assess a tax liability against a “nontaxpayer” or “non-resident non-person” who does not FIRST assess themselves on a signed return

False Argument: IRS can lawfully assess a tax liability against a “nontaxpayer” or “non-resident non-person” who does not FIRST assess themselves on a signed return

Corrected Alternative Argument: IRS has no authority to assess “nontaxpayers” or those who are “non-resident non-persons” not subject to civil Acts of Congress. A “non-resident non-person” is not domiciled on federal territory and therefore is not subject to the civil acts of Congress per Federal Rule of Civil Procedure 17.

Further information:

1. *Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent*, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>
2. *Legal Requirement to File Federal Income Tax Returns*, Form #05.009
<http://sedm.org/Forms/FormIndex.htm>
3. *Tax Deposition Questions*, Form #03.016, Section 13: 26 U.S.C. §6020(b) Substitute For Returns
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

A frequent false claim you will hear from both the IRS administratively and ignorant Department of Justice attorneys during tax litigation is that the IRS has the lawful authority to assess nontaxpayers or “non-resident non-persons” who don’t assess themselves with a tax liability on a tax “return”. This is simply false and is proven false with exhaustive evidence in the following memorandum of law:

Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

For the purposes of this section, we define “nontaxpayers” as those who are NOT privileged “taxpayers” as defined in 26 U.S.C. §7701(a)(14). We also define a “non-resident non-person” as someone who has no domicile on federal territory and therefore, who is therefore not subject to the civil acts of Congress per Federal Rule of Civil Procedure 17.

1 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

2 (b) Capacity to Sue or be Sued.

3 Capacity to sue or be sued is determined as follows:

4 (1) for an individual who is not acting in a representative capacity, **by the law of the individual's domicile;**

5 (2) for a corporation, by the law under which it was organized; and

6 (3) for all other parties, by the law of the state where the court is located, except that:

7 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue or
8 be sued in its common name to enforce a substantive right existing under the United States Constitution or
9 laws; and

10 (B) [28 U.S.C. §§754 and 959](#)(a) govern the capacity of a receiver appointed by a United States court to sue or
11 be sued in a United States court.

12 A valid “return” prepared ONLY by the “taxpayer” and not others is the ONLY method of lawfully creating a tax liability
13 under Internal Revenue Code Subtitle A. [26 U.S.C. §6201](#)(a)(1) describes the assessment authority of the IRS under I.R.C.
14 Subtitle A as shown below:

15 [TITLE 26 > Subtitle F > CHAPTER 63 > Subchapter A > § 6201](#)
16 [§6201. Assessment authority](#)

17 (a) Authority of Secretary

18 *The Secretary is authorized and required to make the inquiries, determinations, and assessments of all taxes*
19 *(including interest, additional amounts, additions to the tax, and assessable penalties) imposed by this title, or*
20 *accruing under any former internal revenue law, **which have not been duly paid by stamp** at the time and in the*
21 *manner provided by law. Such authority shall extend to and include the following:*

22 (1) **Taxes shown on return**

23 *The Secretary **shall assess all taxes determined by the taxpayer or by the Secretary** [per 26 U.S.C. §6020(b)] as*
24 *to which returns or lists are made under this title.*

25 Note that both the Secretary’s assessment and the taxpayer’s assessment must be made on a “return” per the above. The only
26 three lawful methods of assessment, then, are the following:

- 27 1. “taxpayer” assesses himself or herself by filing an accurate return
- 28 2. “taxpayer” signs a blank return form and sends it to the Secretary to complete, pursuant to 26 U.S.C. §§6014 and 6020(b).
- 29 3. “taxpayer” files an INACCURATE return assessing him or her self and is REASSESSED by the IRS to correct the
30 inaccurate assessment.

31 Note based on the foregoing that:

- 32 1. The Secretary may not unilaterally perform an assessment without a return signed by the “taxpayer” pursuant to [26](#)
33 [U.S.C. §6201](#)(a) .
- 34 2. Only taxes shown on a lawfully executed “return” can be owed or assessed by either the Secretary or the “taxpayer”.
- 35 3. Both of the two methods for conducting a lawful assessment mentioned in [26 U.S.C. §6201](#)(a) require the consent and
36 signature of the “taxpayer”.
- 37 4. No lawful method is provided to “propose” an assessment for those who are not ALREADY STATUTORY “taxpayers”.
- 38 This would include “non-resident non-persons”, for instance. Such “proposed” assessments are called “dummy returns”.
- 39 The Government Accounting Office in its audit of the IRS has said these “dummy returns” are ILLEGAL, in fact. See:

40 [General Accounting Office Report #GAO/GGD-00-60R IRS' Substitute for Returns \(SFR\)](#), SEDM Exhibit #05.023
41 <https://sedm.org/Exhibits/ExhibitIndex.htm>

42 It is quite common for IRS agents to “estimate” the liability of a “taxpayer”, especially as an intimidation mechanism during
43 an exam or audit. However, unless the “taxpayer” voluntarily signs the return forms presented by the agent authorizing the
44 assessment or settlement, the assessment is not valid. Without a valid assessment, collection activity cannot be commenced!

43 Furthermore, under [26 C.F.R. §301.6211-1](#)(a), either making no return or a return showing no tax amounts to a “zero return”
44 IN THE CASE OF A STATUTORY “taxpayer” ONLY.

[Code of Federal Regulations]
[Title 26, Volume 18]
[Revised as of April 1, 2005]
From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR301.6211-1]
[Page 160-162]

TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
PART 301_PROCEDURE AND ADMINISTRATION--Table of Contents
Assessment

Sec. 301.6211-1 Deficiency defined.

(a) In the case of the income tax imposed by subtitle A of the Code, the estate tax imposed by chapter 11, subtitle B, of the Code, the gift tax imposed by chapter 12, subtitle B, of the Code, and any excise tax imposed by chapter 41, 42, 43, or 44 of the Code, the term "deficiency" means the excess of the tax, (income, estate, gift, or excise tax as the case may be) over the sum of the amount shown as such tax by the taxpayer upon his return and the amounts previously assessed (or collected without assessment) as a deficiency; but such sum shall first be reduced by the amount of rebates made. **If no return is made, or if the return (except a return of income tax pursuant to sec. 6014) does not show any tax, for the purpose of the definition "the amount shown as the tax by the taxpayer upon his return" shall be considered as zero.** Accordingly, in any such case, if no deficiencies with respect to the tax have been assessed, or collected without assessment, and no rebates with respect to the tax have been made, **the deficiency is the amount of the income tax imposed by subtitle A, the estate tax imposed by chapter 11, the gift tax imposed by chapter 12, or any excise tax imposed by chapter 41, 42, 43, or 44. Any amount shown as additional tax on an "amended return," so-called (other than amounts of additional tax which such return clearly indicates the taxpayer is protesting rather than admitting) filed after the due date of the return, shall be treated as an amount shown by the taxpayer "upon his return" for purposes of computing the amount of a deficiency.**

(b) For purposes of the definition, the income tax imposed by subtitle A and the income tax shown on the return shall both be determined without regard to the credit provided in section 31 for income tax withheld at the source and without regard to so much of the credit provided in section 32 for income taxes withheld at the source as exceeds 2 percent of the interest on tax-free covenant bonds described in section 1451. Payments on account of estimated income tax, like other payments of tax by the taxpayer, shall likewise be disregarded in the determination of a deficiency. Any credit resulting from the collection of amounts assessed under section 6851 or 6852 as the result of a termination assessment shall not be taken into account in determining a deficiency.

(c) **The computation by the Internal Revenue Service, pursuant to section 6014, of the income tax imposed by subtitle A shall be considered as having been made by the taxpayer and the tax so computed shall be considered as the tax shown by the taxpayer upon his return.**

Note that:

1. NONTAXPAYERS or "non-resident non-persons" are INCAPABLE of a "zero return" per the above regulation, because they are NOT statutory "taxpayers" mentioned and are NOT subject to the civil acts of Congress. They are PRIVATE and their property is absolutely owned, which means they have the Constitutional RIGHT to deprive others of the use or benefit of that property by NOT converting it to PUBLIC property that can be assessed or taxed.
2. The filing of FALSE information returns against a PRIVATE "non-resident non-person" does NOT automatically make them into a statutory "taxpayer" engaged in the "public office" or "trade or business" excise taxable franchise. Instead, these false information returns, if not corrected, are the product of CRIMINAL IDENTITY THEFT that must be prosecuted. As such, they are "fruit of a poisonous tree" that cannot lawfully be used as evidence in any court of law when a proper criminal complaint is filed in the legal proceeding that is attempting to use them as legal evidence.
3. Those who are NOT statutory "taxpayers" cannot lawfully "elect" themselves into public office by filling out any government form. It is a CRIME to impersonate a public officer per 18 U.S.C. §912. All STATUTORY "taxpayers" are, in fact, public offices in the national government under the Internal Revenue Code. The lawful creation of a public office requires an application, an oath, and an appointment, none of which are satisfied by merely filling out a tax form or using a government-issued number. See:

Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

Internal Revenue Manual also describes what constitutes a valid tax return:

Section 6020(b)(1) authorizes the Secretary to make a return upon either a taxpayer's failure to file a return or upon a taxpayer's filing of a fraudulent return. In two cases decided in 2003, the Tax Court clarified what

1 constitutes a return under section 6020(b) for purposes of the addition to tax under section 6651(a)(2). See
2 Cabirac v. Commissioner, 120 T.C. 163 (2003), and Spurlock v. Commissioner, T.C. Memo. 2003-124. In
3 Spurlock, the Tax Court held that a return for section 6020(b) purposes must be "subscribed, it must contain
4 sufficient information from which to compute the taxpayer's tax liability, and the return form and any
5 attachments must purport to be a 'return'. "Spurlock, slip. op. at 27. In Cabirac, the documents the Service
6 proffered as constituting a section 6020(b) return were (a) dummy Forms 1040 that identified the taxpayer, but
7 which were not signed and did not show any tax due, (b) a subsequently prepared 30-day letter, and (c) a revenue
8 agent's report attached to the 30-day letter explaining how the Service computed the taxpayer's liability.
9 Applying the analysis later explained in Spurlock, the Tax Court held that these documents did not constitute a
10 section 6020(b) return. Critical to the Tax Court's analysis was that the Service never treated the documents,
11 which the Service created at various times, as one group purporting to be a return. See Millsap v. Commissioner,
12 91 T.C. 926 (1988), acq. in result in part, 1991-2 C.B. 1, describing a valid section 6020(b) return at issue therein.
13 [Internal Revenue Manual (I.R.M.), Section 35.2.2.11 (08-11-2004)]

14 The following authorities further describe the authority of the IRS to prepare a "Substitute For Return (SFR) when a
15 "taxpayer" does not prepare a return. The authorities prove that the IRS has no authority to prepare Substitute For Returns
16 (SFRs) even in the case of "taxpayers". Note that a PRIVATE non-resident non-person would not be such a statutory
17 "taxpayer" or anything else under any government civil statute and therefore would not be the proper subject of ANY IRS
18 enforcement authority:

- 19 1. Tax Deposition Questions, Form #03.016, Section 13: 26 U.S.C. §6020(b) Substitute For Returns
20 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
- 21 2. Legal Requirement to File Federal Income Tax Returns, Form #05.009
22 <http://sedm.org/Forms/FormIndex.htm>

23 **8.22 IRS Form 4549 is valid legal evidence of the existence of a lawfully assessed tax liability**

False Argument: IRS Form 4549 is valid legal evidence of the existence of a lawfully assessed tax liability.

Corrected Alternative Argument: IRS Form 4549 does NOT constitute legal evidence that a valid tax return has been filed. The VOLUNTARY filing of a tax return is the ONLY method provided for in the Internal Revenue Code Subtitle A to create a tax obligation. By "voluntary", we mean that the failure to file by a "nontaxpayer" who does not MAKE themselves a "taxpayer" by assessing him or her self cannot be penalized or criminally prosecuted. The act of self-assessment by a PRIVATE human who is NOT a public officer engaged in a statutory "trade or business" excise taxable franchise is what CREATES the statutory civil status of "taxpayer" that is the only proper object of criminal tax enforcement. That status is a public office in the national government.

Further information:

1. Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent,
Form #05.011
<http://sedm.org/Forms/FormIndex.htm>
2. Tax Deposition Questions, Form #03.016, Section 13: 26 U.S.C. §6020(b) Substitute For Returns
<https://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "Substitute For Return"
<https://famguardian.org/TaxFreedom/CitesByTopic/SubsForReturn.htm>

24 Those who do not file tax returns are sometimes ILLEGALLY criminally prosecuted for failure to do so under 26 U.S.C.
25 §7203: Willful failure to file. In order to successfully prosecute such a crime, the Department of Justice (DOJ) attorney must
26 satisfy the burden of proving that:

- 27 1. There was a legal liability and tax owing.
- 28 2. The party owing it knew or should have known that they were liable for the tax and file a tax return documenting the
29 liability and paying the tax owing.
- 30 3. The "taxpayer" willfully refused to file the return documenting what was owed. This is called "willfulness" and it is a
31 prerequisite of every tax crime. In general criminal law, this is called "mens rea". A crime is impossible without
32 "mens rea".

33 The above process STARTS with the duty of the prosecuting DOJ attorney to prove a tax was due and that the "taxpayer"
34 owed the tax. This is done using an IRS assessment. To satisfy the evidentiary rules, this assessment must constitute legally

1 admissible evidence of a tax liability. That means it must be signed under penalty of perjury per 26 U.S.C. §6065, must be
2 identified as a lawful assessment in the statutes, and must be executed by someone who has delegated authority on their
3 delegation order to perform such an assessment.

4 In the previous section, we proved that the IRS has no legal authority to assess a tax liability against those who do NOT file
5 a STATUTORY “return” themselves. IRS can ADJUST a self-assessment to a new amount, but they cannot CREATE a
6 NEW assessment for those who have not voluntarily assessed themselves. In fact, the Government Accounting Office has
7 done audits on the IRS and shown that this requirement is frequently violated.

8 *In its response to this letter, IRS officials indicated that they do not generally prepare actual tax returns. Instead,
9 IRS prepares substitute documents that propose [not MAKE] assessments. Although IRS and legislation refer
10 to this as the substitute for return program, these officials said the document does not look like an actual tax
11 return.”*
12 *[Government Accountability Office Report GAO/GGD-00-60R, p. 1, Footnote 1;*
13 *SOURCE: <http://www.gao.gov/docsearch/repandtest.html>]*

14 *“[IRS] Customer Service Division official commented on the phrase ‘Substitute for Return.’ They asked us to
15 emphasize that even though the program is commonly referred to as the SFR program, no actual tax return is
16 prepared.”*
17 *[Government Accountability Office Report GAO/GGD-00-60R, p. 2;*
18 *SOURCE: <http://www.gao.gov/docsearch/repandtest.html>]*

19 IRS Form 4549 is frequently MISUSED as legal evidence of the existence of a validly assessed tax liability giving rise to a
20 duty to file a return. This is made clear in Revenue Ruling 2005-59:

21 *Revenue Ruling 2005-59*
22 *September 12, 2005*
23 *Valid Return; Election to File Joint Return*

24 ***Valid return; election to file joint return.** This ruling clarifies when documents prepared or executed by the
25 Secretary under section 6020 of the Code, or waivers on assessment constitute valid returns under *Beard v.*
26 *Commissioner*, 82 T.C. 766 (1984), *aff’d*, 793 F.2d. 139 (6th Cir. 1986), for purposes of the election to file a joint
27 return under section 6013. Rev.Rul. 74-203 revoked.*

28 [. . .]

29 **HOLDINGS**

30 *ISSUE 3. A Form 870, which includes a waiver signed by the taxpayers, is not a return filed by the taxpayers for
31 purposes of section 6013 and does not constitute a valid election to file a joint return. This holding also applies
32 to Form 1902, Report of Individual Income Tax Audit Changes (obsoleted 1988), and Form 4549, Income Tax
33 Examination Changes, and any successor forms to these forms.*

34 In *Cabirac v. Commissioner*, supra the Tax Court stated,

35 *“The manually completed Forms 5344 are dated May 31, 2001. The Form 4549-CG contains income tax
36 examination changes for 1995, 1996, and 1997. Page 1 of that form contains no date. Page 2 of that form is
37 dated October 18, 1999. The pages attached to that form, which contain computations relating to the income
38 tax examination changes, are also dated October 18, 1999. The 30-day letter is dated October 18, 1999. We
39 cannot agree that this conglomeration of documents, which appears to be respondent's administrative file,
40 would satisfy the requirements of section 6020(b) even if it were in evidence.”
41 *[Cabirac v. CIR, 120 T.C. 163 (2003)]**

42 INSTEAD, the misuse of IRS Form 4549 as legal evidence of a lawful assessment is merely evidence of a CRIME by the
43 IRS. It documents fictitious obligation that does not in fact exist. It represents proof of CRIMINAL IDENTITY THEFT as
44 documented in:

<p><u>Government Identity Theft, Form #05.046</u> http://sedm.org/Forms/FormIndex.htm</p>

45 Because the IRS Form 4549 is proof of criminal identity theft, it cannot be used as legal evidence of an obligation. Anything
46 that is the product of a crime cannot be used as legal evidence of anything other than CRIME against the perpetrator of the
47 crime. This is called the “fruit of the poisonous tree” doctrine. If the court violates the fruit of a poisonous tree doctrine,

1 they become GUILTY PARTIES and co-conspirators to the crime and are guilty of “misprision of felony” under 18 U.S.C.
2 §3 and 4.

3 If you would like to know how to totally discredit any government witness called by the Department of Justice to testify of a
4 tax liability using IRS Form 4549, please read:

Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent, Form #05.011, Section 8.5: IRS Form 4549 Used in Criminal Tax Prosecutions is NOT a “return” or “Substitute For Return”
<http://sedm.org/Forms/FormIndex.htm>

5 **8.23 Information returns filed against private humans not working for the government and receiving interest are**
6 **valid legal evidence of the receipt of “gross income” within the meaning of the Internal Revenue Code, Subtitle A**

False Argument: Information returns filed against private humans not working for the government and receiving interest are valid legal evidence of the receipt of “income” within the meaning of the Internal Revenue Code, Subtitle A.

Corrected Alternative Argument: Only interest received by governmental units qualifies as reportable “income” to which information return reporting is subject.

Further information:

1. *Correcting Erroneous Information Returns*, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
2. *26 C.F.R. §1.6019-4(f): Return of information as to interest paid and original issue discount includible in gross income after December 31, 1982.*
<https://www.law.cornell.edu/cfr/text/26/1.6049-4>

7 IRS cannot assess a tax unless “gross income” is received. The receipt of “gross income”, in turn, is documented by the filing
8 of information returns in connection with payments received by a STATUTORY “taxpayer”. By “taxpayer”, we mean a
9 public office engaged in the STATUTORY “trade or business” excise taxable franchise.

10 The requirement to file Information Returns originates from Internal Revenue Code, Section 6041, which says under
11 paragraph (a) that all payments of over \$600 that are made in connection with a "trade or business" must have Information
12 Returns filed on them. To wit:

13 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)
14 [§ 6041. Information at source](#)

15 (a) Payments of \$600 or more

16 *All persons engaged in a trade or business and making payment in the course of such trade or business to*
17 *another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or*
18 *other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044*
19 *(a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is*
20 *required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year,*
21 *or, in the case of such payments made by the United States, the officers or employees of the United States having*
22 *information as to such payments and required to make returns in regard thereto by the regulations hereinafter*
23 *provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form*
24 *and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains,*
25 *profits, and income, and the name and address of the recipient of such payment.*

26 The term “trade or business” is then defined as follows:

27 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
28 [§ 7701. Definitions](#)

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

31 (26) Trade or business

1 *"The term 'trade or business' includes the performance of the functions of a public office."*

2 Therefore, "information returns" documenting reportable STATUTORY "gross income" include ONLY payments received
3 by public officers in the national but not state government. Examples of information returns include, but are not limited to
4 the following IRS Forms:

- 5 1. Form W-2: Wage and Tax Statement
- 6 2. IRS Form 1042-S: Foreign Persons U.S. Source Income Subject to Withholding
- 7 3. IRS Form 1098: Mortgage Interest
- 8 4. IRS Form 1099: Miscellaneous Income
- 9 5. IRS Form 8300: Currency Transaction Report
- 10 6. IRS Form K-1

11 STATUTORY "gross income" can include many types of earnings, but ALL such "earnings" must be connected to the "trade
12 or business" and "public office" excise taxable franchise. A very common and specific type of payment that would be
13 classified as "gross income" received by most Americans would be payments of interest and original issue discounts found
14 in 26 U.S.C. §6049. Below is the requirement to report:

15 26 C.F.R. §1.6049-4 - *Return of information as to interest paid and original issue discount includible in gross*
16 *income after December 31, 1982.*

17 *(a) Requirement of reporting -*

18 *(1) In general.*

19 *Except as provided in paragraph (c) of this section, an information return shall be made by a payer, as defined*
20 *in paragraph (a)(2) of this section, of amounts of interest and original issue discount paid after December 31,*
21 *1982. Such return shall contain the information described in paragraph (b) of this section.*

22 *(2) Payer. For payments made after December 31, 2002, a payer is a person described in paragraph (a)(2)(i)*
23 *or (ii) of this section.*

24 *(i) Every person who makes a payment of the type and of the amount subject to reporting under this*
25 *section (or under an applicable section under this chapter) to any other person during a calendar year.*

26 *(ii) Every person who collects on behalf of another person payments of the type and of the amount subject*
27 *to reporting under this section (or under an applicable section under this chapter), or who otherwise acts*
28 *as a middleman (as defined in paragraph (f)(4) of this section) with respect to such payment.*

29 The above regulation establishes who the "person" is against whom such payment must be reported:

30 26 C.F.R. §1.6049-4 - *Return of information as to interest paid and original issue discount includible in gross*
31 *income after December 31, 1982.*

32 *(f) Definitions. For purposes of section 6049, this section, and §§ 1.6049-5 and 1.6049-6:*

33 *(1) Person.*

34 *The term person includes any governmental unit, international organization, and any agency or*
35 *instrumentality thereof. Therefore, interest paid by one of these entities must be reported unless one of the*
36 *exceptions under section 6049 applies.*

37 "International organization" is defined in 26 U.S.C. §7701(a)(18):

38 26 U.S. Code § 7701 - *Definitions*

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

41 *(18) International organization*

1 The term "international organization" means a **public international organization** entitled to enjoy privileges,
2 exemptions, and immunities as an international organization under the International Organizations Immunities
3 Act ([22 U.S.C. 288-288f](#)).

4 An "international organization" above is defined as PUBLIC and in receipt of "privileges". This means it is an office or
5 agency of the government.

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

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

14 **In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised**
15 **without legislative grant. To be a corporation is a franchise.** The various powers conferred on corporations are
16 franchises. The execution of a policy of insurance by an insurance company [e.g. **Social Insurance/Socialist**
17 **Security**], and the issuing a bank note by an incorporated bank [such as a **Federal Reserve NOTE**], are
18 franchises. *People v. Utica Ins. Co.*, 15 Johns. (N.Y.) 387, 8 Am.Dec. 243. But it does not embrace the property
19 acquired by the exercise of the franchise. *Bridgeport v. New York & N.H. R. Co.*, 36 Conn. 255, 4 Am.Rep. 63.
20 Nor involve interest in land acquired by grantee. *Whitbeck v. Funk*, 140 Or. 70, 12 P.2d. 1019, 1020. **In a**
21 **popular sense, the political rights of subjects and citizens are franchises, such as the right of suffrage, etc.**
22 **Pierce v. Emery, 32 N.H. 484; State v. Black Diamond Co., 97 Ohio.St. 24, 119 N.E. 195, 199 L.R.A. 1918E,**
23 **352.**

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

25 *Exclusive Franchise. See Exclusive Privilege or Franchise.*

26 *General and Special. The charter of a corporation is its "general" franchise, while a "special" franchise consists*
27 **in any rights granted by the public to use property for a public use but-with private profit.** *Lord v. Equitable*
28 *Life Assur. Soc.*, 194 N.Y. 212, 87 N.E. 443, 22 L.R.A. (N.S.) 420.

29 *Personal Franchise. A franchise of corporate existence, or one which authorizes the formation and existence of*
30 *a corporation, is sometimes called a "personal" franchise, as distinguished from a "property" franchise, which*
31 *authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special*
32 *privilege in its employment, as, for example, to construct and operate a railroad. See Sandham v. Nye, 9 Misc.Rep.*
33 *541, 30 N.Y.S. 552.*

34 *Secondary Franchises. The franchise of corporate existence being sometimes called the "primary" franchise of a*
35 *corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may,*
36 *receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls,*
37 *collect fares, etc. State v. Topeka Water Co., 61 Kan. 547, 60 P. 337; Virginia Canon Toll Road Co. v. People,*
38 *22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or general*
39 *franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a corporation, while*
40 *the latter are certain rights and privileges conferred upon existing corporations. Gulf Refining Co. v. Cleveland*
41 *Trust Co., 166 Miss. 759, 108 So. 158, 160.*

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

44 The only type of organization that is both PUBLIC and PRIVILEGED and therefore an "international organization" in the
45 context of the national government is a federal corporation operating abroad, meaning OUTSIDE the country "United States".
46 The IRS Regulations calls such organizations "Domestic International Sales Corporations (D.I.S.C.)":

47 *"But I pass to the graver question,—to that which is the paramount inquiry in this case, and the proper*
48 *determination of which will be sufficient decisively to dispose of it: Has the superior court in this state, under*
49 *existing constitutional and legislative provisions, jurisdiction by mandamus over a foreign corporation, its*
50 *officers or agents, to enforce the performance of a corporate duty not imposed by any law of this state? A careful*
51 *investigation of the theory upon which corporations both public and private are created, and also of the theory*
52 *upon which mandamus has hitherto been awarded and employed, especially in this state, must, as I conceive,*
53 *furnish a negative answer to this inquiry. **The power to confer corporate franchises and privileges always has***
54 **been considered as vested in the sovereign authority of the state. The creation of a corporation, whether public**
55 **or private, is an act of sovereignty, whereby a portion of the sovereign powers is conferred upon the**

corporators. In this country corporate rights and franchises can only be conferred by legislative enactment. Field, Priv. Corp. §§ 11, 15; Bank v. Earle, 13 Pet. 595, 587. Corporations are created, and their rights, powers, and privileges are granted, for the public good. Dartmouth College v. Woodward, 4 Wheat. 637. In the case of private incorporations, which are grants of exclusive franchises and special privileges to particular individuals, the theory that such corporations are created for some supposed public good has furnished the legitimate ground in this country for such an exercise of legislative power. Cooley, Const. Lim. p. 394. In Field on Private Corporations (section 17) it is said: "The legislatures of the several states have, by their respective constitutions, the power to make laws and legislate upon all subjects pertaining to the public benefit, and this, in the absence of express provisions on the subject, carries with it, by implication, the right to use all the means requisite to the accomplishment of the objects of legislation consistent with the purposes for which the government is instituted and with the state and national constitutions. The public benefit to be derived is the consideration on the part of the state for the creation of private corporations. The motive of the sovereign creating it is supposed to be some good the public will derive from it. This advantage has been considered sufficient to bring their creation by the legislatures within the scope of the general powers to legislate for the public benefit, and it seems now to be universally recognized." In consideration, therefore, of the grant of special privileges and franchises, the corporation accepting it enters into an implied obligation to the sovereign grantor to exercise all the functions and perform all the duties necessary to fulfill the ends of its creation and promote the supposed public good; and this implied contract made with the sovereign power inures to the benefit of every individual interested in its performance. Dartmouth College v. Woodward, 4 Wheat. 637, 658; Cooley, Const. Lim. p. 248."
[Swift v. State, 7 Houst. 338, 32 A. 143 (Del. Super., 1886)]

So in other words, the STATUTORY term "person" includes ONLY governmental units, which means that only interest payments BOTH FROM the government and TO the government are classified as being reportable and therefore "gross income".

26 C.F.R. §1.6049-4 - Return of information as to interest paid and original issue discount includible in gross income after December 31, 1982.

(a) Requirement of reporting -

(2) Payor. For payments made after December 31, 2002, a payor is a person described in paragraph (a)(2)(i) or (ii) of this section.

(i) Every person who makes a payment of the type and of the amount subject to reporting under this section (or under an applicable section under this chapter) to any other person during a calendar year.

The only lame excuse that the government can come back with to defend against this one is to point to the word "includes" and then claim that the word allows them to add the COMMON MEANING to the term person IN ADDITION to the statutory meaning. This violates the rules of statutory construction:

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

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

"The United States Supreme Court cannot supply what Congress has studiously omitted in a statute."
[Federal Trade Com. v. Simplicity Pattern Co., 360 U.S. 55, p. 55, 475042/56451 (1959)]

Anyone in government who uses this false and deceptive excuse therefore has the burden of proving that the rules of statutory construction DO NOT apply OR that there is a SPECIFIC provision of code that SUPERSEDES the above definitions for this section of code. We haven't found one.

1 More information about the abuse of “includes” can be found in:

[Legal Deception, Propaganda, and Fraud](http://sedm.org/Forms/FormIndex.htm), Form #05.014, Section 15.2
<http://sedm.org/Forms/FormIndex.htm>

2 **8.24 Statutory “U.S.** citizens” and “U.S.** residents(alien)s” born on federal territory, domiciled there, and**
3 **working there owe Subtitle A income tax on their earnings while there**

False Argument: Statutory “U.S.** citizens” and “U.S.* residents” born on federal territory, domiciled there, and working there owe Subtitle A income tax on their earnings while there.

Corrected Alternative Argument: Statutory “U.S.** citizens” (8 U.S.C. §1401) and “U.S.** residents (alien)s” (26 U.S.C. §7701(b)(1)(A)) only owe tax on earnings earned abroad under 26 U.S.C. §911. They are not subject to either withholding or reporting when working in the “United States**” pursuant to 26 C.F.R. §1.1441(d). By “United States**”, we mean that defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d).

Further information:

1. 26 U.S.C. §911.
2. [Citizenship Status v. Tax Status](https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm), Form #10.011 -summary of citizenship status v. tax status, including how presence abroad affects it
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>
3. [Flawed Tax Arguments to Avoid](http://sedm.org/Forms/FormIndex.htm), Form #08.004, Section 8.20: The phrase “wherever resident” in 26 C.F.R. §1.1-1 means WHEREVER LOCATED, not WHEREVER DOMICILED OR LOCATED ABROAD.
<http://sedm.org/Forms/FormIndex.htm>

4 It is a very common false belief especially by the IRS and the Department of Justice to claim that:

5 *“Statutory “U.S.** citizens” and “U.S.* residents” born on federal territory, domiciled there, and working there*
6 *owe Subtitle A income tax on their earnings while there”.*

7 In many cases, they probably know it is false but earn such a windfall in collections that aren’t actually owed that they pretend
8 they don’t know it. There is an overwhelming amount of evidence proving that this belief is wrong. Below is a summary of
9 some of it:

10 1. Jesus (God) identified who the real “taxpayers” are:

11 *When they [Jesus and Apostle Peter] had come to Capernaum, those [\[collectors\] who received the temple tax](#)*
12 *[the government has become the modern day [socialist pagan god](#) and Washington, D.C. is our civic “temple”]*
13 *came to Peter and said, “[Does your Teacher \[Jesus\] not pay the temple tax?](#)”*

14 *He [Apostle Peter] said, “[Yes.](#)” [Jesus, our fearless leader as Christians, was a [nontaxpayer](#)]*

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

18 *Peter said to Him, “[From strangers \[“aliens”/“residents” ONLY. See 26 C.F.R. §§1.1-1\(a\)\(2\)\(ii\) and 26 C.F.R.](#)*
19 *[§1.1441-1\(c\)\(3\)\].](#)”*

20 *Jesus said to him, “[Then the sons \[“citizens” of the Republic, who are all sovereign “non-resident non-](#)*
21 *[persons”, Form #05.020, or “nationals”, Form #05.006\] are free \[sovereign over their own person and labor.](#)*
22 *[e.g. SOVEREIGN IMMUNITY\].](#)”*
23 *[[Matt. 17:24-27](#), Bible, NKJV]*

24 2. The ONLY section of the Internal Revenue Code dealing with withholding on human beings is 26 U.S.C. §1441, and it
25 imposes withholding ONLY upon “nonresident aliens”. Statutory “U.S.** citizens” and “U.S.** residents” are
26 NOWHERE mentioned as being liable to withholding.

3. The ONLY place in the entire Internal Revenue Code which imposes ANY liability is upon withholding agents making payments to “nonresident aliens”. 26 U.S.C. §1461. There is no liability statute dealing with “U.S.** citizens” or “U.S.** residents”.
4. The only place where the earnings of citizens and residents is expressly taxed is in 26 U.S.C. §911.
5. Human beings who are citizens and residents present in the statutory “United States**” are collectively identified as statutory “U.S. persons” in 26 U.S.C. §7701(a)(30).
6. Statutory “U.S. persons” are not expressly identified as “persons” under 26 U.S.C. §7701(a)(1), 26 U.S.C. §6671(b) (penalties), and 26 U.S.C. §7343 (criminal enforcement). Therefore, statutory “U.S.** Persons”, “U.S.** citizens”, and “U.S.** residents” are not subject to penalties or criminal enforcement or the Internal Revenue Code Subtitles A or C while they are situated in the statutory geographical “United States**” (federal zone).
7. 26 C.F.R. §1.1441-1(d) expressly exempts statutory “U.S.** persons” from withholding under 26 U.S.C. Chapter 3 and reporting under 26 U.S.C. Chapter 61. This exemption USED to appear on the Form W-9 but was cleverly hidden by the IRS from the form starting in 2012, so that people would overlook invoking it and end up paying money to the government that the law says they DO NOT owe. It can still be invoked by checking “Other” and invoking 26 C.F.R. §1.1441-1(d). See:

Great IRS Hoax, Form #11.302, Section 6.9.20
<https://sedm.org/Forms/FormIndex.htm>

8. 26 C.F.R. §1.1-1(b) says income is taxable “whether the income is received from sources within or without the United States” but 26 C.F.R. §1.911-3 says the place of receipt is immaterial because it is attributable to the place the services are performed, which in the case of statutory “U.S. persons” is the statutory “United States**” (federal zone). ONLY if the income is earned from services performed abroad does it become “earned income” under I.R.C. Subtitle A.

“Earned income is from sources within a foreign country if it is attributable to services performed by an individual in a foreign country or countries. The place of receipt of earned income is immaterial in determining whether earned income is attributable to services performed in a foreign country or countries.”
 [26 C.F.R. §1.911-3(a); SOURCE: <https://law.justia.com/cfr/title26/26-10.0.1.1.1.0.1.4.html>]

9. 26 C.F.R. §1.1441-1(c)(3) defines the term “individual” as ONLY an “alien”. Hence:
 - 9.1. You can’t be a statutory “U.S. person” and a statutory “individual” at the same time. Aliens are not within the definition of statutory “U.S. person”.
 - 9.2. Citizens and residents are not taxable by default because they are not “aliens”. They only become aliens in relation to the physical place they temporarily live under 26 U.S.C. §911(d)(1) as “qualified individuals”. If they change their domicile to the foreign country, they cease to be statutory “citizens” and become nonresident aliens who only owe tax for earnings from within the federal zone or connected to a statutory “trade or business”, meaning public office under 26 U.S.C. §7701(a)(26).
 - 9.3. The only time statutory “U.S. persons” can become statutory “individuals” and therefore “persons” under the I.R.C. is when they are abroad, and they are identified as “qualified individuals” in 26 U.S.C. §911(d)(1) when in that condition.
10. The upper left corner of the IRS Form 1040 identifies the filer as a ‘U.S. Individual’, which can ONLY mean “alien” per 26 C.F.R. §1.1441-1(c)(3). If a statutory “U.S.** citizen” or “U.S.** resident” abroad is filing the form, they must indicate that they are “qualified individuals” by attaching an IRS Form 2555 to the Form 1040.
11. The cases cited at the end of the famous *Brushaber v. Union Pacific Railroad Co.*, 240 U.S. 1 all deal with nonresident aliens rather than state citizens. This case is a favorite authority of the IRS. Those cases are: [Field v. Clark, 143 U.S. 649](#); [Buttfield v. Stranahan, 192 U.S. 470, 496](#); [Oceanic Steam Navigation Co. v. Stranahan, 214 U.S. 320](#). Excise taxes, which include the income tax, are always laid at the national level on nonresident aliens importing goods into the COUNTRY. It is collected upon activities within the plenary jurisdiction of the national government, being the seaways, and not within a state of the Union.
12. The Law of Nations, which is the document that the Founding Fathers based the constitution on, says that “citizens” are agents of the state when abroad. The decision to BE a statutory “citizen” is of course voluntary and cannot be compelled, but if you invoke the protection of the state while abroad, you owe it a tax to pay for the protection VOLUNTARILY demanded:

The Law of Nations, Book II: Of a Nation Considered in Her Relation to Other States
 § 81. The property of the citizens is the property of the nation, with respect to foreign nations.

Even the property of the individuals is, in the aggregate, to be considered as the property of the nation, with respect to other states. It, in some sort, really belongs to her, from the right she has over the property of her citizens, because it constitutes a part of the sum total of her riches, and augments her power. She is interested in that property by her obligation to protect all her members. In short, it cannot be otherwise, since nations act and

1 *treat together as bodies in their quality of political societies, and are considered as so many moral persons. All*
2 *those who form a society, **a nation being considered by foreign nations as constituting only one whole, one***
3 ***single person. — all their wealth together can only be considered as the wealth of that same person.** And this*
4 *is to true, that each political society may, if it pleases, establish within itself a community of goods, as Campanella*
5 *did in his republic of the sun. Others will not inquire what it does in this respect: its domestic regulations make*
6 *no change in its rights with respect to foreigners nor in the manner in which they ought to consider the aggregate*
7 *of its property, in what way soever it is possessed.*

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

9 *SOURCE: http://famguardian.org/Publications/LawOfNations/vattel_02.htm#§81. The property of the citizens*
10 *is the property of the nation, with respect to foreign nations.]*

11 Some people try to apply the above facts as a state national to claim “U.S. person” status under 26 U.S.C. §7701(a)(30). We
12 prove earlier in section 8.8 that doing so is a bad idea. Those state nationals who are FORCED to submit withholding
13 paperwork in the form of either a Form W-8 or Form W-9 AND NOTHING ELSE should consult the following document
14 on how to deal with such CRIMINAL EXTORTION to get you to commit perjury about your status:

Federal and State Tax Withholding Options for Private Employers, Form #09.001
<https://sedm.org/Forms/FormIndex.htm>

15 The Law of Nations mentioned above is the document upon which the Founding Fathers wrote the Constitution. It is even
16 mentioned in Article I of the Constitution. The implications of the above document are that calling yourself a “citizen” makes
17 you a presumed officer of the government holding temporary title to government property, which is ALL of your property
18 while you are abroad and being protected by the nation you are a “member” or STATUTORY “citizen” of. The implication
19 is that:

- 20 1. If you want to own property at all while abroad and have it protected by the national government, you must consent to
21 become an officer of the government called a statutory “citizen” and effectively convert or transmute all your property
22 to PUBLIC property. The U.S. Supreme Court, in fact, has defined such a “citizen” as an officer of the government:

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

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

- 36 2. You must share ownership with the government if you want to be a STATUTORY “citizen” and receive the
37 “benefit”/franchise of the government’s CIVIL STATUTORY protection WHILE ABROAD.
38 3. You aren’t allowed by law to ABSOLUTELY own ANY private property while abroad as a statutory “citizen” under 8
39 U.S.C. §1401. The essence of ownership is “the right to exclude”, according to the U.S. Supreme Court. See *Nollan v.*
40 *California Coastal Comm’n*, 483 U.S. 825 (1987) and *Kaiser Aetna v. United States*, 444 U.S. 164 (1979).⁶⁶ That
41 means you aren’t allowed to exclude the government from using or benefitting from the use of the property and the
42 government is the REAL owner. Would you hire a security guard called “government” if the cost of the protection was

⁶⁶ “We have repeatedly held that, as to property reserved by its owner for private use, “the right to exclude [others is] `one of the most essential sticks in the bundle of rights that are commonly characterized as property.” *Loretto v. Teleprompter Manhattan CATV Corp.*, 458 U.S. 419, 433 (1982), quoting *Kaiser Aetna v. United States*, 444 U.S. 164, 176 (1979). “[*Nollan v. California Coastal Comm’n*, 483 U.S. 825 (1987)]

“In this case, we hold that the “right to exclude,” so universally held to be a fundamental element of the property right,[11] falls within this category of interests that the Government cannot take without compensation.” [*Kaiser Aetna v. United States*, 444 U.S. 164 (1979)]

[11] See, e. g., *United States v. Pueblo of San Ildefonso*, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975); *United States v. Lutz*, 295 F.2d. 736, 740 (CA5 1961). As stated by Mr. Justice Brandeis, “[a]n essential element of individual property is the legal right to exclude others from enjoying it.” *International News Service v. Associated Press*, 248 U.S. 215, 250 (1918) (dissenting opinion).

1 to transfer ownership TO the security guard? NOT! Hence, this is what we call a “supernatural power” that makes the
2 government literally a pagan deity over all property.
3 4. The GOVERNMENT gets to determine how much of the property you want protected that THEY own or control, and
4 how much is left over for you. That is because they write the laws that regulate the use of all PUBLIC property. You
5 are a mere equitable rather than absolute owner of the property.

6 The sharing of ownership in legal terms is called a “moiety”. With these factors in mind, why the HELL would anyone want
7 to call themselves a STATUTORY “citizen”?

- 8 1. Isn't the purpose of forming government to protect absolutely and exclusively owned PRIVATE property and
9 PRIVATE rights?
- 10 2. Isn't the ability to own property the essence of “happiness” itself according to the Declaration of Independence?
- 11 3. How can you be “happy” if you have to share ownership of EVERYTHING with the government and turn
12 EVERYTHING you own essentially into PUBLIC property to have any protection at all?
- 13 4. Doesn't any government system where there is no absolutely and exclusively owned PRIVATE PROPERTY a
14 socialist government in conflict with the founding document?
- 15 5. Why do we need a Bill of Rights to protect absolutely owned Private Property if all property is PUBLIC property
16 whose ownership has to be shared with the government and the government can deprive you of any part or all of
17 the property by virtue of you sharing ownership with them while abroad?

18 For details on moities and the sharing ownership with the government, see:

[Separation Between Public and Private Course](http://sedm.org/Forms/FormIndex.htm), Form #12.025
<http://sedm.org/Forms/FormIndex.htm>

19 Obviously, the “price” of government protection is too high, and therefore a rational and informed person would have to
20 conclude that having “allegiance” and requesting civil statutory “protection” from the government as a security guard over
21 their property is something that they should NOT do under ANY circumstance, and ESPECIALLY when they are abroad.

22 *“Protectio trahit subjectionem, subjectio projectionem.*
23 *Protection draws to it subjection, subjection, protection. Co. Litt. 65.”*
24 *[Bouvier's Maxims of Law, 1856;*
25 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>*

26 The way to REJECT that protection is to simply NOT claim any of the “benefits” or protection of the privileged statutory
27 “citizen” status, shift your domicile to a place outside the protection of that government, and identify yourself as a “non-
28 resident non-person” (Form #05.020) or “stateless person” to all those you do business with, including the government.
29 Anyone who interferes with that choice, whether a human being or a financial company as a withholding agent is interfering
30 with your First Amendment right NOT to associate with the government under the social compact and FORCING you to
31 contract with the government and therefore surrender private rights that the Bill of Rights were designed to protect. If such
32 rights REALLY are “unalienable” as the Declaration of Independence declares, it is IMPOSSIBLE to lose them or consent
33 to give them away, even if you want to and even if you consent to on a withholding document. The only people who CAN
34 lawfully consent are therefore those NOT protected by the constitution because they are either present on federal territory or
35 abroad at the time they consented, as we prove in:

[Unalienable Rights Course](https://sedm.org/Forms/FormIndex.htm), Form #12.038
<https://sedm.org/Forms/FormIndex.htm>

36 **8.24.1 Rebuttal to IRS Notice 2010-33 being cited as contradicting this section**

37 IRS indirectly addresses the subject of this section in IRS Notice 2010-33:

38 *Part III – Administrative, Procedural, and Miscellaneous*

39 *Frivolous Positions – This notice lists positions identified as frivolous for purposes of section 6702(c) of the Code.*
40 *Notice 2008-14, 2008-4 I.R.B. 310, modified and superseded.*

41 *III. Discussion*

1 Positions that are the same as or similar to the following are frivolous.

2 (5) United States citizens and residents are not subject to tax on their wages or other income derived from sources
3 within the United States, as only foreign-based income or income received by nonresident aliens and foreign
4 corporations from sources within the United States is taxable, and similar arguments described as frivolous in
5 Rev. Rul. 2004-30, 2004-1 C.B. 622.

6 [IRS Notice 2010-33, Frivolous Positions; SOURCE: <https://www.irs.gov/pub/irs-drop/n-10-33.pdf>]

7 The above frivolous position does not conflict with the section for the following reasons:

- 8 1. The above notice depends upon the abuse of “equivocation” to make PRIVATE earnings and TAXABLE PUBLIC
9 earnings appear to be the same.
- 10 1.1. It uses the words “income” and “wages”, which has at least TWO contexts, neither of which are equal: public
11 (STATUTORY) and private (CONSTITUTIONAL).
- 12 1.2. It uses the words “United States citizens” and “residents”, which has at least two contexts, neither of which are
13 equal: STATUTORY and CONSTITUTIONAL.
- 14 1.3. It does not define whether these are STATUTORY (PUBLIC) terms or ORDINARY (PRIVATE or
15 CONSTITUTIONAL) terms. Thus, it is DESIGNED to create the FALSE presumption in the reader that these two
16 contexts are equivalent and are BOTH addressed by the notice.
- 17 1.4. The reader is therefore forced to determine the CONTEXT of the terms they are using, and left in fear if they choose
18 the WRONG context.
- 19 1.5. The fear produced by the refusal to define or limit the context of the terms compels the reader to PRESUME they
20 are the same, in order to avoid the risk of misinterpreting them. When people are confused, they are always more
21 likely to choose the path that results in the LEAST risk to them personally, which means in this case choosing to
22 interpret PUBLIC and PRIVATE context of the terms as being equal and synonymous.
- 23 2. Throughout our website, we identify “equivocation” as the main technique abused by covetous government servants such
24 as the IRS to STEAL from, and deceive people:

Legal Deception, Propaganda, and Fraud, Form #05.014
<https://sedm.org/Forms/FormIndex.htm>

- 25 3. In practice, IRS has no authority over PRIVATE earnings, meaning earnings that are “income” and “wages” in their
26 common law or constitutional or ordinary sense but not in their STATUTORY sense. Such earnings are protected by
27 the Constitution from being converted to public property without the consent of the owner. Thus, the terms “wages” and
28 “income” in the notice must be interpreted in the above notice in their PUBLIC and STATUTORY sense ONLY and to
29 exclude their PRIVATE or COMMON LAW or CONSTITUTIONAL sense.

30 *“Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under*
31 *a constitution. 194 B.R. at 925. ”*
32 *[In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]*

- 33 4. Statutory “income” and “wages” are, without a doubt, SUBJECT to the Internal Revenue Code and usually taxable.
34 ANYTHING that has a VOLUNTARY civil statutory status (such as “wages” or “income”) under the Internal Revenue
35 Code is SUBJECT to the Internal Revenue Code and therefore usually taxable. NO ONE but the owner can lawfully
36 change the civil status of his property. Third parties cannot do it who don’t own the property by, for instance, filing an
37 information return (W-2, 1099, etc) against the property that the PRIVATE owner didn’t expressly authorize. If they
38 do, they are STEALING, and committing fraud.
- 39 5. The above revenue ruling CANNOT and DOES NOT imply that private earnings protected by the Constitution, earned
40 within the exclusive jurisdiction of a Constitutional state (meaning NOT from within a federal enclave), fall within the
41 STATUTORY civil status of “income” or “wages”.
- 42 6. Whether one’s earnings DO fall within the statutory definition of “income” or “wages” is an issue of fact that ONLY the
43 OWNER of the commerce can determine, not a third party who has no personal knowledge.
- 44 6.1. If they do assign a civil status to the earnings transferred between two parties, they are interfering with the right to
45 contract of both parties in their private capacity.
- 46 6.2. The essence of ownership itself is the ability to deprive any and all others, including governments, from using or
47 benefitting from or taxing one’s absolutely owned private property. That ability to EXCLUDE which is the essence
48 of ownership BEGINS with the ability to DEFINE the civil status of the property, and thus to define whether its
49 ownership is absolute (single) or a moiety (shared).

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

- 1 7. If information returns were filed against one's earnings that went unrebuted, then by definition, those earnings are
2 STATUTORY "income" within the meaning of the Internal Revenue Code and STATUTORY "wages" if the report was
3 a W-2, they were also statutory "wages". It is thus frivolous to claim that such earnings are NOT "income" or "wages"
4 within the meaning of the Internal Revenue Code that are therefore subject to tax.
5 8. The above IRS Notice states:

6 "Positions that are the same as or similar to the following are frivolous."

7 In point of fact, IRS will NEVER define how similar the argument must be or even whether this section is truthful,
8 because it would eliminate their ability to equivocate using key terms, and thus to terrorize people out of fear into bribing
9 them to go away by paying taxes they don't owe. They are a mafia, not a lawful government organization. They aren't
10 even part of the government. Their authority to exist doesn't appear ANYWHERE within Title 31 of the U.S. Code and
11 they are a private organization and a straw man for the Federal Reserve. See:

Origins and Authority of the Internal Revenue Service, Form #05.005
<https://sedm.org/Forms/FormIndex.htm>

- 12 9. In most cases information returns filed against earnings within the exclusive jurisdiction of a constitutional state (meaning
13 not within a federal enclave) are FALSE.

14 9.1. Imputing a civil status under federal law to earnings that are not earned on federal territory is, by definition
15 CRIMINAL IDENTITY THEFT if the owner of the earnings did not expressly consent. See:

Government Identity Theft, Form #05.046
<https://sedm.org/Forms/FormIndex.htm>

16 9.2. These false information returns are also FRAUDULENT if the filer was warned before they were filed that the
17 party who earned the payment was not engaged in a statutory "trade or business"/public office per 26 U.S.C.
18 §7701(a)(14). Only earnings in connection with such a public office can lawfully be reported per 26 U.S.C.
19 §6041(a). See:

Correcting Erroneous Information Returns, Form #04.001
<https://sedm.org/Forms/FormIndex.htm>

- 20 10. In point of fact, without reported earnings, there can be not resulting income tax, even as a STATUTORY "U.S.** citizen
21 or "U.S.** resident".

22 10.1. Yes, EVERYTHING that goes on the IRS Form 1040 is connected with a "trade or business" because it is subject
23 to deductions under 26 U.S.C. §162.

24 10.2. However, those not engaged in a STATUTORY "trade or business"/public office franchise cannot have any
25 reportable earnings and don't NEED deductions. This is because all such reports require the earner to be engaged
26 in the "trade or business"/public office franchise per 26 U.S.C. §6041(a).

- 27 11. Since the vast majority of information return reports are false, no matter who they are filed against, then most people by
28 default are not and cannot be liable to pay any income tax, regardless of their civil status, whether it be any of the
29 following:

- 30 11.1. "U.S.** citizen"
31 11.2. "U.S.** resident"
32 11.3. Nonresident.

- 33 12. For information on the "trade or business" SCAM, see:

The "Trade or Business" Scam, Form #05.001
<https://sedm.org/Forms/FormIndex.htm>

34 Readers reading this must therefore ALWAYS ensure that the rebut ALL information returns if they are false, or else no
35 matter what they say, it will be frivolous to argue that they don't have a liability. The process for doing that is documented
36 in the following:

Correcting Erroneous Information Returns, Form #04.001
<https://sedm.org/Forms/FormIndex.htm>

37 **8.25 Our "beliefs" (presumptions) are the only authority we need to enforce against you. We don't need no**
38 **STINKING evidence!**

False Argument: Our "beliefs" (presumptions) are the only authority we need to enforce against you. We don't need no
STINKING evidence and we don't have to show you the evidence we have before we begin to enforce!

Corrected Alternative Argument: Due process ALWAYS allows you to confront your accuser and demand legally admissible evidence of the alleged obligation before it can lawfully be enforced. In court, without such evidence, the case has to be dismissed for lack of standing. The accuser is called the moving party, and the moving party ALWAYS has the burden of proof.

Further information:

1. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<https://sedm.org/Forms/05-MemLaw/Presumption.pdf>
2. Requirement for Reasonable Notice, Form #05.022
<http://sedm.org/Forms/FormIndex.htm>
3. Requirement for Due Process of Law, Form #05.045.
<http://sedm.org/Forms/FormIndex.htm>
4. Sovereignty Forms and Instructions Online, Form #10.004, Cites by topic: "Due Process"
<https://famguardian.org/TaxFreedom/CitesByTopic/DueProcess.htm>

Most tax collection notices begin with "We believe...". There is a HUGE problem with this approach to tax collection because:

1. You have a constitutional right to receive reasonable notice of everything that is expected of you BEFORE enforcement can be attempted. Without such notice, the enforcement becomes a constitutional tort. That which is NOT legally admissible evidence does NOT satisfy such a requirement of legal notice. Rather, it is a mere commercial solicitation if not signed under penalty of perjury by the real legal birthname of those contacting you. See Form #05.022.
2. Beliefs and opinions are NOT legally admissible evidence per Federal Rules of Evidence 610.
3. WITHOUT legally admissible evidence of a legal obligation or liability, if you dispute the collection action later in court, the government will DEFINITELY lose. See Form #12.040 and Form #09.073.

Similar attempts to enforce a mere "belief" have failed in the cases in which the compelled use of Social Security Numbers was objected to on First Amendment religious grounds:

"Never to our knowledge has the Court interpreted the First Amendment to require the Government itself to behave in ways that the individual believes will further his or her spiritual development or that of his or her family. The Free Exercise Clause simply cannot be understood to require the Government to conduct its own internal affairs in ways that comport with the religious beliefs of particular citizens. Just as the Government may not insist that appellees engage in [476 U.S. 693, 700] any set form of religious observance, so appellees may not demand that the Government join in their chosen religious practices by refraining from using a number to identify their daughter. "[T]he Free Exercise Clause is written in terms of what the government cannot do to the individual, not in terms of what the individual can extract from the government." Sherbert v. Verner, 374 U.S. 398, 412 (1963) (Douglas, J., concurring).

As a result, Roy may no more prevail on his religious objection to the Government's use of a Social Security number for his daughter than he could on a sincere religious objection to the size or color of the Government's filing cabinets. The Free Exercise Clause affords an individual protection from certain forms of governmental compulsion; it does not afford an individual a right to dictate the conduct of the Government's internal procedures."
[Bowen v. Roy, 476 U.S. 693 (1986)]

The exact same limitation above applies to the GOVERNMENT when IT tries to enforce ITS mere "beliefs" upon others in ANY context, INCLUDING tax collection. This must be so under the concept of equal protection and equal treatment that is the foundation of the United States Constitution. We explain this requirement in:

Requirement for Equal Protection and Equal Treatment, Form #05.033
<https://sedm.org/Forms/FormIndex.htm>

Also, a belief is equivalent to a presumption, and all presumptions violate due process of law, as is exhaustively proven in:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<https://sedm.org/Forms/05-MemLaw/Presumption.pdf>

1 It is also important to realize that the courts have held that you must “exhaust your administrative remedies” before
2 challenging an enforcement action in court, and this limitation applies BOTH to the government and those they are enforcing
3 against.

4 *The corporation contends that, since it denies that interstate or foreign commerce is involved and claims that a*
5 *hearing would subject it to irreparable damage, rights guaranteed by the Federal Constitution will be denied*
6 *unless it be held that the District Court has jurisdiction to enjoin the holding of a hearing by the Board.⁶⁷ So to*
7 *hold would, as the government insists, in effect substitute the District Court for the Board as the tribunal to hear*
8 *and determine what Congress declared the Board exclusively should hear and determine in the first instance. **The***
9 ***contention is at war with the long-settled rule of judicial administration that no one is entitled to judicial relief***
10 ***for a supposed or threatened injury until the pre-** [303 U.S. 41, 51] **scribed administrative remedy has been***
11 ***exhausted.**⁶⁸ **That rule has been repeatedly acted on in cases where, as here, the contention is made that the***
12 ***administrative body lacked power over the subject matter.**⁶⁹*

13 *Obviously, the rules requiring exhaustion of the administrative remedy cannot be circumvented by asserting that*
14 *the charge on which the complaint rests is groundless and that the mere holding of the prescribed administrative*
15 *hearing would result in irreparable damage.⁷⁰ Lawsuits also often prove to have been ground-* [303 U.S. 41, 52]
16 *less; but no way has been discovered of relieving a defendant from the necessity of a trial to establish the fact.*
17 *[Myers v. Bethlehem Shipbuilding Corp., 303 U.S. 41 (1938)]*

18 You must in good faith exhaust administrative remedies under the terms of any applicable franchise agreement within
19 reasonable limits. [28 U.S.C. §2675](#)(a) requires exhaustion of administrative remedies before federal agencies in all matters
20 affecting the agency. HOWEVER those who are NOT agents or officers of the government and therefore not SUBJECT to
21 the franchise statutes DO NOT have to comply with any aspect of the franchise agreement in satisfying the need for
22 exhaustion. Instead, they are mere victims of criminal identity theft and have a right as a matter of “justice” to be left alone
23 by the agency, as documented in the following. For them, following the franchise statutes to exhaust administrative remedies
24 would merely add insult to injury!

Government Identity Theft, Form #05.046
<https://sedm.org/Forms/FormIndex.htm>

25 Consequently, in order for the government to survive judicial scrutiny (called “judicial review”) following an enforcement
26 action resulting in a lawsuit filed by you, they MUST have evidence in their possession and they HAVE to provide it to you
27 during the exhaustion of administrative remedies under the Privacy Act, 5 U.S.C. §552a and hopefully ALSO in their

⁶⁷ In support of that contention the following cases were cited: Ohio Valley Water Co. v. Ben Avon Borough, [253 U.S. 287, 289](#), 40 S.Ct. 527, 528; Bluefield Water Works Co. v. Public Service Commission, [262 U.S. 679, 683](#), 43 S.Ct. 675; Phillips v. Commissioner, [283 U.S. 589, 600](#), 51 S.Ct. 608, 612; Crowell v. Benson, [285 U.S. 22, 60](#), 64 S., 52 S.Ct. 285, 296, 297; State Corporation Commission v. Wichita Gas Co., [290 U.S. 561, 569](#), 54 S.Ct. 321, 324; St. Joseph Stock Yards Co. v. United States, [298 U.S. 38, 51](#), 52 S., 56 S.Ct. 720, 725, 726.

⁶⁸ The rule has been most frequently applied in equity where relief by injunction was sought. Pittsburgh &c. Ry. v. Board of Public Works, [172 U.S. 32, 44](#), 45 S., 19 S.Ct. 90; Prentis v. Atlantic Coast Line Co., [211 U.S. 210, 230](#), 29 S.Ct. 67; Dalton Adding Machine Co. v. State Corporation Commission, [236 U.S. 699, 701](#), 35 S.Ct. 480; Gorham Mfg. Co. v. State Tax Commission, [266 U.S. 265, 269](#), 270 S., 45 S.Ct. 80, 81; Federal Trade Commission v. Claire Furnace Co., [274 U.S. 160, 174](#), 47 S.Ct. 553, 556; Lawrence v. St. Louis-San Francisco Ry. Co., [274 U.S. 588, 592](#), 593 S., 47 S.Ct. 720, 722; Chicago, M., St. P. & P.R.R. Co. v. Risty, [276 U.S. 567, 575](#), 48 S.Ct. 396, 399; St. Louis-San Francisco Ry. Co. v. Alabama Public Service Commission, [279 U.S. 560, 563](#), 49 S.Ct. 383, 384; Porter v. Investors' Syndicate, [286 U.S. 461, 468](#), 471 S., 52 S.Ct. 617, 619, 620; United States v. Illinois Central Ry. Co., [291 U.S. 457, 463](#), 464 S., 54 S.Ct. 471, 473, 474; Hegeman Farms Corp. v. Baldwin, [293 U.S. 163, 172](#), 55 S.Ct. 7, 10; compare Red 'C' Oil Mfg. Co. v. North Carolina, [222 U.S. 380, 394](#), 32 S.Ct. 152; Farncomb v. Denver, [252 U.S. 7, 12](#), 40 S.Ct. 271, 273; Milheim v. Moffat Tunnel District, [262 U.S. 710, 723](#), 43 S.Ct. 694, 698; McGregor v. Hogan, [263 U.S. 234, 238](#), 44 S.Ct. 50, 51; White v. Johnson, [282 U.S. 367, 374](#), 51 S.Ct. 115, 118; Petersen Baking Co. v. Bryan, [290 U.S. 570, 575](#), 54 S.Ct. 277, 278; Pacific Tel. & Tel. Co. v. Seattle, [291 U.S. 300, 304](#), 54 S.Ct. 383, 384. But because the rule is one of judicial administration-not merely a rule governing the exercise of discretion-it is applicable to proceedings at law as well as suits in equity. Compare First National Bank of Fargo v. Board of County Commissioners, [264 U.S. 450, 455](#), 44 S.Ct. 385, 387; Anniston Mfg. Co. v. Davis, [301 U.S. 337, 343](#), 57 S.Ct. 816, 819.

⁶⁹ Dalton Adding Machine Co. v. State Corporation Commission, [236 U.S. 699](#), 35 S.Ct. 480; Federal Trade Commission v. Claire Furnace Co., [274 U.S. 160](#), 47 S.Ct. 553; Lawrence v. St. Louis-San Francisco Ry. Co., [274 U.S. 588](#), 47 S.Ct. 720; St. Louis-San Francisco Ry. Co. v. Alabama Public Service Commission, [279 U.S. 560](#), 49 S.Ct. 383. Compare Western & Atlantic R.R. v. Georgia Public Service Commission, [267 U.S. 493, 496](#), 45 S.Ct. 409, 410, and case cited in note 1, supra.

⁷⁰ Such contentions were specifically rejected in Bradley Lumber Co. v. National Labor Relations Board, 5 Cir., 84 F.2d. 97; Clark v. Lindemann & Hoverson Co., 7 Cir., 88 F.2d. 59; Chamber of Commerce v. Federal Trade Commission, 8 Cir., 280 F. 45; Heller Bros. Co. v. Lind, 66 App.D.C. 306, 86 F.2d. 862; and Pittsburgh & W. Va. Ry. Co. v. Interstate Commerce Commission, 52 App.D.C. 40, 280 F. 1014. Compare United States v. Los Angeles & S.L.R.R. Co., [273 U.S. 299, 314](#), 47 S.Ct. 413, 416; Lawrence v. St. Louis-San Francisco Ry. Co., [274 U.S. 588](#), 47 S.Ct. 720; Dalton Adding Machine Co. v. State Corporation Commission, [236 U.S. 699](#), 35 S.Ct. 480; McChord v. Louisville & Nashville Ry. Co., [183 U.S. 483](#), 22 S.Ct. 165; Richmond Hosiery Mills v. Camp, 5 Cir., 74 F.2d. 200, 201.

1 responsive correspondence as well. Unfortunately, Privacy Act requests may not ask legal admissions or interrogatories as
2 part of real legal discovery, so that mechanism won't be useful in producing all of the evidence needed to prove the
3 ILLEGALITY or unconstitutionality of their enforcement action.

4 At this point, we must also be careful to precisely define what legally admissible evidence is that would be court-admissible.
5 Below are the criteria we use when writing response letters:

- 6 1. It must be signed under penalty of perjury.
- 7 2. The name of the party signing must be the full legal birthname. IRS agents typically use pseudonyms (false names).
8 See Form #04.206.
- 9 3. A photocopy of the driver license or NON-agency ID must be provided. IRS agents IDs use pseudonyms (false names).
- 10 4. The response must include a physical address where the person responding can be personally served with legal summons
11 if they falsified the evidence provided.

12 We'll give you a hint: NO ONE in the government wants to do the above and a very small few even attempt to try. Hence,
13 their response is not legal evidence of anything and is therefore what we typically call a "non-response" and criminal
14 obstruction of justice in our own correspondence with them. It is in fact also a criminal offense to respond in any other way
15 than to provide the evidence requested in the form above.

16 [18 U.S. Code § 1589. Forced labor](#)

17 (a) Whoever knowingly provides or obtains the labor or services of a person by any one of, or by any combination
18 of, the following means—

19 (1) by means of force, threats of force, physical restraint, or threats of physical restraint to that person or another
20 person;

21 (2) by means of serious harm or threats of serious harm to that person or another person;

22 (3) by means of the abuse or threatened abuse of law or legal process; or

23 (4) by means of any scheme, plan, or pattern intended to cause the person to believe that, if that person did not
24 perform such labor or services, that person or another person would suffer serious harm or physical restraint,

25 shall be punished as provided under subsection (d).

26 (b) Whoever knowingly benefits, financially or by receiving anything of value, from participation in a venture
27 which has engaged in the providing or obtaining of labor or services by any of the means described in subsection
28 (a), knowing or in reckless disregard of the fact that the venture has engaged in the providing or obtaining of
29 labor or services by any of such means, shall be punished as provided in subsection (d).

30 (c) In this section:

31 (1) The term "abuse or threatened abuse of law or legal process" means the use or threatened use of a law or
32 legal process, whether administrative, civil, or criminal, in any manner or for any purpose for which the law was
33 not designed, in order to exert pressure on another person to cause that person to take some action or refrain
34 from taking some action.

35 (2) The term "serious harm" means any harm, whether physical or nonphysical, including psychological,
36 financial, or reputational harm, that is sufficiently serious, under all the surrounding circumstances, to compel a
37 reasonable person of the same background and in the same circumstances to perform or to continue performing
38 labor or services in order to avoid incurring that harm.

39 (d) Whoever violates this section shall be fined under this title, imprisoned not more than 20 years, or both. If
40 death results from a violation of this section, or if the violation includes kidnaping, an attempt to kidnap,
41 aggravated sexual abuse, or an attempt to kill, the defendant shall be fined under this title, imprisoned for any
42 term of years or life, or both.

43 The above criminal offense ALSO includes administrative enforcement, not just physical police activity:

44 [18 U.S.C. § 1589\(c\)\(1\)](#)

1 *abuse or threatened abuse of law or legal process*

2 (1)The term **“abuse or threatened abuse of law or legal process”** means the use or threatened use of a law or
3 **legal process, whether administrative, civil, or criminal,** in any manner or for any purpose for which the law
4 was not designed, in order to exert pressure on another person to cause that person to take some action or refrain
5 from taking some action.

6 Government enforcement, if it in fact is targeted at those who are NOT the proper subject, constitutes “force” as defined
7 above. Note that the word “force” is part of the word “en**FORCE**ment”. It is also an injustice, because it disturbs your right
8 to simply be left alone. Form #05.050.

9 In most cases, administrative correspondence or communication aimed at enforcement has the main purpose of ILLEGALLY
10 demanding the payment of money, which then becomes an illegal bribe by an innocent party to get them to simply leave you
11 alone. That is criminal racketeering. See 18 U.S.C. §1951. Irwin Schiff (now deceased) called such racketeering the “federal
12 mafia” and he wrote an entire book about it available on our website.

13 To avoid the charge that their contact with you is NOT “abuse or threatened abuse of law or legal process”, they HAVE to
14 provide the evidence PROVING that:

- 15 1. You are the proper target, meaning a statutory “taxpayer” physically within their geographical jurisdiction. . .AND
- 16 2. The obligation they allege was lawfully created.

17 In most cases, you are NOT within their territorial jurisdiction and not lawfully engaged in the “activity” that is the proper
18 subject of the tax. See:

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

19 ALSO in most cases, that obligation they allege was NOT lawfully created, as we exhaustively explain in:

- 20 1. *Lawfully Avoiding Government Obligations Course*, Form #12.040
21 <https://sedm.org/LibertyU/AvoidGovernmentObligations.pdf>
- 22 2. *Proof of Claim: Your Main Defense Against Government Greed and Corruption*, Form #09.073
23 <https://sedm.org/Forms/09-Procs/ProofOfClaim.pdf>

24 We’ll also give you a hint: They have NEVER disproved the above methods of rebuttal and CAN’T. So their response will
25 evade the issues raised in the above documents and thus, subject you to the criminal PEONAGE in their evasion of providing
26 the evidence needed to rebut the above.

27 So in conclusion, they HAVE to provide the evidence needed to disprove the above and if they don’t, then they are guilty of
28 criminal peonage and an unconstitutional Fifth Amendment taking without compensation. The thing they are TAKING is
29 your labor and services without compensation. The U.S. Supreme Court has held that there is an implied waiver of official,
30 judicial, and sovereign immunity in the case where they have taken property without due compensation in violation of the
31 Fifth Amendment. You can therefore successfully sue the government for the return of at least the economic value of the
32 property STOLEN, such as your labor and services. See [Armstrong v. United States, 364 U.S. 40 \(1960\)](#) and [Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421](#).

34 The key issue your government opponent will have to prove in court to defend against your suit is that the property was
35 PUBLIC property at the time it was taken. The following presentation will completely DESTROY that defense:

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

36 **8.26 The income tax couldn’t possibly be a “franchise” or an excise because it is upon ALL “citizens or**
37 **residents”**

False Argument: The Internal Revenue Code, Subtitles A and C income tax couldn't possibly be a franchise or excise because it is upon ALL "citizens" or "residents" and nonresident aliens, and not a specific subset or class of them.

Corrected Alternative Argument: The Internal Revenue Code, Subtitles A and C income tax is imposed in the regulations under 26 U.S.C. §1 upon a specific class of "citizens", "residents", and nonresident aliens not all people generally. The "citizens" and "residents" must be STATUTORY/territorial and not state citizens and the "nonresident aliens" must be at home. Those citizens, residents ABROAD, and nonresident aliens at home are STATUTORY citizens and residents and "individuals" who are in receipt of the taxable privilege of a public office. If they were indeed absolutely private, nonresident to the federal zone, and not exercising the privilege of a public office, they do not fall within the class of parties subject. They would not be statutorily exempt, but NOT SUBJECT, which is different.

Further information:

1. Government Franchises Course, Form #12.012
<http://sedm.org/Forms/FormIndex.htm>
2. Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>
3. Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

1 Covetous public servants are famous for falsely denying that the Internal Revenue Code Subtitles A and C income tax is a
2 franchise or an excise. This section will prove them wrong.

3 The legal definition of "franchise" is as follows:

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

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

12 **In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised**
13 **without legislative grant. To be a corporation is a franchise.** The various powers conferred on corporations are
14 franchises. The execution of a policy of insurance by an insurance company [e.g. **Social Insurance/Socialist**
15 **Security], and the issuing a bank note by an incorporated bank [such as a **Federal Reserve NOTE**], are
16 franchises. *People v. Utica Ins. Co., 15 Johns. (N.Y.) 387, 8 Am.Dec. 243.* But it does not embrace the property
17 acquired by the exercise of the franchise. *Bridgeport v. New York & N.H. R. Co., 36 Conn. 255, 4 Am.Rep. 63.*
18 Nor involve interest in land acquired by grantee. *Whitbeck v. Funk, 140 Or. 70, 12 P.2d. 1019, 1020.* **In a**
19 **popular sense, the political rights of subjects and citizens are franchises, such as the right of suffrage, etc.**
20 **Pierce v. Emery, 32 N.H. 484; State v. Black Diamond Co., 97 Ohio.St. 24, 119 N.E. 195, 199 L.R.A. 1918E,**
21 **352.****

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

23 *Exclusive Franchise. See Exclusive Privilege or Franchise.*

24 *General and Special. The charter of a corporation is its "general" franchise, while a "special" franchise consists*
25 **in any rights granted by the public to use property for a public use but-with private profit.** *Lord v. Equitable*
26 *Life Assur. Soc., 194 N.Y. 212, 87 N.E. 443, 22 L.R.A. (N.S.) 420.*

27 *Personal Franchise. A franchise of corporate existence, or one which authorizes the formation and existence of*
28 *a corporation, is sometimes called a "personal" franchise. as distinguished from a "property" franchise, which*
29 *authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special*
30 *privilege in its employment, as, for example, to construct and operate a railroad. See Sandham v. Nye, 9 Misc.Rep.*
31 *541, 30 N.Y.S. 552.*

32 *Secondary Franchises. The franchise of corporate existence being sometimes called the "primary" franchise of a*
33 *corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may,*
34 *receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls,*
35 *collect fares, etc. State v. Topeka Water Co., 61 Kan. 547, 60 P. 337; Virginia Canon Toll Road Co. v. People,*

22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or general franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a corporation, while the latter are certain rights and privileges conferred upon existing corporations. Gulf Refining Co. v. Cleveland Trust Co., 166 Miss. 759, 108 So. 158, 160.

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

Note key phrase, which seems to support the idea that the income tax couldn't be a franchise because it at least superficially seems to be imposed on ALL citizens, rather than a subset of them:

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

The problems with invoking this simplistic, presumptuous, and legally ignorant approach are numerous and reveal how incorrect it is:

1. The first income tax was declared "class legislation", in that it only applied to a SUBSET of all people. This continues to be true today with the modern I.R.C. Subtitles A and C income tax:

"The income tax law under consideration is marked by discriminating features which affect the whole law. It discriminates between those who receive an income of four thousand dollars and those who do not. It thus vitiates, in my judgment, by this arbitrary discrimination, the whole legislation. Hamilton says in one of his papers, (the Continentalist,) "the genius of liberty reprobates everything arbitrary or discretionary in taxation. It exacts that every man, by a definite and general rule, should know what proportion of his property the State demands; whatever liberty we may boast of in theory, it cannot exist in fact while [arbitrary] assessments continue." 1 Hamilton's Works, ed. 1885, 270. The legislation, in the discrimination it makes, is class legislation. **Whenever a distinction is made in the burdens a law imposes or in the benefits it confers on any citizens by reason of their birth, or wealth, or religion, it is class legislation, and leads inevitably to oppression and abuses, and to general unrest and disturbance in society [e.g. wars, political conflict, violence, anarchy].** It was hoped and believed that the great amendments to the Constitution which followed the late civil war had rendered such legislation impossible for all future time. But the objectionable legislation reappears in the act under consideration. It is the same in essential character as that of the English income statute of 1691, which taxed Protestants at a certain rate, Catholics, as a class, at double the rate of Protestants, and Jews at another and separate rate. Under wise and constitutional legislation every citizen should contribute his proportion, however small the sum, to the support of the government, and it is no kindness to urge any of our citizens to escape from that obligation. If he contributes the smallest mite of his earnings to that purpose he will have a greater regard for the government and more self-respect 597*597 for himself feeling that though he is poor in fact, he is not a pauper of his government. And it is to be hoped that, whatever woes and embarrassments may betide our people, they may never lose their manliness and self-respect. Those qualities preserved, they will ultimately triumph over all reverses of fortune."

[. . .]

"Here I close my opinion. I could not say less in view of questions of such gravity that go down to the very foundation of the government. If the provisions of the Constitution can be set aside by an act of Congress, where is the course of usurpation to end? **The present assault upon capital is but the beginning. It will be but the stepping-stone to others, larger and more sweeping, till our political contests will become a war of the poor against the rich; a war constantly growing in intensity and bitterness.**"

"If the court sanctions the power of discriminating taxation, and nullifies the uniformity mandate of the Constitution," as said by one who has been all his life a student of our institutions, "it will mark the hour when the sure decadence of our present government will commence." If the purely arbitrary limitation of \$4000 in the present law can be sustained, none having less than that amount of income being assessed or taxed for the support of the government, the limitation of future Congresses may be fixed at a much larger sum, at five or ten or twenty thousand dollars, parties possessing an income of that amount alone being bound to bear the burdens of government; or the limitation may be designated at such an amount as a board of "walking delegates" may deem necessary. There is no safety in allowing the limitation to be adjusted except in strict compliance with the mandates of the Constitution which require its taxation, if imposed by direct taxes, to be apportioned among the States according to their representation, and if imposed by indirect taxes, to be uniform in operation and, so far as practicable, in proportion to their property, equal upon all citizens. **Unless the rule of the Constitution governs, a majority may fix the limitation at such rate as will not include any of their own number.**
[Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429 (Supreme Court 1895)]

2. The U.S. Supreme Court also declared the current income tax an excise or privilege tax:

1 *“As repeatedly pointed out by this court, the Corporation Tax Law of 1909..imposed an excise or privilege tax, and not in*
2 *any sense, a tax upon property or upon income merely as income. It was enacted in view of the decision of Pollock v.*
3 *Farmer’s Loan & T. Co., 157 U.S. 429, 29 L.Ed. 759, 15 Sup.St.Rep. 673, 158 U.S. 601, 39 L.Ed. 1108, 15 Sup.Ct.Rep. 912,*
4 *which held the income tax provisions of a previous law to be unconstitutional because amounting in effect to a direct tax*
5 *upon property within the meaning of the Constitution, and because not apportioned in the manner required by that*
6 *instrument.”*
7 *[U.S. v. Whiteridge, 231 U.S. 144, 34 S.Sup.Ct. 24 (1913)]*

8 3. The regulations under 26 U.S.C. §1 impose the income tax as follows:

9 26 C.F.R. §1.1-1 Income tax on individuals.

10 (a) General rule.

11 (I) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of
12 the United States and, to the extent provided by section 871(b) or 877(b), on the income of a nonresident alien
13 individual.

14 [. . .]

15 (b) Citizens or residents of the United States liable to tax.

16 In general, all citizens of the United States, wherever resident, and all resident alien individuals are liable to
17 the income taxes imposed by the Code whether the income is received from sources within or without the
18 United States. Pursuant to section 876, a nonresident alien individual who is a bona fide resident of a section
19 931 possession (as defined in § 1.931-1(c)(1) of this chapter) or Puerto Rico during the entire taxable year is,
20 except as provided in section 931 or 933 with respect to income from sources within such possessions, subject to
21 taxation in the same manner as a resident alien individual. As to tax on nonresident alien individuals, see sections
22 871 and 877.
23 [26 C.F.R. §1.1-1(a)(1)]

- 24 4. The big problem with the above is first that it uses “liable TO” rather than “liable FOR”. So it doesn’t impose a legal
25 liability.
- 26 5. The second problem with 26 C.F.R. §1.1-1(a)(1) above is that it is written by the Secretary of the Treasury and not the
27 Congress. Regulations may NOT exceed the scope of the statute and in this case they do. U.S. v. Calamaro, 354 U.S.
28 351, 359 (1956). Hence, the provision can only affect people WITHIN the Department of the Treasury. The Secretary
29 has no authority to LEGISLATE an obligation that doesn’t appear in the Internal Revenue Code itself, except in the case
30 of people and entities serving WITHIN his department and not elsewhere in the government.

31 *“Tax’ is legal imposition, exclusively of statutory origin, and liability to taxation must be read in statute, or it*
32 *does not exist.”*
33 *[Bente v. Bugbee, 137 A. 552, 103 N.J. Law. 608 (1927)]*

34 *“The taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding*
35 *payment, even repeatedly, does not cause liability.”*
36 *[Bothke v. Terry, 713 F.2d. 1405, 1414 (1983)]*

37 *“Liability for taxation must clearly appear from statute imposing tax.”*
38 *[Higley v. Commissioner of Internal Revenue, 69 F.2d. 160 (1934)]*

39 6. The above definition of “franchise” mentions a “common right”. On federal territory where STATUTORY “citizens”
40 and “residents” MUST be domiciled, there are NO constitutional protections on federal territory within the exclusive
41 jurisdiction of Congress, and therefore the above language doesn’t apply:

42 *“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform*
43 *to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or*
44 *conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every*
45 *state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the*
46 *definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and*
47 *is exercised by representatives elected by them.’ Congress did not hesitate, in the original organization of the*
48 *territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,*
49 *Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing*
50 *a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative*
51 *power either in a governor and council, or a governor and judges, to be appointed by the President. It was not*

1 until they had attained a certain population that power was given them to organize a legislature by vote of the
2 people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress
3 thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that
4 the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of
5 habeas corpus, as well as other privileges of the bill of rights.”
6 [*Downes v. Bidwell*, 182 U.S. 244 (1901)]

- 7 7. STATUTORY/territorial “citizens” under 8 U.S.C. §1401 are in fact privileged. This is the main reason, in fact, that
8 they can be made taxable to begin with.

9 **“Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as**
10 **a statutory [PRIVILEGE!], and not a constitutional, right. In the unincorporated territories of Puerto Rico,**
11 **Guam, the U.S. Virgin Islands, and the Northern Mariana Islands, birthright citizenship was conferred upon**
12 **their inhabitants by various statutes many years after the United States acquired them. See Amicus Br. at 10-**
13 **11. If the Citizenship Clause guaranteed birthright citizenship in unincorporated territories, these statutes**
14 **would have been unnecessary. While longstanding practice is not sufficient to demonstrate constitutionality,**
15 **such a practice requires special scrutiny before being set aside. See, e.g., Jackman v. Rosenbaum Co., 260 U.S.**
16 **22, 31 (1922) (Holmes, J.) (“If a thing has been practiced for two hundred years by common consent, it will need**
17 **a strong case for the Fourteenth Amendment to affect it[.]”); Walz v. Tax Comm’n, 397 U.S. 664, 678 (1970) (“It**
18 **is obviously correct that no one acquires a vested or protected right in violation of the Constitution by long use .**
19 **. . . Yet an unbroken practice . . . is not something to be lightly cast aside.”). And while Congress cannot take**
20 **away the citizenship of individuals covered by the Citizenship Clause, it can bestow citizenship upon those not**
21 **within the Constitution’s breadth. See U.S. Const. art. IV, § 3, cl. 2 (“Congress shall have Power to dispose of**
22 **and make all needful Rules and Regulations respecting the Territory belonging to the United States[**]”); id. at**
23 **art. I, § 8, cl. 4 (Congress may “establish an uniform Rule of Naturalization . . .”). To date, Congress has not**
24 **seen fit to bestow birthright citizenship upon American Samoa, and in accordance with the law, this Court must**
25 **and will respect that choice.16**
26 [*Tuaua v. U.S.A.*, 951 F.Supp.2d. 88 (2013)]

27
28 **“The Naturalization Clause [of the Fourteenth Amendment] has a geographic limitation: it applies**
29 **“throughout the United States.” The federal courts have repeatedly construed similar and even identical**
30 **language in other clauses to include states and incorporated territories, but not unincorporated territories. In**
31 **Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901), one of the Insular Cases, the Supreme**
32 **Court held that the Revenue Clause’s identical explicit geographic limitation, “throughout the United States,”**
33 **did not include the unincorporated territory of Puerto Rico, which for purposes of that Clause was “not part**
34 **of the United States.” Id. at 287, 21 S.Ct. 770. The Court reached this sensible result because unincorporated**
35 **territories are not on a path to statehood. See Boumediene v. Bush, 553 U.S. 723, 757–58, 128 S.Ct. 2229, 171**
36 **L.Ed.2d. 41 (2008) (citing Downes, 182 U.S. at 293, 21 S.Ct. 770). In Rabang v. I.N.S., 35 F.3d. 1449 (9th**
37 **Cir.1994), this court held that the Fourteenth Amendment’s limitation of birthright citizenship to those “born**
38 **... in the United States” did not extend citizenship to those born in the Philippines during the period when it**
39 **was an unincorporated territory. U.S. Const., 14th Amend., cl. 1; see Rabang, 35 F.3d. at 1451. Every court to**
40 **have construed that clause’s geographic limitation has agreed. See Valmonte v. I.N.S., 136 F.3d. 914, 920–21**
41 **(2d Cir.1998); Lacap v. I.N.S., 138 F.3d. 518, 519 (3d Cir.1998) ; Licudine v. Winter, 603 F.Supp.2d. 129, 134**
42 **(D.D.C.2009).**

43 **Like the constitutional clauses at issue in Rabang and Downes, the Naturalization Clause is expressly limited**
44 **to the “United States.” This limitation “prevents its extension to every place over which the government**
45 **exercises its sovereignty.” Rabang, 35 F.3d. at 1453. Because the Naturalization Clause did not follow the flag**
46 **to the CNMI when Congress approved the Covenant, the Clause does not require us to apply federal immigration**
47 **law to the CNMI prior to the CNRA’s transition date.**
48 [*Eche v. Holder*, 694 F.3d. 1026 (2012)]

- 49 8. Statutes ARE NOT necessary to describe state citizens or nationals (in a common law and not statutory sense), because
50 the Fourteenth Amendment and the Constitution describes their eligibility for citizenship or naturalization. Thus, the
51 authority for state citizenship of those born in constitutional states DOES NOT derive from U.S. Code Title 8, but the
52 constitution, and they are not found in Title 8 of the U.S. code:

53 **“If the Citizenship Clause guaranteed birthright citizenship in unincorporated territories, these statutes would**
54 **have been unnecessary.”**
55 [*Tuaua v. U.S.A.*, 951 F.Supp.2d. 88 (2013)]

- 56 9. State citizens domiciled outside of federal territory and domiciled within the exclusive jurisdiction of a Constitutional
57 state cannot be STATUTORY “citizens” under 8 U.S.C. §1401 and therefore are not privileged, as are STATUTORY
58 citizens. Hence, they cannot be subject to excise or privilege taxes by virtue of their CONSTITUTIONAL but not

1 STATUTORY status as “citizens”. The U.S. Supreme Court held, in fact, that Congress CANNOT establish a taxable
2 privilege within a Constitutional state that they can tax, which INCLUDES the I.R.C. Subtitles A and C income tax:

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

8 *But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this
9 commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively**
10 to the States. **No interference by Congress with the business of citizens transacted within a State is warranted**
11 **by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the**
12 **legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the
13 State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in
14 the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must
15 impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and
16 thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.
17 **Congress cannot authorize a trade or business within a State in order to tax it.”**
18 [*License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)*]*

19 10. The income tax is, in fact, a tax upon EXACTLY the very thing that the U.S. Supreme Court held above could NOT be
20 taxed within a Constitutional state. Namely a statutory “trade or business”, which is defined as “the functions of a public
21 office” in 26 U.S.C. §7701(a)(26). Earnings are not “reportable” under 26 U.S.C. §6041 and therefore “taxable” or
22 “gross income” UNLESS the earnings are connected with this public office. See:

[The “Trade or Business” Scam, Form #05.001](https://sedm.org/Forms/FormIndex.htm)
<https://sedm.org/Forms/FormIndex.htm>

23 11. Anyone in receipt of a privilege is a public officer:

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

25 [*Middle English, from Anglo-French, from Latin privilegium law for or against a private person, from privus*
26 *private + leg-, lex law] 12th century: a right or immunity granted as a peculiar benefit, advantage, or favor:
27 prerogative especially: such a **right or immunity attached specifically to a position or an office**
28 [*Mish, F. C. (2003). Preface. Merriam-Websters collegiate dictionary. (Eleventh ed.). Springfield, MA: Merriam-*
29 *Webster, Inc.*]*

30 12. The income tax imposed in the regulations therefore is a tax upon the PRIVILEGE of territorial citizenship or residency
31 WHEN abroad under 26 U.S.C. §911 or nonresident aliens when doing business in federal territory but who are not
32 domiciled or physically present there. The only area within constitutional states where such parties can exist is within
33 federal enclaves but nowhere else. In fact, the IRS Office of Chief Counsel Memorandum Number 200634001
34 establishes that such enclaves are the ONLY place where the income tax can apply within a constitutional state, under
35 the Buck Act, 4 U.S.C. §110(d). That is the ONLY authority they cite to the City of Los Angeles for instituting an
36 income tax upon their workers:

[IRS Office of Chief Counsel Memorandum Number 200634001, SEDM Exhibit #09.042](https://sedm.org/Exhibits/ExhibitIndex.htm)
<https://sedm.org/Exhibits/ExhibitIndex.htm>

37 Consequently, the claim that the Internal Revenue Code Subtitles A and C income taxes are NOT “franchise” or excise taxes
38 is clearly FALSE.

39 All franchise taxes are taxes upon the loan of public property used for profit. In this case, the property being loaned are the
40 PUBLIC rights attached to the STATUTORY civil status of “citizen” or “resident” domiciled on federal territory. All such
41 parties are naturalized aliens who remain privileged AFTER they are STATUTORILY rather than CONSTITUTIONALLY
42 naturalized:

43 *“Constitutionally, only those born or naturalized in the United States and subject to the jurisdiction thereof, are*
44 *citizens. Const.Amdt. XIV. The power to fix and determine the rules of naturalization is vested in the Congress.*
45 *Const.Art. I, sec. 8, cl. 4. Since all persons born outside of the [CONSTITUTIONAL] United*
46 *States, are “foreigners,”[1] and not subject to the jurisdiction of the United States, the*
47 *statutes, such as § 1993 and 8 U.S.C.A. §601 [currently 8 U.S.C. §1401], derive their*

1 validity from the naturalization power of the Congress. *Elk v. Wilkins*, 1884, 112 U.S. 94, 101, 5
2 *S.Ct. 41, 28 L.Ed. 643; Wong Kim Ark v. U. S.*, 1898, 169 U.S. 649, 702, 18 S.Ct. 456, 42 L.Ed. 890. **Persons**
3 **in whom citizenship is vested by such statutes are naturalized citizens and not native-**
4 **born citizens.** *Zimmer v. Acheson*, 10 Cir. 1951, 191 F.2d. 209, 211; *Wong Kim Ark v. U. S.*, supra.”
5 *[Ly Shew v. Acheson, 110 F.Supp. 50 (N.D. Cal., 1953)]*

6
7 FOOTNOTES:

8 [1] See *Boyd v. State of Nebraska ex rel. Thayer*, 1892, 143 U.S. 135, 12 S.Ct. 375, 36 L.Ed. 103; *U.S. v.*
9 *Harbanuk*, 2 Cir. 1933, 62 F.2d. 759, 761.

10 These STATUTORY statutes are legislative creations of Congress and privileges, and those who exercise them are among
11 the few subject to legislative oversight and control by Congress because exercising said privilege.

12 *Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other rights,*
13 *such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights*
14 *created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us*
15 *to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected*
16 *in Art. III. The constitutional system of checks and balances is designed to guard against "encroachment or*
17 *aggrandizement" by Congress at the expense of the other branches of government. *Buckley v. Valeo*, 424 U.S.,*
18 *at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a "privilege" in this case, such as a "trade*
19 *or business"], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of*
20 *proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before*
21 *particularized tribunals created to perform the specialized adjudicative tasks related to that right.FN35 Such*
22 *provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to*
23 *define the right that it has created. No comparable justification exists, however, when the right being adjudicated*
24 *is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally*
25 *been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to*
26 *define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial*
27 *power of the United States, which our Constitution reserves for Art. III courts.*
28 *[Northern Pipeline Const. Co. v. Marathon Pipe Line Co.*, 458 U.S. at 83-84, 102 S.Ct. 2858 (1983)]

29 The same privileged status applies to “nonresident aliens” who are the only parties subject to withholding under the Internal
30 Revenue Code. These parties are the subject of an “implied license” and therefore a FRANCHISE also:

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

43 *In short, the judgment in the case of *The Exchange* declared, as incontrovertible principles, that the jurisdiction*
44 *of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed*
45 *by the nation itself; that all exceptions to its full and absolute territorial jurisdiction must be traced up to its own*
46 *consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial*
47 *jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies entering its territory*
48 *with its permission, and of their foreign ministers and public ships of war; and that the implied license, under*
49 *which private individuals of another nation enter the territory and mingle indiscriminately with its inhabitants,*
50 *for purposes of business or pleasure, can never be construed to grant to them an exemption from the*
51 *jurisdiction of the country in which they are found. See, also, *Carlisle v. U.S.* (1872) 16 Wall. 147, 155; *Radich**
52 *v. *Hutchins* (1877) 95 U.S. 210; *Wildenhus' Case* (1887) 120 U.S. 1, 7 Sup.Ct. 385; *Chae Chan Ping v. U.S.**
53 *(1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.*
54 *[United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)]*

55 The fact that Congress cannot unilaterally take away the CONSTITUTIONAL citizenship status of a
56 CONSTITUTIONAL/state citizen is proof that it is a RIGHT and not a PRIVILEGE, and that the human possessing the status
57 is the ABSOLUTE, UNQUALIFIED owner. *Afroyim v. Rusk*, 387 U.S. 253 (1967). In fact, they DO take away
58 STATUTORY citizenship all the time, as pointed out in *Rogers v. Bellei*, 401 U.S. 815 (1971). The same is NOT true in the

1 case of STATUTORY citizens. If they can take it away without your consent, then it's a privilege and its PUBLIC property
2 under the control of Congress and not you.

3 *"We have repeatedly held that, as to property reserved by its owner for private use, 'the right to exclude [others*
4 *is] 'one of the most essential sticks in the bundle of rights that are commonly characterized as property.' "*
5 *Loretto v. Teleprompter Manhattan CATV Corp., 458 U.S. 419, 433 (1982), quoting Kaiser Aetna v. United*
6 *States, 444 U.S. 164, 176 (1979). "*
7 *[Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987)]*

8

9 *"In this case, we hold that the "right to exclude," so universally held to be a fundamental element of the*
10 *property right,^[11] falls within this category of interests that the Government cannot take without*
11 *compensation."*
12 *[Kaiser Aetna v. United States, 444 U.S. 164 (1979)]*

13 *[11] See, e. g., United States v. Pueblo of San Ildefonso, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975);*
14 *United States v. Lutz, 295 F.2d. 736, 740 (CA5 1961). As stated by Mr. Justice Brandeis, "[a]n essential element*
15 *of individual property is the legal right to exclude others from enjoying it." International News Service v.*
16 *Associated Press, 248 U.S. 215, 250 (1918) (dissenting opinion).*

17 It is, however, criminal identity theft to confuse a CONSTITUTIONAL citizen with a STATUTORY citizen in order to
18 extraterritorially and illegally enforce the Internal Revenue Code within the exclusive jurisdiction of a Constitutional state,
19 as documented below:

[Government Identity Theft](https://sedm.org/Forms/FormIndex.htm), Form #05.046
<https://sedm.org/Forms/FormIndex.htm>

20 Given that the I.R.C. Subtitles A and C income tax are a franchise/excise tax, we would now like to further explain exactly
21 WHAT property is being loaned and thereby taxed. In legal parlance, the loan of the STATUTORY CIVIL STATUS of
22 "citizen" or "resident" makes the recipient a temporary trustee, and if they violate their trust, the property can be taken back
23 through administrative action or physical seizure and without legal process so long as the conditions of the loan allowed for
24 these methods of enforcement:

25 *"How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or by*
26 *equity alone. But how can one person impose an obligation upon another? By giving property to the latter on*
27 *the terms of his assuming an obligation in respect to it. At law there are only two means by which the object of*
28 *the donor could be at all accomplished, consistently with the entire ownership of the property passing to the*
29 *donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting the title of the*
30 *donee to a condition subsequent. The first of these the law does not permit; the second is entirely inadequate.*
31 *Equity, however, can secure most of the objects of the doner, and yet avoid the mischiefs of real obligations by*
32 *imposing upon the donee (and upon all persons to whom the property shall afterwards come without value or*
33 *with notice) a personal obligation with respect to the property; and accordingly this is what equity does. It is in*
34 *this way that all trusts are created, and all equitable charges made (i.e., equitable hypothecations or liens created)*
35 *by testators in their wills. In this way, also, most trusts are created by acts inter vivos, except in those cases in*
36 *which the trustee incurs a legal as well as an equitable obligation. In short, as property is the subject of every*
37 *equitable obligation, so the owner of property is the only person whose act or acts can be the means of creating*
38 *an obligation in respect to that property. Moreover, the owner of property can create an obligation in respect*
39 *to it in only two ways: first, by incurring the obligation himself, in which case he commonly also incurs a legal*
40 *obligation; secondly, by imposing the obligation upon some third person; and this he does in the way just*
41 *explained."*
42 *[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543]*

43

44 *"When Sir Matthew Hale, and the sages of the law in his day, spoke of property as affected by a public interest,*
45 *and ceasing from that cause to be juris privati solely, that is, ceasing to be held merely in private right, they*
46 *referred to*

47 *[1] property dedicated [DONATED] by the owner to public uses, or*

48 *[2] to property the use of which was granted by the government [e.g. Social Security Card], or*

49 *[3] in connection with which special privileges were conferred [licenses].*

1 *Unless the property was thus dedicated [by one of the above three mechanisms], or some right bestowed by the*
2 *government was held with the property, either by specific grant or by prescription of so long a time as to imply*
3 *a grant originally, the property was not affected by any public interest so as to be taken out of the category of*
4 *property held in private right.”*
5 *[Munn v. Illinois, 94 U.S. 113, 139-140 (1876)]*

6 The above authorities imply that a mere act of accepting or using the property in question in effect represents "implied consent" to abide
7 by the conditions associated with the loan, as described in the California Civil Code below:

8 CALIFORNIA CIVIL CODE
9 DIVISION 3. OBLIGATIONS
10 PART 2. CONTRACTS
11 CHAPTER 3. CONSENT
12 [Section 1589](#)

13 *1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations*
14 *arising from it, so far as the facts are known, or ought to be known, to the person accepting.*

15 The U.S. Supreme Court further acknowledged the above mechanisms of using loans of government property to create
16 equitable obligations against the recipient of the property as follows. Note that they ALSO imply that YOU can use exactly
17 the same mechanism against the government to impose obligations upon them, if they are trying to acquire your physical
18 property, your services, your labor, your time, or impose any kind of [obligation \(Form #12.040\)](#) against you without your
19 express written consent, because all such activities involve efforts to acquire what is usually PRIVATE, absolutely owned
20 property that you can use to control the GOVERNMENT as the lawful owner:

21 *“The State in such cases exercises no greater right than an individual may exercise over the use of his own*
22 *property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated*
23 *or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The*
24 *recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the*
25 *privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it.”*
26 *[Munn v. Illinois, 94 U.S. 113 (1876)]*

27 The [injustice \(Form #05.050\)](#), [sophistry](#), and [deception \(Form #05.014\)](#) underlying their welfare state system is that:

- 28 1. Governments don't produce anything, but merely transfer wealth between otherwise private people (see [Separation](#)
29 [Between Public and Private Course, Form #12.025](#)).
- 30 2. The money they are paying you can never be more than what you paid them, and if it is, then they are abusing their
31 taxing powers!

32 *To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow*
33 *it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery*
34 *because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under*
35 *legislative forms.*

36 *Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or*
37 *property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed*
38 *by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.*

39 *Coulter, J., in Northern Liberties v. St. John’s Church, 13 Pa.St. 104 says, very forcibly, ‘I think the common*
40 *mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the*
41 *government for the purposes of carrying on the government in all its machinery and operations—that they are*
42 *imposed for a public purpose.’ See, also Pray v. Northern Liberties, 31 Pa.St. 69; Matter of Mayor of N.Y., 11*
43 *Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v.*
44 *Fond du Lac, supra.”*
45 *[Loan Association v. Topeka, 20 Wall. 655 (1874)]*

- 46 3. If they try to pay you more than you paid them, they must make you into a public officer to do so to avoid the
47 prohibition of the case above. In doing so, they in most cases must illegally establish a public office and in effect use
48 "benefits" to criminally bribe you to illegally impersonate such an office. See [The “Trade or Business” Scam, Form](#)
49 [#05.001](#) for details.

- 1 4. Paying you back what was originally your own money and NOTHING more is not a "benefit" or even a loan by them
2 to you. If anything, it is a temporary loan by you to them! And its an unjust loan because they don't have to pay
3 interest!
- 4 5. Since you are the real lender, then you are the only real party who can make rules against them and not vice versa. See
5 [Article 4, Section 3, Clause 2 of the Constitution](#) for where the ability to make those rules comes from.
- 6 6. All franchises are contracts that require mutual consideration and mutual obligation to be enforceable. Since
7 government isn't contractually obligated to provide the main consideration, which is "benefits" and isn't obligated to
8 provide ANYTHING that is truly economically valuable beyond that, then the "contract" or "compact" is
9 unenforceable against you and can impose no obligations on you based on mere equitable principals of contract law.

10 *"We must conclude that a person covered by the Act has not such a right in benefit payments... This is not to*
11 *say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional*
12 *restraint."*
13 [*Flemming v. Nestor*, [363 U.S. 603](#) (1960)]

14 Notice the phrase "free of all Constitutional restraint" above. The ONLY place where that can happen is federal territory or
15 abroad, because the Constitution attaches to LAND within the exclusive jurisdiction of a Constitutional state where rights are
16 UNALIENABLE and federal privileges cannot be either offered or taxed.

17 For further details on government franchises, see:

- 18 1. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: "franchise"
19 <http://famguardian.org/TaxFreedom/CitesByTopic/franchise.htm>
- 20 2. *Government Franchises Course*, Form #12.012
21 [Slides: https://sedm.org/LibertyU/GovFranchises.pdf](https://sedm.org/LibertyU/GovFranchises.pdf)
22 [Video: http://youtu.be/vnDcauqlbTQ](http://youtu.be/vnDcauqlbTQ)
- 23 3. *Government Instituted Slavery Using Franchises*, Form #05.030
24 <https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

25 For information on how to avoid franchises, quit them, or use your own PERSONAL franchises to DEFEND yourself against
26 illegal government franchise administration or enforcement, usually against ineligible parties, see:

- 27 1. *Avoiding Traps in Government Forms Course, Form #12.023*
28 <https://sedm.org/LibertyU/AvoidingTrapsGovForms.pdf>
- 29 2. *Path to Freedom*, Form #09.015, Section 5
30 <https://sedm.org/Forms/09-Procs/PathToFreedom.pdf>
- 31 3. *Injury Defense Franchise and Agreement*, Form #06.027
32 <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>
- 33 4. *SEDM Forms/Pubs page, Section 1.6: Avoiding Government Franchises*
34 [https://sedm.org/Forms/FormIndex-](https://sedm.org/Forms/FormIndex-Singlepg.htm#1.6)
35 [Singlepg.htm#1.6. AVOIDING GOVERNMENT FRANCHISES AND LICENSES](https://sedm.org/Forms/FormIndex-Singlepg.htm#1.6)
- 36 5. *The Government "Benefits" Scam*, Form #05.040 (Member Subscription form)
37 <https://sedm.org/Forms/FormIndex.htm>
- 38 6. *Why the Government is the Only Real Beneficiary of All Government Franchises*, Form #05.051 (Member Subscription
39 form)
40 <https://sedm.org/Forms/FormIndex.htm>

41 **8.27 Deliberately confusing STATUTORY "Nonresident Aliens" with "Aliens" in order to destroy the**
42 **advantages of being a Nonresident Alien**⁷¹

⁷¹ Source: *Non-Resident Non-Person Position*, Form #05.020, Section 10.4.2; <http://sedm.org/Forms/FormIndex.htm>

False Argument: “Nonresident aliens” are a subset or type of “alien”

Corrected Alternative Argument: “Nonresident aliens” are NOT equivalent to “aliens” nor are they a subset of “aliens” generally. They are a distinct class of persons all their own.

Further information:

1. *Non-Resident Non-Person Position*, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>
2. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
3. *Legal Basis for the Term “Nonresident Alien”*, Form #05.036
<http://sedm.org/Forms/FormIndex.htm>
4. *Great IRS Hoax*, Form #11.302, Chapter 5:
<http://sedm.org/Forms/FormIndex.htm>

A popular technique promoted and encouraged by the IRS is to:

1. Deliberately confuse “nonresident aliens” with “aliens”. “nonresident aliens” as defined in 26 U.S.C. §7701(b)(1)(B) and “aliens” as defined in 26 U.S.C. §7701(b)(1)(A) are not the same. Why have multiple definitions if they are the same?
2. Deliberately confuse CONSTITUTIONAL “non-resident aliens” with STATUTORY “nonresident aliens” under the I.R.C. They are NOT the same. One can be a CONSTITUTIONAL “non-resident alien” as the U.S. Supreme Court calls it while NOT being an “nonresident alien” under the I.R.C. because the two contexts rely on DIFFERENT definitions and contexts for the geographical terms. “United States” in the Constitution and “United States” in the Internal Revenue Code are mutually exclusive and non-overlapping.
3. Falsely tell you or imply that “nonresident aliens” include only those aliens that are not resident within a constitutional state. In fact, they are “aliens” who are not domiciled in the federal zone or the STATUTORY “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10).
4. Deceive you into believing that “nonresident aliens” and “nonresident alien individuals” are equivalent. They are not. It is a maxim of law that things that are similar are NOT the same:

Talis non est eadem, nam nullum simile est idem.

What is like is not the same, for nothing similar is the same. 4 Co. 18.

[Bouvier’s Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

For instance, the older version of IRS Form W-8BEN, Block 3 included many types of entities and “persons” that are NOT “individuals”.

5. Refuse to define what a “nonresident alien” is and what is included in the definition within 26 U.S.C. §7701(b)(1)(B). This makes it a NON-DEFINITION. It cannot be a “definition” in a legal context unless it expressly includes ALL things or classes of things that are included.
6. Define what it ISN’T, and absolutely refuse to define what it IS.
7. Refuse to acknowledge that “nationals” as defined in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1101(a)(22):
 - 7.1. Are STATUTORY “nonresident aliens” if they are engaged in a public office in the national government and abroad as “resident aliens” in relation to the country they are in under 26 U.S.C. §911 and are receiving the benefits of a tax treaty with that country.
 - 7.2. Are “non-resident non-persons” if not engaged in a public office or not abroad or abroad but not accepting tax treaty benefits under 26 C.F.R. §301.7701(b)-7.

All of the confusion and deception surrounding “nonresident alien” status is introduced and perpetuated mainly in the IRS Publications and the Treasury Regulations. It is not found in the Internal Revenue Code. “Nonresident aliens” and “aliens” are not equivalent in law, and confusing them has the following direct injurious consequences against those who are state nationals:

1. Prejudicing their ability to claim “nonresident alien” status at financial institutions and employers. This occurs because without either a Treasury Regulation or IRS publication they can point to which proves that they are a “nonresident alien”, they will not have anything they can show these institutions in order that their status will be recognized when

1 they open accounts or pursue employment. This compels them in violation of the law because of the ignorance of bank
2 clerks and employers into declaring that they are privileged “U.S. persons” and enumerating themselves just in order to
3 obtain the services or employment that they seek.

- 4 2. Unlawfully preventing state nationals from being able to change their domicile if they mistakenly claim to be “residents”
5 of the United States. 26 C.F.R. §1.871-5 says that an intention of an “alien” to change his domicile/residence is
6 insufficient to change it whereas a similar intention on the part of a “non-citizen national” is sufficient.

7 The above injuries to the rights of “nationals” such as those born in the possessions are very important, because we prove in
8 the following document and elsewhere on our website that all humans born within and domiciled within the exclusive
9 jurisdiction of either a possession or a state of the Union are “nationals” and that those born in states of the Union are state
10 nationals pursuant to 8 U.S.C. §1101(a)(21). This injury is therefore widespread and vast in its consequences:

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

11 Let’s show some of the IRS deception to disguise the availability of “nonresident alien” status to state nationals so that they
12 don’t use it. Below is the definition of “Nonresident alien”

13 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
14 [§ 7701. Definitions](#)

15 (b) *Definition of resident alien and nonresident alien*

16 (1) *In general*

17 (B) *Nonresident alien*

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

20 Below are two consistent definitions of “alien”:

21 [26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

22 (c) *Definitions*

23 (3) *Individual.*

24 (i) *Alien individual.*

25 *The term alien individual means an individual who is not a citizen or a **national** of the United States. See Sec.*
26 *1.1-1(c).*

27
28 [TITLE 8 > CHAPTER 12 > SUBCHAPTER I > § 1101](#)
29 [§ 1101. Definitions](#)

30 (a) *As used in this chapter—*

31 (3) *The term “alien” means **any person not a citizen or national of the United States.***

32 Notice based on the above definitions that:

- 33 1. They define what “alien” and “nonresident alien” are **NOT**, but *not* what they **ARE**.
34 2. The definition of “nonresident alien” is **NOT** equivalent to “alien”. Otherwise, why have two definitions?
35 3. There are three classes of entities that are “nonresident aliens”, which include:
36 3.1. “Aliens” with no domicile or residence within the STATUTORY “United States**”, meaning federal territory.
37 3.2. State nationals born within and domiciled within Constitutional states of the Union and defined in 8 U.S.C.
38 §1101(a)(21) if engaged in a public office and abroad and receiving tax treaty benefits under 26 C.F.R.
39 §301.7701(b)-7.
40 3.3. “non-citizen nationals of the United States**” born in possessions and defined in 8 U.S.C. §1408. These areas
41 include American Samoa and Swains Island. They are even listed on the 1040NR form as “nonresident aliens”:

1 <https://famguardian.org/Subjects/Taxes/Citizenship/IRSForm1040nr-USNational.pdf>

2 NOTE that Items 3.2 and 3.3 above are not “ALIENS” OF any kind IN RELATION TO THE UNITED STATES**. They
3 are only “resident aliens” in relation to the foreign country they are in when abroad. Under Title 8, you cannot simultaneously
4 be an “alien” in 8 U.S.C. §1101(a)(3) and a “national of the United States*” in 8 U.S.C. §1101(a)(22). Item 3.3 above is
5 corroborated by:

- 6 1. The content of IRS Publication 519, Tax Guide for Aliens, which obtusely mentions what it calls “U.S. nationals”, which
7 it then defines as persons domiciled in American Samoa and Swains Island who do not elect to become statutory “U.S.
8 citizens”.

9 *“A U.S. national is an **alien** who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S.
10 nationals include American Samoans, and Northern Mariana Islanders who choose to become U.S. nationals
11 instead of U.S. citizens”
12 [\[IRS Publication 519: Tax Guide for Aliens \(2007\), p. 43\]](#)*

13 The above statement is partially **false**. A statutory “national of the United States**” as defined in 8 U.S.C. §1101(a)(22)
14 is NOT an “alien”, because aliens exclude “nationals of the United States**” based on the definition of “alien” found in
15 26 C.F.R. §1.1441-1(c)(3)(i) and 8 U.S.C. §1101(a)(3). The “U.S. national” to which they refer also very deliberately is
16 neither mentioned nor defined anywhere in the Internal Revenue Code or the Treasury Regulations as being “nonresident
17 alien”, even though they in fact are and IRS Publication 519 admits that they are. The only statutory definition CLOSE
18 to “U.S. national” is found in 8 U.S.C. §1101(a)(22)(B) and 8 U.S.C. §1408. However, the existence of this person is
19 also found on IRS Form 1040NR itself for years 2002 to 2017, which mentions this political status as being a “nonresident
20 alien”.⁷² By the way, don’t let the government fool you by using the above as evidence in a legal proceeding because it
21 ISN’T competent evidence and cannot form the basis for a reasonable belief or willfulness. The IRS itself says you
22 cannot and should not rely on anything in any of their publications. The IRS, in fact, routinely deceives and lies in their
23 publications and their forms and does so with the blessings and even protection of the federal district courts, even though
24 they hypocritically sue the rest of us for “abusive tax shelters” if we offer the public equally misleading information. For
25 details on this subject, see:

[Reasonable Belief About Income Tax Liability, Form #05.007](#)
<http://sedm.org/Forms/FormIndex.htm>

- 26 2. 26 U.S.C. §877(a), which describes a “nonresident alien” who lost citizenship to avoid taxes and therefore is subject to
27 a special assessment as a punishment for that act of political dis-association. Notice the statute doesn’t say a “citizen of
28 the United States[**]” losing citizenship, but a “nonresident alien”. The “citizenship” they are referring to is the
29 “nationality” described in 8 U.S.C. §1101(a)(21) and NOT the statutory “U.S.[**] citizen” status found in 8 U.S.C. §1401
30 and 8 U.S.C. §1101(a)(22)(A).

31 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART II > Subpart A > § 877](#)
32 [§ 877. Expatriation to avoid tax](#)

33 (a) Treatment of expatriates

34 (1) In general

35 *Every **nonresident alien individual** to whom this section applies and **who, within the 10-year period immediately**
36 **preceding the close of the taxable year, lost United States citizenship** shall be taxable for such taxable year in
37 the manner provided in subsection (b) if the tax imposed pursuant to such subsection (after any reduction in such
38 tax under the last sentence of such subsection) exceeds the tax which, without regard to this section, is imposed
39 pursuant to section [871](#).*

40 So let’s get this straight: 8 U.S.C. §1101(a)(3) and 26 C.F.R. §1.1441-1(c)(3)(i) both say that you cannot be an “alien” if you
41 are a “national” and yet, the IRS Publications such as IRS Publication 519, Tax Guide for Aliens, Year 2007 and the Treasury
42 Regulations frequently identify these same “nationals” as “aliens”. Earth calling IRS. Hello? Anybody home? The least
43 they could do is describe WHO they are “alien” in relation to, because it isn’t the United States*. It is the foreign country

⁷² For a historical record of older IRS 1040NR forms, see: 1. IRS: <https://apps.irs.gov/app/picklist/list/priorFormPublication.html?sortColumn=currentYearRevDate&indexOffFirstRow=0&value=1040&criteria=formNumber&resultsPerPage=25&isDescending=false>; 2. Tax Analysts: <http://www.taxhistory.org/www/website.nsf/Web/1040TaxForms?OpenDocument>.

1 they are temporarily in while domiciled in the federal zone and accepting tax treaty benefits under 26 U.S.C. §911(d) and 26
2 C.F.R. §301.7701(b)-1.

3 The IRS knows that the key to being sovereign as an American National born in a state of the Union and domiciled there is
4 being a non-resident non-person not engaged in a “trade or business”. So what do they do to prevent people from achieving
5 this status? They surround the status with cognitive dissonance, lies, falsehoods, and mis-directions. Hence one of our
6 favorite sayings:

7 *“The truth about the income tax is so precious to the government that it must be surrounded by a bodyguard of*
8 *lies.”*
9 *[Unknown]*

10 Nowhere within the Internal Revenue Code, the Treasury Regulations, or IRS Publication 519, Tax Guide for Aliens will you
11 find a definition of the term “national” which is mentioned in 8 U.S.C. §1101(a)(21), and which describes a human being
12 born within and domiciled within a state of the Union. You will also never see a definition of who is included in the definition
13 of “a person who, though not a citizen of the United States, owes permanent allegiance to the United States” found in 8 U.S.C.
14 §1101(a)(22)(B). We’ll give you a hint, the definition of “a person who, though not a citizen of the United States, owes
15 permanent allegiance to the United States” found in 8 U.S.C. §1101(a)(22)(B) includes only statutory “U.S.[**] nationals”
16 found in 8 U.S.C. §1408. However, both state nationals in 8 U.S.C. §1101(a)(21) and “U.S.** nationals” under 8 U.S.C.
17 §1101(a)(22)(B) are treated the same for tax purposes, which means they are “nonresident aliens” and not “aliens”.
18 Consequently, unlike aliens, those who are “nationals”:

- 19 1. Are not bound by any of the regulations pertaining to “aliens”, because they are NOT “aliens” as legally defined..
- 20 2. Do not have to file IRS Form 8840 in order to associate with the “foreign state” they are domiciled within in order to be
21 automatically exempt from I.R.C. Subtitle A taxes.
- 22 3. Are forbidden to file a “Declaration of Intention” to become “U.S. residents” pursuant to 26 C.F.R. §1.871-4 and IRS
23 Form 1078.
- 24 4. Are not privileged and cannot have the “presence test” applied to them like “aliens” from a foreign country would.

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

37 *In short, the judgment in the case of The Exchange declared, as incontrovertible principles, that the jurisdiction*
38 *of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed*
39 *by the nation itself; that all exceptions to its full and absolute territorial jurisdiction must be traced up to its own*
40 *consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial*
41 *jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies entering its territory*
42 *with its permission, and of their foreign ministers and public ships of war; and that the implied license, under*
43 *which private individuals of another nation enter the territory and mingle indiscriminately with its inhabitants,*
44 *for purposes of business or pleasure, can never be construed to grant to them an exemption from the*
45 *jurisdiction of the country in which they are found. See, also, Carlisle v. U.S. (1872) 16 Wall. 147, 155; Radich*
46 *v. Hutchins (1877) 95 U.S. 210; Wildenhuss' Case (1887) 120 U.S. 1, 7 Sup.Ct. 385; Chae Chan Ping v. U.S.*
47 *(1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.*
48 *[United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)]*

49 If you are still confused at this point about state nationals and who they are, you may want to go back to examine the diagrams
50 and tables at the end of section 8.1 until the relationships become clear in your mind.

51 Moving on, why does the IRS play this devious sleight of hand? Remember: everything happens for a reason, and here are
52 the reasons:

1 1. IRS has a vested interest to maximize the number of “taxpayers” contributing to their scam. Taxation is based on legal
2 domicile.

3 *“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit
4 or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth
5 Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally
6 reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously
7 includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of
8 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration
9 being a tax on realty laid by the state in which the realty is located.”*
10 *[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]*

11 Therefore, IRS has an interest in compelling persons domiciled in states of the Union into falsely declaring their domicile
12 within the “United States”. The status that implies domicile is “U.S. persons” as defined in 26 U.S.C. §7701(a)(30).
13 “U.S. persons” include either statutory “citizens of the United States” as defined in 26 C.F.R. §1.1-1(c) or “resident
14 aliens” as defined in 26 U.S.C. §7701(b)(1)(A) and both have in common a legal domicile in the “United States”.

- 15 2. IRS does not want people born within and domiciled within states of the Union, who are “nationals” pursuant to 8 U.S.C.
16 §1101(a)(21) but not STATUTORY “citizens” per 8 U.S.C. §1401 to know that “nationals” are included in the definition
17 of “nonresident alien”. This would cause a mass exodus from the tax system and severely limit the number of “taxpayers”
18 that they may collect from. That is why they listed “U.S. nationals” as “nonresident aliens” on the 1040NR form between
19 2002 and 2017 but stopped after that. They wanted to plug the leak in the dam.
- 20 3. IRS wants to prevent state nationals from using the nonresident alien status so as to force them, via presumption, into
21 falsely declaring their status to be that of a privileged “U.S. person” as defined in 26 U.S.C. §7701(a)(30). This will
22 create a false presumption that they maintain a domicile on federal territory and are therefore subject to federal
23 jurisdiction and “taxpayers”.
- 24 4. By refusing to define EXACTLY what is included in the definition of “nonresident alien” in both Treasury Regulations
25 and IRS publications or acknowledging that “nationals” are included in the definition, those opening bank accounts at
26 financial institutions and starting employment will be deprived of evidence which they can affirmatively use to establish
27 their status with these entities, which in effect compels presumption by financial institutions and employers within states
28 of the Union that they are statutory “U.S. persons” (26 U.S.C. §7701(a)(30)) who MUST have an identify number, such
29 as a Social Security Number or a Taxpayer Identification Number. This forces them to participate in a tax system that
30 they can’t lawfully participate in without unknowingly making false statements about their legal status by mis-declaring
31 themselves to be “U.S. persons”.

32 Below are several examples of this deliberate, malicious IRS confusion between “aliens” and “nonresident aliens” found
33 within the Treasury Regulations, where “nonresident alien **individuals**” are referred to as “aliens” that we have found so far.
34 All of these examples are the result of a false presumption that “nonresident aliens” are a subset of all “aliens”, which is NOT
35 the case. We were able to find no such confusion within the I.R.C., but it is rampant within the Treasury Regulations.

- 36 1. IRS Publication 515: Withholding of Tax on Nonresident Aliens and Foreign Corporations. This confusion is found
37 throughout this IRS publication.
- 38 2. IRS Publication 519: Tax Guide for Aliens. This publication should not even be discussion “nonresident aliens”, because
39 they aren’t a subset of “aliens” unless the word “nonresident alien” is followed with the word “individual”.
- 40 3. 26 C.F.R. §1.864-7(b)(2):

41 *[Revised as of April 1, 2006]*
42 *From the U.S. Government Printing Office via GPO Access*
43 *[Page 318-321]*

44 *TITLE 26--INTERNAL REVENUE*
45 *CHAPTER 1--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY*
46 *(CONTINUED)*
47 *PART 1 _INCOME TAXES--Table of Contents*
48 *Sec. 1.864-7 Definition of office or other fixed place of business.*

49 *(b) Fixed facilities--*
50
51 *(2) Use of another person's office or other fixed place of business.*

52 *A nonresident alien individual or a foreign corporation shall not be considered to have an office or other fixed*
53 *place of business merely because such alien individual or foreign corporation uses another person's office or*

1 other fixed place of business, whether or not the office or place of business of a related person, through which
2 to transact a trade or business, if the trade or business activities of the alien individual or foreign corporation in
3 that office or other fixed place of business are relatively sporadic or infrequent, taking into account the overall
4 needs and conduct of that trade or business.

5 4. 26 C.F.R. §1.864-7(d)(1)(i)(b):

6 [Revised as of April 1, 2006]
7 From the U.S. Government Printing Office via GPO Access
8 [Page 318-321]

9 TITLE 26--INTERNAL REVENUE
10 CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
11 (CONTINUED)
12 PART 1_INCOME TAXES--Table of Contents
13 Sec. 1.864-7 Definition of office or other fixed place of business.

14 (d) Agent activity.

15 (1) Dependent agents.

16 (i) In general.

17
18 In determining whether a nonresident alien individual or a foreign corporation has an office or other fixed place
19 of business, the office or other fixed place of business of an agent who is not an independent agent, as defined in
20 subparagraph (3) of this paragraph, shall be disregarded unless such agent

21 (a) has the authority to negotiate and conclude contracts in the name of the nonresident alien individual or foreign
22 corporation, and regularly exercises that authority, or

23 (b) has a stock of merchandise belonging to the nonresident alien individual or foreign corporation from which
24 orders are regularly filed on behalf of such alien individual or foreign corporation.

25 A person who purchases goods from a nonresident alien individual or a foreign corporation shall not be
26 considered to be an agent for such alien individual or foreign corporation for purposes of this paragraph where
27 such person is carrying on such purchasing activities in the ordinary course of its own business, even though
28 such person is related in some manner to the nonresident alien individual or foreign corporation. For example,
29 a wholly owned domestic subsidiary corporation of a foreign corporation shall not be treated as an agent of the
30 foreign parent corporation merely because the subsidiary corporation purchases goods from the foreign parent
31 corporation and resells them in its own name. However, if the domestic subsidiary corporation regularly
32 negotiates and concludes contracts in the name of its foreign parent corporation or maintains a stock of
33 merchandise from which it regularly fills orders on behalf of the foreign parent corporation, the office or other
34 fixed place of business of the domestic subsidiary corporation shall be treated as the office or other fixed place
35 of business of the foreign parent corporation unless the domestic subsidiary corporation is an independent agent
36 within the meaning of subparagraph (3) of this paragraph.

37 5. 26 C.F.R. §1.872-2(b)(1):

38 [Code of Federal Regulations]
39 [Title 26, Volume 9]
40 [Revised as of April 1, 2006]
41 From the U.S. Government Printing Office via GPO Access
42 [Page 367-369]

43 TITLE 26--INTERNAL REVENUE
44 CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
45 (CONTINUED)
46 PART 1_INCOME TAXES--Table of Contents
47 Sec. 1.872-2 Exclusions from gross income of nonresident alien
48 individuals.

49 (b) Compensation paid by foreign employer to participants in certain exchange or training programs.

50 (1) Exclusion from income.

51
52 Compensation paid to a nonresident alien individual for the period that the nonresident alien individual is
53 temporarily present in the United States as a nonimmigrant under subparagraph (F) (relating to the admission

1 of students into the United States) or subparagraph (J) (relating to the admission of teachers, trainees, specialists,
2 etc., into the United States) of section 101(a)(15) of the Immigration and Nationality Act (8 U.S.C. 1101(a)(15)
3 (F) or (J)) shall be excluded from gross income if the **compensation is paid to such alien** by his foreign employer.
4 Compensation paid to a nonresident alien individual by the U.S. office of a domestic bank which is acting as
5 paymaster on behalf of a foreign employer constitutes compensation paid by a foreign employer for purposes of
6 this paragraph if the domestic bank is reimbursed by the foreign employer for such payment. A nonresident alien
7 individual who is temporarily present in the United States as a nonimmigrant under such subparagraph (J)
8 includes a nonresident alien individual admitted to the United States as an "exchange visitor" under section 201
9 of the U.S. Information and Educational Exchange Act of 1948 (22 U.S.C. 1446), which section was repealed by
10 section 111 of the Mutual Education and Cultural Exchange Act of 1961 (75 Stat. 538).

- 11 6. 26 C.F.R. §1.6012-3(b)(2)(i).
- 12 7. 26 C.F.R. §31.3401(a)(6)-1A(c).
- 13 8. 26 C.F.R. §509.103(b)(3).
- 14 9. 26 C.F.R. §509.108(a)(1)

15 "Nonresident aliens" are defined in 26 U.S.C. §7701(b)(1)(B). Aliens are defined in 8 U.S.C. §1101(a)(3). "Resident aliens"
16 are defined in 26 U.S.C. §7701(b)(1)(B). The relationship between these three entities are as follows, in the context of income
17 taxes:

- 18 1. **"non-resident non-person"**: Those with no domicile on federal territory and who are born either in a foreign country, a
19 state of the Union, or within the federal zone. Also called a "nonresident", "stateless person", or "transient foreigner".
20 They are exclusively PRIVATE and beyond the reach of the civil statutory law because:
 - 21 1.1. They are not a "person" or "individual" because not engaged in an elected or appointed office.
 - 22 1.2. They have not waived sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
 - 23 1.3. They have not "purposefully" or "consensually" availed themselves of commerce within the exclusive or general
24 jurisdiction of the national government within federal territory.
 - 25 1.4. They waived the "benefit" of any and all licenses or permits in the context of a specific transaction or agreement.
 - 26 1.5. In the context of a specific business dealing, they have not invoked any statutory status under federal civil law that
27 might connect them with a government franchise, such as "U.S. citizen", "U.S. resident", "person", "individual",
28 "taxpayer", etc.
 - 29 1.6. If they are demanded to produce an identifying number, they say they don't consent and attach the following form
30 to every application or withholding document:

Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205
<http://sedm.org/Forms/FormIndex.htm>

- 31 2. **"Aliens" or "alien individuals"**: Those born in a foreign country and not within any state of the Union or within any
32 federal territory.
 - 33 2.1. "Alien" is defined in 8 U.S.C. §1101(a)(3) as a person who is neither a citizen nor a national.
 - 34 2.2. "Alien individual" is defined in 26 C.F.R. §1.1441-1(c)(3)(i).
 - 35 2.3. An alien is defined in 8 U.S.C. §1101(a)(3) as a person who is neither a statutory "U.S. citizen" per 8 U.S.C. §1401
36 nor a "national of the United States*" per 8 U.S.C. §1101(a)(22)..
 - 37 2.4. An alien with no domicile in the "United States" is presumed to be a "nonresident alien" pursuant to 26 C.F.R.
38 §1.871-4(b).
- 39 3. **"Residents" or "resident aliens"**: An "alien" or "alien individual" with a legal domicile on federal territory.
 - 40 3.1. "Resident aliens" are defined in 26 U.S.C. §7701(b)(1)(A).
 - 41 3.2. A "resident alien" is an alien as defined in 8 U.S.C. §1101(a)(3) who has a legal domicile on federal territory that
42 is no part of the exclusive jurisdiction of any state of the Union.
 - 43 3.3. An "alien" becomes a "resident alien" by filing IRS Form 1078 pursuant to 26 C.F.R. §1.871-4(c)(ii) and thereby
44 electing to have a domicile on federal territory.
- 45 4. **"Nonresident aliens"**: Those with no domicile on federal territory and who are born either in a foreign country, a state
46 of the Union, or within the federal zone.
 - 47 4.1. Defined in 26 U.S.C. §7701(b)(1)(B).
 - 48 4.2. Also called a "nonresident", "stateless person", or "transient foreigner".
 - 49 4.3. A "nonresident alien" is defined as a person who is neither a statutory "citizen" pursuant to 26 C.F.R. §1.1-1(c) nor
50 a statutory "resident" pursuant to 26 U.S.C. §7701(b)(1)(A).
 - 51 4.4. A person who is a "non-citizen national" pursuant to 8 U.S.C. §1452 or 8 U.S.C. §1101(a)(21) is a "nonresident
52 alien".
- 53 5. **"Nonresident alien individuals"**: Those who are aliens and who do not have a domicile on federal territory.
 - 54 5.1. Status is indicated in block 3 of the IRS Form W-8BEN under the term "Individual".

5.2. Excludes those born within the exclusive jurisdiction of states of the Union who are therefore “non-residents” under federal law.

6. Convertibility between “aliens”, “resident aliens”, “nonresident aliens”, and “nonresident alien individuals”:

6.1. A “nonresident alien” is not the legal equivalent of an “alien” in law.

6.2. IRS Form W-8BEN, Block 3 has no block to check for those who are “non-resident non-persons” but not “nonresident aliens” or “nonresident alien individuals”. Thus, the submitter of this form who is a statutory “non-resident non-person” but not a “nonresident alien” or “nonresident alien individual” is effectively compelled to make an illegal and fraudulent election to become an alien and an “individual” if they do not add a block for “transient foreigner” or “Union State Citizen” to the form. See section 5.3 of the following:

About IRS Form W-8BEN, Form #04.202

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

6.3. 26 U.S.C. §6013(g) and (h) and 26 U.S.C. §7701(b)(4)(B) authorize a “nonresident alien” who is married to a statutory “U.S. citizen” as defined in 26 C.F.R. §1.1-1(c) to make an “election” to become a “resident alien”.

6.4. It is unlawful for an unmarried “state national” pursuant to either 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B) to become a “resident alien”. This can only happen by either fraud or mistake.

6.5. An alien may overcome the presumption that he is a “nonresident alien” and change his status to that of a “resident alien” by filing IRS Form 1078 pursuant to 26 C.F.R. §1.871-4(c)(ii) while he is in the “United States”.

6.6. The term “residence” can only lawfully be used to describe the domicile of an “alien”. Nowhere is this term used to describe the domicile of a “state national” or a “nonresident alien”. See 26 C.F.R. §1.871-2.

6.7. The only way a statutory “alien” under 8 U.S.C. §1101(a)(3) can become both a “state national” and a “nonresident alien” at the same time is to be naturalized pursuant to 8 U.S.C. §1421 and to have a domicile in either a U.S. possession or a state of the Union.

7. Sources of confusion on these issues:

7.1. One can be a “non-resident non-person” *without* being an “individual” or a “nonresident alien individual” under the Internal Revenue Code. An example would be a human being born within the exclusive jurisdiction of a state of the Union who is therefore a “state national” pursuant to 8 U.S.C. §1101(a)(21) who does not participate in Social Security or use a Taxpayer Identification Number.

7.2. The term “United States” is defined in the Internal Revenue Code at 26 U.S.C. §7701(a)(9) and (a)(10).

7.3. The term “United States” for the purposes of citizenship is defined in 8 U.S.C. §1101(a)(38).

7.4. Any “U.S. Person” as defined in 26 U.S.C. §7701(a)(30) who is not found in the “United States” (federal territory pursuant to 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d)) shall be treated as having an effective domicile within the District of Columbia pursuant to 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d).

7.5. The term “United States” is equivalent for the purposes of statutory “citizens” pursuant to 26 C.F.R. §1.1-1(c) and “citizens” as used in the Internal Revenue Code. See 26 C.F.R. §1.1-1(c).

7.6. The term “United States” as used in the Constitution of the United States is NOT equivalent to the statutory definition of the term used in:

7.6.1. 26 U.S.C. §7701(a)(9) and (a)(10).

7.6.2. 8 U.S.C. §1101(a)(38).

The “United States” as used in the Constitution means the states of the Union and excludes federal territory, while the term “United States” as used in federal statutory law means federal territory and excludes states of the Union.

7.7. A constitutional “citizen of the United States” as mentioned in the Fourteenth Amendment is NOT equivalent to a statutory “citizen and national of the United States” as used in 8 U.S.C. §1401. See:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006

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

7.8. In the case of jurisdiction over aliens only, the term “United States” implies all 50 states and the federal zone, and is not restricted only to the federal zone. See:

7.8.1. Non-Resident Non-Person Position, Form #05.020

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

7.8.2. Kleindienst v. Mandel, 408 U.S. 753 (1972)

In accord with ancient principles of the international law of nation-states, the Court in The Chinese Exclusion Case, 130 U.S. 581, 609 (1889), and in Fong Yue Ting v. United States, 149 U.S. 698 (1893), held broadly, as the Government describes it, Brief for Appellants 20, that the power to exclude aliens is “inherent in sovereignty, necessary for maintaining normal international relations and defending the country against foreign encroachments and dangers - a power to be exercised exclusively by the political branches of government” Since that time, the Court’s general reaffirmations of this principle have [408 U.S. 753, 766] been legion. 6 The Court without exception has sustained Congress’ “plenary power to make rules for the admission of aliens and to exclude those who possess those characteristics which Congress has forbidden.” Boutillier v. Immigration and Naturalization Service, 387 U.S. 118, 123 (1967). “[O]ver no conceivable subject is the

1 legislative power of Congress more complete than it is over" the admission of aliens. Oceanic Navigation Co.
2 v. Stranahan, 214 U.S. 320, 339 (1909).
3 [Kleindienst v. Mandel, 408 U.S. 753 (1972)]

4 7.8.3. Chae Chan Ping v. U.S., 130 U.S. 581 (1889)

5 While under our constitution and form of government the great mass of local matters is controlled by local
6 authorities, the United States, in their relation to foreign countries and their subjects or citizens, are one nation,
7 invested with powers which belong to independent nations, the exercise of which can be invoked for the
8 maintenance of its absolute independence and security throughout its entire territory. The powers to declare
9 war, make treaties, suppress insurrection, repel invasion, regulate foreign commerce, secure republican
10 governments to the states, and admit subjects of other nations to citizenship, are all sovereign powers, restricted
11 in their exercise only by the constitution itself and considerations of public policy and justice which control, more
12 or less, the conduct of all civilized nations. As said by this court in the case of Cohens v. Virginia, 6 Wheat. 264,
13 413, speaking by the same great chief justice: "That the United States form, for many, and for most important
14 purposes, a single nation, has not yet been denied. In war, we are one people. In making peace, we are one
15 people. In all commercial regulations, we are one and the same people. In many other respects, the American
16 people are one; and the government which is alone capable of controlling and managing their interests in all
17 these respects is the government of the Union. It is their government, and in that character they have no other.
18 America has chosen to [130 U.S. 581, 605] be in many respects, and to many purposes, a nation; and for all
19 these purposes her government is complete; to all these objects, it is competent. The people have declared that
20 in the exercise of all powers given for these objects it is supreme. It can, then, in effecting these objects,
21 legitimately control all individuals or governments within the American territory."

22 [. . .]

23
24
25 "The power of exclusion of foreigners being an incident of sovereignty belonging to the government of the
26 United States as a part of those sovereign powers delegated by the constitution, the right to its exercise at any
27 time when, in the judgment of the government, the interests of the country require it, cannot be granted away or
28 restrained on behalf of any one. The powers of government are delegated in trust to the United States, and are
29 incapable of transfer to any other parties. They cannot be abandoned or surrendered. Nor can their exercise be
30 hampered, when needed for the public good, by any considerations of private interest. The exercise of these
31 public trusts is not the subject of barter or contract."
32 [Chae Chan Ping v. U.S., 130 U.S. 581 (1889)]

33 A picture is worth a thousand words. Below is a picture that graphically demonstrates the relationship between citizenship
34 status in Title 8 of the U.S. Code with tax status in Title 26 of the U.S. Code:

Table 9: “Citizenship status” vs. “Income tax status”

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						“Citizen” (defined in 26 C.F.R. §1.1-1)	“Resident alien” (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	“Nonresident alien INDIVIDUAL” (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	“Non-resident NON-person” (NOT defined)
1	“national and citizen of the United States** at birth” or “U.S.** citizen” or Statutory “U.S.** citizen”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	NA	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	Yes (only pay income tax abroad with IRS Forms 1040/2555. See Cook v. Tait, 265 U.S. 47 (1924))	No	No	No
2	“non-citizen national of the United States** at birth” or “U.S.** national”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swain’s Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	NA	8 U.S.C. §1408 8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1452	No (see 26 U.S.C. §7701(b)(1)(B))	No	Yes (see IRS Form 1040NR for proof)	No
3.1	“U.S.A.***national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	No	No	No	Yes
3.2	“U.S.A.***national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	Foreign country	Yes	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	No	No	Yes	No
3.3	“U.S.A.***national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	Foreign country	No	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	No	No	No	Yes

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						"Citizen" (defined in 26 C.F.R. §1.1-1)	"Resident alien" (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	"Nonresident alien INDIVIDUAL" (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	"Non-resident NON-person" (NOT defined)
3.4	Statutory "citizen of the United States**" or Statutory "U.S.* citizen"	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	Yes	No	No	No
4.1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	Yes	No	No
4.2	"alien" or "Foreign national"	Foreign country	State of the Union	Yes	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.3	"alien" or "Foreign national"	Foreign country	State of the Union	No	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	No	No	Yes
4.4	"alien" or "Foreign national"	Foreign country	Foreign country	Yes	8 U.S.C. §1101(a)(21)	No	No	Yes	No
4.5	"alien" or "Foreign national"	Foreign country	Foreign country	No	8 U.S.C. §1101(a)(21)	No	No	No	Yes

NOTES:

1. Domicile is a prerequisite to having any civil status per Federal Rule of Civil Procedure 17. One therefore cannot be a statutory "alien" under 8 U.S.C. §1101(a)(3) without a domicile on federal territory. Without such a domicile, you are a transient foreigner and neither an "alien" nor a "nonresident alien".
2. "United States" is described in 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.
3. A "nonresident alien individual" who has made an election under 26 U.S.C. §6013(g) and (h) to be treated as a "resident alien" is treated as a "nonresident alien" for the purposes of withholding under I.R.C. Subtitle C but retains their status as a "resident alien" under I.R.C. Subtitle A. See 26 C.F.R. §1.1441-1(c)(3) for the definition of "individual", which means "alien".
4. A "non-person" is really just a transient foreigner who is not "purposefully availing themselves" of commerce within the legislative jurisdiction of the United States on federal territory under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97. The real transition from a "NON-person" to an "individual" occurs when one:
 - 4.1. "Purposefully avails himself" of commerce on federal territory and thus waives sovereign immunity. Examples of such purposeful availment are the next three items.
 - 4.2. Lawfully and consensually occupying a public office in the U.S. government and thereby being an "officer and individual" as identified in 5 U.S.C. §2105(a). Otherwise, you are PRIVATE and therefore beyond the civil legislative jurisdiction of the national government.
 - 4.3. Voluntarily files an IRS Form 1040 as a citizen or resident abroad and takes the foreign tax deduction under 26 U.S.C. §911. This too is essentially an act of "purposeful availment". Nonresidents are not mentioned in section 911. The upper left corner of the form identifies the filer as a "U.S. individual". You

- 1 cannot be a "U.S. individual" without ALSO being an "individual". All the "trade or business" deductions on the form presume the applicant is a public
2 officer, and therefore the "individual" on the form is REALLY a public officer in the government and would be committing FRAUD if he or she was NOT.
3 4.4. VOLUNTARILY fills out an IRS Form W-7 ITIN Application (IRS identifies the applicant as an "individual") AND only uses the assigned number in
4 connection with their compensation as an elected or appointed public officer. Using it in connection with PRIVATE earnings is FRAUD.
5 5. What turns a "non-resident NON-person" into a "nonresident alien individual" is meeting one or more of the following two criteria:
6 5.1. Residence/domicile in a foreign country under the residence article of an income tax treaty and 26 C.F.R. §301.7701(b)-7(a)(1).
7 5.2. Residence/domicile as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as
8 determined under 26 C.F.R. §301.7701(b)-1(d).
9 6. All "taxpayers" are STATUTORY "aliens" or "nonresident aliens". The definition of "individual" found in 26 C.F.R. §1.1441-1(c)(3) does NOT include "citizens".
10 The only occasion where a "citizen" can also be an "individual" is when they are abroad under 26 U.S.C. §911 and interface to the I.R.C. under a tax treaty with a
11 foreign country as an alien pursuant to 26 C.F.R. §301.7701(b)-7(a)(1)

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

14 *Peter said to Him, "From strangers [["aliens"](#)]/["residents"](#) ONLY. See [26 C.F.R. §1.1-1\(a\)\(2\)\(ii\)](#) and [26 C.F.R. §301.6109-1\(d\)\(3\)](#)]."*

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

1 It is a maxim of law that things with similar but not identical names are NOT the same in law:

2 *Talis non est eadem, nam nullum simile est idem.*
3 *What is like is not the same, for nothing similar is the same. 4 Co. 18.*
4 *[Bouvier's Maxims of Law, 1856;*
5 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

6 We prove extensively on this website that the only persons who are “taxpayers” within the Internal Revenue Code are
7 “resident aliens”. Here is just one example:

8 *NORMAL TAXES AND SURTAXES*
9 *DETERMINATION OF TAX LIABILITY*
10 *Tax on Individuals*
11 *Sec. 1.1-1 Income tax on individuals.*

12 *(a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d), as amended by*
13 *the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business*
14 *in the United States by a **married alien individual who is a nonresident of the United States for all or part of***
15 ***the taxable year or by a foreign estate or trust.** For such years the tax imposed by section 1(c), as amended by*
16 *such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United*
17 *States by an **unmarried alien individual (other than a surviving spouse) who is a nonresident of the United***
18 ***States for all or part of the taxable year.** See paragraph (b)(2) of section 1.871-8.” [26 C.F.R. § 1.1-1 (a)(2)(ii)]*

19 It is a self-serving, malicious attempt to STEAL from the average American for the IRS to confuse a state national who is a
20 non-resident non-person and a “nontaxpayer” with a “resident alien taxpayer”. This sort of abuse MUST be stopped
21 IMMEDIATELY. These sort of underhanded and malicious tactics:

22 1. Are a violation of constitutional rights and due process of law because they cause an injury to rights based on false
23 presumption. See:

24 1.1. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017

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

26 1.2. Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34:

27 *(1) [8:4993] Conclusive presumptions affecting protected interests: A conclusive presumption may be defeated*
28 *where its application would impair a party's constitutionally-protected liberty or property interests. In such*
29 *cases, conclusive presumptions have been held to violate a party's due process and equal protection rights.*
30 *[Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414*
31 *U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates*
32 *process]*
33 *[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]*

34 1.3. Vlandis v. Kline, 412 U.S. 441 (1973):

35 *Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process*
36 *Clauses of the Fifth and Fourteenth Amendments.* *In Heiner v. Donnan, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed.*
37 *772 (1932), the Court was faced with a constitutional challenge to a federal statute that created a conclusive*
38 *presumption that gifts made within two years prior to the donor's death were made in contemplation of death,*
39 *thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary*
40 *and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it*
41 *had 'held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut*
42 *it violates the due process clause of the Fourteenth Amendment.' *Id.*, at 329, 52 S.Ct., at 362. See, e.g., *Schlesinger**
43 *v. Wisconsin, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); *Hooper v. Tax Comm'n*, 284 U.S. 206, 52 S.Ct.*
44 *120, 76 L.Ed. 248 (1931). See also *Tot v. United States*, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87*
45 *L.Ed. 1519 (1943); *Leary v. United States*, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 (1969).*
46 *Cf. *Turner v. United States*, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 (1970).*
47 *[Vlandis v. Kline, 412 U.S. 441 (1973)]*

48 2. Destroy the separation of powers between the state and federal government. The states of the Union and the people
49 domiciled therein are supposed to be foreign, sovereign, and separate from the Federal government in order to protect
50 their constitutional rights:

51 *“We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S.*
52 *Const., Art. I, 8. As James Madison wrote, “[t]he powers delegated by the proposed Constitution to the federal*

1 government are few and defined. Those which are to remain in the State governments are numerous and
2 indefinite." *The Federalist* No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally**
3 **mandated division of authority "was adopted by the Framers to**
4 **ensure protection of our fundamental liberties."** *Gregory v. Ashcroft*, 501
5 U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and independence of the
6 coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any
7 one branch, a healthy balance of power between the States and the Federal Government will reduce the risk
8 of tyranny and abuse from either front." *Ibid.* "
9 [*U.S. v. Lopez*, 514 U.S. 549 (1995)]

- 10 3. Destroy the sovereignty of people born and domiciled within states of the Union who would otherwise be "stateless
11 persons" and "foreign sovereigns" in relation to the federal government.
- 12 4. Cause a surrender of sovereign immunity pursuant to 28 U.S.C. §1605(b)(3) by involuntarily connecting sovereign
13 individuals with commerce with the federal government in the guise of illegally enforced taxation.
- 14 5. Cause Christians to have to serve TWO masters, being the state and federal government, by having to pay tribute to
15 TWO sovereigns. This is a violation of the following scriptures.

16 "No servant can serve two masters; for either he will hate the one and love the other, or else he will be loyal to
17 the one and despise the other. You cannot serve God and mammon."
18 [[Luke 16:13, Bible, NKJV](#)]

19 If you would like to learn more about the relationship between citizenship status and tax status and why a "nonresident alien"
20 is not equivalent to an "alien", see:

- 21 1. *Non-Resident Non-Person Position*, Form #05.020
22 <http://sedm.org/Forms/FormIndex.htm>
- 23 2. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006
24 <http://sedm.org/Forms/FormIndex.htm>
- 25 3. *Legal Basis for the Term "Nonresident Alien"*, Form #05.036
26 <http://sedm.org/Forms/FormIndex.htm>
- 27 4. *Great IRS Hoax*, Form #11.302, Chapter 5:
28 <http://sedm.org/Forms/FormIndex.htm>

29 **8.28 Deliberately confusing CONSTITUTIONAL "non-resident aliens" (foreign nationals) with STATUTORY** 30 **"nonresident aliens" (foreign nationals AND state nationals)**⁷³

False Argument: CONSTITUTIONAL "Non-resident aliens" (foreign nationals) are the same as "STATUTORY
"nonresident aliens" (foreign nationals AND state nationals)

Corrected Alternative Argument: CONSTITUTIONAL "non-resident aliens" are NOT equivalent to STATUTORY
"nonresident aliens". CONSTITUTIONAL and STATUTORY contexts are not equivalent and it is equivocation and
misrepresentation to make them the same. The result is THEFT for those engaged in such equivocation.

Further information:

1. *Non-Resident Non-Person Position*, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>
2. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
3. *Legal Basis for the Term "Nonresident Alien"*, Form #05.036
<http://sedm.org/Forms/FormIndex.htm>
4. *Great IRS Hoax*, Form #11.302, Chapter 5:
<http://sedm.org/Forms/FormIndex.htm>

⁷³ Source: *Non-Resident Non-Person Position*, Form #05.020, Section 10.4.3; <http://sedm.org/Forms/FormIndex.htm>

1 This section builds on the previous section to show how the confusion between “nonresident alien” and “alien” is exploited
2 by financial institutions to illegally and FRAUDULENTLY make people into “taxpayers” and/or “U.S. persons” under 26
3 U.S.C. §7701(a)(30). A frequent tactic employed especially by the I.R.S. and financial institutions is to falsely presume the
4 following:

- 5 1. That CONSTITUTIONAL “non-resident aliens” are the same as STATUTORY “nonresident aliens”. They are NOT.
6 1.1. By Constitutional we mean those born or naturalized in a foreign COUNTRY.
7 1.2. By STATUTORY “nonresident alien” we mean those defined in 26 U.S.C. §7701(b)(1)(B).
- 8 2. That “nonresident aliens” under 26 U.S.C. §7701(b)(1)(B) are a SUBSET of ALL “aliens” under 26 U.S.C.
9 §7701(b)(1)(A).
- 10 3. That because “nonresident aliens” under 26 U.S.C. §7701(b)(1)(B) are a subset of “aliens” 26 U.S.C. §7701(b)(1)(A),
11 then an state citizen not domiciled on federal territory CANNOT possibly be a “nonresident alien” as defined in 26
12 U.S.C. §7701(b)(1)(B).

13 The above false presumptions are reinforced by the fact that both STATUTORY and CONSTITUTIONAL “aliens” (8 U.S.C.
14 §1101(a)(3)) DO IN FACT imply the SAME thing, and that thing is a human being born or naturalized in a foreign country.
15 People therefore try to mistakenly apply the same rules to the term “nonresident alien”. These types of false presumptions
16 are extremely damaging to your constitutional rights and the purpose of making them, in fact, is to DESTROY your rights.
17 Most of the time, such presumptions go unnoticed by the average American, which is why they are so frequently employed
18 by covetous and crafty lawyers in the government who want to STEAL from you by deceiving you.

19 In the legal field CONTEXT is everything. There are two main contexts for legal “terms”:

- 20 1. Statutory.
- 21 2. Constitutional.

22 These two contexts are completely different and oftentimes mutually exclusive and have a profound effect on the meaning of
23 the citizenship terms used in federal law and more importantly, in the Internal Revenue Code itself. This is especially true
24 with geographic terms such as “citizen”, “national”, “resident”, and “alien”, “United States”, etc.

25 Those opening financial accounts are frequently victimized by such DELIBERATELY false presumptions and must be
26 especially sensitive to them. The best place to start in learning about this deception is to read the following memorandum on
27 this website:

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

28 The best way to deal with this sort of malicious presumptions by ignorant financial institutions is to:

- 29 1. Show them the definitions of “State” and “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10) and that
30 CONSTITUTIONAL states are NOT listed and therefore purposefully excluded.

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

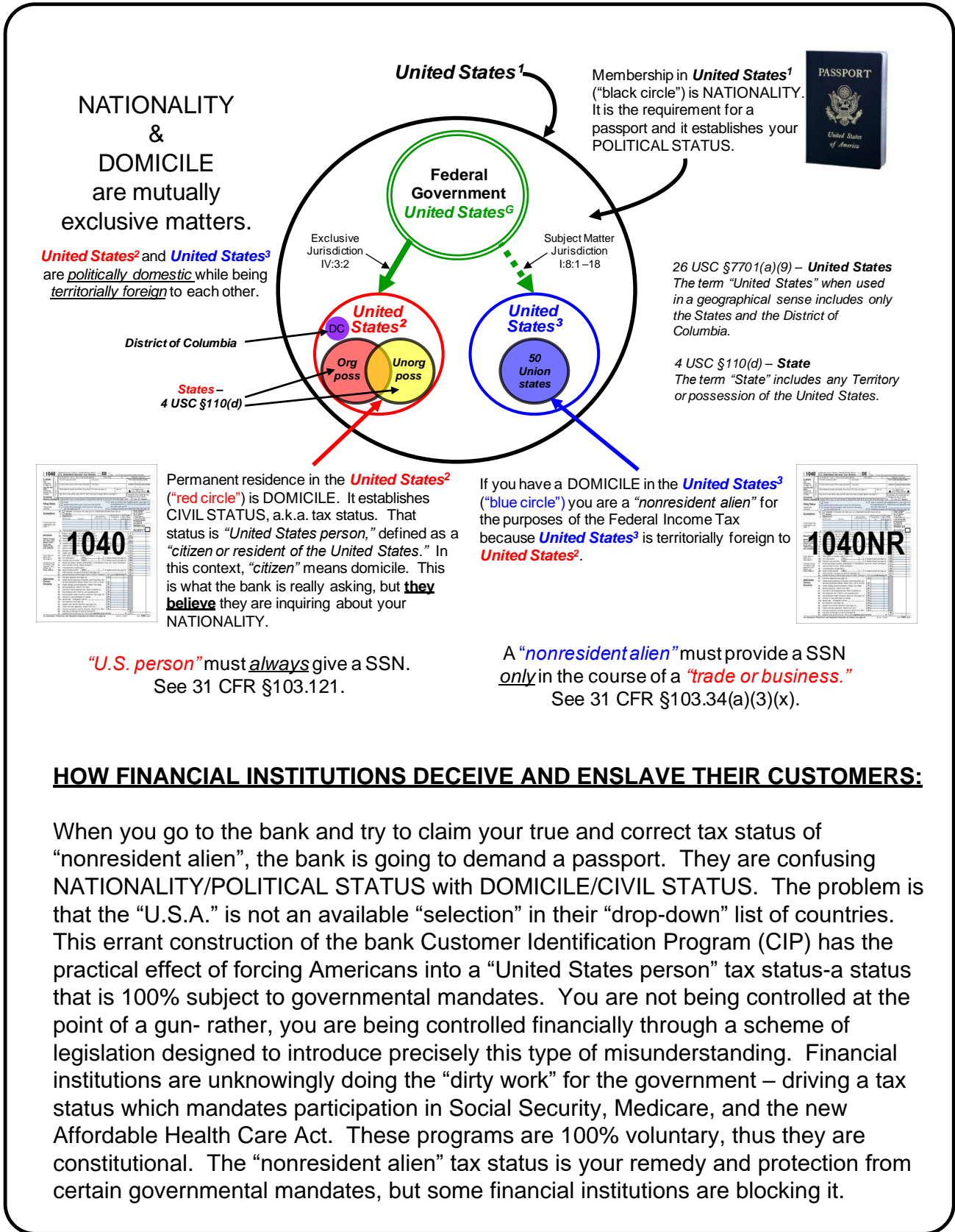
- 41 2. Ask them for a definition of “United States” in the Internal Revenue Code that EXPRESSLY includes the
42 GEOGRAPHICAL states of the Union. This will reinforce that the CONSTITUTIONAL “United States***” (states of
43 the Union) is NOT the same as the STATUTORY “United States**” (federal territory).
- 44 3. Ask them for proof that there are any Internal Revenue Districts within the state you are in. Absent such proof, the IRS
45 is limited to the only remaining Internal Revenue District in the District of Columbia per 26 U.S.C. §7601.
- 46 4. Show them the IRS Form 1040NR for Years 2002 through 2017, which lists “U.S. nationals” as being “nonresident

1 aliens". Then show that these people identified in 8 U.S.C. §1408 and 8 U.S.C. §1452 are NOT "aliens" as defined in
2 either 8 U.S.C. §1101(a)(3) or 26 U.S.C. §7701(b)(a)(A). This will prove to them that "aliens" are NOT the ONLY
3 thing included in the term "nonresident alien".

- 4 5. Show them the definition of the term "person" found in 26 U.S.C. §6671(b) and 26 U.S.C. §7343 and ask them to
5 prove that you are included in the definition. And if you aren't included, than you are PURPOSEFULLY EXCLUDED
6 and therefore neither an "individual" nor a "person". Explain to them that both of these things are PUBLIC
7 OFFICERS in the government engaged in the "trade or business" franchise (26 U.S.C. §7701(a)(26)) as an
8 instrumentality and agent of the national government.
- 9 6. Explain that it is a CRIME to impersonate a public officer under 18 U.S.C. §912 and that all "persons" are public
10 officers. Explain that for them to TREAT you as a "person" or "individual" and therefore a public officer is such a
11 crime, and that the only people who can use government numbers (which are government PUBLIC property) are such
12 officers. The reason is that the ability to regulate PRIVATE rights and PRIVATE property is repugnant to the
13 constitution as held by the U.S. Supreme Court.

14 One of our members who has studied the citizenship issue carefully and was attempting to document how this deception is
15 perpetrated by financial institutions against those opening financial account crafted a diagram to simply explaining it to bank
16 personnel. This member also approached a retired justice of the none other than the United States Supreme Court and had it
17 reviewed by this justice for accuracy. The result of the review was that the justice indicated that it was entirely correct, but
18 that few people understand or can explain why. Below is the diagram for your edification. The member also asked that their
19 identity be protected, so please don't ask us either who this member is or the name of the supreme court justice, because we
20 are not allowed to tell you.

1 **Figure 2: Comparison of Nationality with Domicile**



2
3

1 If you would like more help in dealing with ignorant and presumptuous financial institutions and employers on withholding
2 forms, see:

- 3 1. *About IRS Form W-8BEN*, Form #04.202
4 <http://sedm.org/Forms/FormIndex.htm>
- 5 2. *Income Tax Withholding and Reporting Course*, Form #12.004
6 <http://sedm.org/Forms/FormIndex.htm>
- 7 3. *Federal and State Tax Withholding Options for Private Employers*, Form #09.001
8 <http://sedm.org/Forms/FormIndex.htm>

9 **8.29 State nationals are not “U.S. nationals”⁷⁴**

False Argument: State nationals are not “U.S. nationals”

Corrected Alternative Argument: State nationals are in fact “U.S.*** nationals” or “nationals of the United States*** OF AMERICA”

Further information:

1. *Non-Resident Non-Person Position*, Form #05.020, Section 10.4.5
2 <http://sedm.org/Forms/FormIndex.htm>
2. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006
3 <http://sedm.org/Forms/FormIndex.htm>

10 There is much confusion in the executive branch over whether state nationals are “U.S. nationals”. In a generic sense they
11 are, but under Title 8 they are not. Some of that confusion is found in the following resource:

Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “U.S. national”
<https://famguardian.org/TaxFreedom/CitesByTopic/USNational.htm>

12 We searched the caselaw on the subject to try to resolve the confusion and found the following fascinating references to “U.S.
13 nationals” or “nationals of the United States **OF AMERICA**”:

- 14 1. *Medillin v Texas* 552 U.S. 491 (2008) (U.S. 2008)-The U.S. Supreme Court refers to state nationals or
15 Americans generally as “Nationals of the United States of America”
16 https://scholar.google.com/scholar_case?case=1334956265233479125
- 17 2. Lower federal courts refer to Americans and state nationals as “U.S. nationals” in:
 - 18 2.1. *USA v. Michael Little*, No. 12-cr-647(PKC), U.S.D.C. 2017 1 (2017)
19 Google Scholar: https://scholar.google.com/scholar_case?case=862310981064929702
 - 20 2.2. *Coplin v. United States*, 6 Cls.Ct. 115 (1985)
21 Google Scholar: https://scholar.google.com/scholar_case?case=5422401643079916168&
22 Other cite: <http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Paul H Coplin et ux Plaintiffs v>
23 [The United States-6-ClsCt-115-1985-USNational.pdf](http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Paul H Coplin et ux Plaintiffs v The United States-6-ClsCt-115-1985-USNational.pdf)
 - 24 2.3. *Xerox v. United States*, 14 Cls.Ct. 455 (1986)
25 Other cite: <http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Xerox Corporation Plaintiff v>
26 [The United States-14-Cls-455-1986-USNational.pdf](http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Xerox Corporation Plaintiff v The United States-14-Cls-455-1986-USNational.pdf)
 - 27 2.4. *Readings and Bates Corporation and Subsidiaries v. United States*, 40 Fed.Cl. 737 (1998)
28 Other cite: <http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Reading amp Bates Corporation>
29 [and Subsidiaries Plaintiff v The United States-40-FedCl-737-1998-USNational.pdf](http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Reading amp Bates Corporation and Subsidiaries Plaintiff v The United States-40-FedCl-737-1998-USNational.pdf)
 - 30 2.5. *Korn v. Commissioner*, 32 T.C.M. 1220, 524 F.2d. 888 (1975)
31 Google Scholar: https://scholar.google.com/scholar_case?case=7529641744710388861
 - 32 2.6. *Korn v C.I.R.*, 425 F.2d. 888 (1975)
33 Google Scholar: https://scholar.google.com/scholar_case?case=13492524255712146582

⁷⁴ Source: *Non-Resident Non-Person Position*, Form #05.020, Section 10.4.5; <http://sedm.org/Forms/FormIndex.htm>.

1 Other cite: [http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Michael Korn Petitioner-](http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Michael Korn Petitioner-Appellant v Commissioner of Internal Revenue-524-F2d-888-1975-USNational.pdf)
2 [Appellant v Commissioner of Internal Revenue-524-F2d-888-1975-USNational.pdf](http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Michael Korn Petitioner-Appellant v Commissioner of Internal Revenue-524-F2d-888-1975-USNational.pdf)

3 There are dozens of other cases like the above. They all furnish abundant evidence that state nationals are called “U.S.
4 nationals” just like those in possessions under 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B). Because the 1040NR Form for
5 Years 2002 to 2018 lists “U.S. nationals” as “nonresident aliens”, then state nationals must also be “nonresident aliens” as
6 well.

7 **8.30 Being a STATUTORY “U.S.** Citizen” is not voluntary. You aren’t allowed to choose whether you want to**
8 **be one**

False Argument: Being a STATUTORY “U.S. Citizen” or “citizen” is not voluntary. You aren’t allowed to choose whether you want to be one

Corrected Alternative Argument:

STATUTORY “national and citizen of the United States” status as defined in 8 U.S.C. §1401 is voluntary. You aren’t obligated to claim the status and if you are, your First Amendment rights are violated and you are a victim of unconstitutional involuntary servitude, where the obligations are those attached to the status. All statutory civil statuses are voluntary because they are based on domicile and domicile is voluntary.

Further information:

1. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006- memorandum of law on citizenship
<http://sedm.org/Forms/FormIndex.htm>

9 Taking on ANY statutory civil status is a matter of choice because DOMICILE is a matter of choice and consent. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<https://sedm.org/Forms/FormIndex.htm>

10 Involuntary servitude is prohibited by the Thirteenth Amendment. Being forced to assume the duties of the civil status of
11 STATUTORY “citizen” or STATUTORY “resident” or STATUTORY “person” is therefore involuntary servitude. Beyond
12 the point of volunteering, satisfying the obligations of these statuses is NOT voluntary, but you have a choice when or if you
13 want the statuses. The following authorities prove this:

14 ***“The citizen cannot complain, because he has***
15 ***voluntarily submitted himself to such a form of***

16 ***government.*** *He owes allegiance to the two departments, so to speak, and within their respective*
17 *spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand*
18 *protection from each within its own jurisdiction.”*

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

20
21 *There is but one law which, from its nature, needs unanimous consent. This is the social compact; for civil*
22 *association is the most voluntary of all acts. Every man being born free and his own master, no one, under any*
23 *pretext whatsoever, can make any man subject without his consent. To decide that the son of a slave is born a*
24 *slave is to decide that he is not born a man.*

25 ***If then there are opponents when the social compact is made, their opposition does not invalidate the contract,***
26 ***but merely prevents them from being included in it. They are foreigners among citizens.***

27 [*The Social Contract or Principles of Political Right, Jean Jacques Rousseau, Book IV, Chapter 2, 1762]*

28
29 ***We can envision little that is more anomalous, under modern standards, than the forcible imposition of***
30 ***citizenship against the majoritarian will.*** ^[13] See, e.g., *U.N. Charter arts. 1, 73 (recognizing self-determination*

1 of people as a guiding principle and obliging members to "take due account of the political aspirations of the
2 peoples" inhabiting non-self-governing territories under a member's responsibility).^[14] Atlantic Charter, U.S.-
3 U.K., Aug. 14, 1941 (endorsing "respect [for] the right of all peoples to choose the form of government under
4 which they will live"); Woodrow Wilson, President, United States, Fourteen Points, Address to Joint Session
5 of Congress (Jan. 8, 1918) ("[I]n determining all [] questions of sovereignty the interests of the populations
6 concerned must have equal weight with the equitable claims of the government whose title is to 312*312 be
7 determined.") (Point V). See also Tuaua, 951 F.Supp.2d at 91 ("American Samoans take pride in their unique
8 political and cultural practices, and they celebrate its history free from conquest or involuntary annexation by
9 foreign powers."). To hold the contrary would be to mandate an irregular intrusion into the autonomy of Samoan
10 democratic decision-making; an exercise of paternalism—if not overt cultural imperialism—offensive to the
11 shared democratic traditions of the United States and modern American Samoa. See King v. Andrus, 452 F.Supp.
12 11, 15 (D.D.C.1977) ("The institutions of the present government of American Samoa reflect ... the democratic
13 tradition").
14 [Tuaua v. U.S., 788 F.3d. 300 - Court of Appeals, Dist. of Columbia Circuit 2015]

15 _____
16 FOOTNOTES:

17 [13] Complex questions arise where territorial inhabitants democratically determine either to pursue citizenship
18 or withdraw from union with a state. Such scenarios may implicate the reciprocal associational rights of the
19 state's current citizens or the right to integrity of the sovereign itself.

20 [14] But see Medellin v. Texas, 552 U.S. 491, 128 S.Ct. 1346, 170 L.Ed.2d 190 (2008).

21 IN federal court, STATUTORY “citizen” is a CIVIL status, not a POLITICAL status. It hinges on domicile, not nationality.
22 Since domicile is voluntary, then being a “citizen” must be voluntary.

23 "The term 'citizen', as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is
24 substantially synonymous with the term 'domicile': Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554,
25 557."
26 [Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944)]

27 The terms "citizen" and "citizenship" are distinguishable from "resident" or "inhabitant." Jeffcott v. Donovan,
28 C.C.A.Ariz., 135 F.2d. 213, 214; and from "domicile," Wheeler v. Burgess, 263 Ky. 693, 93 S.W.2d 351, 354;
29 First Carolinas Joint Stock Land Bank of Columbia v. New York Title & Mortgage Co., D.C.S.C., 59 F.2d. 35j0,
30 351. The words "citizen" and citizenship," however, usually include the idea of domicile, Delaware, L.&W.R.Co.
31 v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557; citizen inhabitant and resident often synonymous, Jonesboro Trust
32 Co. v. Nutt, 118 Ark. 368, 176 S.W. 322, 324; Edgewater Realty Co. v. Tennessee Coal, Iron & Railroad Co.,
33 D.C.Md., 49 F.Supp. 807, 809; and citizenship and domicile are often synonymous. Messick v. Southern Pa. Bus
34 Co., D.C.Pa., 59 F.Supp. 799, 800.
35 [Black's Law Dictionary, 4th Ed., p. 310]

36 Domicile and citizen are synonymous in federal courts, Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp. 981,
37 982; inhabitant, resident and citizen are synonymous, Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678, 683.
38 [Black's Law Dictionary, 4th Ed., p. 311]

39 Because being a “citizen” is voluntary under the laws of Congress, even if someone is born in the country, they can STILL
40 choose to be a “nonresident alien” if that would better benefit them, and without committing fraud or misrepresenting their
41 CHOICE. All civil statuses are voluntary, and even if you claim it for one circumstance, you aren’t required to claim it for
42 ALL circumstances:

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

43 The STATUTORY civil status of “citizen” is, after all, a privilege and a “benefit”. Those who don’t want the benefit shouldn’t
44 have to pay for it. If they are compelled to pay for it, the government is a criminal mafia protection racket, not a righteous
45 de jure government.

46 More on this subject at:

Policy Document: IRS Fraud and Deception About the Statutory Word “Person”, Form #08.023
<https://sedm.org/Forms/FormIndex.htm>

1 **8.31 God was wrong about the only “taxpayers” being ALIENS and not citizens or residents**

False Argument: God was wrong about the only “taxpayers” being ALIENS and/or “residents”.

Corrected Alternative Argument: Jesus, the son of God said that citizens and residents are exempt from taxes. Caesar/government is subordinate to God and is not allowed to overrule or contradict God. When they do so, they must be disobeyed by Christians.

Further information:

1. Jesus of Nazareth: Illegal Tax Protester, Form #11.306
<https://sedm.org/Forms/FormIndex.htm>

2 Even JESUS said that the only “taxpayers” are citizens abroad and aliens at home! Are you going to disagree with GOD
3 Himself?:

4 *When they [Jesus and Apostle Peter] had come to Capernaum, those [collectors] who received the temple tax*
5 *[the government has become the modern day [socialist pagan god](#) and Washington, D.C. is our civic "temple"]*
6 *came to Peter and said, "Does your Teacher [Jesus] not pay the temple tax?"*

7 *He [Apostle Peter] said, "Yes." [Jesus, our fearless leader as Christians, was a [nontaxpayer](#)]*

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

11 *Peter said to Him, "From strangers ["aliens" / "residents" ONLY. See 26 C.F.R. §§1.1-1(a)(2)(ii) and 26 C.F.R.*
12 *§1.1441-1(c)(3)]."*

13 *Jesus said to him, "Then the sons ["citizens" of the Republic, who are all sovereign "non-resident non-*
14 *persons", Form #05.020, or "nationals", Form #05.006] are free [sovereign over their own person and labor.*
15 *e.g. SOVEREIGN IMMUNITY]."*
16 *[[Matt. 17:24-27](#), Bible, NKJV]*

17 It is true that Jesus also said “render to Caesar that which is Caesar’s” in Matt. 22:21, but according to the bible NOTHING
18 belongs to Caesar because the Heaven and the Earth belong to God.

19 *"Indeed heaven and the highest heavens belong to the Lord your God, also the earth with all that is in it."*
20 *[Deut. 10:14, Bible, NKJV]*

21 The only thing that belongs to Caesar is that which he creates, which means all of his franchises, offices, and fake money.
22 See;

Hierarchy of Sovereignty: The Power to Create is the Power to Tax-Family Guardian Fellowship
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

23 The first place that Jesus went on Earth when he started calling the sinners to repentance was the tax office of Matthew. And
24 Matthew was the first Apostle as well after Jesus made him aware of his violation of God’s Law. The first book of the New
25 Testament, in fact, was written by a FORMER tax collector.

26 Those who would disagree with God and His son on the above subject are forewarned in the Bible as follows:

27 *"What right have you to declare My [God's] statutes [write man's vain law], or take My covenant [the Bible]*
28 *in your mouth, seeing you hate instruction and cast My words behind you? When you saw a thief, you consented*
29 *with him, and have been a partaker with adulterers. You give your mouth to evil, and your tongue frames deceit.*
30 *You sit and speak against your brother; you slander your own mother's son. These things you have done, and I*
31 *kept silent; you thought that I was altogether like you; but I will reprove you, and set them in order before your*
32 *eyes. Now consider this, you who forget God, lest I tear you in pieces, and there be none to deliver: Whoever*
33 *offers praise glorifies Me; and to him who orders his conduct aright [and bases it on God's laws] I will show*
34 *the salvation of God."*
35 *[[Psalms 50:16-23](#), Bible, NKJV]*

1 When Caesar or any political ruler or any man-made law contradicts God’s law in the Holy Bible, Christians are commanded
2 to DISOBEY it:

3 “I [God] brought you up from Egypt [government slavery to a civil ruler who claimed to be a deity] and brought
4 you to the land of which I swore to your fathers; and I said, ‘I will never break My covenant with you. And you
5 shall make no covenant [[contract or franchise or agreement of ANY kind](#)] with the inhabitants of this [corrupt
6 pagan] land; you shall tear down their [[man/government worshipping socialist](#)] altars.’ But you have not
7 obeyed Me. Why have you done this?”

8 “Therefore I also said, ‘I will not drive them out before you; but they will become as thorns [[terrorists and](#)
9 [persecutors](#)] in your side and their gods will be a snare [slavery!] to you.’”

10 So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up
11 their voices and wept.
12 [[Judges 2:1-4](#), Bible, NKJV]

13
14 “Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend
15 [[“citizen”](#), [“resident”](#), [“taxpayer”](#), [“inhabitant”](#), or “subject” under a king or political ruler] of the world [or
16 any man-made kingdom other than God’s Kingdom] makes himself an enemy of God. ”
17 [[James 4:4](#), Bible, NKJV]

18
19 “You shall make no covenant [[contract or franchise](#)] with them [[foreigners, pagans](#)], nor with their [[pagan](#)
20 [government](#)] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs [by](#)
21 [becoming a “resident” in the process of contracting with them](#)], lest they make you sin against Me [God]. For if
22 you serve their gods [under [contract or agreement or franchise](#)], it will surely be a snare to you.”
23 [[Exodus 23:32-33](#), Bible, NKJV]

24
25 “Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and
26 to keep oneself unspotted from the world [the obligations and concerns of the world].”
27 [[James 1:27](#), Bible, NKJV]

28
29 “You shall have no other gods [including political rulers, governments, or Earthly laws] before Me [or [My](#)
30 [commandments](#)].”
31 [[Exodus 20:3](#), Bible, NKJV]

32
33 “Then all the elders of Israel gathered together and came to Samuel [the priest in a Theocracy] at Ramah, and
34 said to him, ‘Look, you [the priest within a theocracy] are old, and your sons do not walk in your ways. Now
35 make us a king [or political ruler] to judge us like all the nations [and be OVER them].’

36 “But the thing displeased Samuel when they said, ‘Give us a king [or political ruler] to judge us.’ So Samuel
37 prayed to the Lord. And the Lord said to Samuel, ‘Heed the voice of the people in all that they say to you; for
38 they have rejected Me [God], that I should not reign over them. According to all the works which they have done
39 since the day that I brought them up out of Egypt, even to this day—with which they have forsaken Me [God as
40 their ONLY King, Lawgiver, and Judge] and [served other gods](#)—so they are doing to you also [government or
41 political rulers becoming the object of idolatry].”
42 [[1 Sam. 8:4-8](#), Bible, NKJV]

43
44 “Do not walk in the [statutes of your fathers](#) [the heathens], nor observe their judgments, nor defile yourselves
45 with their [pagan government] idols. I am the LORD your God: Walk in [My statutes](#), keep My judgments, and do
46 them; hallow My Sabbaths, and they will be a sign between Me and you, that you may know that I am the LORD
47 your God.”
48 [[Ezekial 20:10-20](#), Bible, NKJV]

1 "Has the LORD as great delight in burnt offerings and sacrifices,
2 As in obeying the voice of the LORD?
3 Behold, to obey is better than sacrifice,
4 And to heed than the fat of rams.
5 For rebellion is as the sin of witchcraft,
6 And stubbornness is as iniquity and idolatry.
7 Because you have rejected [the Word \[and Law\] of the LORD](#),
8 He also has rejected you from being king [and sovereign over your government and your public servants]."
9 [[1 Sam. 15:22-23](#), Bible, NKJV]

11 "For this is [the covenant that I will make with the house of Israel after those days](#), says the LORD: I will put [My](#)
12 [laws](#) in their mind and write them on their hearts; and I will be their God, and they shall be My people."
13 [[Heb. 8:10](#), Bible, NKJV]

15 "Therefore, my brethren, you also have become dead to the law [man's law] through the body of Christ [[by](#)
16 [shifting your legal domicile to the God's Kingdom](#)], that you may be married to another—to Him who was raised
17 from the dead, that we should bear fruit [as [agents, fiduciaries, and trustees](#)] to God. For when we were in the
18 flesh, the sinful passions which were aroused by the law were at work in our members to bear fruit to death. But
19 now we have been delivered from the law, having died to what we were held by, so that we should serve in the
20 newness of the Spirit [and newness of the law, God's law] and not in the oldness of the letter."
21 [[Rom. 7:4-6](#), Bible, NKJV]

23 "The wicked shall be turned into hell, And all the nations [and peoples] that forget [or disobey] God [or His
24 commandments]."
25 [[Psalm 9:17](#), Bible, NKJV]

27 "Above all, you must live as citizens of heaven [INSTEAD of citizens of earth. [You can only be a citizen of ONE](#)
28 [place at a time because you can only have a domicile in one place at a time](#)], conducting yourselves in a manner
29 worthy of the Good News about Christ. Then, whether I come and see you again or only hear about you, I will
30 know that you are standing together with one spirit and one purpose, fighting together for the faith, which is the
31 Good News."
32 [[Philippians 1:27](#), Bible, NLT]

34 "And when you saw that Nahash king of the Ammonites came against you, you said to me, 'No, but a king shall
35 reign over us,' when the Lord your God was your king. [. . .]

36 And all the people said to Samuel, "Pray for your servants to the Lord your God, that we may not die; for we
37 have added to all our sins the evil of asking a king [or political ruler above us] for ourselves."
38 [[1 Sam. 12:12, 19](#), Bible, NKJV]

40 "For whoever does [the will of God](#) is My brother and My sister and mother."
41 [Jesus, in [Mark 3:35](#), NKJV]

43 "And have no fellowship [or association] with the [unfruitful works of \[government\] darkness](#), but rather reprove
44 [rebuke and expose] them."
45 [[Eph. 5:11](#), Bible, NKJV]

47 "But if you are led by the Spirit, you are not under the law [[man's law](#)]."
48 [[Gal. 5:18](#), Bible, NKJV]

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“Shall the throne of iniquity [the U.S. Congress and the federal judiciary], which devises evil by [obfuscating the] law [to expand their jurisdiction and consolidate all economic power in their hands by taking it away from the states], have fellowship with You? They gather together against the life of the righteous, and condemn innocent blood [of “nontaxpayers” and persons outside their jurisdiction, which is an act of extortion and racketeering]. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; the Lord our God [and those who obey Him and His word] shall cut them off [from power and from receiving illegal bribes cleverly disguised by an obfuscated law as legitimate “taxes”].”
[Psalm 94:20-23, Bible, NKJV. QUESTION FOR DOUBTERS: Who else BUT Congress and the judiciary can devise “evil by law”?]

“Come out from among them [the unbelievers and government idolaters]
And be separate, says the Lord.
Do not touch [or contract with] what is unclean,
And I will receive you.
I will be a Father to you,
And you shall be my sons and daughters,
Says the Lord Almighty.”
[2 Corinthians 6:17-18, Bible, NKJV]

“Nevertheless, God’s solid foundation stands firm, sealed with this inscription: ‘The Lord knows those who are His,’ and, ‘Everyone who confesses the name of the Lord must turn away from [not associate with or subsidize] wickedness [wherever it is found, and especially in government].’”
[2 Tim. 2:19, Bible, NKJV]

8.32 Statutory “U.S.** citizen” or “U.S.** resident” status is NOT a privilege for those domiciled in a constitutional state of the Union

False Argument: Statutory “U.S.** citizen” or “U.S.** resident” status is NOT a privilege for those domiciled in a constitutional state of the Union

Corrected Alternative Argument:

Any statutory status that carries obligations and rights not found in the Constitution itself is a privilege. Those obligations and rights are property loaned to those that invoke them in court. All loans of government property are franchises and privileges to which legal strings attach. A public officer is legally defined as someone in charge of the PROPERTY of the public. Thus, those accepting or using such benefits or property are public officers, whether they know it or not.

Further information:

1. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
<https://sedm.org/Forms/FormIndex.htm>
2. Government Instituted Slavery Using Franchises, Form #05.030
<https://sedm.org/Forms/FormIndex.htm>

28 DOMICILE is EXCLUSIVELY used to determine the CIVIL STATUS of the parties made liable for the INCOME rather
29 than ESTATE tax.

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“The presupposition of jurisdiction in this case is the common law doctrine of a single domiciliary status. That 429*429 for purposes of legal rights and liabilities a person must have one domicile, and can have only one, is an historic rule of the common law and justified by much good sense. Nevertheless, it often represents a fiction. Certainly in many situations the determination of a man’s domicile is by no means the establishment of an event or a fact that exists in nature. Even assuming that there is general agreement as to the elements which in combination constitute domicile, a slight shift of emphasis in applying the formula produces contradictory results. But, on the whole, the doctrine of domicile has adequately served as a practical working rule in the simpler societies out of which it arose. More particularly, its difficulties of application were circumscribed when wealth predominantly consisted of realty and tangibles, and when restricted modes of transportation and communication conditioned fixity of residence. In view of the enormous extent to which intangibles now constitute wealth, and the increasing mobility of men, particularly men of substance, the necessity of a single headquarters

1 for all legal purposes, particularly for purposes of taxation, tends to be a less and less useful fiction. In the setting
2 of modern circumstances, the inflexible doctrine of domicile — one man, one home — is in danger of becoming
3 a social anachronism. Recent applications and modifications of this rule to satisfy the vague contours of the due
4 process clause have hardly mitigated its inadequacies for our day. E.g., Frick v. Pennsylvania, 268 U.S. 473;
5 Blodgett v. Silberman, 277 U.S. 1; Farmers Loan & Trust Co. v. Minnesota, 280 U.S. 204; First National Bank v.
6 Maine, 284 U.S. 312.
7 [*State of Texas v. Florida, 307 U.S. 398 (1939)*]

8 One cannot be a STATUTORY “citizen” (8 U.S.C. §1401) or “resident” (aliens, 26 U.S.C. §7701(b)(1)(A)) upon whom the
9 tax is imposed in 26 C.F.R. §1.1-1(b) WITHOUT such a domicile, and THAT domicile, like “residence” is always physical
10 and geographical and relies on the geographical definition of “United States**” (federal zone) in 26 U.S.C. §7701(a)(9) and
11 (a)(10). Of course, even without such a domicile, they can always CONSENT to one, but that would represent an injury to
12 their financial interests in most cases and should be avoided.

13 *“It is elementary that ‘every state has an undoubted right to determine the [CIVIL STATUTORY] status, or*
14 *domestic and social condition, of the persons domiciled within its territory, except in so far as the powers of*
15 *the states in this respect are restrained, or duties and obligations imposed upon them by the constitution of the*
16 *United States.’ Strader v. Graham, 10 How. 93. Again, the civil status is governed universally by one single*
17 *principle, namely, that of domicile, which is the criterion established by law for the purpose of determining the*
18 *civil status; for it is on this basis that the personal rights of a party, — that is to say, the law which determines*
19 *his majority or minority, his marriage, succession, testacy, or intestacy, — must depend. Udry v. Udry, L. R.,*
20 *1 H. L. Sc. 457.*
21 [*Woodward v. Woodward, 11 S.W. 892, 87 Tenn. 644 (Tenn., 1889)*]

22 Thus, the “citizens” and “residents” having a domicile in the geographical “United States**” (federal zone) as defined in 26
23 U.S.C. §7701(a)(9) and (a)(10) are therefore the parties expressly made liable in 26 C.F.R. §1.1-1(b). These parties, in turn,
24 are STATUTORY citizens under 8 U.S.C. §1401 and not Fourteenth Amendment or CONSTITUTIONAL citizens. In
25 practice, CONSTITUTIONAL citizens only become liable as STATUTORY “citizens” or STATUTORY “residents” by
26 filing the WRONG tax form, the 1040, instead of the more correct 1040NR. There are two reasons they might do this:

- 27 1. They don’t understand the law and unknowingly misrepresenting their civil status in filing the 1040.
- 28 2. They know the law but seek the PRIVILEGES or BENEFITS of being a STATUTORY “citizen” or “resident” and
29 therefore VOLUNTEER or CONSENT to be treated AS IF they are a STATUTORY citizen or STATUTORY
30 “resident”. In fact, there ARE no real “benefits” to doing this. You don’t need deductions to reduce an alleged
31 liability for earnings that do not derive from the geographical “United States” (federal zone).

32 A “privilege” is a special benefit afforded only to those who consent and which is not available to “citizens” generally within
33 a specific jurisdiction:

34 *“Privilege. A particular benefit or advantage enjoyed by a person, company, or class beyond the common*
35 *advantages of other citizens.”*
36 [*Black’s Law Dictionary, Sixth Edition, p. 1197; SOURCE:*
37 <https://famguardian.org/TaxFreedom/CitesByTopic/privilege.htm>]

38 Strictly speaking, since a privilege is something enjoyed above and beyond the status of “citizen”, then “citizen” itself is not
39 a privilege ON FEDERAL TERRITORY OR ABROAD ONLY, where there is no organic law that would recognize
40 inalienable or private rights. There is no organic law on federal territory:

41 *“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform*
42 *to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or*
43 *conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every*
44 *state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the*
45 *definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and*
46 *is exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of the*
47 *territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,*
48 *Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing*
49 *a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative*
50 *power either in a governor and council, or a governor and judges, to be appointed by the President. It was not*
51 *until they had attained a certain population that power was given them to organize a legislature by vote of the*
52 *people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress*
53 *thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that*
54 *the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of*
55 *habeas corpus, as well as other privileges of the bill of rights.”*
56 [*Downes v. Bidwell, 182 U.S. 244 (1901)*]

1 On the other hand, "citizen" CANNOT be a privilege for people domiciled within, present within, or born within the exclusive
2 jurisdiction of a Constitutional State! Organic law forbids it, as we will prove below. The reason people become "citizens"
3 is for the protection of the inalienable, natural rights. An inalienable right is a right you cannot consent to give up to a real
4 de jure government and which is protected by the organic law rather than statutes. It would be an oxymoron to make the cost
5 of adopting the status of "citizen" so high that you have to give up all your rights to get it, or worse yet, have to RENT those
6 rights from the government for a privilege tax that they could set any price on! Below is an explanation of this conundrum
7 from Enumeration of Inalienable Rights, Form #10.002 in the front of the document.

8 DEDICATION

9 *"It is the greatest absurdity to suppose it [would be] in the power of one, or any number of men, at the entering
10 into society, to renounce their essential natural rights, or the means of preserving those rights; when the grand
11 end of civil government, from the very nature of its institution, is for the support, protection, and defense of those
12 very rights; the principal of which ... are life, liberty, and property. If men, through fear, fraud, or mistake, should
13 in terms renounce or give up any essential natural right, the eternal law of reason and the grand end of society
14 would absolutely vacate such renunciation. The right to freedom being the gift of God Almighty, it is not in the
15 power of man to alienate this gift and voluntarily become a slave"*
16 [Samuel Adams, *The Rights of the Colonists*, November 20, 1772;
17 <http://www.foundingfatherquotes.com/father/quotes/2>]

18 *Legal implications of the above:*

19 1. The civil status indicative of "entering into society" is that of a "citizen". See *Minor v. Happersett*, 88 U.S.
20 (21 wall.) 164 (1874).

21 https://scholar.google.com/scholar_case?case=5117525999793250938

22 2. "Civil status" is described in:

Civil Status (important!), SEDM
<https://sedm.org/civil-status/>

23 3. The implication of the above is that NO privileges can attach to the status of "citizen". For a description of
24 what "privilege" means, see:

Government Instituted Slavery Using Franchises, Form #05.030
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

25 4. The reason that no privileges can attach to the status of "citizen" is that privileges are the main method of
26 surrendering natural or constitutional rights.

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

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

35 *"But when Congress creates a statutory right [a "privilege" or "public right" in this case,
36 such as a "trade or business"], it clearly has the discretion, in defining that right, to create
37 presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that
38 persons seeking to vindicate that right must do so before particularized tribunals created
39 to perform the specialized adjudicative tasks related to that right. FN35 Such provisions
40 do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress'
41 power to define the right that it has created. No comparable justification exists, however,
42 when the right being adjudicated is not of congressional creation. In such a situation,
43 substantial inroads into functions that have traditionally been performed by the Judiciary
44 cannot be characterized merely as incidental extensions of Congress' power to define
45 rights that it has created. Rather, such inroads suggest unwarranted encroachments upon
46 the judicial power of the United States, which our Constitution reserves for Art. III courts."*
47 [Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858
48 (1983)]

49 5. Because no privileges can attach to "citizen", the status ALSO cannot be a privilege, and therefore cannot be
50 a STATUTORY status.

1 6. Since the income tax is imposed upon "citizens" and "residents" in 26 C.F.R. §1.1-1, then these parties, BY
2 DEFINITION cannot be people with natural or constitutional rights because the status therein is treated as a
3 taxable privilege in that context. See:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

4 7. The only way you can be a "citizen" WITHOUT privileges is therefore to be so in a POLITICAL rather than
5 CIVIL or STATUTORY context.

Political Jurisdiction, Form #05.004

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

6 8. The above is why a "privilege" is defined as a private or special right imputed or assigned to those who are
7 OTHER than "citizens":

8 "Privilege. A particular benefit or advantage enjoyed by a person, company, or class
9 **beyond the common advantages of other citizens."**

10 [Black's Law Dictionary, Sixth Edition, p. 1197; SOURCE:

11 <https://famguardian.org/TaxFreedom/CitesByTopic/privilege.htm>]

12 9. For the purposes of the above, "privileges", "civil status", and "benefits" are synonymous with a CIVIL status
13 under any act of the government. All civil statutory law is law for government and not PRIVATE people:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037

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

14 10. The above concepts are ALSO why it is a maxim of the common law that you have a right to NOT receive,
15 and by implication NOT PAY FOR, a "benefit"/privilege that you DO NOT WANT:

16 "Invito beneficium non datur. No one is obliged to accept a benefit against his consent.
17 Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent."

18 "Potest quis renunciare pro se, et suis, juri quod pro se introductum est. A man may
19 relinquish, for himself and his heirs, a right which was introduced for his own benefit. See
20 1 Bouv. Inst. n. 83."

21 "Quae inter alios acta sunt nemini nocere debent, sed prodesse possunt. Transactions
22 between strangers may benefit, but cannot injure, persons who are parties to them. 6 Co.
23 1."

24 [Bouvier's Maxims of Law, 1856; SOURCE:

25 <https://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

26 **8.33 STATUTORY or CONSTITUTIONAL "citizens" or "residents" are "individuals" in the Internal Revenue** 27 **Code while in their own country**

False Argument: STATUTORY or CONSTITUTIONAL "citizens" or "residents" are "individuals" in the Internal Revenue Code while in their own country

Corrected Alternative Argument:

There is no STATUTORY definition of "individual" in the Internal Revenue Code applicable to Subtitles A and C. The only definition in the regulations so applicable is that of an alien at 26 C.F.R. §1.1441-1(c)(3), which limits itself to withholding only. One cannot be a national and an alien at the same time. As pointed out in section 8.29, those born and domiciled within the exclusive jurisdiction of a Constitutional state are "nationals" under 8 U.S.C. §1101(a)(21) and under the common law, for federal or international purpose.

Further information:

1. *Policy Document: IRS Fraud and Deception About the Statutory Word "Person", Form #08.023*

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

28 The only place where STATUTORY "citizens" are expressly identified as STATUTORY "individuals" is when they are
29 abroad under 26 U.S.C. §911. There is no definition that expressly includes them as "individuals" or "persons" when they
30 are not abroad. Thus, under the rules of statutory construction, they are EXCLUDED from being treated as STATUTORY
31 "individuals":

1 *"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's*
2 *ordinary meaning.* *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition

3 *of the term excludes unstated meanings of that term"); Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a

4 *rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western*

5 *Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945) ; *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96

6 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152,

7 *and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.*

8 *943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney*

9 *General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*

10 [[Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#)]

11 As we pointed out earlier in section 8.20, income taxation is based upon "residence" and being "resident", which in turn is
12 based on geographical abode. We prove in that section that the ONLY definition of "residence" and therefore "resident" in
13 the I.R.C. or the implementing regulations relating to the I.R.C. Section 1 income tax is that found in 26 C.F.R. §1.871-1(b),
14 which limits itself to aliens. There is no definition of "residence" for STATUTORY "citizens" or "residents" and thus they
15 must be purposefully excluded per the rules of statutory construction.

16 The statutory term "individual" therefor can include ONLY "aliens" but not statutory "citizens". The ONLY parties expressly
17 made liable for withholding who are NOT volunteers are "nonresident aliens and foreign corporations" in Chapter 3 of the
18 I.R.C. NOWHERE are DOMESTIC FEDERAL corporations, STATUTORY "citizens", or STATUTORY "residents" made
19 liable, unless they are withholding agents on foreigners as STATUTORY "U.S. persons" under 26 C.F.R. §1.1441. If they
20 aren't subject to involuntary withholding and the only liability statute anywhere in the Internal Revenue Code is upon
21 withholding agents for nonresident aliens" in 26 U.S.C. §1461, then everyone else who pays income tax must be a volunteer
22 within the STATUTORY geographical "United States**" (federal zone).

23 *U.S. Code*
24 *Title 26. INTERNAL REVENUE CODE*
25 *Subtitle A. Income Taxes*
26 *Chapter 3. WITHHOLDING OF TAX ON NONRESIDENT ALIENS AND FOREIGN CORPORATIONS*

27 If you disagree, please show us involuntary withholding or even reporting upon those who are not aliens and who don't
28 CONSENT by volunteering to fill out a withholding form. Instead, these parties are made NOT liable in 26 C.F.R.
29 §1.1441(d)(1) and [TD8734 \(62 F.R. 53391\)](#), [SEDM Exhibit #09.038](#).

30 Therefore, a statutory "citizen" only becomes an "individual" when they are ALSO an "alien" in relation to a foreign country
31 they are visiting and living in:

32 [26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

33 **(c) Definitions**

34 **(3) Individual.**

35 (i) *Alien individual.*

36 *The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.*
37 *1.1-1(c).*

38 _____
39 [26 C.F.R. §1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

40 **(c) Definitions**

41 **(3) Individual.**

42 (ii) *Nonresident alien individual.*

43 *The term nonresident alien individual means persons described in section 7701(b)(1)(B), alien individuals who*
44 *are treated as nonresident aliens pursuant to § 301.7701(b)-7 of this chapter for purposes of computing their U.S.*
45 *tax liability, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern*
46 *Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under § 301.7701(b)-1(d) of this*

chapter. An alien individual who has made an election under section 6013(g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

We must then ask ourselves WHEN can a statutory “citizen” (under 8 U.S.C. §1401 and identified in 26 C.F.R. §1.1-1(c)) ALSO be a statutory “resident” in the same place at the same time, keeping in mind that a “resident” is an ALIEN living in a foreign country they were not born or naturalized in:

“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their [intention of] dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizenship. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”
[*The Law of Nations*, p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington; emphasis added.]

Therefore, the only practical way that a statutory “citizen” can ALSO be a statutory “resident” under the civil laws of a place is when they are abroad as identified in 26 U.S.C. §911: Citizens or residents of the United States living abroad. That section of code, in fact, groups STATUTORY “citizens” and “residents” *together* because they are both “resident” when in a foreign country outside the United States* the country:

1. They are a statutory “citizen” under 8 U.S.C. §1401 if they were born on federal territory or abroad and NOT a constitutional state. See *Rogers v. Bellei*, 401 U.S. 815 (1971).
2. If they avail themselves of a “benefit” under a tax treaty with a foreign country, then they are also “resident” in the foreign country they are within under the tax treaty. At that point, they ALSO interface to the United States government as a “resident” under that tax treaty.

Once again, the *Bowring* case that launched this topic stresses that the tax is ONLY upon those who are physically “resident” and have a physical “residence” in a foreign country as an alien.

“But all the limitations applicable to acquiring a new domicile, particularly when a domicile of national origin is to be abandoned, do not necessarily attach to taking out a new residence, either in this country or England. The United States Income Tax Acts, from the act of 1913 (38 Stat. 114) on, have been uniform in levying a tax on the [921-92] entire income of aliens, if resident here, and residence has been construed by the Commissioner in all his rulings as something which may be less than a domicile, which fixes the law of the devolution of property and determines the incidence of estate and succession taxes. It is true that “residence” is ordinarily used as the equivalent of domicile in statutes relating to probate, administration, and succession taxes. So, as might be expected, in the Revenue Acts, the word “resident,” when employed in the portions of these acts dealing with the Estate Tax Law, means “domiciled,” and has been so construed by the practice and regulations of the department.

“It is contended that the same words, when used in the titles of the same acts dealing with the income tax, must have the same meaning. But the estate tax provisions were first introduced in the Revenue Act in 1916 (39 Stat. 756), after the construction of the word “resident” in that act had already become fixed by the ruling of the department at least as early as Treasury Decision 2242 of September 17, 1915, infra. Moreover, the incidence of estate and succession taxes has historically been determined by domicile and situs, and not by the fact of actual residence. Frick v. Pennsylvania, 268 U.S. 473, 45 S.Ct. 603, 69 L.Ed. 1058, 42 A.L.R. 316. As Justice Holmes said in Bullen v. Wisconsin, 240 U. S. at page 631, 36 S. Ct. 474 (60 L. Ed. 830):

“ * * As the states where the property is situated, if governed by the common law, generally recognize the law of the domicile as determining the succession, it may be said that, in a practical sense at least, the law of the domicile is needed to establish the inheritance. Therefore the inheritance may be taxed at the place of domicile, whatever the limitations of power over the specific chattels may be. * * *”*

As was said, also, in the *Matter of Martin*, 173 App. Div. at page 3, 158 N. Y. S. 916:

“ * * in many instances there is a difference between the legal intendment of the terms ‘residence’ and ‘domicile’ * * * but in the matter of succession and transfer taxes the theory of the action of the taxing power renders the terms synonymous. In the case of succession the intestate’s personalty is distributed according to the Statute of Distributions of the State of the domicile. Therefore, that State which permits the inheritance is entitled to impose a duty on that privilege. * * *”*
[*Bowring v. Bowers*, 24 F.2d. 918 (1928)]

1 Nothing in the Internal Revenue Code, the Treasury Regulations, or even any Treasury Decisions such as T.D. 2109 or 2242
2 has ever defined "residence" IN THE CONTEXT OF INCOME TAX to relate to anything OTHER than aliens, which means
3 they can only tax in the context of foreign relations and aliens, not domestic STATUTORY "citizens" or "residents" domiciled
4 and/or present on federal territory:

5 *"But all the limitations applicable to acquiring a new domicile, particularly when a domicile of national origin*
6 *is to be abandoned, do not necessarily attach to taking out a new residence, either in this country or England.*
7 *The United States Income Tax Acts, from the act of 1913 (38 Stat. 114) on, have been uniform in levying a tax*
8 *on the 921*921 entire income of aliens, if resident here, and residence has been construed by the Commissioner*
9 *in all his rulings as something which may be less than a domicile, which fixes the law of the devolution of*
10 *property and determines the incidence of estate and succession taxes. It is true that "residence" is ordinarily*
11 *used as the equivalent of domicile in statutes relating to probate, administration, and succession taxes. So, as*
12 *might be expected, in the Revenue Acts, the word "resident," when employed in the portions of these acts*
13 *dealing with the Estate Tax Law, means "domiciled," and has been so construed by the practice and*
14 *regulations of the department.*

15 *"It is contended that the same words, when used in the titles of the same acts dealing with the income tax, must*
16 *have the same meaning. But the estate tax provisions were first introduced in the Revenue Act in 1916 (39 Stat.*
17 *756), after the construction of the word "resident" in that act had already become fixed by the ruling of the*
18 *department at least as early as Treasury Decision 2242 of September 17, 1915, infra. Moreover, the incidence*
19 *of estate and succession taxes has historically been determined by domicile and situs, and not by the fact of*
20 *actual residence. Frick v. Pennsylvania, 268 U.S. 473, 45 S.Ct. 603, 69 L.Ed. 1058, 42 A.L.R. 316. As Justice*
21 *Holmes said in Bullen v. Wisconsin, 240 U. S. at page 631, 36 S. Ct. 474 (60 L. Ed. 830):*

22 *"* * * As the states where the property is situated, if governed by the common law, generally recognize the law*
23 *of the domicile as determining the succession, it may be said that, in a practical sense at least, the law of the*
24 *domicile is needed to establish the inheritance. Therefore the inheritance may be taxed at the place of domicile,*
25 *whatever the limitations of power over the specific chattels may be. * * *"*

26 As was said, also, in the Matter of Martin, 173 App. Div. at page 3, 158 N. Y. S. 916:

27 *"* * * in many instances there is a difference between the legal intendment of the terms 'residence' and 'domicile'*
28 ** * * but in the matter of succession and transfer taxes the theory of the action of the taxing power renders the*
29 *terms synonymous. In the case of succession the intestate's personalty is distributed according to the Statute of*
30 *Distributions of the State of the domicile. Therefore, that State which permits the inheritance is entitled to impose*
31 *a duty on that privilege. * * *"*
32 [Bowring v. Bowers, 24 F.2d. 918 (1928)]

33 **8.34 American Nationals living in Constitutional States should file "resident" tax forms, such as the 1040, rather** 34 **than the 1040NR**

False Argument: American Nationals living in Constitutional States should file "resident" tax forms, such as the 1040, rather than the 1040NR

Corrected Alternative Argument:

American nationals living in Constitutional States may lawfully file the IRS Form 1040NR and only pay income tax on earnings from within the statutory geographical "United States*" (federal zone). They are exempt from Obamacare, FATCA reporting, and every other act of Congress. Of course, anything done consensually or even erroneously cannot form the basis for an injury in court. Therefore, if these people erroneously file the RESIDENT 1040, they are in effect consenting and volunteering for an income tax they need not pay on ALL WORLDWIDE earnings, instead of merely earnings from the federal zone.

Further information:

1. Non-Resident Non-Person Position, Form #05.020-proves that people born within, living within, or domiciled within the exclusive jurisdiction of Constitutional states of the Union are "nonresident aliens" if they receive government payments or earnings from the federal zone and may exclude all other earnings from tax liability. <https://sedm.org/Forms/FormIndex.htm>
2. How to File Returns, Form #09.074- how people born within the exclusive jurisdiction of Constitutional States of the Union must file returns if they wish to be compliant members. <https://sedm.org/Forms/FormIndex.htm>

1 American nationals born within, domiciled within, or physically present within states of the Union are nonresident aliens if
2 they receive government payments or earnings from the federal zone and not subject to income taxation upon all their other
3 worldwide earnings. If they receive no earnings from the federal zone or the government, they are “non-resident non-
4 persons”. We extensively document this fact in:

Non-Resident Non-Person Position, Form #05.020-proves that people born within, living within, or domiciled within the
exclusive jurisdiction of Constitutional states of the Union are “nonresident aliens” if they receive government payments
or earnings from the federal zone and may exclude all other earnings from tax liability.

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

5 For those American Nationals born within, domiciled within, or living within the exclusive jurisdiction of a Constitutional
6 state interested in complying with the law by filing the proper 1040NR instead of the incorrect 1040, and in learning how the
7 IRS deceives state nationals who are nonresident to federal jurisdiction into declaring themselves “resident” and with a
8 “residence” on tax forms, see:

How to File Returns, Form #09.074, Section 8

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

9 Of course, anything done consensually or even erroneously cannot form the basis for an injury in court. Therefore, if these
10 people erroneously file the RESIDENT 1040, they are in effect consenting and volunteering for an income tax they need not
11 pay on ALL WORLDWIDE earnings, instead of merely earnings from the federal zone. If you file the WRONG form more
12 out of ignorance than out of knowledge, that mistake will cost you DEARLY and according to the U.S. Supreme Court, there
13 is NO REMEDY. The “fact” in the below case is your INCORRECT status as a “STATUTORY U.S.** citizen” rather than
14 the American National and nonresident that you really are as a state national:

*“When one intends the facts to which the law attaches consequences, he must abide the consequences whether
intended or not.”*

[State of Texas v. Florida, 307 U.S. 398 (1939)]

18 **8.35 An accepted application for a USA passport by a state national is sufficient legal evidence to prove that the**
19 **applicant is the STATUTORY “citizen” mentioned in 26 C.F.R. §1.1-1(c) and/or 8 U.S.C. §1401**

False Argument: An accepted application for a USA passport by a state national is sufficient legal evidence to prove
that the applicant is the STATUTORY “citizen” mentioned in 26 C.F.R. §1.1-1(c) and/or 8 U.S.C. §1401.

Corrected Alternative Argument: An accepted national passport application is legal evidence of ONLY the fact that the
party applying is a “national”. 22 C.F.R. §51.2 says that passports may only be issued to “nationals of the United States”
and 22 U.S.C. §212 says “no passport shall be issued to or verified for any other persons than those owing allegiance,
whether citizens or not, to the United States”. The ONLY component or aspect of citizenship that deals specifically and
ONLY with “allegiance” is being a “national” or having “nationality” per 8 U.S.C. §1101(a)(21).

Further information:

1. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
2. Getting a USA Passport as a “state national”, Form #10.012 (HTML)
<http://sedm.org/Forms/FormIndex.htm>
3. Getting a USA Passport as a “state national”, Form #10.013 (PDF)
<http://sedm.org/Forms/FormIndex.htm>
4. USA Passport Application Attachment, Form #06.007
<http://sedm.org/Forms/FormIndex.htm>
5. Fundamental Nature of the Federal Income Tax, Form #05.035
<http://sedm.org/Forms/FormIndex.htm>

20 Both banks and the government often erroneously or even MALICIOUSLY PRESUME that because someone has a national
21 passport, they are automatically a STATUTORY citizen of the country under its national rather than state laws. By
22 STATUTORY citizen we mean someone mentioned in 8 U.S.C. §1401 or 26 C.F.R. §1.1-1(c) upon whom the income tax is

1 imposed RATHER than someone who is a CONSTITUTIONAL citizen under the original constitution or the Fourteenth
2 Amendment. This happens, for instance, when:

- 3 1. One wants to open a nonresident alien account at a bank without a Social Security Number and they want to reject you
4 W-8 form and instead falsely PRESUME that a state national is a STATUTORY "U.S. person" under 26 U.S.C.
5 §7701(a)(30). Statutory "U.S. persons" are privileged territorial citizens, not state nationals.
- 6 2. A state national wants to file an IRS form 1040NR rather than a form 1040 tax return. In court, the government attorney
7 will try to use a passport application to establish that the state national filed the wrong tax form and that they should be
8 filing the 1040 form. The 1040 form may only be filed by STATUTORY "citizens of the United States**" or "resident
9 aliens of the United States", per the 1040 form instructions. These people do not include state nationals.

10 The authorities and statutes on this subject are very clear and consistent with each other:

- 11 1. There are two types of "citizens": *statutory* and *constitutional*. A statutory citizen is described in **8 U.S.C. §1401**. A
12 constitutional "Citizen" is described in the United States Constitution. These two types of citizens are mutually
13 exclusive and you cannot simultaneously be both types of citizens at the same time.

14 *"The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited,
15 opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states.
16 No such definition was previously found in the Constitution, nor had any attempt been made to define it by act
17 of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the
18 public journals. **It had been said by eminent judges that no man was a citizen of the United States[***] except
19 as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided
20 always in the District of Columbia or in the territories, though within the United States[**], were not citizens.
21 Whether this proposition was sound or not had never been judicially decided.**"*
22 *[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 395 (1873)]*

23 Both of them are called "citizens of the United States" by the courts, and the only difference is the context in which
24 they are used. Whenever you describe your citizenship status, you should be very careful to differentiate the two on all
25 government forms to remove any possibility of false presumption by the government in accepting your application.
26 This is exhaustively covered in our free pamphlet Why You are a "national", "state national", and Constitutional but
27 not Statutory Citizen, Form #05.006. If you want to be safe and completely avoid all possibility of false presumption, it
28 is best to describe yourself always as a "national" under 8 U.S.C. §1101(a)(21) but not a "citizen" under 8 U.S.C.
29 §1401. Below is the federal government's own definition of "U.S. citizen" and you ain't one of these, folks!:

30 *Frequently Asked Questions About Employment Eligibility*

31 *Do citizens and nationals of the U. S. need to prove, to their employers, they
32 are eligible to work?*

33 *Yes. While citizens and nationals of the U.S. are automatically eligible for employment, they too must present
34 proof of employment eligibility and identity and complete an Employment Eligibility Verification form (Form I-
35 9). Citizens of the U.S. include persons born in Puerto Rico, Guam, the U.S. Virgin Islands, and the Northern
36 Mariana Islands. Nationals of the U.S. include persons born in American Samoa, including Swains Island.
37 [SOURCE: <http://www.uscis.gov/graphics/howdoi/eev.htm>]*

- 38 2. A passport is a means of invoking the protection of the sovereign functions of one's parent national government while
39 one is usually outside the country.

40 ***"Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation for the
41 other; allegiance for protection and protection for allegiance."***
42 *[Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874)]*

- 43 3. The only thing you need in order to obtain a passport is "allegiance":

44 *"No passport shall be granted or issued to or verified for any other persons than those owing allegiance, whether
45 citizens or not, to the United States."
46 [22 U.S.C. §212]*

1 **Title 22: Foreign Relations**
2 **PART 51—PASSPORTS**
3 **Subpart A—General**
4 §51.2 Passport issued to nationals only.

5 (a) A United States passport shall be issued only to a national of the United States (22 U.S.C. 212).

6 (b) *Unless authorized by the Department no person shall bear more than one valid or potentially valid U.S.*
7 *passport at any one time.*

8 [*SD-165, 46 FR 2343, Jan. 9, 1981*]

9 4. A person born in a state of the Union can have allegiance *without* being a statutory "U.S. citizen" under federal law.
10 This person is classified as a "national" under 8 U.S.C. §1101(a)(21).

11 5. A passport is proof of identity and proof of "allegiance".

12 *"...the only means by which an American can lawfully leave the country or return to it - absent a Presidentially*
13 *granted exception - is with a passport... As a travel control document, a passport is both proof of identity and*
14 *proof of allegiance to the United States. Even under a travel control statute, however, a passport remains in a*
15 *sense a document by which the Government vouches for the bearer and for his conduct. "*

16 [*Haig vs Agee, 453 U.S. 280 (1981)*]

17 6. 8 U.S.C. §1401 says that a person who is a statutory "U.S. citizen" is also a "national", meaning a person who owes
18 allegiance. Allegiance is the reason why such persons can get a passport, not statutory "citizen" status under federal
19 law.

20 6.1. Even a person who claims to be a statutory "U.S. citizen" under federal law but who has no allegiance cannot get
21 a passport.

22 6.2. Those obtaining a passport must swear an oath of allegiance. See 8 U.S.C. §1448. We remind our readers that the
23 Bible and God Himself prohibits such oaths. See below:

24 *"But above all, my brethren, do not swear, either by heaven or by earth or with any other oath. But let your "Yes"*
25 *be "Yes," and your "No," "No," lest you fall into judgment. "*

26 [*James 5:12, Bible, NKJV*]

27 7. The U.S. Supreme Court has said that a passport may not be used as proof of citizenship:

28 *"It [a passport] is a document which, from its nature and object, is addressed to foreign powers; purporting to*
29 *only be a request that the bearer of it may pass safely and freely, and it is to be considered rather in the character*
30 *of a political document, by which the bearer is recognized in foreign countries as an American*
31 *citizen(sic), and which, by usage and the law of nations, is received as evidence of that fact. But this is a very*
32 *different light from that in which it is to be viewed in a court of justice where the inquiry is as to the fact of*
33 *citizenship. It is a mere ex parte certificate; and, if founded upon any evidence*
34 *produced to the Secretary of State establishing the fact of citizenship, that*
35 *evidence, if of a character admissable in a court of justice, ought to be*
36 *produced upon the trial as higher and better evidence of the fact.."*

37 [*Urteiqi v. D'Arbel, 9 Peters 692*]

38 Further, the Internal Revenue Code specifically identifies "nationals of the United States" as "nonresident aliens", not
39 STATUTORY "citizens":

40 [26 U.S. Code § 873 - Deductions](#)

41 (a) **GENERAL RULE**

42 ***In the case of a nonresident alien individual***, *the*
43 *deductions shall be allowed only for purposes of section 871(b) and (except as provided by subsection (b)) only*
44 *if and to the extent that they are connected with income which is effectively connected with the conduct of a trade*
45 *or business within the United States; and the proper apportionment and allocation of the deductions for this*
46 *purpose shall be determined as provided in regulations prescribed by the Secretary.*

47 (b) **EXCEPTIONS**

1 The following deductions shall be allowed whether or not they are connected with income which is effectively
2 connected with the conduct of a trade or business within the United States:

3 (1)LOSSES

4 The deduction allowed by [section 165](#) for casualty or theft losses described in paragraph (2) or (3) of section
5 165(c), but only if the loss is of property located within the United States.

6 (2)CHARITABLE CONTRIBUTIONS

7 The deduction for charitable contributions and gifts allowed by section 170.

8 (3)PERSONAL EXEMPTION

9 The deduction for personal exemptions allowed by section 151, except that only one exemption shall be allowed
10 under section 151 unless the taxpayer is a resident of a contiguous country **or is a national**
11 **of the United States.**

12 So we can clearly see that these stall tactics to resist allowing state nationals to claim and exercise their proper status as a
13 nonresident alien and force them into a PRIVILEGED status through DECEPTION and FRAUD are malicious and should
14 be prosecuted as the CRIME that they are. They constitute a criminal conspiracy to impersonate a STATUTORY U.S. citizen
15 under 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c) if you notify them and they continue to maliciously and willfully insist
16 otherwise because it benefits them commercially and illegally to do so:

17 [18 U.S. Code §911. Citizen of the United States](#)

18 *Whoever falsely and willfully represents himself to be a citizen of the United States shall be fined under this title
19 or imprisoned not more than three years, or both.*

20 *(June 25, 1948, ch. 645, 62 Stat. 742; Pub. L. 103-322, title XXXIII, § 330016(1)(H), Sept. 13, 1994, 108 Stat.
21 2147.)*

22 Lastly, if it is in fact a crime to impersonate a STATUTORY “U.S.** citizen”, then as a state national, you aren’t and can’t
23 even be allowed to CONSENT to be one anyway, as we point out in section 8.30. There are things you CAN’T consent to
24 without being punished and criminally prosecuted, and clearly, one of those things is impersonating a privileged status that
25 you can’t lawfully have as a state national. The reason they can make such a thing a crime to begin with is that it involves
26 government property that is being stolen. They created the status, they own it, and they have a right to control and limit who
27 can use and benefit from it by virtue of the fact that the status is their property. The authority for this is found in Article 4,
28 Section 3, Clause 2 of the United States Constitution. To wit:

29 *United States Constitution*

30 *Article 4, Section 3*

31 *The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the*
32 *Territory or other Property belonging to the United States; and nothing in this Constitution shall be so*
33 *construed as to Prejudice any Claims of the United States, or of any particular State.*

34 All franchises and privileges, INCLUDING STATUTORY U.S. citizen status, consist of loans of such government property
35 with legal strings attached. The statutes themselves ARE the strings. The status and the privileges attached to the status are
36 the THING being or “benefit” being loaned or “granted”:

37 *“The State in such cases exercises no greater right than an individual may exercise over the use of his own*
38 *property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated*
39 *or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The*
40 *recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the*
41 *privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it.”*
42 [\[Munn v. Illinois, 94 U.S. 113 \(1876\)\]](#)

1 **8.36 Information Returns are Court Admissible Evidence of the STATUS of the payment as “gross income” or**
2 **“taxable income” or that the payment is from a source in the GEOGRAPHICAL “United States**” (federal zone)**⁷⁵

False Argument: Information Returns are Court Admissible Evidence of the STATUS of the payment as “gross income” or “taxable income” or that the payment is from a source in the GEOGRAPHICAL “United States**” (federal zone)

Corrected Alternative Argument: The only thing that information returns report is a payment. The CIVIL STATUS or CHARACTER of the payment as “gross income” or “taxable income” or even whether it originates within the STATUTORY geographical “United States**” in 26 U.S.C. §7701(a)(9) and (a)(10) may not be decided by the filer because it constitutes a lay legal determination that is inadmissible.

Further information:

1. *Correcting Erroneous Information Returns*, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
2. *Separation Between Public and Private Course, Form #12.025*
<http://sedm.org/Forms/FormIndex.htm>

3 Money that third parties pay you for your services is your absolutely owned, PRIVATE property. You do no share ownership
4 or control or benefit of the payments with ANYONE else and cannot be compelled to do so. For a third party filing an
5 information return in connection with the payment to suggest otherwise is STEALING and fraud.

6 One method of converting ownership of a payment from PRIVATE ABSOLUTELY owned is to connect a STATUTORY
7 CIVIL STATUS to it that implies a tax obligation against it, such as STATUTORY “income”, “gross income”, “reportable
8 income”, “trade or business”, etc. Taxation itself is the institutionalized process of converting PRIVATE property to PUBLIC
9 property WITH THE CONSENT OF THE OWNER and by no other method, either directly and expressly in writing, or
10 through SOPHISTRY that in effect STEALS from and deceives people. That’s what we conclude in section **Error! R**
11 **efERENCE source not found.** earlier, in fact.

12 Third parties filing information returns to the IRS or state revenue authorities are NOT submitting legal evidence of
13 ANYTHING. They are not schooled in the law, are not reading or following the law, but merely following INFORMAL
14 procedure or industry best practices that are NOT “law”. Form #05.048 defines what “law” is and these are NOT “law”.
15 Third parties therefore cannot make lawful legal determinations or conclusions about the STATUS or CHARACTER of the
16 money they pay to others, such as its status as STATUTORY “income”, “gross income”, “reportable income”, “taxable
17 income”, etc. under the Internal Revenue Code. They are PRIVATE persons, and they have NO SUCH LEGISLATIVELY
18 DELEGATED AUTHORITY to do so:

19 *“A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he*
20 *administer or execute them.”*
21 *[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]*

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

26 By “execute” above, the U.S. Supreme Court means ENFORCE. They are not enforcers. A central part of that enforcement
27 is the making of legal determinations or even withholdings on the payment. That would be an unconstitutional taking of
28 private property unless and until the ABSOLUTE, PRIVATE owner consents to connect the payment or money to a
29 STATUTORY civil status that would establish a tax obligation under the Internal Revenue Code FRANCHISE agreement
30 such as “income”, “gross income”, “reportable income”, “trade or business” income, etc. The ONLY thing that these third
31 parties can therefore lawfully do is accept YOUR evidence of the character of the payment, if any. They can’t make their
32 OWN determination about the status of that payment. Your determinations are contained on the withholding forms you
33 submit absent duress and under penalty of perjury. YOU and not the third party signs these forms under penalty of perjury.

⁷⁵ Adapted from: *Correcting Erroneous Information Returns*, Form #04.001, Section 4; <https://sedm.org/Forms/FormIndex.htm>.

1 The ONLY form that members can use in this regard without violating the Member Agreement is an IRS Form W-8BEN or
2 a substitute form. See:

About IRS Form W-8BEN, Form #04.202
<https://sedm.org/Forms/FormIndex.htm>

3 In order to even claim that withholding agents CAN lawfully be enforcement agents or can WITHHOLD against the wishes
4 of the recipient of the payment, Uncle would have to prove that they were lawfully elected or appointed to a public office,
5 have EXPRESS delegated authority to do what Uncle claims they can do. This is literally an IMPOSSIBLE burden of proof
6 that they can never meet. This is an outgrowth of the State Action Doctrine of the U.S. Supreme Court, which mandates that
7 only officers of the government can enforce, and that when a person is a lawful TARGET of enforcement, they are, by
8 implication “state actors” as well. More at:

Proof That There Is a “Straw Man”, Form #05.042, Chapter 15
<https://sedm.org/Forms/FormIndex.htm>

9 The ONLY person who can therefore lawfully and UNILATERALLY make legal determinations or assign such civil
10 STATUTORY statuses to your private, constitutionally protected earnings is the ABSOLUTE OWNER of the money paid,
11 which is the PAYEE. Why? Because just like the government under Article 4, Section 3, Clause 2 of the constitution, the
12 ABSOLUTE OWNER of the payment has a right to deny any and all others the use, benefit, or control of the property and
13 make any and all “rules” necessary to ensure that it has the legal status the OWNER, not the PAYER intended. This is what
14 “ownership” and “property” implies, as a matter of fact:

*Ownership. Collection of rights to use and enjoy property, including right to transmit it to others. Trustees of
Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673. The complete dominion, title, or proprietary
right in a thing or claim. The entirety of the powers of use and disposal allowed by law.*

*The right of one or more persons to possess and use a thing to the exclusion of others. The right by which a thing
belongs to someone in particular, to the exclusion of all other persons. The exclusive right of possession,
enjoyment, and disposal; involving as an essential attribute the right to control, handle, and dispose.*

**Ownership of property is either absolute or qualified. The ownership of property is absolute when a single
person has the absolute dominion over it, and may use it or dispose of it according to his pleasure, subject only
to general laws. The ownership is qualified when it is shared with one or more persons, when the time of
enjoyment is deferred or limited, or when the use is restricted. Calif. Civil Code, §§678-680.**

*There may be ownership of all inanimate things which are capable of appropriation or of manual delivery; of all
domestic animals; of all obligations; of such products of labor or skill as the composition of an author, the
goodwill of a business, trademarks and signs, and of rights created or granted by statute. Calif. Civil Code, §655.*

In connection with burglary, "ownership" means any possession which is rightful as against the burglar.

*See also Equitable ownership; Exclusive ownership; Hold; Incident of ownership; Interest; Interval ownership;
Ostensible ownership; Owner; Possession; Title.
[Black's Law Dictionary, Sixth Edition, p. 1106]*

32 Uncle DOES NOT own any part of the payment, unless you consensually donate it as ABSOLUTELY owned private property
33 to a public use, a public purpose, and a public office. When so converted CONSENSUALLY by a “nonresident alien”
34 absolute owner, it is labeled “effectively connected to a trade or business”.

26 C.F.R. §1.872-1 Gross income of nonresident alien individuals.

(a) In general -

(1) Inclusions. The gross income of a nonresident alien individual for any taxable year includes only

*(i) the gross income which is derived from sources within the United States and which is not **effectively connected
for the taxable year with the conduct of a trade or business in the United States by that individual** and*

(ii) the gross income, irrespective of whether such income is derived from sources within or without the United States, which is effectively connected for the taxable year with the conduct of a trade or business in the United States by that individual.

Notice the phrase “by that individual”, which means you consented to it. No one else is the owner or can give such consent. In the case of a STATUTORY “citizen” under 26 C.F.R. §1.1-1, the STATUS of citizen is a public office so the income is OWNED by the office, not the human filling the office. Therefore, attaching OWNERSHIP of the payment to an office such as STATUTORY “citizen” or STATUTORY “resident” is an indirect rather than direct conversion of the ownership of the payment to a public office. The taxation of the office, in turn, is the RENT paid to USE the civil status and office of “citizen or resident” paid to the owner of the office and its creator, Uncle. Anything Uncle creates is owns, including all of its franchise offices, as described in:

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

To suggest that anyone but you as the exclusive PRIVATE owner can convert the civil status or character of the payment without your consent would make you the “qualified owner” instead of the “absolute owner” and thus to STEAL or CONVERT private property or some measure of control over it, both of which are property. No third party can UNILATERALLY change the character or civil status of the payment without the express consent of the ABSOLUTE unqualified owner, which you should insist at ALL TIMES on being WRITTEN only. Filling out a government withholding form such as a Form W-4 under threat duress and coercion (TDC) of being either fired or not hired does not constitute consent or a change to the civil status of the payment either. It is DURESS which makes the change in status VOIDABLE but not necessarily VOID. You must notify the RECIPIENT of the information return that duress was involved to void the false information return before it can BECOME VOID.

“An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.”⁷⁶ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,⁷⁷ and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.⁷⁸ However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.⁷⁹”
[American Jurisprudence 2d, Duress, §21 (1999)]

Information returns unilaterally submitted by third parties:

1. Do not require your consent to file.
2. Are printed on FORMS that the government specifically says are UNTRUSTWORTHY and NOT LEGAL EVIDENCE of ANYTHING. The courts have routinely and consistently held that both IRS publications and EVERYTHING any government employee says is not a reasonable basis or legally admissible evidence of ANYTHING. See:

Avoiding Traps in Government Forms Course, Form #12.023
<https://sedm.org/Forms/FormIndex.htm>

3. Merely document the transfer of funds, but NOT:
 - 3.1. The GEOGRAPHICAL LOCATION of the payment WITHIN the “United States**” as required by 26 U.S.C. §872 in the case of nonresident aliens.
 - 3.2. The CHARACTER of the payment as STATUTORY “income”, “gross income”, “taxable income”, “reportable income”, or “trade or business” income, NO MATTER WHAT THE LABELS ON THE FORMS SAY.

⁷⁶ Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

⁷⁷ Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

⁷⁸ Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicume, 142 Or. 416, 20 P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

⁷⁹ Restatement 2d, Contracts §174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

- 1 4. Do not and CANNOT UNILATERALLY assign a CIVIL STATUS or character to the funds such as “income”, “gross
2 income”, or “wages” under the Internal Revenue Code in a way that produces LEGALLY ADMISSIBLE EVIDENCE
3 under the Federal Rules of Evidence.
- 4 5. If they DID allege to assign a civil status such as “income”, “gross income”, “wages”, etc., would constitute a “lay legal
5 conclusion” by OTHER than a legal professional and therefore would be UNTRUSTWORTHY.
- 6 6. Even if they are signed under penalty of perjury, the above character of ALL information returns is UNCHANGED and
7 they STILL are not legal evidence that the earnings have ANY CIVIL STATUS or character at all under the Internal
8 Revenue Code.
- 9 7. May not be used by the IRS or state revenue agencies as an evidentiary basis for ANYTHING, and especially not an
10 assessment.
- 11 8. If they are used as evidence to make a STATUTORY assessment, the assessment was:
12 8.1. Executed based MERELY on a presumption that is not evidence. See:
13

<i>Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction</i> , Form #05.017 https://sedm.org/Forms/FormIndex.htm
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14 8.2. Done in violation of due process. Only court admissible EVIDENCE can be a reasonable basis for any
15 governmental action. See:
16

<i>Requirement for Due Process of Law</i> , Form #05.045 https://sedm.org/Forms/FormIndex.htm

- 17 9. If their accuracy is challenged by the TARGET of the information return, the IRS and state revenue agencies have a
18 DUTY to verify the accuracy BEFORE they can make or enforce a lawful assessment based upon them. If any of the
19 following aspects of the information returns filed are FALSE, the assessment is INVALID and unenforceable in the case
20 of a nonresident alien:
21 9.1. The payment did not originate from the STATUTORY geographical “United States” described in 26 U.S.C.
22 §7701(a)(9) and (a)(10), meaning the District of Columbia ONLY.
23 9.2. The payment was not connected to a STATUTORY “trade or business” defined in 26 U.S.C. §7701(a)(26), meaning
24 “the functions of a public office”. Note that only a PUBLIC OFFICER can lawfully execute “the functions of a
25 public office” and you are NOT such officer unless you were lawfully elected or appointed. You can’t unilaterally
26 APPOINT yourself to such an office by filling out a tax or withholding form EITHER.
27 9.3. The payment does not have the character or status imputed to it on the form as CIVIL STATUTORY “wages”,
28 “income”, “gross income”, “taxable income”, “reportable income”, etc.
29 9.4. You as the OWNER of the entire payment did not CONSENT to assign the civil status imputed by the form. Thus,
the funds or were unlawfully and unilaterally donated by a third party to a public use, a public purpose, or a public
office WITHOUT the express consent of the owner and thus STOLEN.

30 Below is some of the proof of the above:

31 *“ . . . lay legal conclusions [such as information returns] are inadmissible in evidence”*
32 *[Christiansen v. National Savings and Trust Co., 683 F.2d. 520, 529 (D.C. Cir. 1982)]*
33

34 *Generally, neither an expert witness nor a lay person may give testimony that amounts to a legal conclusion.*
35 *Berkeley Inv. Group, Ltd. v. Colkitt, 455 F.3d. 195, 217 (3d Cir. 2006); Hogan v. American Telephone*
36 *Telegraph, 812 F.2d. 409, 411-12 (8th Cir. 1987) (lay opinion is not helpful if couched as legal conclusion);*
37 *Christiansen v. National Savings and Trust Co., 683 F.2d. 520, 529 (D.C. Cir. 1982) (“lay legal conclusions are*
38 *inadmissible in evidence”).*
39 *[Langbord v. U.S. Department of Treasury, CIVIL ACTION No. 06-5315, at *22 (E.D. Pa. July 5, 2011)]*
40

41 *In Taxpayer Bill of Rights [TBOR]2 sec. 602, 110 Stat. 1463, Congress required that the Government conduct a*
42 *reasonable investigation of a disputed information return because of difficulties imposed on a taxpayer by third*
43 *parties’ filing fraudulent information returns or issuing erroneous returns and refusing to correct the information.*
44 *H. Rept. 104-506, at 36 (1996), 1996-3 C.B. 49, 84. In any Court proceeding where a taxpayer asserts a*
45 *reasonable dispute with respect to income reported on a third-party information return and fully cooperates with*
46 *the IRS, “the Secretary shall have the burden of producing reasonable and probative information concerning*
47 *such deficiency in addition to such information return.”[7] Sec. 6201(d). Full cooperation requires informing*
48 *the IRS of the dispute within a reasonable time. H. Rept. 104-506, supra at 36, 1996-3 C.B. at 84. In addition, a*
49 *taxpayer must provide timely “access to and inspection of all witnesses, information, and documents within the*
50 *control of the taxpayer”. Sec. 6201(d).*
51 *[T.C. Summary Opinion 2009-102 UNITED STATES TAX COURT NICHOLAS AND KERRI A. FITZPATRICK,*
52 *Petitioners v. COMMISSIONER OF INTERNAL REVENUE, Respondent]*
53

54 FOOTNOTES:

1 [7] Because sec. 6201(d) applies only to court proceedings, it does not bear directly on the Commissioner's
2 administrative position, but it does bear directly on his litigation position. As indicated, petitioners are not seeking
3 administrative costs. Thus, we need not decide whether the Commissioner's position qua administrative position
4 was reasonable. Nevertheless, it is conceivable that a position could be reasonable at the administrative stage
5 but less so at the litigation stage as a result of the sec. 6201 burden of production. Cf. [Huffman v. Commissioner](#),
6 [978 F.2d. 1139, 1148 \(9th Cir. 1992\)](#) [*14] (the Commissioner's administrative position, established by the
7 notice of deficiency, was not substantially justified, but his subsequent litigation position was substantially
8 justified because in his answer he conceded the unreasonable position), *affg. in part, revg. in part on other*
9 *grounds and remanding* [T.C. Memo. 1991-144](#).

11 "The government argues that its position was reasonable in light of the facts of this case. The contention is that
12 it was reasonable to attribute veracity to Mr. Navarro rather than Mr. Portillo. The government makes this
13 argument despite the ruling in Portillo that this was an arbitrary and erroneous basis for a notice of deficiency.
14 Whether Navarro made a more 29*29 credible witness than Portillo is not the issue. A cursory reading
15 of Portillo makes it clear that one person's word, i.e. "a naked assertion," is not sufficient support for a notice
16 of deficiency."

17 "In these types of unreported income cases, the Commissioner ... [cannot] choose to rely solely upon the naked
18 assertion that the taxpayer received a certain amount of unreported income for the tax period in question."
19 [Portillo, 932 F.2d. at 1134](#). A naked assessment without any foundation is arbitrary and erroneous. [United](#)
20 [States v. Janis, 428 U.S. 433, 442, 96 S.Ct. 3021, 3026, 49 L.Ed.2d 1046 \(1976\)](#). The previous panel of this
21 Court held that the deficiency notice "lacked any ligaments of fact" and was "clearly erroneous" as a matter
22 of law. [\[2\] Portillo, 932 F.2d. 1128](#), at page 1133 (5th Cir.1991). There can be no clearer indication from this
23 Court that the government's position in relying on such an unsupported notice of deficiency was not justified.
24 The facts of this case dictate that the denial of litigation costs was an abuse of discretion.

25 The government contends that the reversal of the initial Tax Court decision created a new rule. This "new rule"
26 argument is supposed to lend credence to the reasonableness of the government's position in relying on the "old
27 rule."

28 **In asserting that a new rule was pronounced in this case, the government turns its back on [United States v.](#)**
29 **[Janis, 428 U.S. 433, 96 S.Ct. 3021, 49 L.Ed.2d. 1046 \(1976\)](#). Janis holds that where "the assessment is shown**
30 **to be naked and without any foundation," it is not entitled to the presumption of correctness ordinarily**
31 **conferred upon a notice of tax deficiency. The inception of this holding is found in [Helvering v. Taylor, 293](#)**
32 **[U.S. 507, 55 S.Ct. 287, 79 L.Ed. 623](#), a case which was decided in 1935!**

33 The unsubstantiated and unreliable 1099 Form submitted to the IRS by Navarro was insufficient to form a rational
34 foundation for the tax assessment against the Portillos. This was made abundantly clear by the opinion rendered
35 in the initial appeal. The Court found that the notice of deficiency lacked "any ligaments of fact" and that the
36 assessment was "arbitrary and erroneous." [Portillo, supra](#).
37 [[Portillo v. C.I.R.](#), 988 F.2d. 27 (1993)]

39 The district court rejected Cavoto's contention that a Form 1099-C filed by someone other than a financial entity
40 is necessarily fraudulent. Although Hayes was not required to file a Form 1099-C, the court explained, she was
41 not prohibited from doing so. Moreover, the court added, filing a Form 1099-C is not equivalent to filing a false
42 return, so long as the information in the form is accurate. [Cavoto v. Hayes, No. 08 C 6957, 2009 U.S. Dist. LEXIS](#)
43 [96868, 2009 WL 3380664, at *3-*4 \(N.D. Ill. Oct. 19, 2009\)](#). The district court then conducted a bench trial to
44 resolve the competing claims.

45 At trial the district court heard testimony from Hayes, Cavoto, and his ex-wife. The district court found that
46 Cavoto had agreed with Hayes that she would loan him the \$30,000 and in return he would repay the entire sum.
47 [Cavoto, 2010 U.S. Dist. LEXIS 66017, 2010 WL 2679973, at *5](#). Because Cavoto agreed to reimburse Hayes,
48 according to the court, she had a good-faith belief that when she filed the Form 1099-C she was cancelling a
49 bona fide debt, and this meant that the Form 1099-C was not fraudulent. [2010 U.S. Dist. LEXIS 66017, \[WL\] at](#)
50 [*4](#). The district court also found that Hayes had shown Cavoto had breached the contract by failing to repay her,
51 and thus found for her on this claim as well. [2010 U.S. Dist. LEXIS 66017, \[WL\] at *5](#).
52 [[Cavoto v. Hayes, 634 F.3d. 921, 923 \(7th Cir. 2011\)](#)]

53 For additional proof like the above, see:

[Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "information return"](https://famguardian.org/TaxFreedom/CitesByTopic/InformationReturn.htm)
<https://famguardian.org/TaxFreedom/CitesByTopic/InformationReturn.htm>

54 More on the rules for lawfully converting PRIVATE property to PUBLIC property can be found at:

9. Freedom Advocate Flawed Tax Arguments

More rebuttals of common flawed freedom advocate arguments can be found at:

1. *Frivolous Subjects*, Form #08.026 (OFFSITE LINK) -approaches that members cannot take
<https://sedm.org/category/frivolous-subjects/>
2. *Rebutted False Statements About Sovereignty in the News*, Form #08.027 (OFFSITE LINK) -false statements about sovereignty in the news.
<https://sedm.org/category/rebutted-false-statements-about-sovereignty-in-the-news/>

9.1 "16th Amendment Was Never Ratified"

False Argument: Income tax is unconstitutional because the Sixteenth Amendment was never lawfully ratified

Corrected Alternative Argument: The Sixteenth Amendment is irrelevant because it conferred no new taxing powers to the federal or national government.

Further information:

1. *Great IRS Hoax*, Form #11.302, Sections 3.8.11 through 3.8.11.11.
<http://sedm.org/Forms/FormIndex.htm>
2. *Sixteenth Amendment Authorities*
<http://famguardian.org/Subjects/Taxes/16Amend/16Amend.htm>
3. *Sixteenth Amendment never properly ratified*
<http://famguardian.org/Subjects/Taxes/Education/16AmendNotRatified.htm>
4. *Legislative Intent of the Sixteenth Amendment*
<http://famguardian.org/Subjects/Taxes/16Amend/LegIntent16thAmend.htm>
5. *Sixteenth Amendment Congressional Debates*, Family Guardian Fellowship
<http://famguardian.org/TaxFreedom/History/Congress/1909-16thAmendCongrRecord.pdf>

Some Americans are being urged to "establish" a good-faith belief that they are not required to make income tax returns because the Sixteenth Amendment was not properly ratified. This position is taken by the following website:

The Law That Never Was, Bill Benson
<http://www.thelawthatneverwas.com>

Those taking such a position are essentially implying that one *would* be required to make tax returns if the Sixteenth Amendment *had* been properly ratified. The problem with this approach is that the U.S. Supreme Court held that the Sixteenth Amendment to the United States Constitution confers no new taxing powers upon the government and is essentially irrelevant:

"... [the 16th Amendment] conferred no new power of taxation... [and]... prohibited the ... power of income taxation possessed by Congress from the beginning from being taken out of the category of indirect taxation to which it inherently belonged..."
[Stanton v. Baltic Mining Co., 240 U.S. 103 (1916)]

"The Sixteenth Amendment, although referred to in argument, has no real bearing and may be put out of view. As pointed out in recent decisions, it does not extend the taxing power to new or excepted subjects, but merely removes all occasion, which otherwise might exist, for an apportionment among the States of taxes laid on income, whether it be derived from one source or another. Brushaber v. Union Pacific Railroad Co., 240 U.S. 1, 17-19; Stanton v. Baltic Mining Co., 240 U.S. 103, 112-113."
[William E. Peck & Co. v. Lowe, 247 U.S. 165, 172 (1918)]

Such an argument also places the burden of proof on you to prove that the United States Supreme Court was wrong in ruling that "income taxation" is in the category of indirect taxation, and to prove that the Sixteenth Amendment was not properly ratified. More than one person who has used this approach has been incarcerated. (I might suggest that before you rely upon any attorney's opinion, you check out his or her win-loss record.). This is a very ignorant and bad idea, which may explain

1 why The above website was enjoined from offering not their book on the fraudulent ratification of the Sixteenth Amendment,
2 but what they call their “Reliance Package”. This package provided proof of the fraudulent ratification of the Sixteenth
3 Amendment and was used as evidence upon which to base a belief that there was no need to file tax returns or pay a tax.

4 To be fair to the above website, we believe it is an important historical fact that the Sixteenth Amendment was not lawfully
5 ratified, because it shows the desperate depths that a lame duck President Taft would go in 1913 just before he left office in
6 order to ensure that the income tax enforcement fraud we suffer under today was implemented. You can read the entire
7 history of the congressional deliberations on the Sixteenth Amendment from the Congressional Record at the following
8 address on our website. The history of those deliberations clearly show that the intent of the amendment was to implement
9 an excise tax upon unearned, passive income from within the United States government, and NOT earnings from one’s own
10 labor or earnings from within states of the Union:

Sixteenth Amendment Congressional Debates, Family Guardian Fellowship
<http://famguardian.org/TaxFreedom/History/Congress/1909-16thAmendCongrRecord.pdf>

11 **9.2 “Wages” are not taxable or are not “income”**

False Argument: “Wages” are not taxable or are not “income”

Corrected Alternative Argument: You don’t earn “wages” because you never submitted a W-4. For those not engaged in a “public office” within the United States government, it is impossible to earn “wages” unless one signs an agreement to call what they earn “wages” as legally defined pursuant to 26 C.F.R. §31.3401(a)-3(a) or 26 C.F.R. §31.3402(p)-1.

Further information:

1. Great IRS Hoax, Form #11.302, Section 5.6.7, “You Don’t Earn ‘wages’ under Subtitle C Unless you Volunteer on a W-4”
<http://sedm.org/Forms/FormIndex.htm>
2. Federal Tax Withholding, Form #04.102, Section 3
<http://sedm.org/Forms/FormIndex.htm>
3. “Wages” defined
<http://famguardian.org/TaxFreedom/CitesByTopic/wages.htm>
4. “Income” defined
<http://famguardian.org/TaxFreedom/CitesByTopic/income.htm>

12 We talk about the taxability of “wages” in section 5.6.7 of the Great IRS Hoax book.

13 The IRS considers it to be a frivolous position to claim that “wages” are not taxable, and rightly so. See:

14 *(4) Wages, tips, and other compensation received for the performance of personal services are not taxable income*
15 *or are offset by an equivalent deduction for the personal services rendered, including an argument that a taxpayer*
16 *has a “claim of right” to exclude the cost or value of the taxpayer’s labor from income or that taxpayers have a*
17 *basis in their labor equal to the fair market value of the wages they receive, or similar arguments described as*
18 *frivolous in Rev. Rul. 2004-29, 2004-1 C.B. 627, or Rev. Rul. 2007-19, 2007-14 I.R.B. ____.*
19 *[IRS Notice 2007-30: Frivolous Positions, p. 6; <https://sedm.org/SampleLetters/Federal/n-07-30.pdf>.]*

20 The term “personal services” as used above is legally defined as work performed in connection with the “trade or business”
21 franchise as an OFFICER of the national government, not labor performed by a human being. The above is therefore a
22 deception:

23 26 C.F.R. §1.469-9 Rules for certain rental real estate activities.

24 (b)(4) PERSONAL SERVICES.

25 Personal services means any work performed by an individual in connection with a trade or business. However,
26 personal services do not include any work performed by an individual in the individual’s capacity as an investor
27 as described in section 1.469-5T(f)(2)(ii).

28 When the work is performed by a private human being as LABOR rather than as an officer of the national government called
29 a civil statutory “individual”, “taxpayer”, “citizen”, or “resident”, then the earnings are NOT taxable. The “nonresident alien”

1 mentioned below is “foreign” because they are not an officer WITHIN the United States federal corporation. To be
2 “domestic” means to be acting as an officer WITHIN the United States federal corporation, in fact:

3 [TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > § 864
4 § 864. Definitions and special rules

5 (b) Trade or business within the United States

6 **For purposes of this part, part II, and chapter 3, the term “trade or business within the United States” includes**
7 **the performance of personal services within the United States at any time within the taxable year, but does not**
8 **include—**

9 (1) Performance of **personal services** for foreign employer

10 The performance of personal services—

11 (A) **for a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or**
12 **business within the United States, or**

13 (B) **for an office or place of business maintained in a foreign country or in a possession of the United States by**
14 **an individual who is a citizen or resident of the United States or by a domestic partnership or a domestic**
15 **corporation, by a nonresident alien individual temporarily present in the United States for a period or periods**
16 **not exceeding a total of 90 days during the taxable year and whose compensation for such services does not**
17 **exceed in the aggregate \$3,000.**

18 The courts also consider the claim that “wages are not taxable” to be frivolous, and rightly so. But precisely WHY do both
19 the IRS and the courts take this position? This is mainly because ANYTHING can be taxable if you consent to it. The issue
20 is consent, not taxability, which neither the IRS nor the courts ever want to talk about because they seek to keep the process
21 of consenting invisible so that you cannot remove your consent and keep your property. This is covered in:

Hot Issues: Invisible Consent*, SEDM
<https://sedm.org/invisible-consent/>

22 Our ministry, on the other hand, takes the position on consent that:

23 1. You don’t have the power to alienate unalienable rights, or to even CONSENT to do so, as the Declaration of
24 Independence indicates. See:

Unalienable Rights Course, Form #12.038
<https://sedm.org/LibertyU/UnalienableRights.pdf>

25 2. All of our materials PRESUME consent to NOTHING the government offers.

26 **SEDM Disclaimer**
27 **Section 1: Introduction**

28 *Lastly, it is a fact that anyone who [consents \(Form #05.003\)](#) can have anything done to them that a tyrant
29 government wants to do, REGARDLESS of locality. Consenting to ANYTHING a government wants or offers is
30 not only STUPID, but violates God’s [Delegation of Authority Order From God to Christians, Form #13.007](#).
31 Therefore, any and all claims on this website or in communication with us about the authority or [jurisdiction](#)
32 [\(Form #05.018\)](#) of any government presuppose the following relationship with said government:*

- 33 1. *Not physically present on federal territory.*
- 34 2. *Not domiciled on federal territory. See [Form #05.002](#).*
- 35 3. *Not consenting or assenting to any government franchise, public right, or privilege and thus waive sovereign
36 immunity under the [Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97](#). See [Form #05.030](#).*
- 37 4. *Does not share ownership of any of their property with any government All property is absolutely owned.
38 Ownership of all property is not “qualified ownership” and is not shared with any government. See [Form](#)
39 [#12.025](#).*
- 40 5. *Not claiming any statutory civil status or any of the “benefits” of such status under any act of any government.
41 See [Form #13.008](#).*

6. Terms on all forms submitted to any government have the meaning indicated here and are not interpreted in their statutory or regulatory context.

7. A "Merchant" under U.C.C. §2-104(1) but not a "Buyer" under U.C.C. §2-103(1)(a) in relation to said government. This is the ONLY relation that God allows with any government and it is a violation of the Biblical delegation of authority for Christians to consent to any change in this relationship. It therefore would also be a violation of the First Amendment. See:

Delegation of Authority Order from God to Christians, Form #13.007
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf>

8. Invoking the Injury Defense Franchise and Agreement, Form #06.027 for all commercial relations with any government. This makes them waive official, judicial, and sovereign immunity for any commercial uses of the name or status of the member that would "benefit" any government.

9. Not allowed BY LAW to consent (Form #05.003) to alienate unalienable organic or private rights to any government per the Declaration of Independence, which was enacted into positive law by the first official act of Congress on Page 1 of the Statutes at Large. See:

Unalienable Rights Course, Form #12.038
<https://sedm.org/LibertyU/UnalienableRights.pdf>
[SEDM Disclaimer, Section 1; <https://sedm.org/disclaimer.htm>]

3. It is a breach of fiduciary duty of public officers to implement or enforce a profitable business out of alienating natural or constitutional rights that are supposed to be unalienable. In the case of judges and public servants, it is a crime in violation of 18 U.S.C. §208, 28 U.S.C. § 144, and 28 U.S.C. §455. This is one of many reasons why geographical definitions within federal franchises have to limit "United States" to federal territory where the constitution doesn't apply: Because implementing them in a state of the Union represents an unconstitutional INVASION of the states in violation of Article 4, Section 4 of the Constitution.

Below is a summary of our research on the taxability of "wages", both STATUTORY and CONSTITUTIONAL:

1. ANYTHING can be "taxable" with your consent, INCLUDING your labor. This is because it is a maxim of law that whatever you consent to cannot be the basis for claiming an injury and suing someone for the injury.
2. The income tax is NOT EVER a tax on YOUR property, which is PRIVATE property. This was decided in *Pollock v. Farmers' Loan Trust Co.*, 158 U.S. 601, 634, 637, 15 S.Ct. 912, 39 L.Ed. 1108 (1895).

"The Supreme Court held in the early case of Pollock v. Farmers' Loan Trust Co., 158 U.S. 601, 634, 637, 15 S.Ct. 912, 39 L.Ed. 1108 (1895), that a tax on capital or principal is a direct tax which must be apportioned among the states in proportion to the population as shown by the census, because of the requirements of the above provisions of Article I. A direct tax on corpus or principal without such apportionment is unconstitutional, and this cannot be avoided by merely calling it a tax on income. See Richardson v. United States, 294 F.2d. 593, 596 (6th Cir. 1961), cert. denied, 369 U.S. 802, 82 S.Ct. 640, 7 L.Ed.2d. 549 (1962); Commissioner v. Obeir-Nester Glass Co., 217 F.2d. 56, 58 (7th Cir. 1954), cert. denied, 348 U.S. 982, 75 S.Ct. 570, 99 L.Ed. 764 (1955), rehearing denied, 349 U.S. 948, 75 S.Ct. 870, 99 L.Ed. 1274."
[\[Harkness v. United States, 469 F.2d. 310, 324 \(Fed. Cir. 1972\)\]](#)

3. One own's labor is property.

"Once earned, those unpaid wages became property to which the employees were entitled."
[\[Cortez v. Purolator Air Filtration Products Co., 23 Cal.4th. 163, 168 \(Cal. 2000\)\]](#)

One converts one's own labor (property) into another form of property (money). This is not a "transfer" of property. So a federal tax on such conversion of property from one form or another is inescapably a tax on the OWNERSHIP of the property, thus an unconstitutional direct tax unapportioned on the PROPERTY.

4. An employee's remuneration for labor is principal in that it is the sum of the employer's obligation, and the BASIS for any interest the employer may become obligated to pay if (for instance) the employer pays late or for some reason ends up owing back pay to the employee.

"Principal" has been defined as "[t]he capital sum of a debt or obligation, as distinguished from interest or other additions to it." Black's Law Dictionary 1192 (6th ed. 1990). In other words, it is the "sum of money owed as a debt, upon which interest is calculated." The American Heritage Dictionary 985 (2d college ed. 1985). It refers

1 to the aggregate amount of an obligation. See Black's Law Dictionary 1073 (5th ed. 1979) ("principal" refers to
2 the total amount of debt due, e.g., the face value of a mortgage or promissory note)."
3 [Miller v. Marshall Cty. and Cty. Bd. of Super, 641 N.W.2d. 742, 748 (Iowa 2002)]

- 4 5. The income tax is instead an excise tax on "profit" derived from privileged activities. In that sense "Income" has been
5 defined to be SEPARATE and APART, and DIFFERENT from the capital corpus, or principal. See the above case.
- 6 6. Privileges subject to excise taxation must be legislatively granted and therefore owned by the government. As such, they are
7 PUBLIC property. In that sense, the income tax BEHAVES as a "use" or "rental" fee on PUBLIC property not unlike using a
8 rental car.
- 9 7. Income taxation has two main components:
 - 10 7.1. Withholding. Done by third parties.
 - 11 7.2. Assessment. Done mainly by you, but can be adjusted by the IRS after submitting a return.
- 12 8. Withholding is not an imposition of tax. Although money withheld is transferred into the federal treasury, the employee
13 receives a corresponding CREDIT for that amount. The CREDIT is also a form of property, and can be applied to the
14 eventual tax liability (even a liability of \$0). Of course the employee would prefer to get the money back in exchange for the
15 credit, but he must go through the IRS in order to redeem the CREDIT the IRS has awarded him and convert that credit back
16 into the preferred form of property.
 - 17 8.1. Only the individual who is the taxpayer can do this, he cannot sell or transfer his CREDIT to another person.
 - 18 8.2. The worker at all times retains his property, albeit in different forms.
 - 19 8.3. The party in temporary custody of the withholding credit before it is applied to a specific tax is a BAILIFF and
20 TRUSTEE on behalf of the worker.
 - 21 8.4. The IRS classifies all income tax withholding as Tax Class 5, which means GIFTS.
- 22 9. There are at least two contexts for the term "wages":
 - 23 9.1. Public: This is the civil statutory "wages" defined in 26 U.S.C. §3401(a) earned by public offices within the
24 United States federal corporation which are "domestic".
 - 25 9.2. Private: This is the earnings from labor of a human being acting in the private and reserving all their unalienable
26 constitutional rights. These humans must be standing on land protected by the constitution within the exclusive
27 jurisdiction of a constitutional state at the time they rendered their labor in order to have that labor
28 constitutionally protected.

The two above types of "wages" are mutually exclusive and non-overlapping. They can never meet.
- 29 10. There are only two types of "taxpayers":
 - 30 10.1. Statutory "U.S. persons" under 26 U.S.C. §7701(a)(30). All such parties are legislative creations, offices, and
31 property of the national government. That is why they can take "trade or business" deductions on the 1040 form
32 under 26 U.S.C. §162.
 - 33 10.2. Statutory "Foreign persons". These are all aliens or nonresident aliens. There is no personal jurisdiction over
34 nonresident aliens, so they don't and can't serve in any offices and thus are private. They are also constitutionally
35 protected if they are standing on land within the exclusive jurisdiction of a constitutional state at the time they
36 rendered the labor.
- 37 11. Any discussion of whether "wages" are taxable therefore must BEGIN with defining WHICH context is implied for the
38 term: Public or Private? A judge or government opponent who rules or litigates on this subject and refuses to define
39 WHICH of the two CONTEXTS is being addressed on is a SOPHIST who is trying to DECEIVE and STEAL from
40 you mainly by abusing the logical fallacy of equivocation.
- 41 12. Compensation or remuneration (such as that identified in 26 U.S.C. §871(a)) by themselves are not ALWAYS
42 "income" because they are not equivalent to "profit" within the purview of the Sixteenth Amendment.
 - 43 12.1. See, for instance, Southern Pacific Co. v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918), U.S. Supreme Court.
 - 44 12.2. Every use of the word "income" or "gross income" that is taxable under the Sixteenth Amendment is always
45 connected with PROFIT.
 - 46 12.3. There are cases where earnings need not be entirely from ONLY "profit", such as taxes on earnings from federal
47 judges (see the 1939 Internal Revenue Code, Section 22(a)) and Social Security benefits in 26 U.S.C. §861(a)(8).
48 All these types of taxes therefore are:
 - 49 12.3.1. On the FULL amount of earnings and those earnings must be paid by the national government.
 - 50 12.3.2. Cannot be paid by PRIVATE third parties.
 - 51 12.3.3. Are earned where the Constitution and the Sixteenth Amendment don't apply, which is federal territory
52 or abroad. Otherwise, the Fifth Amendment Takings Clause would prevent the taxation of these benefits.
- 53 13. The fact that specific earnings are EXPRESSLY EXCLUDED (Form #14.019) from statutory "wages" does not
54 necessarily mean that they are NOT taxable or are not "income" (meaning PROFIT within the purview of the Sixteenth
55 Amendment). See, for instance, 26 C.F.R. §31.3401(a)(6)-1 and 26 C.F.R. §31.3401(a)(11)-1. A business fiction can
56

1 earn “compensation for services” from its clients for labor provided by its workers under 26 U.S.C. §61(a)(1) and still
2 call it “gross income” without calling those services PUBLIC statutory “wages”.

3 14. A nonresident alien can exclude even statutory “wages” if they did not originate from the statutory geographical
4 “United States” under 26 U.S.C. §872.

5 14.1. Therefore, for a court to say that ALL “wages” are taxable is FRAUD.

6 14.2. We don’t care how many lower courts have said that all “wages” are taxable in obiter dicta, the courts cannot
7 change the meaning of CONSTITUTIONAL “income” under the Sixteenth Amendment any more than Congress
8 can. It means what SCOTUS said it means, and that’s it. See:

9 14.3. The position that “These wages are not included in gross income under IRC Section 872” is of course NOT a
10 frivolous argument for a nonresident alien.

11 15. The courts have frequently held that PRIVATE earnings from labor or the exercise of constitutional rights are NOT
12 taxable or regulatable. Below are a few examples:

13 *“Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can*
14 *rightfully deprive him of those fruits, and appropriate them against his will...”*
15 *[The Antelope, 23 U.S. 66; 10 Wheat 66; 6 L.Ed. 268 (1825)]*

16 *“If a case should ever arise, where an arbitrary and confiscatory exaction is imposed bearing the guise of a*
17 *progressive or any other form of tax, it will be time enough to consider whether the judicial power can afford a*
18 *remedy by applying inherent and fundamental principles for the protection of the individual, even though there*
19 *be no express authority in the Constitution to do so.”*
20 *[Downes v. Bidwell, 182 U.S. 244, 282 (1901)]*

21 *“It is elementary law that every statute is to be read in the light of the Constitution. However broad and general*
22 *its language, it cannot be interpreted as extending beyond those matters which it was within the constitutional*
23 *power of the legislature to reach. ”*
24 *[McCullough v. Virginia, 172 U.S. 102, 112 (1898)]*

25 *“As stated by counsel: ‘There is no such thing in the theory of our national government as unlimited power of*
26 *taxation in congress. There are limitations, as he justly observes, of its powers arising out of the essential nature*
27 *of all free governments; there are reservations of individual rights, without which society could not exist, and*
28 *which are respected by every government. The right of taxation is subject to these limitations.’ Citizens’ Savings*
29 *Loan Ass’n v. Topeka, 20 Wall. 655, and Parkersburg v. Brown, 106 U. S. 487, 1 Sup. Ct. 442.”*
30 *[Pollock v. Farmers’ Loan Trust Co., 157 U.S. 429, 599 (1895)]*

31 *“It must be conceded that there are such rights in every free government beyond the control of the State. A*
32 *government which recognized no such rights, which held the lives, the liberty, and the property of its citizens*
33 *subject at all times to the absolute disposition and unlimited control of even the most democratic depository of*
34 *power, is after all but a despotism. It is true it is a despotism of the many, of the majority, if you choose to call it*
35 *so, but it is none the less a despotism. It may well be doubted if a man is to hold all that he is accustomed to call*
36 *his own, all in which he has placed his happiness, and the security of which is essential to that happiness, under*
37 *the unlimited dominion of others, whether it is not wiser that this power should be exercised by one man than by*
38 *many. ”*
39 *[Loan Association v. Topeka, 87 U.S. 655, 662 (1874)]*

40 *“It is only one of many cases where, under the name of taxation, an oppressive exaction is made without*
41 *constitutional warrant, amounting to little less than an arbitrary seizure of private property.”*
42 *[Case of the State Tax on Foreign-Held Bonds, 82 U.S. 300 (1872) at 321]*

43 16. If you would like exhaustive proof that involuntary income taxation upon your own labor is unconstitutional and
44 amounts to slavery in violation of the Thirteenth Amendment, see:

[Proof that Involuntary Income Taxes on Your Labor are Slavery](https://sedm.org/product/proof-that-involuntary-income-taxes-on-your-labor-are-slavery-form-05-055/), Form #05.055

<https://sedm.org/product/proof-that-involuntary-income-taxes-on-your-labor-are-slavery-form-05-055/>

45 When the government responds to the claim that “wages” are not taxable, they assume that the person making such a claim
46 is referring to the legal definition of “wages” found in 26 U.S.C. §3401(a). If you look closely at that definition, the term is
47 defined as follows in pertinent part:

48 [26 U.S.C. §3401\(a\) Definitions](#)

49 (a) Wages

50 *For purposes of this chapter, the term “wages” means all remuneration (other than fees paid to a public*
51 *official) for services performed by an employee for his employer, including the cash value of all remuneration*

(including benefits) paid in any medium other than cash; except that such term shall not include remuneration paid -

(1) for active service performed in a month for which such employee is entitled to the benefits of section 112 (relating to certain combat zone compensation of members of the Armed Forces of the United States) to the extent remuneration for such service is excludable from gross income under such section; or

However, since the term, “employee” is defined in [26 U.S.C. §3401\(c\)](#) and 26 C.F.R. §31.3401(c)-1 as a “public officer”, then NO ONE earns “wages” under the above definition. However, we find that “wages” are taxable by examining the regulations

[26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements.](#)

(a) IN GENERAL.

Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, **the term "wages" includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p).** References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (Section 31.3401(a)-3).

Therefore, the only people who earn “wages” are those who have a voluntary withholding agreement, commonly called a “W-4”, on file with their employer, who can only be a federal employer and not a private employer, because:

- “employee” is defined in [26 U.S.C. §3401\(c\)](#) and 26 C.F.R. §31.3401(c)-1 as a person who works for the federal government.
- “employer” is defined as someone for whom an “employee” works in [26 U.S.C. §3401\(d\)](#)

In the above sense, “wages” are taxable under Subtitle C of the Internal Revenue Code, but the only FICTIONAL “persons” who earn “wages” are those who work for the federal government and volunteer to have withholding taken out of their paycheck every month. If they do not file a W-4 or they do not consent or volunteer to have tax withholding taken out, then:

1. They don’t earn “wages”.
2. Their private employer should not report their earnings on an IRS Form W-2.
3. If a W-2 is mistakenly provided to the IRS by their private employer, then block 1 of the W-2, which is entitled “wages, tips, and other compensation” should read “zero”.
4. They must file an Amended Form W-2 called a W-2C or an IRS Form 4852 (with IRS Form 1040, 1040X, or 1040EZ) to correct any erroneous reports of “wages” originally reported on IRS Form W-2. See: <http://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/FormW2/CorrectingIRSFormW2.htm>

Even among those who are NOT civil statutory “employees” or “employers” within the national government, they can CONSENT under 26 U.S.C. §3402(p) to CALL what they earn PUBLIC “wages” and a “federal payment”, but they cannot unilaterally ELECT to become civil statutory “employees”. This would be the crime of impersonating a public officer in violation of 18 U.S.C. §912 and the crime of bribing the national government with “taxes” they don’t owe to treat them AS IF they are public officers in violation of 18 U.S.C. §210.

Therefore, DO NOT argue that “wages” are not “taxable” or are not “income”: Bad idea! Instead, identify what you earn as something *other* than “wages” as legally defined. Pick something that doesn’t have an alternate definition in the code, or which has a definition that is more compatible with what you really earn. Always specify which definition you are relying on. Then, you have to submit an amended W-2 form, called an IRS Form W-2C, which zeroes out block 1 of the false W-2 that your private employer sent to the IRS. This will avoid any possibility that the meaning of your statements could be misinterpreted or confused with the legal definition. Here are some alternatives to use as a substitute for the term “wages” in all your interactions with the IRS:

Table 10: Alternative words for "wages"

Word	Definition located at (if any)	Definition
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“resources”	20 C.F.R. §416.1103	“...what you receive from the sale or exchange of your own property [and the Supreme Court in Butcher's Union declared that labor is property] is <i>not</i> income; it remains a resource.” 20 C.F.R. §416.1103.
“earnings”		A valuable thing received in exchange for your labor, which is “property”.

1 Because the Pharisees/lawyers are literally stealing everyday words and hijacking them for use and abuse by the tax code,
2 then we must invent new PRIVATE words to use which don't have a legal significance that gets us in trouble.

3 **9.3 Only federal workers are subject to the Internal Revenue Code**

<p><u>False Argument:</u> Only federal workers are subject to the income tax</p> <p><u>Corrected Alternative Argument:</u> Only “public offices” and those receiving federal payments are subject to the federal income tax</p> <p><u>Further information:</u></p> <ol style="list-style-type: none"> 1. <u><i>Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes</i></u>, Form #05.008 http://sedm.org/Forms/FormIndex.htm 2. <u><i>Resignation of Compelled Social Security Trustee</i></u>, Form #06.002 http://sedm.org/Forms/FormIndex.htm
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4 This statement is wrong because it is much too general and not specific enough. Many types of taxes are described under the
5 Internal Revenue Code, many of which:

- 6 • Don't involve federal workers.
- 7 • Have nothing whatsoever to do with “employment”.
- 8 • Are legitimate and Constitutional

9 Below are just a few examples of legitimate, Constitutional taxes that do *not* involve federal workers at all, and there are
10 many more likes these:

- 11 • Wagering, imposed in [26 U.S.C. §4401\(a\)](#)
- 12 • Distilled spirits, imposed in [26 U.S.C. §5001](#)
- 13 • Tobacco tax, imposed in [26 U.S.C. §5701](#)

14 The problem with making such broad and general statements is that it is presumptuous and ignorant to do so, and you should
15 avoid doing so. Avoiding these types of false presumptions is the most important reason, in fact, why you need to devote
16 extensive effort to getting educated about the tax code by reading our *Great IRS Hoax* book. Throughout the *Great IRS Hoax*,
17 Form #11.302, Chapter 5, for instance, we are *very specific* about *each* statement we make so that it could *not* be misconstrued.
18 In many cases, the government, in prosecuting peddlers of snake oil relating to taxation, will use an accusation that a person
19 made such a statement a means of claiming that a person is involved in “false commercial speech”. Ironically, when they do
20 this, if they have no evidence to support such an accusation, they are the ones who are REALLY engaged in false commercial
21 speech, because their main motive is to increase revenues from illegally enforcing the Internal Revenue Code.

22 Some people also try to use the definition of the term “trade or business” as a means to conclude that federal income taxes
23 under I.R.C. Subtitle A only apply to federal “employees”, which is simply wrong. Subtitle A of the Internal Revenue Code,
24 no doubt, imposes the income tax primarily upon a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the
25 functions of a public office”. This is exhaustively analyzed in the free article below

<p><u><i>The “Trade or Business” Scam</i></u>, Form #05.001 http://sedm.org/Forms/FormIndex.htm</p>
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26 However, a “public office” is not limited exclusively to elected or appointed officials of the United States government. Any
27 legal “person”, in fact, can be a “public office”. For instance, the very first Bank of the United States, which was a federal

1 corporation, was ruled by the U.S. Supreme Court to be a “public office” in *Osborn v. Bank of U.S.*, 22 U.S. 738 (1824).
2 This is exhaustively analyzed in the article below:

“Public” v. “Private” Employment: You Really Work for Uncle Sam If You Receive Federal Benefits, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Articles/PublicVPrivateEmployment.htm>

3 Some people also look at [26 U.S.C. §6331\(a\)](#) and conclude that because levies may only be instituted against federal
4 “employees”, then they are the only persons who are liable for the income tax:

5 [TITLE 26 > Subtitle F > CHAPTER 64 > Subchapter D > PART II > § 6331](#)
6 [§ 6331. Levy and distraint](#)

7 (a) Authority of Secretary

8 *If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it*
9 *shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the*
10 *expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under*
11 *section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of*
12 *such tax. **Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of***
13 ***the United States, the District of Columbia, or any agency or instrumentality of the United States or the District***
14 ***of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee,***
15 ***or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and***
16 ***demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such***
17 ***tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.***

18 Notice the above includes “any agency or instrumentality of the United States or the District of Columbia”. Well, a federal
19 corporation or any other legal “person” who nominates themselves into a “public office” fits the description of “agency or
20 instrumentality of the United States or the District of Columbia”. For instance, a person who fills out a W-4 becomes an
21 “employee”, because the form says he is in the upper left corner, which says “Employee Withholding Allowance Certificate”.
22 If you don’t want your earnings levied, then quit calling yourself a federal “employee” and quit identifying your earnings as
23 “wages” by signing and submitting a W-4. The regulations at 26 C.F.R. §31.3401(a)-3(a) say that all those who complete a
24 W-4, which it calls a “voluntary withholding agreement”, earn “wages”.

25 [26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements.](#)

26 (a) IN GENERAL.

27 *Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations*
28 *thereunder, **the term "wages" includes the amounts described in paragraph (b)(1) of this section with respect***
29 ***to which there is a voluntary withholding agreement in effect under section 3402(p).** References in this chapter*
30 *to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (Section*
31 *31.3401(a)-3).*

32 Instead, fill out the W-8 to stop withholding, and thereby avoid calling yourself a federal “employee” or “public official”
33 who earns “wages” as legally defined. Instructions for doing this are below:

[About IRS Form W-8BEN, Form #04.202](#)
<http://sedm.org/Forms/FormIndex.htm>

34 **9.4 Workers need not submit accurate tax forms**

False Argument: Workers need not submit accurate tax forms

Corrected Alternative Argument: Workers are not required to submit IRS Form W-4 because it is an “agreement”, but when they submit it, it should be accurate. No one can compel you to contract with the government and become a public officer without your consent, and your Constitutional rights are unalienable per the Declaration of Independence, which is organic law. Thus, you aren’t allowed to consent to contract them away and may only contract them away where the Constitution does NOT apply, which is on federal territory or abroad. Thus, those who want the “benefits” of being treated as a federal statutory “employee”, such as Social Security MUST physically move to the District of Columbia and pursue an elected or appointed office in the government, as required by 4 U.S.C. §72.

Further information:

1. Federal and State Tax Withholding Options for Private Employers, Form #04.101. Describes the laws on tax withholding and reporting
<http://sedm.org/Forms/FormIndex.htm>
2. 18 U.S.C. §1621: Perjury generally
3. 18 U.S.C. §1001: Statements and entries generally

1 One should NEVER, EVER commit perjury on any tax form. Willful fraud absent duress is NEVER a good idea and will
2 definitely get you in trouble. The penalty for perjury on a tax form, including a W-4, is identified under [18 U.S.C. §1621](#) as
3 follows:

4 [TITLE 18 > PART 1 > CHAPTER 79 > § 1621](#)
5 [§ 1621. Perjury generally](#)

6 *Whoever—*

7 *(1) having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United*
8 *States authorizes an oath to be administered, that he will testify, declare, depose, or certify truly, or that any*
9 *written testimony, declaration, deposition, or certificate by him subscribed, is true, willfully and contrary to such*
10 *oath states or subscribes any material matter which he does not believe to be true; or*

11 *(2) in any declaration, certificate, verification, or statement under penalty of perjury as permitted under section*
12 *1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to*
13 *be true;*

14 *is guilty of perjury and shall, except as otherwise expressly provided by law, be fined under this title or imprisoned*
15 *not more than five years, or both. This section is applicable whether the statement or subscription is made within*
16 *or without the United States.*

17 Whether or not any IRS publication, a tax form, or the information one adds to the form is “accurate” should in turn be based
18 ONLY on sources of “reasonable belief” recognized by the courts as admissible evidence, and in accordance with the
19 following:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

20 The above reference emphasizes that the courts and the government both agree that one CANNOT rely on ANY IRS
21 publication or form or anything a government worker tells anyone to determine whether the content of the form or publication
22 is “accurate” and that one may ONLY base your reasonable belief about its accuracy upon what enacted positive law actually
23 says on the subject. Hence, the means that most people use to determine what is “accurate” in regards to taxes is fatally
24 flawed and in fact results in perjury and crime on a massive scale. That criminal perjury is caused, aided, and abetted both by
25 the courts and the IRS because:

- 26 1. Government refuses to take responsibility or liability for ANYTHING they publish or write.
- 27 2. No one in the IRS takes the personal responsibility to sign their forms and publications under penalty of perjury to
28 attest to their accuracy as required by 26 U.S.C. §6065. Hence, no IRS publication is in compliance with the I.R.C.
29 itself and ALL forms and publications are presumed FALSE and INACCURATE.
- 30 3. Even when the IRS tells you something is wrong with your correspondence:

- 3.1. They refuse to sign the notice under penalty of perjury as required by 26 U.S.C. §6065. They can't apply different requirements to the public than they apply to themselves. Everything you send them has to be signed under penalty of perjury so THEY have to do so ALSO, under the concept of equal protection and equal treatment.
- 3.2. They threaten you with a penalty unless you change your testimony, which amounts to criminal witness tampering in violation of 18 U.S.C. §1512 because all tax forms are signed under penalty of perjury.
4. IRS agents also refuse to even use their real legal birth name and instead use pseudonyms. Internal Revenue Manual (I.R.M.), Section 1.2.4 authorizes them to instead use "pseudonyms", which they commonly do. They are, in fact, more likely to use such pseudonyms if they know that you are aware that they are committing fraud or making false statements. Hence, this provision is abused to protect government criminal and illegal behavior and thereby obstruct justice.
5. IRS agents unjustly claim official immunity and no responsibility if what they say or write is wrong. Hence, they apply a different and unequal standard to themselves than they apply to the public at large, thus violating the requirement for equal protection and equal treatment that is the foundation of the United States Constitution.

Another very important aspect of the problem of ensuring that tax forms are accurate is how exactly can one ensure that:

1. The submitter of the form is not victimized by presumptions of others about what the form or the things you add to the form mean. All presumptions, after all, are a violation of due process of law. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>
2. The terms on the forms are tied to a specific statute or regulation so as to be unambiguous.
3. The terms are not subjectively defined or redefined by the bureaucrat or judge reading them to add things that are not expressly described in the statutory definitions. This violates the rules of statutory construction.
4. The IRS is held equally responsible for the accuracy of the publication or form that you added information to BEFORE they attack you for adding something that might not be accurate.

We suggest that the answer to the above paradox and cognitive dissonance is that when we are filling out government forms or FORCED to submit them, we should:

1. Define EVERY key "word of art" appearing on the form unambiguously either on the form itself or in an attachment.
2. Invoke the rules of statutory construction to confine their meaning. See:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>
3. When we make any attachments to a government form, we must write near our signature INSIDE the margins the following:

"Not valid, false, fraudulent, and perjurious if any information is redacted, any attachment is removed or altered, or if I am penalized for the content of any aspect of the accuracy of this submission. Penalties constitute criminal witness tampering per 18 U.S.C. §1512 because all tax forms are signed under penalty of perjury and are treated as the testimony of a witness."
4. Every correspondence should list the enclosures and the number of pages in the enclosures in a list at the beginning to ensure that they are not removed, redacted, or altered.
5. Under the concept of equal protection and equal treatment, you can lawfully invoke the same anonymity and irresponsibility as they invoke. Hence, if you want to imitate their behavior lawfully, you can use the following attachment:

Notice of Pseudonym Use and Unreliable Tax Records, Form #04.206
<http://sedm.org/Forms/FormIndex.htm>

A good way to ensure items 1 and 2 above are consistently implemented is to attach the following enclosures to every tax form, as mandated by the SEDM Member Agreement, Form #01.001. This will remove ALL discretion and authority from every bureaucrat and judge to interpret, change, or expand the meaning or definition of any word used on a government form, and prevent you from being victimized by the self-serving presumptions of ANYONE reading the form:

1. *Tax Form Attachment*, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>
2. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001

2 **9.5 “United States Citizens” are not liable for federal income taxes**

False Argument: United States citizens are not subject to the Internal Revenue Code

Corrected Alternative Argument: All those domiciled on federal territory and engaged in a “public office” are subject to the I.R.C. Subtitle A income tax when abroad

Further information:

1. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
2. Citizenship and Sovereignty Course, Form #12.001
<http://sedm.org/Forms/FormIndex.htm>
3. Developing Evidence of Citizenship and Sovereignty Course, Form #12.002
<http://sedm.org/Forms/FormIndex.htm>

3 Title 26 of the Code of Federal Regulations describes WHO is liable to file tax returns. Statutory but not constitutional “U.S.
4 citizens” and “U.S. residents” (aliens) are the parties made liable, and these parties do not include “citizens” or “residents”
5 within the meaning of either the Constitution or any de jure state law. Parties domiciled within states of the Union are
6 constitutional but not statutory Citizens and may not lawfully be treated as statutory citizens, even WITH their consent,
7 without engaging in identity theft and violating the separation of powers doctrine :

8 *TITLE 26--INTERNAL REVENUE*
9 *CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY*
10 *Returns and Records--Table of Contents*
11 *Sec. 1.6012-1 Individuals required to make returns of income.*

12 *(a) Individual citizen or resident—*

13 *(1) In general.*

14 *Except as provided in subparagraph (2) of this paragraph, **an income tax return must be filed by every individual***
15 ***for each taxable year beginning before January 1, 1973, during which he receives \$600 or more of gross***
16 ***income, and for each taxable year beginning after December 31, 1972, during which he receives \$750 or more***
17 ***of gross income, if such individual is:***

- 18 *(i) **A citizen of the United States, whether residing at home or abroad.***
 - 19 *(ii) **A resident of the United States even though not a citizen thereof, or***
 - 20 *(iii) **An alien bona fide resident of Puerto Rico during the entire taxable year.***
- 21 *[SOURCE: SEDM Exhibit #05.041; <http://sedm.org/Exhibits/ExhibitIndex.htm>]*

22 The above statutory “U.S. citizens” are further defined in 26 U.S.C. §3121(e) and 26 C.F.R. §1.1-1(c) and therefore are in
23 fact subject to the I.R.C. and “taxpayers”, but only if they are domiciled in the statutory but not constitutional “United States”
24 and temporarily overseas under the auspices of a tax treaty with a foreign country. By “United States”, we mean that defined
25 in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) as federal territory and no part of the exclusive jurisdiction of
26 any constitutional state of the Union. The statutory but not constitutional “citizens” and “residents” made liable above are
27 “public officers” within the United States government who have in common a domicile in this “United States” and are
28 therefore “U.S. persons” as defined in 26 U.S.C. §7701(a)(30). This “United States” is a municipal corporation and NOT a
29 “body politic” pursuant to 28 U.S.C. §3002(15)(A) and 16 Stat. 419 in 1871, which means that the “citizens and residents”
30 described above are “officers of a corporation” and therefore “persons” within the meaning of 26 U.S.C. §7343 and 26 U.S.C.
31 §6671(b). Note that the “citizens” and “residents” described in the I.R.C. are NOT the same types of “citizens” as those
32 described in 8 U.S.C. §1401, because they are municipal citizens of the District of Columbia corporation rather than of federal
33 territories and possessions. All corporations are “citizens” or “residents” under the laws of the place where they were
34 incorporated, and therefore, those representing said corporations as public officers take on the character of the entity they
35 represent under Federal Rule of Civil Procedure 17(b):

36 *“A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was*
37 *created, and of that state or country only.”*
38 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]*

1 [26 U.S.C. §911](#) is the ONLY statute imposing a liability upon the “citizens and residents of the United States” mentioned in
2 26 C.F.R. §1.6012-1(a) above and it imposes a tax upon these statutory but NOT constitutional “U.S. citizens and residents”
3 domiciled in the statutory “United States**” (federal territory) when they are temporarily “abroad” pursuant to the presence
4 test found in [26 U.S.C. §7701\(b\)\(3\)](#). They are “taxpayers” in that capacity if they have “trade or business” earnings as “public
5 officers” in the U.S. government or receive payments from the federal government, which the code calls “U.S. sources”. In
6 that capacity, they are “aliens” who come under the jurisdiction of the Internal Revenue Code because of a tax treaty with a
7 foreign country. When they are domiciled in the STATUTORY “United States[**]” (federal zone) or any state of the Union,
8 they are “nontaxpayers”. This is confirmed by 26 C.F.R. §1.1-1(a)(2)(ii), which defines “married individual” and “unmarried
9 individuals” as aliens with earnings “effectively connected with a trade or business”:

10 *NORMAL TAXES AND SURTAXES*
11 *DETERMINATION OF TAX LIABILITY*
12 *Tax on Individuals*
13 [Sec. 1.1-1 Income tax on individuals.](#)

14 (a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d), as amended by
15 the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business
16 in the United States by a **married alien individual who is a nonresident of the United States for all or part of**
17 **the taxable year or by a foreign estate or trust.** For such years the tax imposed by section 1(c), as amended by
18 such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United
19 States by an **unmarried alien individual (other than a surviving spouse) who is a nonresident of the United**
20 **States for all or part of the taxable year.** See paragraph (b)(2) of section 1.871-8.”
21 [26 C.F.R. §1.1-1(a)(2)(ii)]

22 26 C.F.R. §1.6012-1(a) uses the phrase “whether residing at home or abroad”, and by this they mean that such person owes
23 a tax regardless of where they physically are, so long as they continue to have a legal domicile in the “United States”. Liability
24 for tax originates in one’s choice of legal domicile as described on government forms. IRS Form 1040 functions as the main
25 method by which a “taxpayer” elects to have a domicile in the statutory “United States**” (federal territory), because IRS
26 Document 7130 says the form is only for use by statutory “U.S. citizens” and “U.S. residents”. In that sense, the “election”
27 is invisible and occurs “sub silentio” because nowhere on the 1040 Form itself or in the IRS 1040 Instruction Booklet is this
28 selection of domicile made plain, even though it is indicated in IRS Document 7130. Your consent to choose a domicile in
29 the statutory but not constitutional “United States”, meaning federal territory, is therefore procured through constructive
30 FRAUD through abuse of “words of art”, for all practical purposes:

31 *“SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of*
32 *consent”*
33 *[Black’s Law Dictionary, Fourth Edition, p. 1593]*

34 *Qui tacet consentire videtur.*
35 *He who is silent appears to consent. Jenk. Cent. 32.*
36 *[Bouvier’s Maxims of Law, 1856;*
37 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

38
39
40 *1040A 11327A Each*
41 *U.S. Individual Income Tax Return*

42 *Annual income **tax return filed by citizens and residents of the United States.** There are separate instructions*
43 *available for this item. The catalog number for the instructions is 12088U.*

44 *W:CAR:MP:FP:F:I Tax Form or Instructions*
45 *[IRS Published Products Catalog (2003), p. F-15;*
46 *SOURCE: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf>]*

47 In the case of persons domiciled in the states of the Union, the election to become a domiciliary of the “United States” is also
48 false and fraudulent because the person making the election does not satisfy the presence test found in 26 U.S.C. §7701(b)(3).
49 They don’t satisfy the presence test because they do not physically occupy the statutory but not constitutional “United
50 States**” (federal territory) for at least 90 days per year. Many of these same people who make this ignorant, false and
51 fraudulent election also do not realize that by claiming to be a statutory “U.S. citizen” on a government form or using a form
52 that indirectly implies that status when they in fact do not have that status, they have committed the crime of impersonating
53 a statutory “U.S. citizen” in 18 U.S.C. §911.

54 The above conclusions are also confirmed by the following:

1. 26 C.F.R. §1.1441-1(c)(3) , which defines an “individual” as an “alien individual”. Nowhere in the I.R.C. or treasury regulations that implement it is the term “individual” defined to also include statutory “U.S. citizens” as defined in 26 C.F.R. §1.1-1(c) except under 26 U.S.C. §911(d). Section 911 deals with STATUTORY “U.S.** citizens” abroad who are filing Form 1040 and Form 2555 together.
2. IRS Form 1040 is entitled “U.S. Individual Tax Return”, and the word “Individual” is then defined as an “alien” in 26 C.F.R. §1.1441-1(c)(3). It is a resident tax return for “U.S. persons” with a domicile on federal territory that is no part of a state of the Union who are either ALIENS at home or CITIZENS abroad.

The IRS will not and deliberately does not tell you the whole truth on this argument in their publications or on their website. For instance, they will not define which of the three “United States” they mean in the term “United States citizen”. If they did, they would destroy their ability to continue to unlawfully enforce the Internal Revenue Code. However, the quote below from the Department of State Website tells the truth plainly:

Frequently Asked Questions About Employment Eligibility

Do citizens and nationals of the U.S. need to prove, to their employers, they are eligible to work?

Yes. While citizens and nationals of the U.S. are automatically eligible for employment, they too must present proof of employment eligibility and identity and complete an Employment Eligibility Verification form (Form I-9). Citizens of the U.S. include persons born in Puerto Rico, Guam, the U.S. Virgin Islands, and the Northern Mariana Islands. Nationals of the U.S. include persons born in American Samoa, including Swains Island.
[SOURCE: <http://uscis.gov/graphics/howdoi/eev.htm>]

Below is a summary of the things the IRS willfully refuses to tell you about this argument, either on their website and in their literature, in order to perpetuate false presumptions that advantage them financially:

1. The term “United States” as used in the phrase “United States citizen”, depends on the statutory definition of “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10). This person is born in the District of Columbia. See: <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2014.htm>
2. Persons born in states of the Union are not *statutory* “U.S. citizens” under [8 U.S.C. §1401](#) or 26 C.F.R. §1.1-1(c). They are *constitutional* (or Fourteenth Amendment) citizens, but not *statutory* citizens, because of the differences in meaning of the term “United States” as used in the Constitution v. Acts of Congress. Instead, they are “nationals” but not “citizens” under federal law. See the following for details:
 - 2.1. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*”, Form #05.006 <http://sedm.org/Forms/FormIndex.htm>
 - 2.2. *You’re Not a STATUTORY “citizen” under the Internal Revenue Code*, Family Guardian Fellowship <http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
3. The term “State” as used in the Internal Revenue Code excludes states of the Union and includes only federal territories and possessions. See:
 - 3.1. *Great IRS Hoax*, Form #11.302, Section 5.2.13.
 - 3.2. [4 U.S.C. §110\(d\)](#)
 - 3.3. <http://famguardian.org/TaxFreedom/CitesByTopic/State.htm>

It is *not* one’s nationality *only* that determines their tax liability under Subtitle A of the tax code. It is the coincidence of the following factors that determine their tax liability:

1. Their domicile. See *Great IRS Hoax*, Form #11.302, Section 5.4.8 entitled “Why all income taxes are based on domicile and are voluntary because domicile is voluntary.”
2. The taxable activity they are engaging in. See *Great IRS Hoax*, Form #11.302, Sections 5.6.12 through 5.6.12.15.

Changing one’s nationality status DOES NOT result in eliminating an existing liability for 1040 income taxes under Subtitle A of the Internal Revenue Code. We have never made any claim otherwise in any of our materials. The only effect that correcting government records describing one’s citizenship can have is:

1. Restoring one’s sovereignty. Under the Foreign Sovereign Immunities Act, [28 U.S.C. §1603\(b\)](#) and under [28 U.S.C. §1332\(c\)](#) and (d), a legal person *cannot* be classified as an agency or instrumentality of a foreign state if they are a citizen of a [federal] state of the United States, meaning a person born in a federal territory, possession, or the District

1 of Columbia as defined in [4 U.S.C. §110\(d\)](#). This conclusion is also confirmed on the Department of State website at:
2 http://travel.state.gov/law/info/judicial/judicial_693.html

- 3 2. Removing oneself from some aspect of federal legislative jurisdiction. A “citizen” under federal law, is defined as a
4 person subject to federal jurisdiction. This is covered in *Great IRS Hoax*, Form #11.302, Section 4.12.3, for instance.
- 5 3. Making sure that a person’s domicile cannot be involuntarily moved to the District of Columbia. Both [26 U.S.C.](#)
6 [§7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(d\)](#) allow that a person who is a “citizen” or a “resident” under the Internal Revenue
7 Code, should be treated as having a domicile in the District of Columbia for the purposes of federal jurisdiction. Since
8 kidnapping is illegal under 18 U.S.C. §1201, then a person who is not a “citizen or resident” under federal law needs to
9 take extraordinary efforts to ensure that their citizenship is not misunderstood or misconstrued by the federal government
10 by going back and making sure that all federal forms which indicate one’s citizenship status are truthful and
11 unambiguous. The process of correcting government forms relating to citizenship is described in section 4.5.3.13 of the
12 following:

<p><i>Sovereignty Forms and Instructions Manual</i>, Form #10.005 http://sedm.org/ItemInfo/Ebooks/SovFormsInstr/SovFormsInstr.htm</p>

13 The reason why the last item above is very important is that the term “United States” is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and
14 (a)(10) and 4 U.S.C. §110(d) as being limited to federal territory and the term is not enlarged elsewhere under Subtitle A of
15 the Internal Revenue Code. If it ain’t defined anywhere in the code to include states of the Union, then under the rule of
16 statutory construction, “Expressio unius, exclusio alterius”, what is not specifically included may be excluded by implication.
17 Therefore, if a person is either a “citizen” or a “resident” under federal law, then they are treated as domiciliaries of the main
18 place where Subtitle A of the Internal Revenue Code applies, which is federal territory in the statutory but not constitutional
19 “United States*”, and become the proper subjects of the code.

20 The U.S. Supreme Court, in *Cook v. Tait*, [265 U.S. 47](#) (1924), said that it’s perfectly constitutional to tax “U.S. citizens” who
21 are abroad. [26 U.S.C. §911](#), in fact, describes this perfectly Constitutional tax upon *statutory but not constitutional* “U.S.
22 citizens” temporarily abroad. It is therefore simply wrong to claim that being a statutory “U.S. citizen” will allow people to
23 escape federal tax liability and we have never claimed otherwise. Additional information on the subject of citizenship,
24 taxability of “U.S. citizens”, and your citizenship status is found below:

- 25 1. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006
26 <http://sedm.org/Forms/FormIndex.htm>
- 27 2. *Great IRS Hoax* book, in the following sections:
28 2.1. 4.11.1: Sovereign Citizenship
29 2.2. 4.11.7.6: Sovereign Immunity of American Nationals
- 30 3. *You’re Not a STATUTORY “citizen” under the Internal Revenue Code*, Family Guardian Fellowship
31 <http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
- 32 4. *You’re Not a STATUTORY “resident” under the Internal Revenue Code*, Family Guardian Fellowship
33 <http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>
- 34 5. *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Family Guardian Fellowship
35 <http://famguardian.org/Subjects/Taxes/Remedies/DomicileBasisForTaxation.htm>

36 **9.6 The Internal Revenue Code applies only within the “federal zone”**

False Argument: The Internal Revenue Code only applies in the federal zone

Corrected Alternative Argument: The parties “liable TO” and not “liable FOR” the I.R.C. Subtitle A income tax are identified in 26 C.F.R. §1.1-1(a). All of these people, if they are humans, are volunteers because the Thirteenth Amendment outlaws slavery EVERYWHERE IN THE COUNTRY, not just in states of the Union. Those who are not human but artificial entities don’t have constitutional rights so they are not necessarily volunteers. Anything you volunteer for cannot form the basis for an injury in court and is NOT limited geographically. The trick is understanding all the devious methods of consent or what the code calls “election”. Those methods, in the case of humans, are described in How State Nationals Volunteer to Pay Income Tax, Form #08.024; <https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>. The volunteering happens based on the STATUTORY civil status the OWNER of property ELECTS to have (STATUTORY “citizen”, “resident”, or “nonresident alien”), if any, and the civil STATUTORY status of the PROPERTY owned or earned in the execution of certain events (“trade or business” or “effectively connected”).

“In the case of the federal government where the individual is either a [STATUTORY privileged] United States citizen or an alien residing in the taxing jurisdiction [federal zone per 26 U.S.C. 7701(a)(9) and (a)(10)], the tax under section 1 of the Code is based upon jurisdiction over the person; where the individual is an alien not residing in the taxing jurisdiction, the tax under section 871 of the Code is based upon jurisdiction over the property or income of the nonresident individual located or earned in the taxing jurisdiction”
[Great Cruz Bay, Inc., St. John v. Wheatley, 495 F.2d. 301, 307 (3d Cir. 1974)]

Those human beings who do not ELECT to have ANY civil statutory status and who do not change the status of their PRIVATE property or earnings by connecting them with excise taxable activities (“effectively connecting”) remain PRIVATE, retain constitutional protections for their private property, and are not liable for any tax.

Further Information:

1. How State Nationals Volunteer to Pay Income Tax, Form #08.024
<http://sedm.org/Forms/FormIndex.htm>
2. Federal Jurisdiction, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>
3. Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404
<http://sedm.org/Forms/FormIndex.htm>
4. The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
5. Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002. Proves that the U.S. enjoys extraterritorial jurisdiction and where their authority to impose an income tax originates from.
<http://sedm.org/Forms/FormIndex.htm>
6. Case Cites Denouncing the Claim that Subtitle A Federal Income Taxes Only Apply Inside the Federal Zone.
Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/CourtCasesDenouncingFedZone.htm>

1 This general statement is very presumptuous, and we tell people throughout our *Great IRS Hoax* to avoid general statements
2 or presumption and to be very specific when they make a statement in order to limit the scope of the statement to avoid
3 misinterpretation.

4 *“Dolus versatur generalibus. A deceiver deals in generals. 2 Co. 34.”*

5 *“Fraus latet in generalibus. Fraud lies hid in general expressions.”*

6 [Bouvier’s Maxims of Law, 1856; SOURCE:

7 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

8 As we said previously in section 9.2 earlier, the Internal Revenue Code describes several Constitutional taxes that apply to
9 several subjects of taxation, many of which are not limited to the federal zone. For instance:

- 10 1. [26 U.S.C. §911](#) identifies a source of taxable income in the case of “citizens or residents abroad”. By “abroad” is meant
11 foreign countries and NOT states of the Union. By “citizens and residents”, they actually mean someone with a legal
12 domicile on federal territory per 26 U.S.C. §911(d)(3). Foreign countries are not part of the “federal zone” as defined in
13 the *Great IRS Hoax*. Therefore, the Internal Revenue Code *does* address subjects of taxation such as “citizens” or

1 “residents” who are outside of the federal zone and can apply outside of the federal zone. We also covered this subject
2 also in the previous section.

- 3 2. [26 U.S.C. §4612](#)(a)(4) defines the “United States” as including the 50 states of the Union. This section applies to the tax
4 imposed in 26 U.S.C. §4611 upon fuels imported into states of the Union. One of the few Constitutional subjects of
5 federal taxation is that upon importation, which are referred to in Constitution Article 1, Section 8, Clause 1 as “duties,
6 imposts, and excises”. This also is a perfectly Constitutional tax which applies outside of the “federal zone”. We point
7 this out in Section 5.1.10 of the *Great IRS Hoax*.
- 8 3. Taxes on importation into states of the Union collected within the territorial waters under the exclusive control of the
9 federal government. Such “imposts, duties, and excises” are collected under the authority of Article 1, Section 8, Clause
10 1 of the Constitution and can lawfully be enforced in the territorial waters of the surrounding states of the Union. In fact,
11 the very reason for the existence of the Coast Guard is as a vehicle to enforce the collection of these lawful taxes on
12 imports. The ships of the original Coast Guard, in fact, were called “Revenue Cutters”.

13 For the purposes of this section we define the term “federal zone” as follows:

14 *“Federal zone: The District of Columbia, the territories and possessions of the United States, and federal areas*
15 *or enclaves within states of the Union owned or ceded to the federal/general government by an act of the state*
16 *legislature.”*

17 We also explain in the *Great IRS Hoax*, in the following sections that Federal income taxes under Subtitle A of the Internal
18 Revenue Code can also apply to persons and property outside the federal zone, but ONLY in the case of persons either
19 domiciled within the federal zone or who participate in federal contracts or franchises and thereby become officers and agents
20 of the government in the process:

- 21 1. Section 5.2.6 entitled “The TWO Sources of Federal Jurisdiction: ‘Domicile’ and ‘contract’”.
- 22 2. Section 5.2.8 entitled “Social Security: The Legal Vehicle for extending Federal Jurisdiction into the states using
23 Private/contract law.
- 24 3. Sections 5.4.8: Why Domicile and Becoming a “Taxpayer” Require Your Consent

25 The main sources of lawful federal jurisdiction outside the federal zone are the following. These sources of jurisdiction are
26 called “extraterritorial jurisdiction” within the legal profession:

- 27 1. Consent and/or contract. This can change the status of EITHER the OWNER or the PROPERTY from PRIVATE to
28 PUBLIC. Anything you consent or contract to it not tied to a particular place. This is also true of your consent to
29 participate in franchises, which are also contracts:

30 *Debitum et contractus non sunt nullius loci.*
31 *Debt and contract [franchise agreement, in this case] are of no particular place.*

32
33 *Locus contractus regit actum.*
34 *The place of the contract [franchise agreement, in this case] governs the act.*
35 *[Bouvier’s Maxims of Law, 1856;*
36 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]*

37 The following actions are the EQUIVALENT of consenting to a privilege, franchise, or contract:

- 38 1.1. Invoking a civil STATUTORY status from a franchise, such as “taxpayer”, “citizen”, or “resident”.
- 39 1.2. Attaching a civil STATUTORY status to your otherwise PRIVATE, constitutionally protected property and thereby
40 donating it to a public use, a public purpose, and a public office. This would include, for instance, submitting a W-
41 4 as someone who does not WORK for the national government, and thereby changing your earnings from
42 PRIVATE, constitutionally protected to a “federal payment” received from the national government with a reserved
43 property interest in it BY that government under 26 U.S.C. §3402(p).
- 44 1.3. Seeking or pursuing or applying for a monetary “benefit”, privilege, or property offered as part of a franchise. This
45 causes a waiver of sovereign immunity and constitutional protections:

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

49 [. . .]

1 **6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed**
2 **himself of its benefits.** [FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527;](#)
3 [Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229;](#) [St. Louis Malleable](#)
4 [Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.](#)

5 [FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088;](#) [Pierce v. Somerset Ry., 171 U.S.](#)
6 [641, 648, 19 S.Ct. 64, 43 L.Ed. 316;](#) [Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed.](#)
7 [1108.](#)
8 [*Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)*]

9 2. Article 4, Section 3, Clause 2 of the Federal Constitution

10 U.S. Constitution
11 Article 4, Section 3, Clause 2

12 *The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory*
13 *or other Property belonging to the United States; and nothing in this Constitution shall be so construed as to*
14 *Prejudice any Claims of the United States, or of any particular State.*

15
16 *“The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the*
17 *territory or other property belonging to the United States. **This power applies as well to territory belonging to***
18 ***the United States within the States, as beyond them. It comprehends all the public domain, wherever it may be.***
19 *The argument is, that *510 the power to make ‘ALL needful rules and regulations’ ‘is a power of legislation,’ ‘a*
20 *full legislative power;’ ‘that it includes all subjects of legislation in the territory,’ ‘and is without any limitations,*
21 *except the positive prohibitions which affect all the powers of Congress. Congress may then regulate or prohibit*
22 *slavery upon the public domain within the new States, and such a prohibition would permanently affect the*
23 *capacity of a slave, whose master might carry him to it. And why not? Because no power has been conferred on*
24 *Congress. This is a conclusion universally admitted. **But the power to ‘make rules and regulations respecting***
25 ***the territory’ is not restrained by State lines, nor are there any constitutional prohibitions upon its exercise in***
26 ***the domain of the United States within the States; and whatever rules and regulations respecting territory***
27 ***Congress may constitutionally make are supreme, and are not dependent on the situs of ‘the territory.’**”*
28 [*Dred Scott v. Sandford, 60 U.S. 393, 1856 WL 8721 (U.S.1856)*]

29 2.1. The above authority empowers Congress to manage all of its territory, real property, employees, and franchises
30 located within states of the Union, whether or not this property exists on federal territory subject to exclusive federal
31 jurisdiction. In law, all rights are “property” and therefore anything which conveys rights is also property.
32 Franchises such as the “trade or business” (public office) franchise convey rights and are therefore property subject
33 to the Article IV territorial federal district courts. We allege, in fact, that ALL of the authority and jurisdiction of
34 federal district and circuit courts originates from this source and ONLY this source and that they have absolutely
35 no Constitution Article III constitutional jurisdiction. See the following for proof:

36 [Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404](http://sedm.org/Forms/FormIndex.htm)
37 <http://sedm.org/Forms/FormIndex.htm>

38 2.2. Congress has DIRECT LEGISLATIVE authority over its own property and all those in possession, use, custody,
39 or “benefit” of it WITHOUT the need to publish implementing regulations in the Federal Register to do so. This
40 authority is recognized in 5 U.S.C. §553(a)(2) and 44 U.S.C. §1505(a)(1).

41 2.3. The U.S. Supreme Court has recognized this direct legislative authority over government property as follows:

42 *“The State in such cases exercises no greater right than an individual may exercise over the use of his own*
43 *property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated*
44 *or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The*
45 *recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the*
46 *privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it.”*
47 [*Munn v. Illinois, 94 U.S. 113 (1876)*]

48 2.4. Using government property can change the status mainly of the OWNER. This is because a “public officer” is
49 legally defined as someone in custody of PUBLIC property.

50 *“Public office. The right, authority, and duty created and conferred by law, by which for a given period, either*
51 *fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the*
52 *sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58.*
53 *An agency for the state, the duties of which involve in their performance the exercise of some portion of the*
sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State,
13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of

1 *Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmler, 46 Ariz. 413, 52*
2 *P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for***
3 ***such time as de- notes duration and continuance, with Independent power to control the property of the public,***
4 ***or with public functions to be exercised in the supposed interest of the people, the service to be compensated by***
5 ***a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.***
6 *State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.*
7 *[Black's Law Dictionary, Fourth Edition, p. 1235]*

8 2.5. Such property can include a Social Security Number, which the regulations at 20 C.F.R. §422.103(d) identify as
9 PROPERTY of the Social Security Administration. If you use this number, you are using PUBLIC property in
10 connection with PRIVATE property so one of the two has to change status, because they can't be mixed. 26 C.F.R.
11 §301.6109-1(b) acknowledges that in the case of an unprivileged nonresident alien, an SSN is only REQUIRED if
12 they are engaged in the privileged "trade or business" franchise. Thus, if as a nonprivileged party you provide an
13 SSN WITHOUT clarifying that it is NOT being provided as PUBLIC property but rather PRIVATE party that acts
14 as a license to the government and not you, then you will be PRESUMED to be volunteering for such a public
15 office.

16 3. [26 U.S.C. §911](#), which governs taxation of persons domiciled in the federal zone but who are temporarily abroad,
17 meaning not in any state of the Union and in a foreign country. Domicile is the origin of all the government's authority
18 to collect income tax, and a person can have a domicile in a place without actually LIVING there. This type of
19 jurisdiction depends on the consent of the protected party, because domicile requires consent. Under the common law,
20 law exists for the benefit of man and you have a right to refuse any and all "benefits", and thus to refuse the obligation
21 to PAY for those benefits. If you file as a nonresident alien, you effectively REMOVE consent to be treated as a
22 PRIVILEGED statutory citizen or resident domiciled on federal territory or serving an office within the national
23 government. See the following for details:

[Why Domicile and Becoming a "Taxpayer" Require Your Consent](#), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

24 4. [Federal Rule of Civil Procedure 17\(b\)](#). This rule determines the law to be applied against a defendant appearing in
25 federal court. This rule says in pertinent part:

26 *Federal Rules of Civil Procedure*
27 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

28 *(b) Capacity to Sue or be Sued.*

29 *Capacity to sue or be sued is determined as follows:*

30 *(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;*

31 ***(2) for a corporation, by the law under which it was organized; and***

32 *(3) for all other parties, by the law of the state where the court is located, except that:*

33 *(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or*
34 *be sued in its common name to enforce a substantive right existing under the United States Constitution or*
35 *laws; and*

36 *(B) [28 U.S.C. §§754 and 959](#)(a) govern the capacity of a receiver appointed by a United States court to sue or*
37 *be sued in a United States court.*

38 The above rule establishes two justifications to apply federal law against a person not domiciled on federal territory and
39 in a state of the Union, which are the following:

40 4.1. Acting in a representative capacity as an officer of a federal corporation owned or controlled by the United States.

41 4.2. Being a federal corporation.

42 In every other case, the rule requires that that the law of the persons domicile, which is the foreign law" of the state of
43 the Union that the person is domiciled in must be applied and federal law MAY NOT otherwise be enforced against a
44 person not domiciled on federal territory. This is consistent with the Rules of Decision Act above.

45 [TITLE 28 > PART V > CHAPTER 111 > § 1652](#)
46 [§ 1652. State laws as rules of decision](#)

47 *The laws of the several states, except where the Constitution or treaties of the United States or Acts of Congress*
48 *otherwise require or provide, shall be regarded as rules of decision in civil actions in the courts of the United*
49 *States, in cases where they apply.*

50 The thing they deliberately don't tell you is specifically when federal law applies extraterritorially in a state of the Union,
51 which is ONLY in the case of federal contracts, franchises, and domiciliaries. Note the emphasized language in Federal
52 Rule of Civil Procedure 17 above, which says that

1 “Capacity to sue or be sued is determined as follows: . . . (2) for a corporation, by the law under which it was
2 organized; and”

3 A person who is engaged in a “public office” or federal “employment” regulated by Title 5 of the U.S. Code effectively
4 becomes an officer of a corporation” called the “United States”, which is defined in [28 U.S.C. §3002\(15\)\(A\)](#) as a “federal
5 corporation”. While acting in the capacity of such a “public office”, federal “employees” as defined in 5 U.S.C. §2105
6 are subject to the laws where the corporation was incorporated, which in the case of the “United States” government is
7 the District of Columbia pursuant to Article 1, Section 8, Clause 17 of the United States Constitution. What they are
8 essentially saying is that while you are acting on behalf of the corporation pursuant to the authority of law, you take on
9 the legal character of that corporation. That corporation, incidentally, is a statutory “U.S. citizen” under [8 U.S.C. §1401](#)
10 and 26 C.F.R. §1.1-1(c) and is treated as having a legal domicile in the statutory but not constitutional “United States**”
11 (federal territory), and so are you while you are exercising the duties of “public office”. It is the “domicile” which makes
12 the legal person into a “taxpayer”. Here are some authorities:

13 “A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was
14 created, and of that state or country only.”
15 [19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

16 “**Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit**
17 **or sojourn, is an adequate basis for taxation, including income, property, and death taxes.** Since the Fourteenth
18 Amendment makes one a citizen of the state wherein he resides, **the fact of residence creates universally**
19 **reciprocal duties of protection by the state and of allegiance and support by the citizen.** **The latter obviously**
20 **includes a duty to pay taxes, and their nature and measure is largely a political matter.** Of course, the situs of
21 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration
22 being a tax on realty laid by the state in which the realty is located.”
23 [Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

24 The next item will show two code sections in the Internal Revenue Code which implement the concepts found in this
25 rule, by directing federal courts to apply the laws of the District of Columbia to all those who enter federal court on an
26 income tax matter under Subtitle A of the Internal Revenue Code.

- 27 5. The following sections of Internal Revenue Code, which essentially kidnap a person’s identity and place it in the District
28 of Columbia for the purposes of enforcing the Internal Revenue Code. The statutes only apply in the case of those who
29 “ELECT” to have the STATUTORY civil status of “citizen” or “resident”, which are both voluntary. You can AVOID
30 the kidnapping by electing to be a nonresident alien instead. These statutes are used to move the “virtual residence” of
31 the person to the District of Columbia if a party domiciled in a state of the Union involves themselves in any federal tax
32 matter. Since kidnapping is illegal under 18 U.S.C. §1201, then that movement of your effective domicile or “virtual
33 residence” must have occurred with your consent. That consent was provided using the W-4, the 1040, and the SS-5
34 federal forms, which connected you to a “public office” and the federal government through the operation of private law
35 and your individual, voluntary consent:

36 5.1. 26 U.S.C. §7701(a)(39):

37 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
38 [§ 7701. Definitions](#)

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

41 (39) Persons residing outside United States

42 If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial
43 district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any
44 provision of this title relating to—

45 (A) jurisdiction of courts, or
46 (B) enforcement of summons.

47 5.2. 26 U.S.C. §7408(d):

48 [TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408](#)
49 [§ 7408. Action to enjoin promoters of abusive tax shelters, etc.](#)

50 (d) Citizens and residents outside the United States

1 *If any citizen or resident of the United States does not reside in, and does not have his principal place of business*
2 *in, any United States judicial district, such citizen or resident shall be treated for purposes of this section as*
3 *residing in the District of Columbia.*

4 All of the above constitute what courts will construe as EFFECTIVE CONSENT to:

- 5 1. Abandon the protections of the constitution.
- 6 2. Abandon the protections of the common law.
- 7 3. Exchange PRIVATE rights for PUBLIC rights.
- 8 4. Exchange PRIVATE property for PUBLIC privileges.
- 9 5. Abandon the “republic” bequeathed to us and become a socialist serf.
- 10 6. Voluntarily consent to become surety for an endlessly growing mountain of public debt. If you hadn’t consented, forcing
11 you to pay for it would be criminal PEONAGE, in violation of 18 U.S.C. §1593.

12 For the specific legal mechanisms by which constitutional protections are surrendered, see:

How You Lose Constitutional or Natural Rights, Form #10.015
<https://sedm.org/Forms/10-Emancipation/HowLoseConstOrNatRights.pdf>

13 If you would like to learn more about exactly how this process of consenting to be bound by the Internal Revenue Code
14 occurs that makes one into a “taxpayer”, we refer you to the following free and fascinating memorandum of law:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

15 To briefly summarize the several cogent and cohesive authorities above on federal jurisdiction: Yes, the federal government
16 absolutely does have lawful and completely Constitutional extraterritorial jurisdiction outside the federal zone but NOT
17 within states of the Union to levy and collect income taxes under Subtitle A of the Internal Revenue Code, which is primarily
18 an indirect excise tax (also called “privilege tax”) upon the taxable privileges and franchises associated with federal
19 employment, “public office”, or federal payments in most cases. That jurisdiction originates from private law rather than
20 public law, and it requires your constructive consent to be explicitly provided in at least one of the following forms or actions:

- 21 1. Applying for or accepting a Social Security Number on an SS-5 form. The regulations at 20 C.F.R. §422.104 say the
22 number may only be issued incident to privileged federal employment:

23 *Title 20: Employees' Benefits*
24 [PART 422—ORGANIZATION AND PROCEDURES](#)
25 [Subpart B—General Procedures](#)
26 § 422.104 Who can be assigned a social security number.

27 (a) *Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence*
28 *requirements in §422.107 and you are:*

29 (1) *A United States citizen; or*

30 (2) *An alien lawfully admitted to the United States for permanent residence or under other authority of law*
31 *permitting you to work in the United States (§422.105 describes how we determine if a nonimmigrant alien is*
32 *permitted to work in the United States); or*

33 (3) *An alien who cannot provide evidence of alien status showing lawful admission to the U.S., or an alien with*
34 *evidence of lawful admission but without authority to work in the U.S., if the evidence described in §422.107(e)*
35 *does not exist, but only for a valid nonwork reason. We consider you to have a valid nonwork reason if:*

36 (i) *You need a social security number to satisfy a Federal statute or regulation that requires you to have a*
37 *social security number in order to receive a Federally-funded benefit to which you have otherwise established*
38 *entitlement and you reside either in or outside the U.S.; or*

39 (ii) *You need a social security number to satisfy a State or local law that requires you to have a social security*
40 *number in order to receive public assistance benefits to which you have otherwise established entitlement, and*
41 *you are legally in the United States.*

1 You will note that 20 C.F.R. above is called “Employee’s Benefits”, and it implements Titles 5 and 42. Title 5 is
2 “Government Employees” and it does not govern the relationship of private employees not within the territorial
3 jurisdiction of the federal government and who do not have any contracts or “public office” relationships with the federal
4 government. The above is also confirmed by the Privacy Act, which governs the use and disclosure of the above number
5 and identifies all those eligible to receive any kind of federal retirement benefit, including Medicare and Social Security,
6 as “federal personnel”, e.g. “public employees”. To wit:

7 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
8 [§ 552a. Records maintained on individuals](#)

9 (a) Definitions.— For purposes of this section—

10 (13) the term “Federal personnel” means officers and employees of the Government of the United States,
11 members of the uniformed services (including members of the Reserve Components), **individuals entitled to**
12 **receive immediate or deferred retirement benefits under any retirement program of the Government of the**
13 **United States (including survivor benefits).**

14 The “individual” they are talking about above is a federal “employee” or “public officer” because once again, it is under
15 Title 5 of the U.S. Code, which is entitled “Government Organization and Employees”. The term “individual” is nowhere
16 defined anywhere under Title 5 or most other titles of the U.S. Code to ALSO include private persons who are not
17 government “employees” and “public officers”. To wit:

18 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
19 [§ 552a. Records maintained on individuals](#)

20 (a) Definitions.— For purposes of this section—

21 (2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent
22 residence;

23 If you would like to learn more about how Social Security is the main source of lawful federal jurisdiction within states
24 of the Union, please read the free pamphlet below. This pamphlet also proves, using extensive legal research, that those
25 participating in the Social Security Program essentially become “public officers” and trustees for the federal government.
26 Their deferred employment compensation is the Social Security benefits they get when they get older. That fiduciary
27 duty is what makes them into “taxpayers” subject to the Internal Revenue Code:

[Resignation of Compelled Social Security Trustee, Form #06.002](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

28 2. Becoming involved in a privileged, excise taxable activity called a “trade or business”:

29 2.1. Internal Revenue Code, Subtitle A describes primarily an excise tax upon “trade or business” earnings, which are
30 defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”.

31 2.2. A “public office” is essentially a business partnership with the federal government, which is defined as a federal
32 corporation in [28 U.S.C. §3002\(15\)\(A\)](#). The U.S. Supreme Court also said that all governments are corporations
33 of one kind or another when it said:

34 *“Corporations are also of all grades, and made for varied objects; **all governments are corporations, created by***
35 ***usage and common consent, or grants and charters which create a body politic for prescribed purposes; but***
36 ***whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of***
37 ***power, they are all governed by the same rules of law, as to the construction and the obligation of the***
38 ***instrument by which the incorporation is made. One universal rule of law protects persons and property.** It is*
39 *a fundamental principle of the common law of England, that the term freemen of the kingdom, includes ‘all*
40 *persons,’ ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst.*
41 *4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing*
42 *of protection as other persons, and their corporate property secured by the same laws which protect that of*
43 *individuals. 2 Inst. 46-7. ‘No man shall be taken,’ ‘no man shall be disseised,’ without due process of law, is a*
44 *principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal*
45 *government, by the amendments to the constitution.”*
46 *[Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, [36 U.S. 420](#) (1837)]*

47 2.3. Being engaged in a “trade or business” also makes one into a “virtual resident” of the statutory but not constitutional
48 “United States**”, which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) as federal territory
49 and not expressly expanded anywhere else in I.R.C. Subtitle A to include states of the Union. That means that even
50 if you do reside in a state of the union outside of exclusive or plenary federal jurisdiction, the federal courts will

1 treat you as a person with a legal domicile in the District of Columbia in the context of the “public office” you are
2 engaged in. Here is the proof:

3 2.3.1. [4 U.S.C. §72](#) requires that all “public offices” must exist ONLY in the District of Columbia, which also implies
4 those also connected with a “trade or business” have a legal “res” there as well:

5 [TITLE 4 > CHAPTER 3 > § 72](#)
6 [§ 72. Public offices; at seat of Government](#)

7 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*
8 *except as otherwise expressly provided by law.*

9 2.3.2. 26 U.S.C. §7701(a)(39):

10 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
11 [§ 7701. Definitions](#)

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

14 *(39) Persons residing outside United States*

15 *If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial*
16 *district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any*
17 *provision of this title relating to—*

18 *(A) jurisdiction of courts, or*
19 *(B) enforcement of summons.*

20 2.3.3. [26 U.S.C. §7408\(d\)](#):

21 [TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408](#)
22 [§ 7408. Action to enjoin promoters of abusive tax shelters, etc.](#)

23 *(d) Citizens and residents outside the United States*

24 *If any citizen or resident of the United States does not reside in, and does not have his principal place of business*
25 *in, any United States judicial district, such citizen or resident shall be treated for purposes of this section as*
26 *residing in the District of Columbia.*

27 2.3.4. [26 C.F.R. §301.7701-5](#) (older version):

28 [26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

29 *A domestic corporation is one organized or created in the United States, including only the States (and during*
30 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*
31 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*
32 *domestic corporation is a resident corporation even though it does no business and owns no property in the*
33 *United States. **A foreign corporation engaged in trade or business within the United States is referred to in the***
34 ***regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade***
35 ***or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or*
36 *business within the United States is referred to in the regulations in this chapter as a resident partnership, and a*
37 *partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a***
38 ***partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its***
39 ***members or by the place in which it was created or organized.***

40 *[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]*

41 2.4. Those engaged in a “trade or business”/“public office” become “officers of a corporation”, by virtue of:

42 2.4.1. Accepting custody and use of “public property”, in the form of a Social Security Number and Social Security
43 Card. The only person who can lawfully hold and use “public property” are “public officers” on official duty.
44 It constitutes the criminal act of larceny and embezzlement to use “public property” for a “private use”. The
45 regulations say the Social Security Number is the property of the government and not YOUR property:

46 *Title 20: Employees' Benefits*
47 [PART 422—ORGANIZATION AND PROCEDURES](#)
48 [Subpart B—General Procedures](#)

1 [§ 422.103 Social security numbers.](#)

2 (d) Social security number cards.

3 A person who is assigned a social security number will receive a social security number card from SSA within a
4 reasonable time after the number has been assigned. (See §422.104 regarding the assignment of social security
5 number cards to aliens.) **Social security number cards are the property of SSA and must be returned upon**
6 **request.**

7 Possession or use of a Social Security Number, which is “public property” in connection with anything, such as
8 financial accounts, retirement accounts, real property, and transfers of currency, constitutes “prima facie evidence”
9 that the person employing such “public property” is a “public officer” engaged in a privileged, excise taxable “trade
10 or business”. That formerly private property which is associated with the SSN becomes effectively “private
11 property” donated to at least a temporary “public use”.

12 **Public use.** Eminent domain. The constitutional and statutory basis for taking property by eminent domain. For
13 condemnation purposes, "public use" is one which confers some benefit or advantage to the public; it is not
14 confined to actual use by public. It is measured in terms of right of public to use proposed facilities for which
15 condemnation is sought and, as long as public has right of use, whether exercised by one or many members of
16 public, a "public advantage" or "public benefit" accrues sufficient to constitute a public use. *Montana Power*
17 *Co. v. Bokma, Mont., 457 P.2d. 769, 772, 773.*

18 Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent
19 domain, means a use concerning the whole community distinguished from particular individuals. But each and
20 every member of society need not be equally interested in such use, or be personally and directly affected by it;
21 if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County, 262*
22 *U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186.* The term may be said to mean public usefulness, utility, or advantage,
23 or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but
24 must be in common, and not for a particular individual. The use must be a needful one for the public, which
25 cannot be surrendered without obvious general loss and inconvenience. A "public use" for which land may be
26 taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences,
27 changing conceptions of scope and functions of government, and other differing circumstances brought about by
28 an increase in population and new modes of communication and transportation. *Katz v. Brandon, 156 Conn.*
29 *521, 245 A.2d. 579, 586.*

30 See also *Condemnation; Eminent domain.*
31 [*Black's Law Dictionary, Sixth Edition, p. 1232*]

32 Below is what the U.S. Supreme Court said about what happens when a person dedicates their “private property” to
33 a “public use” or “public purpose”:

34 “Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;”
35 and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a**
36 **man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it**
37 **to his neighbor's injury, and that does not mean that he must use it for his**
38 **neighbor's benefit; second, that if he devotes it to a public use, he gives to the public a right to**
39 **control that use; and third, that whenever the public needs require, the public may take it upon payment of due**
40 **compensation.**
41 [*Budd v. People of State of New York, 143 U.S. 517 (1892)*]

42 2.4.2. Availing themselves of the financial privileges associated with the “public office”, in the form of any of the
43 following, which may only be taken by those engaged in a “trade or business”:

- 44 2.4.2.1. Reduced/graduated rate of income tax under [26 U.S.C. §1](#) instead of the flat 30% rate applying to
45 nonresident aliens under [26 U.S.C. §871\(a\)](#).
46 2.4.2.2. The ability to take earned income credits under [26 U.S.C. §32](#).
47 2.4.2.3. The ability to take privileged deductions in their liability under [26 U.S.C. §162](#).
48 2.4.2.4. Availing oneself of the benefits of a tax treaty with a foreign country in order to reduce or eliminate
49 double taxation by both countries.

50 You will note that “nonresident aliens” not engaged in a “trade or business” may not avail themselves of any of
51 the above forms of privileged “employment compensation”, which may only be accepted by those engaged in
52 a “public office”, which is frequently referred to in the code as “effectively connected with a trade or business
53 in the United States”.

3. Submitting a W-4 form to a private employer. This creates a private contract to procure “social services” from Uncle Sam. The regulations confirm that the W-4 is an “agreement”, which means a “contract”:

26 C.F.R. §31.3402(p)-1 *Voluntary withholding agreements.*

(a) *In general.*

*An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of Sec. 31.3401(a)-3, made after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. (b) *Form and duration of agreement. (1)(i) Except as provided in subdivision (ii) of this subparagraph, an employee who desires to enter into an agreement under section 3402(p) shall furnish his employer with Form W-4 (withholding exemption certificate) executed in accordance with the provisions of section 3402(f) and the regulations thereunder. The furnishing of such Form W-4 shall constitute a request for withholding.**

Everyone who signs an IRS Form W-4 essentially is signing a voluntary agreement which obligates them to declare EVERYTHING they earn in the context of the private employer they signed it with on an IRS Form 1040 and identify it as “gross income”. Everything that goes on an IRS Form 1040 is “trade or business” income, and all “trade or business” income is “gross income” under 26 U.S.C. §61. The IRS doesn’t want you to know that the W-4 is in fact a “voluntary agreement”, because if you knew they needed your consent, then you wouldn’t sign it and wouldn’t procure “social services” from Uncle Sam. Therefore, they don’t indicate that it is either voluntary or an “agreement”, even though the regulations above tell the truth plainly. This is CONSTRUCTIVE FRAUD, because it hides the voluntary nature of the tax from the participant and thereby deceives them into believing that the participation is mandatory rather than voluntary.

4. Signing and submitting an IRS Form 1040. This:

- 4.1. Changes the civil status of the filer (OWNER) from the default nonresident alien to a STATUTORY “citizen” or “resident”.
- 4.2. Makes WORLDWIDE earnings taxable, because status changes to “U.S. person”. By default as a nonresident alien or “Foreign person”, only payments from the U.S. government or earnings connected to a “trade or business” (public office) worldwide are taxable.
- 4.3. Makes ALL earnings listed on the form into “gross income” under Section 61, instead of only earnings originating from a U.S. source under 26 U.S.C. §871 and 872.
- 4.4. Causes EVERYTHING earned to be connected to a “trade or business”. Everything on the form is subject to deductions and 26 U.S.C. §162 says deductions can only be taken against earnings connected to a “trade or business”/public office.

5. Having any kind of Information Return filed against a “person”, such as the W-2, 1098, and 1099, which connects them with a privileged “trade or business”. Pursuant to 26 U.S.C. §6041(a), Information Returns may only be filed for amounts exchanged in excess of \$600 that are connected with a “trade or business”, which is defined as a “public office” in 26 U.S.C. §7701(a)(26). If you are not engaged in a privileged, excise taxable “public office”, then please refer to the following resources which describe how to correct false and fraudulent reports completed by private employers and financial institutions that connect you to it: are commonly filled out improperly by financial institutions and private employers:

- 5.1. 26 U.S.C. §6041(a): Describes the requirement for information returns.
- 5.2. 26 U.S.C. §7434: Basis to sue those who fill out false information returns.
- 5.3. Demand for Verified Evidence of “Trade or Business” Activity: Information Return (IR), Form #04.007: Submit this to private employers and financial institutions to prevent them from filing false reports of receipt of “public office” or “trade or business” earnings.
<http://sedm.org/Forms/FormIndex.htm>
- 5.4. Correcting Erroneous Information Returns, Form #04.001: Condenses the following four links into one
<http://sedm.org/Forms/FormIndex.htm>
- 5.5. Correcting Erroneous IRS Form 1042’s, Form #04.003:
<http://sedm.org/Forms/FormIndex.htm>
- 5.6. Correcting Erroneous IRS Form 1098’s, Form #04.004:
<http://sedm.org/Forms/FormIndex.htm>
- 5.7. Correcting Erroneous IRS Form 1099’s, Form #04.005:
<http://sedm.org/Forms/FormIndex.htm>
- 5.8. Correcting Erroneous IRS Form W-2’s, Form #04.006:
<http://sedm.org/Forms/FormIndex.htm>

- 1 6. Opening a Financial Account as a “U.S. Person” using a Social Security Number:
 2 6.1. The Social Security Number identifies you as a “U.S. person”, which is defined in [26 U.S.C. §7701\(a\)\(30\)](#) as a
 3 “citizen” or “resident” of the federal United States. This is what you become if you give the institution NOTHING
 4 but your name and ID when you open the account.
 5 6.2. You must submit an IRS Form W-8BEN to reflect your correct status as a “non-resident non-person” not engaged
 6 in the “trade or business” franchise and not provide any SSN or other identifying number on the form if you want
 7 to avoid being a U.S. person. If you don’t do this, then according to [26 U.S.C. §7701\(a\)\(39\)](#) or [26 U.S.C. §7408\(d\)](#),
 8 you will be treated as having an effective domicile in the District of Columbia, which is a foreign jurisdiction.
 9 Below are the instructions to fill out IRS Form W-8BEN to avoid becoming a domiciliary of the District of
 10 Columbia that you can use to open financial accounts without SSN’s and without being a “U.S. Person”. See:

About SSNs and TINs on Government Forms and Correspondence, Form #04.202

<https://sedm.org/Forms/04-Tax/2-Withholding/W-8BEN/AboutIRSFormW-8BEN.htm>

- 11 7. Having an UNREBUTTED Currency Transaction Report (CTR), IRS Form 8300 filed against a person who is
 12 withdrawing \$10,000 or more in currency from a financial institution.
 13 7.1. Pursuant to [31 U.S.C. §5331](#), these reports may only be filed for transactions connected with a “trade or business”.

[31 CFR § 1010.330 - Reports relating to currency in excess of \\$10,000 received in a trade or business.](#)

§ 1010.330 Reports relating to currency in excess of \$10,000 received in a trade or business.

(c) Meaning of terms. The following definitions apply for purposes of this section--

*(11) **Trade or business.** The term trade or business has the same meaning as under [section 162 of title 26](#), United States Code.*

[31 C.F.R. §1010.330\(d\)\(2\) General](#)

(2) Receipt of currency not in the course of the recipient's trade or business.

The receipt of currency in excess of \$10,000 by a person other than in the course of the person's trade or business is not reportable under 31 U.S.C. 5331.

- 24 7.2. If you want to rebut the false CTRs and Suspicious Activity reports to remove the false default presumption that
 25 you are engaged in the “trade or business” excise taxable franchise, see:
 26 7.2.1. *Why It is Illegal For You to Enforce Money Laundering Statutes in My Specific Case*, Form #06.046-give this
 27 to financial institutions or business associates to prevent filing usually FALSE reports.
 28 <https://sedm.org/Forms/06-AvoidingFranch/MonLaundEnfIllegal.pdf>
 29 7.2.2. *Money Laundering Enforcement Scam*, Form #05.044
 30 <https://sedm.org/Forms/05-MemLaw/MoneyLaunderingScam.pdf>
 31 7.2.3. *Demand for Verified Evidence of “Trade or Business” Activity: Currency Transaction Report (CTR)*, Form
 32 #04.008- if you are not engaged in a trade or business and wish to prevent the false or fraudulent filing of
 33 Currency Transaction Reports
 34 <https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/DmdVerEvOfTradeOrBusiness-CTR.pdf>

35 In effect, the Internal Revenue Code operates upon individuals extraterritorially (outside the federal zone) as follows:

- 36 1. As “private law” or “special law”

“Private law. That portion of the law which defines, regulates, enforces, and administers relationships among individuals, associations, and corporations. As used in contradistinction to public law, the term means all that part of the law which is administered between citizen and citizen, or which is concerned with the definition, regulation, and enforcement of rights in cases where both the person in whom the right inheres and the person upon whom the obligation is incident are private individuals. See also Private bill; Special law. Compare Public Law.”
 [Black’s Law Dictionary, Sixth Edition, p. 1196]

“special law. One relating to particular persons or things; one made for individual cases or for particular places or districts; one operating upon a selected class, rather than upon the public generally. A private law. A law is “special” when it is different from others of the same general kind or designed for a particular purpose, or limited in range or confined to a prescribed field of action or operation. A “special law” relates to either particular persons, places, or things or to persons, places, or things which, though not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be applied. Utah Farm

1 *Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d. 751, 754. A special law applies only to an individual*
2 *or a number of individuals out of a single class similarly situated and affected, or to a special locality. Board of*
3 *County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also Private bill;*
4 *Private law. Compare General law; Public law."*
5 *[Black's Law Dictionary, Sixth Edition, pp. 1397-1398]*

6 "Private law" or "special law" apply exclusively to those who either consent individually in writing, or who demonstrate
7 by their conduct that they consent, such as by availing themselves of the privileges associated with a "trade or business",
8 such as tax deductions, "social insurance", etc. These are the compensation to induce "persons" to consent and become
9 "trustees" and agents of the federal government executing the public office. See the following for exhaustive proof:

Requirement for Consent, Form #05.003

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

10 2. As the "employment contract" or private business contract between federal government business entities and the parent
11 corporation. All such business entities are called "public offices" and their parent is a corporation, the "United States".
12 Because they are wholly own subsidiaries of the parent corporation, then they act as "officers of a corporation", who:

13 2.1. Are the main subject of the criminal provisions of the Internal Revenue Code, which define "person" in [26 U.S.C.](#)
14 [§7343](#) as "an officer of a corporation".

15 2.2. Are the main subject of the penalty provisions of the Internal Revenue Code, which define "person" in [26 U.S.C.](#)
16 [§6671\(b\)](#) as "an officer of a corporation".

17 3. A method to procure "social insurance" by essentially becoming a "Kelly Girl" for the federal government, who then
18 assumes "in rem" control over all the earnings of its officers engaged in a "public office". The U.S. Supreme Court
19 defined "income" for the purposes of the Constitution as "profit", but "gross income" includes ALL earnings of those
20 engaged in a "trade or business", regardless of profitability. This is because the 1040 form operates essentially as a profit
21 and loss statement for a federal business trust. That business trust is a Social Security Trust. See the following for
22 exhaustive proof:

Resignation of Compelled Social Security Trustee, Form #06.002

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

23 4. As a "federal contractor kickback program". Those who want Social Insurance agree to treat all of their earnings as
24 "gross income" and to "return", using a "tax return", a portion of those earnings measured by the Internal Revenue Code,
25 a franchise agreement, to the mother corporation they work for. This is thoroughly described in the *Great IRS Hoax*,
26 Form #11.302, Section 5.6.10.

27 5. As a private contract which creates the equivalent of "binding arbitration" for resolving disputes between those private
28 parties who consent, and Uncle Sam. All private contract disputes between the United States and any other party may
29 only be litigated in federal, and not state court, regardless of where the other party resides, including in a state of the
30 Union. This is a requirement of the separation of powers doctrine, which mandates that the federal government cannot
31 be tried in front of any state tribunal and may only go before its own officers. See *Alden v. Maine*, [527 U.S. 706](#) (1999).
32 Below is how the legal encyclopedia explains litigation of federal contract issues, which confirms this conclusion:

33 *American Jurisprudence, 2d*
34 *United States*
35 *§ 42 Interest on claim [77 Am Jur 2d UNITED STATES]*

36 *The interest to be recovered as damages for the delayed payment of a contractual obligation to the United States*
37 *is not controlled by state statute or local common law. In the absence of an applicable federal statute, the federal*
38 *courts must determine according to their own criteria the appropriate measure of damages. State law may,*
39 *however, be adopted as the federal law of decision in some instances.*
40 *[American Jurisprudence 2d, United States, §42: Interest on Claim (1999)]*

41 If you would like to learn more about how Subtitle A of the Internal Revenue Code describes an indirect excise tax upon a
42 "trade or business", we refer you to the following informative and exhaustive free memorandum of law on the subject:

The "Trade or Business" Scam, Form #05.001

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

43 If you would like to learn more about how federal jurisdiction operates so that you can validate the analysis in this section,
44 please see the following free memorandum of law:

Federal Jurisdiction, Form #05.018

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

1 **9.7 Federal income taxes, Form 1040, and the nation's tax laws only apply to federal officers, federal**
2 **employees, and elected officials of the national government**

False Argument: Federal income taxes, IRS Form 1040, and the nation's tax laws only apply to federal officers, federal employees, and officials of the national government

Corrected Alternative Argument: I.R.C. Subtitle A only applies to the functions of public offices abroad or to the receipt of federal payments

Further information:

1. Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

3 This statement is also overly general, presumptuous, and simply false. Once again, the Internal Revenue Code describes
4 several lawful and Constitutional taxes that do not involve federal employees or elected officials of the national government.
5 Below are just a few examples:

- 6 • Wagering, imposed in [26 U.S.C. §4401\(a\)](#)
- 7 • Distilled spirits, imposed in [26 U.S.C. §5001](#)
- 8 • Tobacco tax, imposed in [26 U.S.C. §5701](#)

9 The problem with making such broad and general statements is that it is presumptuous and ignorant to do so, and you should
10 avoid doing so. Avoiding these types of false presumptions is the most important reason, in fact, why you need to devote
11 extensive effort to getting educated about the tax code by reading our *Great IRS Hoax* book. Throughout the *Great IRS Hoax*,
12 Form #11.302, Chapter 5, for instance, we are *very specific* about *each* statement we make so that it could not be misconstrued.
13 In many cases, the government, in prosecuting peddlers of snake oil relating to taxation, will use an accusation that a person
14 made such a statement as a means of claiming that a person is involved in "false commercial speech". Ironically, when they
15 do this, if they have no evidence to support such an accusation, they are the ones who are REALLY engaged in false
16 commercial speech, because their main motive is to increase revenues from illegally enforcing the Internal Revenue Code.

17 Even if we assume that the above statement only meant Subtitle A of the Internal Revenue Code when it said "the nation's
18 tax laws", it would still be false. Note they used the word "and" to connect all the qualifications, so that they must all be
19 applied simultaneously. It would still be false because as we described in the previous section, the tax under Subtitle A is an
20 indirect excise tax upon the "trade or business" franchise and activity, which is described as a "public office". One can be
21 engaged in a "public office" without being a federal statutory "employee" per 5 U.S.C. §2105. An example would be a
22 federal and not state statutory "corporation", which is a statutory creation and instrumentality of the federal government but
23 not a federal statutory "employee". That statutory creation can earn "trade or business" income and "gross income" subject
24 to tax. Below is how the U.S. Supreme Court describes the very first "public office" wholly owned by the U.S. Government,
25 the first "Bank of the United States":

26 *"All the powers of the government must be carried into operation by individual agency, either through the*
27 *medium of public officers, or contracts made with individuals. Can any public office be created, or does one*
28 *exist, the performance of which may, with propriety, be assigned to this association [or trust], when*
29 *incorporated? If such office exist, or can be created, then the company may be incorporated, that they may be*
30 *appointed to execute such office. Is there any portion of the public business performed by individuals upon*
31 *contracts, that this association could be employed to perform, with greater advantage and more safety to the*
32 *public, than an individual contractor? If there be an employment of this nature, then may this company be*
33 *incorporated to undertake it.*

34 *There is an employment of this nature. Nothing can be more essential to the fiscal concerns of the nation, than*
35 *an agent of undoubted integrity and established credit, with whom the public moneys can, at all times, be safely*
36 *deposited. Nothing can be of more importance to a government, than that there should be some capitalist in the*
37 *country, who possesses the means of making advances of money to the government upon any exigency, and who*
38 *is under a legal obligation to make such advances. For these purposes the association would be an agent*
39 *peculiarly suitable and appropriate. [. . .]*

40 *The mere creation of a corporation, does not confer political power or political character. So this Court decided*
41 *in Dartmouth College v. Woodward, already referred to. If I may be allowed to paraphrase the language of the*
42 *Chief Justice, I would say, a bank incorporated, is no more a State instrument, than a natural person performing*
43 *the same business would be. If, then, a natural person, engaged in the trade of banking, should contract with the*

1 government to receive the public money upon deposit, to transmit it from place to place, without charging for
2 commission or difference of exchange, and to perform, when called upon, the duties of commissioner of loans,
3 would not thereby become a public officer, how is it that this artificial being, created by law for the purpose of
4 being employed by the government for the same purposes, should become a part of the civil government of the
5 country? Is it because its existence, its capacities, its powers, are given by law? because the government has
6 given it power to take and hold property in a particular form, and to employ that property for particular purposes,
7 and in the disposition of it to use a particular name? because the government has sold it a privilege [22 U.S. 738,
8 774] for a large sum of money, and has bargained with it to do certain things; is it, therefore, a part of the very
9 government with which the contract is made?

10 **If the Bank be constituted a public office, by the connexion between it and the government, it cannot be the**
11 **mere legal franchise in which the office is vested; the individual stockholders must be the officers.** Their
12 character is not merged in the charter. This is the strong point of the Mayor and Commonalty v. Wood, upon
13 which this Court ground their decision in the Bank v. Deveaux, and from which they say, that cause could not be
14 distinguished. Thus, aliens may become public officers, and public duties are confided to those who owe no
15 allegiance to the government, and who are even beyond its territorial limits.

16 **With the privileges and perquisites of office, all individuals holding offices, ought to be subject to the**
17 **disabilities of office. But if the Bank be a public office, and the individual stockholders public officers, this**
18 **principle does not have a fair and just operation.** The disabilities of office do not attach to the stockholders; for
19 we find them everywhere holding public offices, even in the national Legislature, from which, if they be public
20 officers, they are excluded by the constitution in express terms.

21 **If the Bank be a public institution of such character as to be justly assimilated to the mint and the post office,**
22 **then its charter may be amended, altered, or even abolished, at the discretion of the National Legislature. All**
23 **public offices are created [22 U.S. 738, 775] purely for public purposes, and may, at any time, be modified in**
24 **such manner as the public interest may require. Public corporations partake of the same character. So it is**
25 **distinctly adjudged in Dartmouth College v. Woodward. In this point, each Judge who delivered an opinion**
26 **concurred. By one of the Judges it is said, that 'public corporations are generally esteemed such as exist for**
27 **public political purposes only, such as towns, cities, parishes and counties; and in many respects they are so,**
28 **although they involve some private interests; but, strictly speaking, public corporations are such only as are**
29 **founded by the government for public purposes, where the whole interest belongs also to the government. If,**
30 **therefore, the foundation be private, though under the charter of the government, the corporation is private,**
31 **however extensive the uses may be to which it is devoted, either by the bounty of the founder, or the nature and**
32 **objects of the institution. For instance, a bank, created by the government for its own uses, whose stock is**
33 **exclusively owned by the government, is, in the strictest sense, a public corporation. So, a hospital created and**
34 **endowed by the government for general charity. But a bank, whose stock is owned by private persons, is a**
35 **private corporation, although it is erected by the government, and its objects and operations partake of a public**
36 **nature. The same doctrine may be affirmed of insurance, canal, bridge, and turnpike companies. In all these**
37 **cases, the uses may, in a certain sense, be called public, but the corporations are private; as much [22 U.S. 738,**
38 **776] so, indeed, as if the franchises were vested in a single person.[. . .]**

39 In what sense is it an instrument of the government? and in what character is it employed as such? Do the
40 government employ the faculty, the legal franchise, or do they employ the individuals upon whom it is conferred?
41 and what is the nature of that employment? does it resemble the post office, or the mint, or the custom house, or
42 the process of the federal Courts?

43 The post office is established by the general government. It is a public institution. The persons who perform its
44 duties are public officers. No individual has, or can acquire, any property in it. For all the services performed, a
45 compensation is paid out of the national treasury; and all the money received upon account of its operations, is
46 public property. Surely there is no similitude between this institution, and an association who trade upon their
47 own capital, for their own profit, and who have paid the government a million and a half of dollars for a legal
48 character and name, in which to conduct their trade.

49 Again: the business conducted through the agency of the post office, is not in its nature a private business. It is
50 of a public character, and the [22 U.S. 738, 786] charge of it is expressly conferred upon Congress by the
51 constitution. The business is created by law, and is annihilated when the law is repealed. But the trade of banking
52 is strictly a private concern. It exists and can be carried on without the aid of the national Legislature. Nay, it is
53 only under very special circumstances, that the national Legislature can so far interfere with it, as to facilitate its
54 operations.

55 The post office executes the various duties assigned to it, by means of subordinate agents. The mails are opened
56 and closed by persons invested with the character of public officers. But they are transported by individuals
57 employed for that purpose, in their individual character, which employment is created by and founded in contract.
58 To such contractors no official character is attached. These contractors supply horses, carriages, and whatever
59 else is necessary for the transportation of the mails, upon their own account. The whole is engaged in the public
60 service. The contractor, his horses, his carriage, his driver, are all in public employ. But this does not change
61 their character. All that was private property before the contract was made, and before they were engaged in
62 public employ, remain private property still. The horses and the carriages are liable to be taxed as other property,
63 for every purpose for which property of the same character is taxed in the place where they are employed. The

1 *reason is plain: the contractor is employing his own means to promote his own private profit, and the tax collected*
2 *is from the individual, though assessed upon the [22 U.S. 738, 787] means he uses to perform the public service.*
3 *To tax the transportation of the mails, as such, would be taxing the operations of the government, which could*
4 *not be allowed. But to tax the means by which this transportation is effected, so far as those means are private*
5 *property, is allowable; because it abstracts nothing from the government; and because, the fact that an individual*
6 *employs his private means in the service of the government, attaches to them no immunity whatever.”*
7 *[Osborn v. Bank of U.S., 22 U.S. 738 (1824); SOURCE:*
8 <http://caselaw.lp.findlaw.com/scripts/getcase.pl?navby=case&court=us&vol=22&page=738>]

9 You will note that the above bank was not an “employee”, federal “public officer”, but it was described as a “public office”,
10 which is a privileged franchise owned by the federal government that possesses the same kind of sovereign immunity as its
11 parent, Uncle Sam. That parent, in fact, was referred to as the “*parens patriae*” of the corporation in the above case.

12 **9.8 Income from sources not connected with the conduct of a trade or business within the United States** 13 **government is not subject to income tax**

False Argument: Income from sources not connected with a “trade or business” within the United States government is not subject to the income tax

Corrected Alternative Argument: I.R.C. Subtitle A applies to earnings of a “public office” or payments from the U.S. government described in 26 U.S.C. §871

Further information:

1. [26 U.S.C. §871\(a\)](#).

14 This is simply false as well. For instance:

- 15 1. [26 U.S.C. §871\(a\)](#) identifies a “source” of taxable income that is NOT connected to a “trade or business” and which
16 originates from within the statutory but not constitutional “United States**”, which is defined as federal territory in 26
17 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) and is not expanded anywhere else in Internal Revenue Code,
18 Subtitle A to include any other place. This source of income is connected with “nonresident aliens”.
- 19 2. [26 U.S.C. §4401\(a\)](#) imposes a tax on wagering, which is not connected to a “trade or business”.
- 20 3. [26 U.S.C. §5001](#) imposes tax on distilled spirits, which is not connected to a “trade or business”.
- 21 4. [26 U.S.C. §5701](#) imposes a tax upon tobacco tax, which is not connected with a “trade or business”.
- 22 5. [26 U.S.C. §4611](#) imposes a tax upon imported fuels, which is not connected with a “trade or business”

23 Therefore, there are many lawful and Constitutional sources of tax which are not connected with the conduct of the taxable
24 activity called a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office” and
25 whose definition is not expanded elsewhere to include any other thing.

26 We also showed in the previous section that a “public office” can include private entities and corporations that are not directly
27 within the U.S. Government, such as a bank, but which are entirely subject to federal jurisdiction by virtue of the federal
28 “privileges” they enjoy. As we showed in section 9.6 earlier, such an entity can exist in a state of the Union and be a wholly-
29 owned franchise of the Federal government, subject to federal jurisdiction under Article 4, Section 3, Clause 2 of the
30 Constitution, and yet not situated on federal “territory” or subject to plenary federal jurisdiction. It would still be subject to
31 federal jurisdiction through the operation of “private law” and private contract. The contract effectively becomes the
32 corporate charter, because under Federal Rule of Civil Procedure 17(b), the laws that apply to all officers of such a corporation
33 are the laws where it was incorporated, which for a “public office” wholly-owned or controlled by Uncle Sam, would be the
34 District of Columbia. Note that such a corporation would not be a federal “employee”, but it would be an officer and agent
35 of the federal government which must obey all the laws that apply to corporations incorporated in the District of Columbia.

36 **9.9 There is no law that imposes an obligation to pay federal income taxes or file federal income tax returns**

False Argument: There is no law that imposes an obligation to pay federal income taxes or file federal income tax returns

Corrected Alternative Argument: The I.R.C. is private law that only applies to “taxpayers”, and the choice to become a “taxpayer” is voluntary

Further Information:

1. [26 U.S.C. §1461](#): Makes withholding agents on nonresident aliens “liable”.
2. [Legal Requirement to File Federal Income Tax Returns](#), Form #05.009
<http://sedm.org/Forms/FormIndex.htm>
3. [Great IRS Hoax](#), Form #11.302, Section 5.5: Why You Aren’t Liable to File Tax Returns or Keep Records
<http://sedm.org/Forms/FormIndex.htm>
4. [Great IRS Hoax](#), Form #11.302, Section 5.6: Why You Aren’t Liable to Pay Income Tax
<http://sedm.org/Forms/FormIndex.htm>

1 This statement is much too general to be true or false. The criminals running the present de facto government just love to use
2 general statements in order to cause freedom lovers to trip over their own ignorance of the law and get them shooting at legal
3 phantoms in the dark.

4 *“Fraus latet in generalibus. Fraud lies hid in general expressions.”*

5 *Dolus versatur generalibus. A deceiver deals in generals. 2 Co. 34.*

6 *Generale nihil certum implicat. A general expression implies nothing certain. 2 Co. 34.”*

7 *[Bouvier’s Maxims of Law, 1856; SOURCE:*

8 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

9 There is in fact only one statute found in the I.R.C. Subtitle A that creates an explicit liability to pay a tax:

10 [TITLE 26 > Subtitle A > CHAPTER 3 > Subchapter B > § 1461](#)
11 [§ 1461. Liability for withheld tax](#)

12 *Every person required to deduct and withhold any tax under this chapter **is hereby made liable for such tax** and*
13 *is hereby indemnified against the claims and demands of any person for the amount of any payments made in*
14 *accordance with the provisions of this chapter.*

15 The above liability is that pertaining to “withholding agents” on “nonresident aliens” as defined at 26 U.S.C. §7701(a)(16).
16 The above statute deliberately doesn’t specify exactly who are “withholding agents”, but in fact, the only way you can be
17 such a “person” is to sign an agreement with the Secretary of the Treasury on IRS Form 2678, and this form can only be used
18 by agencies within the federal government. See:

19 <http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm2678.pdf>

20 Aside from statutory “withholding agents”, no others are specifically made liable for anything in Internal Revenue Code,
21 Subtitle A. Therefore, the only way such a liability could arise is if they were “public officers” within the government
22 engaged in the “trade or business” franchise and therefore acting as “transferees”, “fiduciaries”, and “trustees” of the public
23 trust:

24 *“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be*
25 *exercised in behalf of the government or of all citizens who may need the intervention of the officer.”⁸⁰*
26 ***Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level***
27 ***of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under***
28 ***every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain***

⁸⁰ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

1 from a discharge of their trusts.⁸¹ That is, a public officer occupies a fiduciary relationship to the political
2 entity on whose behalf he or she serves.⁸² and owes a fiduciary duty to the public.⁸³ It has been said that the
3 fiduciary responsibilities of a public officer cannot be less than those of a private individual.⁸⁴ Furthermore,
4 it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence
5 and undermine the sense of security for individual rights is against public policy.⁸⁵
6 [63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

7 As far as the legal requirement to file a federal income tax return, there is no statute within the Internal Revenue Code creating
8 such a liability. However, there doesn't need to be one in the case of "public officers" engaged in the "trade or business"
9 franchise. This is explained as follows in a book on public officers:

10 "I. DUTY TO ACCOUNT FOR PUBLIC FUNDS
11 § 909. In general.-

12 It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to
13 faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon
14 the public account, and the performance of this duty may be enforced by proper actions against the officer
15 himself, or against those who have become sureties for the faithful discharge of his duties."
16 [Treatise on the Law of Public Offices and officers, §909; Floyd Mechem, 1890, p. 609;
17 SOURCE: <http://books.google.com/books?id=g-I9AAAIAAJ&printsec=titlepage>]

18 Internal Revenue Code subtitles other than Subtitle A, which is the "income tax" that most people know, also describe several
19 lawful and constitutional income taxes relating to importation, which the Constitution in Article 1, Section 8, Clause 1
20 identifies as "imposts, excises, and duties". These lawful taxes have been imposed and collected from the very founding of
21 this country in the very first Revenue Act passed in 1789, 1 Stat.. Anyone engaged in the importation of goods is both liable
22 for, must pay, and must file a return for all taxes in connection with the importation of goods into states of the Union. Even
23 without the Internal Revenue Code being enacted into positive law, as revealed in the legislative notes under 1 U.S.C. §204,
24 taxes on imports are still collected by "law". The Supreme Court said that the Constitution itself is "law".

25 "And the Constitution itself is in every real sense a law-the lawmakers being the people themselves, in whom
26 under our system all political power and sovereignty primarily resides, and through whom such power and
27 sovereignty primarily speaks. It is by that law, and not otherwise, that the legislative, executive, and judicial
28 agencies which it created exercise such political authority as they have been permitted to possess. The
29 Constitution speaks for itself in terms so plain that to misunderstand their import is not rationally possible.
30 'We the People of the United States,' it says, 'do ordain and establish this Constitution.' Ordain and establish!
31 These are definite words of enactment, and without more would stamp what follows with the dignity and character
32 of law. The framers of the Constitution, however, were not content to let the matter rest here, but provided
33 explicitly-'This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; ...
34 shall be the supreme Law of the Land.' (Const. art. 6, cl. 2.) The supremacy of the Constitution as law is thus
35 declared without qualification. That supremacy is absolute; the supremacy of a statute enacted by Congress is
36 not absolute but conditioned upon its being made in pursuance of the Constitution. And a judicial tribunal,
37 clothed by that instrument with complete judicial power, and, therefore, by the very nature of the power, required
38 to ascertain and apply the law to the facts in every case or proceeding properly brought for adjudication, must
39 apply the supreme law and reject the inferior stat- [298 U.S. 238, 297] ute whenever the two conflict. In the
40 discharge of that duty, the opinion of the lawmakers that a statute passed by them is valid must be given great
41 weight, Adkins v. Children's Hospital, 261 U.S. 525, 544, 43 S.Ct. 394, 24 A.L.R. 1238; but their opinion, or the
42 court's opinion, that the statute will prove greatly or generally beneficial is wholly irrelevant to the inquiry.
43 Schechter Poultry Corp. v. United States, 295 U.S. 495, 549, 550 S., 55 S.Ct. 837, 97 A.L.R. 947."
44 [Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

⁸¹ Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

⁸² Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

⁸³ United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed.2d. 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed.2d. 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

⁸⁴ Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

⁸⁵ Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 As far as the word “law”, the Internal Revenue Code was repealed in 1939 at 1 Stat. 53, Section 4. That is why it is called a
2 “code” rather than a “law”. See the following evidence:

SEDM Exhibit #05.027
<http://sedm.org/Exhibits/ExhibitIndex.htm>

3 Internal Revenue Code, Subtitle A, by the admission of the IRS itself, is “special law” and “private law”. In that sense, it
4 only pertains to those who consent explicitly or implicitly to become franchisees called “taxpayers”. It isn’t the “taxpayer”
5 who consents, but the human being who enters into a partnership with a public office and becomes surety for said office by
6 filling out and submitting government forms containing usually false information about themselves. See:

SEDM Exhibit #09.023
<http://sedm.org/Exhibits/ExhibitIndex.htm>

7 Once human beings consent to the franchise agreement and become franchisees called “taxpayers”, the Internal Revenue
8 Code graduates from a “code” to a “law”, ceases to be voluntary, and may then be enforced. We remind our readers that it
9 is a maxim of law that consent makes ALL law:

10 *Consensus facit legem.*
11 *Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.*
12 *[Bouvier’s Maxims of Law, 1856;*
13 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]*

14 Even a classical book on the common law acknowledges that anything which is based upon our consent is NOT “law” in a
15 classical sense, but rather a “compact” which acquires “the force of law” ONLY upon our explicit consent:

16 *Municipal law, thus understood, is properly defined to be “a rule of civil conduct prescribed by the supreme*
17 *power in a state, commanding what is right and prohibiting what is wrong.”*

18 *[. . .]*

19 *It is also called a rule to distinguish it from a compact or agreement; **for a compact is a promise proceeding***
20 *from us, law is a command directed to us. The language of a compact is, “I will, or will not, do this”; that of a*
21 *law is, “thou shalt, or shalt not, do it.” It is true there is an obligation which a compact carries with it, equal in*
22 *point of conscience to that of a law; but then the original of the obligation is different. **In compacts we ourselves***
23 *determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without*
24 *ourselves determining or promising anything at all. Upon these accounts law is defined to be “a rule.”*
25 *[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4]*

26 Hence, anyone who calls the I.R.C. “law” in a CLASSICAL SENSE, is LYING TO YOU. Strictly speaking, it is a “compact”
27 and NOT “law” in a classical sense. The above explains why the Internal Revenue Code, Subtitles A through C are not “law”
28 in a classical sense, for instance, but technically are a franchise. All franchises are compacts, contracts, or agreements of one
29 sort or another.

30 ***“It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and***
31 ***that it does in fact constitute a contract when the requisite element of a consideration is present.**⁸⁶ Conversely,*
32 *a franchise granted without consideration is not a contract binding upon the state, franchisee, or pseudo-*
33 *franchisee.⁸⁷ “*
34 *[36 American Jurisprudence 2d, Franchises, §6: As a Contract (1999)]*

⁸⁶ Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196; Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427; Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880; Louisville v. Louisville Home Tel. Co., 149 Ky 234, 148 S.W. 13; State ex rel. Kansas City v. East Fifth Street R. Co. 140 Mo. 539, 41 S.W. 955; Baker v. Montana Petroleum Co., 99 Mont. 465, 44 P.2d. 735; Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85; Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337; Franklin County v. Public Utilities Com. 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co. 141 Va. 69, 126 S.E. 353.

⁸⁷ Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.

We cover the subject of the Internal Revenue Code not being positive law in *Great IRS Hoax*, Form #11.302, Sections 5.4.1 through 5.4.3.7. In those sections, we also show that a code section which is not positive law can nevertheless be “law” if one consents individually to be bound by it. For such a case, the code behaves as a proposal and becomes a contract or agreement at the point that a person reveals their consent either explicitly in a perjury statement or by their conduct. We also show that I.R.C. Subtitle A attaches to most individuals essentially as a contract, or “quasi contract”, as the Supreme Court calls it, and we show that all the necessary elements of a valid legal contract are embodied in it. Those who are parties to the contract to procure social services and protection they don’t need become franchisees called “taxpayers” and are subject to the I.R.C. Those who are not party to the protection contract are called “nontaxpayers” who are not subject to the code.

If you would like to learn more about why all “taxpayers” are “public officers” engaged in the voluntary “trade or business” franchise and why they are the only ones with a legal duty to pay an income tax or file tax returns in the context of Internal Revenue Code, Subtitle A, see:

1. *Legal Requirement to File Federal Income Tax Returns*, Form #05.009
<http://sedm.org/Forms/FormIndex.htm>
2. *Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

9.10 Only federal employees or federal officeholders need to complete Form W-4

False Argument: Only federal employees or federal officeholders need to complete IRS Form W-4

Corrected Alternative Argument: IRS Form W-4 is a voluntary agreement and since it is an agreement, anyone can sign it. However, you can’t lawfully be forced to sign it and it's STUPID to sign it.

Further Information:

1. *Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>
2. [26 U.S.C. §6331\(a\)](#): Authorizes distraint and enforcement ONLY against federal agencies and instrumentalities.

Anyone, in fact, can complete a W-4, including those:

1. Who are not federal employees or federal officeholders.
2. With a domicile outside of the plenary, exclusive, and general jurisdiction of the federal government under Article 1, Section 8, Clause 17 of the Constitution.

The reason this is the case is that the IRS Form W-4 is a private contract between the person completing the form and the government corporation called the “United States”. There are *many* valid and lawful reasons for filling out an IRS Form W-4 and there is no reason to challenge the right of *anyone* to fill one out. We might challenge the wisdom of surrendering one’s sovereignty in such a way, but we would never challenge the legality of doing so. The W-4 is identified in 26 U.S.C. §3402(p) and the regulations at 26 C.F.R. §31.3402(p)-1 as an “agreement”:

Title 26
CHAPTER I, SUBCHAPTER C
PART 31, Subpart E
Sec. 31.3402(p)-1 Voluntary withholding agreements.

(a) In general.

An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of Sec. 31.3401(a)-3, made after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. (b) Form and duration of agreement. (1)(i) Except as provided in subdivision (ii) of this subparagraph, an employee who desires to enter into an agreement under section 3402(p) shall furnish his employer with Form W-4 (withholding exemption certificate) executed in accordance with the provisions of section 3402(f) and the regulations thereunder. The furnishing of such Form W-4 shall constitute a request for withholding.

1 Black's Law Dictionary defines "agreement" as follows:

2 "Agreement. A meeting of two or more minds; a coming together in opinion or determination; the coming
3 together in accord of two minds on a given proposition. In law, a concord of understanding and intention between
4 two or more parties with respect to the effect upon their relative rights and duties, of certain past or future facts
5 or performances. The consent of two or more persons concurring respecting the transmission of some property,
6 right, or benefits, with the view of contracting an obligation, a mutual obligation.

7 A manifestation of mutual assent on the part of two or more persons as to the substance of a contract.
8 Restatement, Second, Contracts §3.

9 The act of two or more persons, who united in expressing a mutual and common purpose, with the view of altering
10 their rights and obligations. The union of two or more minds in a thing done or to be done; a mutual assent to
11 do a thing. A compact between parties who are thereby subjected to the obligation or to whom the contemplated
12 right is thereby secured.

13 Although often used as a synonym for "contract", agreement is a broader term; e.g. an agreement might lack an
14 essential element of a contract. The bargain of the parties in fact as found in their language or by implication
15 from other circumstances including course of dealing or usage of trade or course of performance. U.C.C. §1-
16 201(c); Uniform Consumer Credit Code, §1.301(3).

17 The writing or instrument which is evidence of an agreement.

18 See also Binding agreement; Compact; Consent; Contract; Covenant; International agreements; Meeting of
19 minds.

20 The most important reason to fill out an IRS Form W-4 is to qualify for socialist benefits such as Socialist Security, Medicare,
21 FICA, etc. In that sense, the W-4 becomes a "private contract" or "agreement" between the applicant and the United States
22 government to procure "social insurance". Both the United States government and every individual have a Constitutionally
23 protected right to privately contract. The Constitution of the United States of America, in Article 1, Section 10, explicitly
24 forbids states of the Union from impairing the obligation of contracts but says nothing about the same requirement in the
25 context of the general government. However, the U.S. Supreme Court has said that the same requirement applies to the
26 federal government as well.

27 **"Independent of these views, there are many considerations which lead to the conclusion that the power to**
28 **impair contracts [either the Constitution or the Holy Bible], by direct action to that end, does not exist with the**
29 **general [federal] government. In the first place, one of the objects of the Constitution, expressed in its**
30 **preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was**
31 **justly said by the late Chief Justice, in Hepburn v. Griswold, to inference or conjecture.** As he observes, at the
32 time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was
33 engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of
34 compact were established between the people of the original States and the people of the Territory, for the
35 purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty,
36 upon which the States, their laws and constitutions, were erected. **By that ordinance it was declared, that, in the**
37 **just preservation of rights and property, 'no law ought ever to be made, or have force in the said Territory, that**
38 **shall, in any manner, interfere with or affect private contracts or engagements bona fide and without fraud**
39 **previously formed.'** The same provision, adds the Chief Justice, found more condensed expression in the
40 prohibition upon the States [in Article 1, Section 10 of the Constitution] against impairing the obligation of
41 contracts, which has ever been recognized as an efficient safeguard against injustice; and though the prohibition
42 is not applied in terms to the government of the United States, he expressed the opinion, speaking for himself and
43 the majority of the court at the time, **that it was clear 'that those who framed and those who adopted the**
44 **Constitution intended that the spirit of this prohibition should pervade the entire body of legislation, and that**
45 **the justice which the Constitution was ordained to establish was not thought by them to be compatible with**
46 **legislation [or judicial precedent] of an opposite tendency.'** 8 Wall. 623. [99 U.S. 700, 765] Similar views are
47 found expressed in the opinions of other judges of this court."
48 [[Sinking Fund Cases, 99 U.S. 700 \(1878\)](#)]

49
50
51 **"A state can no more impair the obligation of a contract by her organic law [constitution] than by legislative**
52 **enactment; for her constitution is a law within the meaning of the contract clause of the national constitution.**
53 **Railroad Co. v. [115 U.S. 650, 673] McClure, 10 Wall. 511; Ohio Life Ins. & T. Co. v. Debolt, 16 How. 429;**
54 **Sedg. St. & Const. Law, 637 And the obligation of her contracts is as fully protected by that instrument against**
55 **impairment by legislation as are contracts between individuals exclusively. State v. Wilson, 7 Cranch, 164;**
56 **Providence Bank v. Billings, 4 Pet. 514; Green v. Biddle, 8 Wheat. 1; Woodruff v. Trapnall, 10 How. 190;**
57 **Wolff v. New Orleans, 103 U.S. 358."**
[New Orleans Gas Company v. Louisiana Light Company, 115 U.S. 650 (1885)]

1 We know that the Constitution does not authorize the federal government to offer “social insurance” to people in the states.
2 Consequently, it does so by devious means:

- 3 1. By only offering it to statutory federal “employees” (public officers) working in the District of Columbia pursuant to 5
4 U.S.C. §2105(a).
- 5 2. By requiring those in states of the Union who want to participate to stipulate in submitting the SS-5 form that:
6 2.1. They are “U.S. persons” as defined in 26 U.S.C. §7701(a)(30) and “domiciliaries” who are completely subject to
7 federal jurisdiction and all acts of Congress. See the SSA Form SS-5 and the regulation below for proof.

8 [26 C.F.R. §301.6109-1\(g\)](#)

9 (g) Special rules for taxpayer identifying numbers issued to foreign persons—

10 (1) General rule—

11 (i) Social security number.

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

- 18 2.2. They are federal “employees” (public officers) as defined in 26 C.F.R. §31.3401(c)-1. Only a public employee on
19 official duty can receive any kind of employment insurance from the federal government. Any other approach
20 would make the government into a thief. The Supreme Court has said that a government that abuses its taxing
21 powers to transfer wealth is a THIEF. But if the recipient of the redistributed wealth is a federal employee, then it
22 is called “employment compensation”.

23 **“To lay with one hand the power of the government on the property of the citizen, and with the other to bestow**
24 **it upon favored individuals to aid private enterprises and build up private fortunes, is nonetheless a robbery**
25 **because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under**
26 **legislative forms.**

27 *Nor is it taxation. A “tax,” says Webster’s Dictionary, “is a rate or sum of money assessed on the person or*
28 *property of a citizen by government for the use of the nation or state.” “Taxes are burdens or charges imposed by*
29 *the legislature upon persons or property to raise money for public purposes.” Coulter, J., in Northern Liberties*
30 *v. St. John’s Church,⁷ says, very forcibly,*

31 *I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by*
32 *authority of the government for the purpose of carrying on the government in all its machinery and operations --*
33 *that they are imposed for a public purpose.*

34 *We have established, we think, beyond cavil that there can be no lawful tax which is not laid for a public purpose.*
35 *It may not be easy to draw the line in all cases so as to decide what is a public purpose in this sense and what is*
36 *not.*

37 [[Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#)]

38 There is no reason whatsoever to challenge the fact that people in states of the Union can contract away their constitutional
39 rights by entering into a private employment agreement between them and the federal or state government to procure “social
40 insurance”. However, if their consent was procured:

- 41 1. Without being fully informed about the rights they were giving up.
- 42 2. Without full disclosure by and to both parties that consent is voluntary.
- 43 3. Without specifying that no negative repercussions for NOT providing consent are lawfully authorized.
- 44 4. Without the ability to quit the system at any time upon request.

45 Then consent was procured through fraud or constructive fraud. This type of constructive fraud, in fact, is quite evident with
46 the W-4 form. The form:

- 1 1. Identifies itself as an “Employee Withholding Allowance Certificate”. Nowhere on the form is the form identified as an
2 “agreement”. Only in the regulations that almost no Americans read at 26 C.F.R. §31.3402(p)-1 is this form truthfully
3 identified as a “voluntary withholding agreement”.
- 4 2. The Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 tells people that they cannot rely on any IRS publication,
5 and by implication form also, as a basis for belief:

6 *“IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*
7 *advisors... While a good source of general information, publications should not be cited to sustain a position.”*
8 *[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]*

9 Therefore, one cannot rely upon the W-4, which is an IRS publication, to accurately describe the terms of the contract
10 between the parties. Therefore, the person signing this form has no way to deduce the terms of the contract. The purpose
11 of the form is to therefore encourage false presumption and UNINFORMED consent. Not even the Internal Revenue
12 Code itself can be relied upon to accurately describe the terms of the contract. According to the legislative notes under
13 1 U.S.C. §204, the Internal Revenue Code is not “positive law”. Consequently, it is simply “prima facie evidence of
14 law”. This means that it is “presumed” to be law but that they presumption is rebuttable. Anything involving
15 “presumption” is a violation of due process of law as well as a religious sin under Numbers 15:30. Since the government
16 cannot interfere with the free exercise of religion, then it cannot force you to presume anything as a natural person who
17 is a believer. Therefore, there is not place one can go to get admissible, credible, non-presumptive evidence of the terms
18 of this contract other than the Statutes at Large. The Statutes at Large:

- 19 2.1. Constitute a HUGE body of law that is hundreds of thousands of pages long.
- 20 2.2. Spans a period of over 200 years.
- 21 2.3. Is not available to the average American in the law library.
- 22 2.4. Is not available in its entirety online from the government.

23 To make things worse, the average American has been rendered essentially illiterate and dysfunctional by the
24 government-run public “fool” system because they graduate from high school knowing absolutely nothing about law,
25 and have never been taught how to do legal research. This omission is deliberate and was intended to promote and foster
26 an antitrust monopoly by the bar association in each state upon the practice of law or the providing of legal services.

- 27 3. If you call up the IRS and ask them to confirm that the completion of the form is voluntary, in most cases they:
28 3.1. Refuse to identify submission of the form as “voluntary”, even though the regulations identify it as such as indicated
29 above.
30 3.2. Refuse to provide their full legal name of the address where they can be served with legal papers. They do this
31 because they know they are engaging in false commercial speech and are willfully trying to avoid being accountable
32 for lying to the public. This is called “obstruction of justice” and it is a violation of 18 U.S.C. §1510, which is
33 entitled “Obstructing Criminal Investigations”.
34 3.3. Refuse to read, discuss, or defend the requirements of the law or the limitations imposed by law upon their authority.
35 This makes them into “communists” according the U.S. Congress in [50 U.S.C. §841](#).
36 3.4. Will identify any alternative positions as “frivolous”, and refuse to define the meaning of “frivolous” or the specific
37 details of what is specifically wrong with the facts presented. This too makes them into a communist, according to
38 the Congress under 50 U.S.C. §841.
39 3.5. Will tell the private employer that he must withhold at single zero rate if the person refuses to complete a W-4.
40 They will do this in spite of the fact that their own Internal Revenue Manual specifically says that private employers
41 are NOT required to withhold:

42 *Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004)*
43 *Payroll Deduction Agreements*

44 *2. Private employers, states, and political subdivisions are not required to enter into payroll deduction*
45 *agreements. Taxpayers should determine whether their employers will accept and process executed agreements*
46 *before agreements are submitted for approval or finalized.*
47 *[<http://www.irs.gov/irm/part5/ch13s10.html>]*

- 48 3.6. Cannot submit a W-8 form if they were born in a state of the union, which is simply incorrect. See:
49 3.6.1. *Sovereignty Forms and Instructions Manual*, Form #10.005, Section 4.5.3.14
50 <http://sedm.org/Forms/FormIndex.htm>
51 3.6.2. *Federal and State Tax Withholding Options for Private Employers*, Form #04.101
52 <http://sedm.org/Forms/FormIndex.htm>

53 Consequently, all the false IRS rhetoric constitutes “false commercial speech” intended to deceive you into thinking that:

- 1 1. Participating in federal payroll withholding is NOT voluntary for private employers and private employees who are
2 outside of exclusive federal jurisdiction under Article 1, Section 8, Clause 17, even though the statutes and regulations
3 clearly show otherwise.
- 4 2. The W-4 is NOT a voluntary “agreement” or contract in your case, even though it is in most but not necessarily all cases.
- 5 3. That there are no alternative withholding forms you can submit as a person born in a state of the Union, even though this
6 is not the case because the W-8 is an example of a form that CAN lawfully be used as an alternative.
- 7 4. That procuring “social insurance” from the government is mandatory, even though the Constitution does not directly
8 authorize the federal government to involve itself in such matters and therefore the federal government cannot even offer
9 such services to anyone within states of the Union without making them into the equivalent of “virtual residents” of the
10 District of Columbia under [26 U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(d\)](#) through their voluntary consent procured
11 through yet more constructive fraud.

12 An injunction against the above types of “false commercial speech” on the part of the IRS should have been instituted long
13 ago in order to protect our right to contract, the requirement for informed consent, and the rights and sovereignty of Americans
14 domiciled within states of the Union who are protected by the Constitution. The fact that such an injunction has not been
15 issued by any federal court is simply evidence that our public servants love effectively stealing your money more than they
16 love justice, truth, and obeying the Constitution and its legislative intent.

17 *“For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their greediness,
18 and pierced themselves through with many sorrows.”
19 [1 Tim. 6:10, Bible, NKJV]*

20 Lastly, the statement “Only federal employees or federal officeholders need to complete IRS Form W-4” ambiguously uses
21 the word “need”. There is a big difference between “need” and “are liable to” under the law. We have never and will never
22 imply that anyone is legally “liable” to complete the IRS Form W-4, including federal employees. There is also not statute
23 or regulation that we have ever identified which makes a person liable to complete or submit an IRS Form W-4. If there is
24 such a regulation, we would certainly like for the government to show it to us.

25 **9.11 Foreign earned income exclusion theory**

False Argument: Income outside the federal zone is nontaxable.

Corrected Alternative Argument: Only earnings of persons domiciled within the federal zone and temporarily abroad is taxable pursuant to 26 U.S.C. §911. There is no provision within the I.R.C. or Treasury Regulations that imposes a tax upon statutory “U.S. citizens” or “permanent residents” domiciled in the federal zone who are within a state of the Union and not abroad.

Further information:

1. [26 U.S.C. §911](#): Citizens and residents abroad

26 The IRS describes this theory as follows:

27 *“People claim that income earned outside the “federal zone” is nontaxable.”*

28 This argument originates from 26 U.S.C. §911(a)(1), which says:

29 [TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART III](#) > [Subpart B](#) > § 911
30 [§ 911. Citizens or residents of the United States living abroad](#)

31 (a) Exclusion from gross income

32 *At the election of a qualified individual (made separately with respect to paragraphs (1) and (2)), **there shall be***
33 ***excluded from the gross income of such individual, and exempt from taxation under this subtitle, for any***
34 ***taxable year—***
35 ***(1) the foreign earned income of such individual, and***
36 ***(2) the housing cost amount of such individual.***

1 This subject is covered partially earlier in section 9.6, wherein we showed that there are indeed types of “taxable income”
2 which can in fact be earned outside of the “federal zone”. Internal Revenue Code describes several Constitutional taxes that
3 apply to several subjects of taxation, many of which are not limited to the “federal zone”. For instance:

- 4 1. [26 U.S.C. §911](#) identifies a source of taxable income in the case of “citizens or residents abroad”. By “abroad” is meant
5 foreign countries. Foreign countries are not part of the “federal zone” as defined in the *Great IRS Hoax*. Therefore, the
6 Internal Revenue Code does address subjects of taxation such as “citizens” or “residents” who are outside of the federal
7 zone and can apply outside of the federal zone. We also covered this subject also in the previous section.
- 8 2. [26 U.S.C. §864\(c\)\(4\)\(B\)](#) describes a type of “taxable income” which is “effectively connected with a trade or business”
9 and which is earned outside the “United States”, which we say means the “federal zone”.
- 10 3. [26 U.S.C. §4612\(a\)\(4\)](#) defines the “United States” as including the 50 states of the Union. This section applies to the tax
11 imposed in [26 U.S.C. §4611](#) upon fuels imported into states of the Union. One of the few Constitutional subjects of
12 federal taxation is that upon importation, which are referred to in Constitution Article 1, Section 8, Clause 1 as “duties,
13 imposts, and excises”. This also is a perfectly Constitutional tax which applies outside of the “federal zone”. We point
14 this out in the *Great IRS Hoax*, Form #11.302, section 5.1.10.
- 15 4. Taxes on importation into states of the Union collected within the territorial waters under the exclusive control of the
16 federal government. Such “imposts, duties, and excises” are collected under the authority of Article 1, Section 8, Clause
17 1 of the Constitution and can lawfully be enforced in the territorial waters of the surrounding states of the Union. In fact,
18 the very reason for the existence of the Coast Guard is as a vehicle to enforce the collection of these lawful taxes on
19 imports. The ships of the original Coast Guard, in fact, were called “Revenue Cutters”.

20 For the purposes of this section we define the term “federal zone” is defined as follows:

21 *“Federal zone: The District of Columbia, the territories and possessions of the United States, and federal areas*
22 *or enclaves within states of the Union owned or ceded to the federal/general government by an act of the state*
23 *legislature.”*

24 If you would like to learn more about this subject, we refer you to our free *Great IRS Hoax*, Form #11.302, Section 5.3.7
25 entitled “What are the advantages and consequences of filing as a nonresident citizen?”.

26 **9.12 Claiming that Federal Courts Do Not Have Jurisdiction for Cases Involving Title 26**

False Argument: Federal courts have no jurisdiction for cases involving Title 26

Corrected Alternative Argument: Federal courts DO have jurisdiction over all cases involving Title 26, but they don’t
have jurisdiction over “nontaxpayers”

Further information:

1. *Authorities on Jurisdiction of Federal Courts, Family Guardian Fellowship:*
<http://famguardian.org/Subjects/LawAndGovt/ChallJurisdiction/AuthoritiesArticle/AuthOnJurisdiction.htm>
2. *What Happened to Justice?*, Litigation Tool #08.001: Book which proves the U.S. District and Circuit Courts are
Article IV territorial courts that only have jurisdiction over federal property, territory, and franchises.
<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

27 The following is my response to just part of an article written by Irwin Schiff, as published in the AntiShyster News Magazine,
28 Volume 7, No. 2, starting at page 44. Schiff has several issues very convoluted in this article. I will, however, address only
29 three of the issues. I will address the federal court jurisdiction issue in this article, and two of the other issues in the next two
30 following articles. Relating to the federal court jurisdiction, at page 45, Schiff states:

31 *“As incredible as it seems, there are no laws making alleged income tax offenses crimes, and no court was ever*
32 *given jurisdiction to prosecute anyone for committing any such offense.”*

33 Schiff, as well as some other promoters, would lead the patriots to believe that the federal district courts do not have
34 jurisdiction to try criminal cases for violations of the Internal Revenue Code, which is Title 26 of the United States Code.
35 The reason given by the promoters of this argument is that there is no section in Title 26 granting the federal district courts
36 jurisdiction in criminal cases. The true fact is, however, that Congress did grant the federal district courts such criminal
37 jurisdiction. Let me explain.

1 [26 U.S.C. §7201](#) makes it a crime (felony) for any person to willfully attempt to evade or defeat a tax imposed by Title 26.
2 [26 U.S.C. §7203](#) makes it a crime (misdemeanor) for any person required under Title 26 to make a return (report) to willfully
3 fail to make such return. These are just two of the many crimes listed in Title 26.

4 The Criminal Code, Title 18 of the United States Code, grants federal district courts jurisdiction concerning criminal
5 violations of Title 26, to wit:

6 *The district courts of the United States shall have original jurisdiction, exclusive of the courts of the States, of all*
7 *offenses against the laws of the United States.*
8 *[18 U.S.C. §3231. (In Part. Emphasis added.)]*

9 This issue has been heard and ruled on by federal courts before. A rather thorough history and ruling regarding [18 U.S.C.](#)
10 [§3231](#), as it applies to crimes listed in Title 26, is provided in the case of *United States v. Sasscer*, 558 F.Supp. 33 (D. Ct.
11 Maryland 1982). The *Sasscer Case* shows that the ancestry of [18 U.S.C. §3231](#) can be traced to the First Judiciary Act of
12 1789 which also specified which courts would have original and exclusive jurisdiction of **all** crimes committed against the
13 laws of the United States. Also, see *United States v. Spurgeon*, 671 F.2d. 1198 (8th Cir. 1982).

14 I would find it difficult to believe that any of the promoters of the "no criminal jurisdiction for Title 26 crimes" argument
15 who also know John Sasscer personally would not also be fully aware of the facts documented by the court in the Sasscer
16 Case. John Sasscer has worked closely with, and even has written article for, the Save-A-Patriot organization. Since Schiff
17 also has worked closely with this organization, I would imagine that Schiff knows John Sasscer personally and should be
18 well aware of the *Sasscer Case*. This is especially so since Schiff promotes himself as "the nation's leading authority on the
19 income tax". (See <http://www.paynoincometax.com>)

20 Over the years, people like Otto Skinner (now deceased) have strongly disagreed with Irwin Schiff on many issues. In Otto
21 Skinnners book, *The Biggest "Tax Loophole" of All*, he lists 18 flawed arguments in a chapter titled, *Why Some People Go To*
22 *Jail*. Out of these 18 arguments which I consider to be legally flawed, I think you will find that Schiff has promoted about
23 15 of them as if they are legally valid. What is important is that you check everything out for yourself so that you will not
24 use a legally flawed argument in your own case. Nevertheless, the fact remains that the "no criminal jurisdiction for Title
25 26 crimes" argument should not be an argument a patriot would want to waste his time and effort on in a court case.

26 Remember that the Internal Revenue Code, Subtitle A only applies inside the federal zone. Arguing that an Article I, II, or
27 IV (of the Constitution) federal court does not have jurisdiction to hear cases involving acts of Congress that are only crimes
28 inside the federal zone is irrational. A more effective approach is to argue that:

29 1. You are not engaged in a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public
30 office" and not expanded elsewhere in Internal Revenue Code, Subtitle A to include any other thing. Rebut all
31 information returns filed against you incorrectly, including W-2, 1098, and 1099 using the procedures below, and submit
32 these rebuttals to both the IRS and the Court as evidence:

33 1.1. [Correcting Erroneous Information Returns](#), Form #04.001: Condenses the following four links into one
34 <http://sedm.org/Forms/FormIndex.htm>

35 1.2. [Correcting Erroneous IRS Form 1042's](#), Form #04.003:
36 <http://sedm.org/Forms/FormIndex.htm>

37 1.3. [Correcting Erroneous IRS Form 1098's](#), Form #04.004:
38 <http://sedm.org/Forms/FormIndex.htm>

39 1.4. [Correcting Erroneous IRS Form 1099's](#), Form #04.005:
40 <http://sedm.org/Forms/FormIndex.htm>

41 1.5. [Correcting Erroneous IRS Form W-2's](#), Form #04.006:
42 <http://sedm.org/Forms/FormIndex.htm>

43 For further details on the above, see the free article below:

[The "Trade or Business" Scam](#), Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

44 2. You did not commit the alleged crime within the federal zone.

45 **Note:** It's important if you are filing returns to NOT use the 1040 return if you are making this claim, because it
46 establishes you as a resident of the federal zone. The IRS 1040NR Form is the correct form.

47 3. You are not a "U.S. citizen", and the 1040NR form and the W-8 form that you filed demonstrates this.

48 4. There are no implementing regulations applying the criminal statute outside the federal zone as required by the Federal
49 Register Act, [44 U.S.C. §1505\(a\)](#).

- 1 5. The judge is not an article III judge authorized to try a person living outside the federal zone.
- 2 6. The District Court where the offense is tried is not an Article III court that can hear a matter relating to a resident of the
- 3 state without his voluntary consent, which you do not give.
- 4 7. The jury is not a jury of your peers, since you are a “national” but not a “citizen” under federal law while they must be
- 5 “U.S. citizens” in order to serve as federal jurors.

6 Consequently, the court has no jurisdiction over you. Demand proof of jurisdiction appear on the record, and the moving
 7 party, who is the U.S. Attorney from the Department of Justice, has the burden of proving the jurisdiction, and they simply
 8 can’t do this.

9 **9.13 We don’t earn “money” and therefore can’t earn “income”**

False Argument: You don’t earn “money” so you can’t earn taxable “income”

Corrected Alternative Argument: It is true that Black’s Law Dictionary defines “money” to EXCLUDE “notes” and that Federal Reserve NOTES are “notes” within the meaning of that definition. However, the approach of the courts to date is to treat “corporate bonds” called “Federal Reserve Notes” as “income”. This may not be lawful, but that is the path they have taken so far.

Further information:

1. The Money Scam, Form #05.041-exhaustive evidence that we don’t have lawful money and that Federal Reserve Notes are not lawful money for PRIVATE
<http://sedm.org/Forms/FormIndex.htm>
2. Article 1, Section 8, Clause 2: Authority to borrow
3. Article 1, Section 8, Clause 5: Authority to coin money
4. 12 U.S.C. §411: Issuance to Reserve Banks, Nature of obligation; Redemption
5. 31 U.S.C. §3124: Exemption from taxation
6. Great IRS Hoax, Form #11.302, Section 5.6.2: Your Earnings Aren’t Taxable because it is Notes and Obligations of the U.S. Government
<http://sedm.org/Forms/FormIndex.htm>

10 Black’s Law Dictionary defines “money” as follows:

11 ***“Money:** In usual and ordinary acceptance it means coins and paper currency used as circulating medium of*
 12 *exchange, and **does not embrace notes**, bonds, evidences of debt, or other personal or real*
 13 *estate. Lane v. Railey, 280 Ky. 319, 133 S.W.2d. 74, 79, 81.”*
 14 *[Black’s Law Dictionary, Sixth Edition, p. 1005]*

15 If you look at the Federal Reserve Notes in your pocket, you will find out that they are “notes”. Consequently, they are NOT
 16 money as legally defined. In fact:

- 17 1. The private corporation called the “United States” issues “bonds” called Federal Reserve Notes. Those in possession of
 18 said bonds are bondholders”, “stockholders”, and “investors” of the corporation.
- 19 1.1. Interest on these bonds called “Federal Reserve Notes” are paid to the Federal Reserve, which is neither federal nor
 20 a “reserve”. Instead, it is a consortium of private, for profit international banks. The Federal Reserve is no more
 21 “federal” than “Federal Express”!
- 22 1.2. The courts have ruled that the formation of any corporation amounts to a contract with the officers and the
 23 stockholders of the corporation. Therefore, everyone in possession of said “bonds” and corporate “stocks” called
 24 Federal Reserve Notes are contractors of the United States!:

25 *The court held that the first company’s charter was a contract between it and the state, within the protection of*
 26 *the constitution of the United States, and that the charter to the last company was therefore null and void., Mr.*
 27 *Justice DAVIS, delivering the opinion of the court, said that, **if anything was settled by an unbroken chain of***
 28 ***decisions in the federal courts, it was that an act of incorporation was a contract between the state and the***
 29 ***stockholders, ‘a departure from which now would involve dangers to society that cannot be foreseen, would***
 30 ***shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that respect***
 31 ***which has always been felt for the judicial department of the government.’***
 32 *[New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885)]*

- 1 2. The Constitution forbids any branch of the government to delegate any of its powers to any other branch and especially
2 not to a private corporation such as the Federal Reserve. That is why:
3 2.1. The U.S. Congress did not and cannot lawfully delegate its power to coin money to the PRIVATE Federal Reserve
4 under Article 1, Section 8, Clause 5 of the Constitution.

5 *Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional*
6 *plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the*
7 *branches of the Federal Government clarifies this point. The Constitution's division of power among the three*
8 *branches is violated where one branch invades the territory of another, whether or not the encroached-upon*
9 *branch approves the encroachment.* In Buckley v. Valeo, 424 U.S. 1, 118-137 (1976), for instance, the Court
10 held that Congress had infringed the President's appointment power, despite the fact that the President himself
11 had manifested his consent to the statute that caused the infringement by signing it into law. See National League
12 of Cities v. Uesery, 426 U.S., at 842, n. 12. In INS v. Chadha, 462 U.S. 919, 944-959 (1983), we held that the
13 legislative veto violated the constitutional requirement that legislation be presented to the President, despite
14 Presidents' approval of hundreds of statutes containing a legislative veto provision. See id., at 944-945. The
15 constitutional authority of Congress cannot be expanded by the "consent" of the governmental unit whose domain
16 is thereby narrowed, whether that unit is the Executive Branch or the States.
17 [\[New York v. United States, 505 U.S. 144, 112 S.Ct. 2408, 120 L.Ed.2d. 120 \(1992\)\]](#)

- 18 2.2. Federal Reserve Notes are issued NOT under the Constitutional power to *coin* money found in Article 1, Section
19 8, Clause 5, but under the power *borrow* money found in Article 1, Section 8, Clause 2. The Treasury prints Federal
20 Reserve Notes, sells them to the Federal Reserve for three cents, and the United States Government then borrows
21 them back AT INTEREST from the Federal Reserve.

22 Even some state congressmen agree with the above conclusions. Below is what one Nevada State assembly member said
23 about the above scam:

24 *"According to a monograph written by Edwin Vieira, Jr., even those who purport to print our money don't really*
25 *know what a dollar is.*

26 *No statute defines – or ever has defined – the "one dollar" Federal Reserve Note "FRN" as the "dollar," or even*
27 *as a species of "dollar." Moreover, the United States Code provides that FRNs "shall be redeemed in lawful*
28 *money on demand at the Treasury Department of the United States. . .or at any Federal Reserve bank." Thus,*
29 *FRNs are not themselves "lawful money" – otherwise, they would not be "redeemable in lawful money." And if*
30 *FRNs are not even "lawful money," it is inconceivable that they are somehow "dollars," the very units in which*
31 *all "United States money is expressed."*

32 *People are confused on this point because of the insidious manner in which FRNs "evolved" - actually*
33 *degenerated is a more appropriate verb – from the late 1920s until today. FRNs of Series 1928 through Series*
34 *1950E carried the obligation "The United States of America will pay to the bearer on demand [some number of]*
35 *dollars." Prior to 1934, the notes carried the inscription "Redeemable in gold on demand at the United States*
36 *Treasury, or in gold or lawful money at any Federal Reserve Bank." After 1934, the notes carried the inscription*
37 *"this note. . .is redeemable in lawful money at the United States Treasury, or at any Federal Reserve Bank" (post-*
38 *1934). Starting with Series 1963, the words "will pay to the bearer on demand" no longer appear, and each*
39 *FRN simply states a particular denomination in "dollars."*

40 *The replies you received to your query from both John Ensign's office and the Treasury Department reveal just*
41 *how confused this situation is. Being a man who considers his word his bond, I would have to say that the FRN*
42 *is and remains a contract; whether or not the government chooses to admit this. . .they printed the things. At the*
43 *top of the contract they proudly proclaim it to be a Federal Reserve Note. At the bottom they declare the value,*
44 *as in the dollar bill as One Dollar. The value of goods or services the note may purchase has changed, albeit not*
45 *for the better. However, if you hold a 1900 \$20 gold piece, you can still purchase what the coin could buy when*
46 *it was minted.*

47 [. . .]

48 *I would have to say that, based on the oath I took when I assumed this office, the U.S. Government has not upheld*
49 *its part on a contract begun back when it first began printing monetary notes. We still trade the notes for goods*
50 *and services, but the trust is no longer there."*
51 [\[SEDM Exhibit #06.007; SOURCE: http://sedm.org/Exhibits/ExhibitIndex.htm\]](http://sedm.org/Exhibits/ExhibitIndex.htm)

52 Some people have tried to exploit the above facts and underlying confusion to escape the requirement to pay income taxes.
53 In the seventies and early eighties, advocates of the specie provisions in Art. 1, §10, cl. 1 of the U.S. Constitution made a
54 concerted effort to educate people about this constitutional provision. The provision requires that all money issued by states
55 can only be gold or silver and that paper money is not "money" as legally defined. Subsequently, several people (mostly

1 those who were desperate and ill prepared) acting pro se began litigating the issue. The courts have rendered the following
2 adverse decisions on this issue described in the following subsections.

3 If you would like a very thorough investigation of the fact that we don't have lawful money, that Federal Reserve Notes are
4 NOT lawful money for private purposes, see:

<p><i>The Money Scam</i>, Form #05.041 http://sedm.org/Forms/FormIndex.htm</p>
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5 **9.13.1 Adverse Federal Decisions:**

- 6 1. *Koll v. Wayzata State Bank*, 397 F.2d. 124 (8th Cir. 1968)
- 7 2. *United States v. Daly*, 481 F.2d. 28 (8th Cir. 1973)
- 8 3. *Milam v. United States*, 524 F.2d. 629 (9th Cir. 1974)
- 9 4. *United States v. Scott*, 521 F.2d. 1188 (9th Cir. 1975)
- 10 5. *United States v. Gardiner*, 531 F.2d. 953 (9th Cir. 1976)
- 11 6. *United States v. Wangrud*, 533 F.2d. 495 (9th Cir. 1976)
- 12 7. *United States v. Kelley*, 539 F.2d. 1199 (9th Cir. 1976)
- 13 8. *United States v. Schmitz*, 542 F.2d. 782 (9th Cir. 1976)
- 14 9. *United States v. Whitesel*, 543 F.2d. 1176 (6th Cir. 1976)
- 15 10. *United States v. Hurd*, 549 F.2d. 118 (9th Cir. 1977)
- 16 11. *Mathes v. Commissioner*, 576 F.2d. 70 (5th Cir. 1978)
- 17 12. *United States v. Riften*, 577 F.2d. 1111 (8th Cir. 1978)
- 18 13. *United States v. Anderson*, 584 F.2d. 369 (10th Cir. 1978)
- 19 14. *United States v. Benson*, 592 F.2d. 257 (5th Cir. 1979)
- 20 15. *Nyhus v. Commissioner*, 594 F.2d. 1213 (8th Cir. 1979)
- 21 16. *United States v. Hori*, 470 F.Supp. 1209 (C.D.Cal. 1979)
- 22 17. *United States v. Tissi*, 601 F.2d. 372 (8th Cir. 1979)
- 23 18. *United States v. Ware*, 608 F.2d. 400 (10th Cir. 1979)
- 24 19. *United States v. Moon*, 616 F.2d. 1043 (8th Cir. 1980)
- 25 20. *United States v. Rickman*, 638 F.2d. 182 (10th Cir. 1980)
- 26 21. *Birkenstock v. Commissioner*, 646 F.2d. 1185 (7th Cir. 1981)
- 27 22. *Lary v. Commissioner*, 842 F.2d. 296 (11th Cir. 1988).

28 **9.13.2 Adverse State Decisions:**

- 29 1. *Chermack v. Bjornson*, 302 Minn. 213, 223 N.W.2d. 659 (1974)
- 30 2. *Leitch v. Oregon Dept. of Revenue*, 519 P.2d. 1045 (Or.App. 1974)
- 31 3. *Radue v. Zanaty*, 293 Ala. 585, 308 So.2d. 242 (1975)
- 32 4. *Rush v. Casco Bank & Trust Co.*, 348 A.2d. 237 (Me. 1975)
- 33 5. *Allen v. Craig*, 1 Kan.App.2d. 301, 564 P.2d. 552 (1977)
- 34 6. *State v. Pina*, 90 N.M. 181, 561 P.2d. 43 (N.M. 1977)
- 35 7. *Dorgan v. Kouba*, 274 N.W.2d. 167 (N.D. 1978)
- 36 8. *Trohimovich v. Dir., Dept. of Labor & Industry*, 21 Wash.App. 243, 584 P.2d. 467 (1978)
- 37 9. *Middlebrook v. Miss. State Tax Comm.*, 387 So.2d. 726 (Miss. 1980)
- 38 10. *Daniels v. Arkansas Power & Light Co.*, 601 S.W.2d. 845 (Ark. 1980)
- 39 11. *State v. Gasser*, 306 N.W.2d. 205 (N.D. 1981)
- 40 12. *City of Colton v. Corbly*, 323 N.W.2d. 138 (S.D. 1982)
- 41 13. *Epperly v. Alaska*, 648 P.2d. 609 (Ak.App. 1982)
- 42 14. *Solyom v. Maryland-National Capital Park & Planning Comm.*, 452 A.2d. 1283 (Md.App. 1982)
- 43 15. *People v. Lawrence*, 124 Mich.App. 230, 333 N.W.2d. 525 (Mich.App. 1983)
- 44 16. *Union State Bank v. Miller*, 335 N.W.2d. 807 (N.D. 1983)
- 45 17. *Richardson v. Richardson*, 332 N.W.2d. 524 (Mich.App. 1983)
- 46 18. *Cohn v. Tucson Elec. Power Co.*, 138 Ariz. 136, 673 P.2d. 334 (1983)
- 47 19. *First Nat. Bank of Black Hills v. Treadway*, 339 N.W.2d. 119 (S.D. 1983)
- 48 20. *Herald v. State*, 107 Idaho 640, 691 P.2d. 1255 (1984)
- 49 21. *Allnutt v. State*, 59 Md.App. 694, 478 A.2d. 321 (1984)

- 1 22. *Spurgeon v. F.T.B.*, 160 Cal.App.3d. 524, 206 Cal.Rptr. 636 (1984)
- 2 23. *Rothaker v. Rockwall County Central Appraisal Dist.*, 703 S.W.2d. 235 (Tex.App. 1985)
- 3 24. *De Jong v. County of Chester*, 98 Pa.Cmwlth. 85, 510 A.2d. 902 (1986)
- 4 25. *Baird v. County Assessors of Salt Lake & Utah Counties*, 779 P.2d. 676 (Utah 1989)
- 5 26. *State v. Sanders*, 923 S.W.2d. 540 (Tenn. 1996).

6 We can win this issue ultimately, but to do so will require experienced legal scholars who know what they are doing. The
 7 only person in America who should be in charge of money issue litigation is Dr. Edwin Vieira; see one of his articles. One
 8 of the goals of The Wallace Institute is to raise sufficient funds to turn Dr. Vieira loose to litigate this issue and win.

9 **9.14 Misapplication of the Non-Resident Alien Position**

False Argument: You don't want to be a nonresident alien. They are the main "taxpayers". The only liability statute in the I.R.C. at 26 U.S.C. §1461 relates to nonresident aliens.

Corrected Alternative Argument: The tax described in I.R.C. Subtitle A isn't on "nonresident aliens" or any other "person". Instead, it is an excise tax upon a "trade or business", which is defined as "the functions of a public office" in [26 U.S.C. §7701\(a\)\(26\)](#) and also upon payments from the U.S. government. If you want to avoid the tax, simply avoid the activity and avoid federal franchises that might make you a recipient of federal payments.

Further information:

1. *The "Trade or Business" Scam*, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
2. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: "nonresident alien"
<http://famguardian.org/TaxFreedom/CitesByTopic/NonresidentAlien.htm>
3. *Legal Basis for the Term "Nonresident Alien"*, Form #05.036
<http://sedm.org/Forms/FormIndex.htm>
4. *Non-Resident Non-Person Position*, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>

10 Some people contend we are for tax purposes "non-resident aliens". We endorse this argument in this book and we believe
 11 it has merit and will withstand litigation quite well. This position is the best documented, explained, and defended position
 12 towards tax freedom that we have encountered so far. Some of the more popular advocates of this approach include:

- 13 1. Paul Mitchell ("Mitch Modeleski") in his book "The Federal Zone", found at <http://www.supremelaw.org/>
- 14 2. Dan Meador (now deceased) of the Law Research and Registry at <http://lr-n-r.org/>.
- 15 3. Lynne Meredith in her books *Vultures in Eagle's Clothing* and *How to Cook A Vulture*. Unfortunately, her website was
 16 shut down in March 2002 and she stopped selling these two great books. Apparently, she was too close for comfort for
 17 the feds.

18 The subject of the Non-Resident Non-Person Position is covered exhaustively in the following free resources:

- 19 1. *Non-Resident Non-Person Position*, Form #05.020:
 20 <http://sedm.org/Forms/FormIndex.htm>
- 21 2. *Legal Basis for the Term "Nonresident Alien"*, Form #05.036;
 22 <http://sedm.org/Forms/FormIndex.htm>
- 23 3. *The Non-Resident Non-Person Position, Great IRS Hoax*, Form #11.302, Sections 5.6.15 through 5.6.15.8:
 24 <http://sedm.org/Forms/FormIndex.htm>
- 25 4. *Citizenship and Sovereignty Course*, Form #12.001
 26 <http://sedm.org/Forms/FormIndex.htm>

27 Those engaged in a "trade or business" are "public officers" with a fiduciary duty to the parent corporation they work for,
 28 which is the United States Government. The United States government is defined in [28 U.S.C. §3002\(15\)\(A\)](#) as "a federal
 29 corporation". Therefore, those engaged in a "trade or business" are fiduciaries and agents of the federal government by the
 30 operation of private contract, which is formed by signing Forms W-4, 1040, SS-4, or SS-5 in most cases. Those who are
 31 party to these contracts and "private law", by virtue of being party, are referred to as "effectively connected with a trade or
 32 business". The "effectively connected" part means they are party to the private contract. Even the U.S. Supreme Court agrees

1 that taxes are “quasi-contractual”. The quasi-contract is all the prima facie evidence that connects you to a “trade or business”
2 excise taxable franchise and the duties attached to the office you occupy:

3 “Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and
4 we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to enforce
5 it outside the state where rendered, see *Wisconsin v. Pelican Insurance Co.*, 127 U.S. 265, 292, et seq. 8 S.Ct.

6 1370, compare *Fauntleroy v. Lum*, 210 U.S. 230, 28 S.Ct. 641, **still the obligation to pay**
7 **taxes is not penal. It is a statutory liability, quasi contractual in**
8 **nature, enforceable, if there is no exclusive statutory remedy,**
9 **in the civil courts by the common-law action of debt or**
10 **indebitatus assumpsit.** *United States v. Chamberlin*, 219 U.S. 250, 31 S.Ct. 155; *Price v.*
11 *United States*, 269 U.S. 492, 46 S.Ct. 180; *Dollar Savings Bank v. United States*, 19 Wall. 227; and see
12 *Stockwell v. United States*, 13 Wall. 531, 542; *Meredith v. United States*, 13 Pet. 486, 493. **This was the rule**
13 **established in the English courts before the Declaration of Independence.** *Attorney General v. Weeks, Bunbury's*
14 *Exch. Rep. 223*; *Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225*; *Attorney General v. Hatton,*
15 *Bunbury's Exch. Rep. [296 U.S. 268, 272] 262*; *Attorney General v. _ _*, 2 Ans.Rep. 558; see *Comyn's Digest*
16 *(Title 'Dett,' A, 9)*; *1 Chitty on Pleading, 123*; cf. *Attorney General v. Sewell*, 4 M.&W. 77. ”
17 [*Milwaukee v. White*, 296 U.S. 268 (1935)]

18 Before they became party to the “social insurance” contract, they were non-resident non-persons. After they became party,
19 they became “resident aliens”. This is confirmed by the following regulation, which is very revealing:

20 [26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons](#)

21 *A domestic corporation is one organized or created in the United States, including only the States (and during*
22 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*
23 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*
24 *domestic corporation is a resident corporation even though it does no business and owns no property in the*
25 *United States. **A foreign corporation engaged in trade or business within the United States is referred to in the***
26 ***regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade***
27 ***or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or*
28 *business within the United States is referred to in the regulations in this chapter as a resident partnership, and a*
29 *partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a***
30 ***partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its***
31 ***members or by the place in which it was created or organized.***
32 [*Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]*

33 From the above, we can see that the act of engaging in a “trade or business” makes a “nonresident alien” into a “resident
34 alien”. In effect, this “election” of choosing to engage in a privileged activity changes one’s status to a “resident” who then
35 has a domicile in the District of Columbia. Those who are “resident” cannot truthfully claim to be “nonresident aliens”. [26](#)
36 [U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(d\)](#) also both allow federal courts that are hearing federal income tax issues to move
37 the effective domicile of a person to the District of Columbia if they are either a statutory “U.S. citizen” under 26 C.F.R.
38 §1.1-1(c) or a “resident alien” under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). The reason they can lawfully do this is that those who are
39 engaged in a “public office”:

- 40 1. Are required to maintain that public office in the District of Columbia under [4 U.S.C. §72](#).
- 41 2. Are acting as “officers of a corporation”, and that corporation is the United States Government.

42 “Corporations are also of all grades, and made for varied objects; **all governments are corporations, created by**
43 **usage and common consent, or grants and charters which create a body politic for prescribed purposes; but**
44 **whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of**
45 **power, they are all governed by the same rules of law, as to the construction and the obligation of the**
46 **instrument by which the incorporation is made. One universal rule of law protects persons and property.** It is
47 a fundamental principle of the common law of England, that the term freemen of the kingdom, includes ‘all
48 persons,’ ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst.
49 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing
50 of protection as other persons, and their corporate property secured by the same laws which protect that of
51 individuals. 2 Inst. 46-7. ‘No man shall be taken,’ ‘no man shall be disseised,’ without due process of law, is a
52 principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal
53 government, by the amendments to the constitution.”
54 [*Proprietors of Charles River Bridge v. Proprietors of Warren Bridge*, 36 U.S. 420 (1837)]

1 3. Because those engaged in a “trade or business” are acting as officers of a federal corporation, then under [Federal Rule](#)
2 [of Civil Procedure 17\(b\)](#), the law to be applied is the laws where the corporation was formed, which is the District of
3 Columbia.

4 Therefore, if you are going to use the Non-Resident Non-Person Position, you must ensure that you are not party to any
5 private contracts or franchises with the Federal government and that your citizenship status is correctly reflected in all
6 government records. If you don’t do ALL of the following steps, then the government will unconstitutionally PRESUME
7 you are a “resident” (statutory but not constitutional alien) rather than a non-resident non-person, regardless of what you say
8 or “think” you are. If you want to BE one, you have to consistently ACT like one:

9 1. Correcting government records about you. Correcting all federal government records to correctly reflect your citizenship
10 as a “national” but not a statutory U.S. citizen” under 26 C.F.R. §1.1-1(c). For instructions on how to do this, refer to:

Sovereignty Forms and Instructions Manual, Form #10.005, Section 4.5.3.13

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

11 2. Politically and legally disassociating with the federal government using the following form, and providing this as
12 evidence whenever you want to assert sovereignty in any court of law:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001

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

13 3. Quitting the Social Security Program. This makes you into a federal agent, “federal personnel” (see [5 U.S.C.](#)
14 [§552a\(a\)\(2\)](#)), and the equivalent of a “public officer”. See the following on how to leave Social Security and why you
15 MUST leave if you want your freedom back:

Resignation of Compelled Social Security Trustee, Form #06.002

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

16 4. Rebutting all erroneous Information Returns. [26 U.S.C. §6041](#) establishes that the authority for filing all Information
17 Returns, including IRS Forms W-2, 1098, and 1099, is earnings over \$600 that are connected with a “trade or business”.
18 The method for rebutting and correcting these erroneous reports is explained in the free resources:

19 4.1. [26 U.S.C. §6041\(a\)](#): Describes the requirement for information returns.

20 4.2. [26 U.S.C. §7434](#): Basis to sue those who fill out false information returns.

21 4.3. Demand for Verified Evidence of “Trade or Business” Activity: Information Return (IR), Form #04.007: Submit
22 this to private employers and financial institutions to prevent them from filing false reports of receipt of “public
23 office” or “trade or business” earnings.

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

24 4.4. Correcting Erroneous Information Returns, Form #04.001: Condenses the following four links into one

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

25 4.5. Correcting Erroneous IRS Form 1042’s, Form #04.003:

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

26 4.6. Correcting Erroneous IRS Form 1098’s, Form #04.004:

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

27 4.7. Correcting Erroneous IRS Form 1099’s, Form #04.005:

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

28 4.8. Correcting Erroneous IRS Form W-2’s, Form #04.006:

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

29 5. Civilly and criminally complaining against and prosecuting all parties who file false information returns against you,
30 pursuant to:

31 5.1. [26 U.S.C. §7434: Civil Damages for Fraudulent Filing of Information Returns](#)

32 5.2. [26 U.S.C. §7207: Fraudulent Returns, Statements, and Other Documents](#)

33 5.3. [18 U.S.C. §912: Falsely impersonating an officer \[PUBLIC OFFICER\] or employee of the United States](#)

34 6. Opening a Financial Account without a Social Security Number and as a non-resident non-person rather than a “U.S.
35 Person”: The Social Security Number identifies you as a “U.S. person”, which is defined in 26 U.S.C. §7701(a)(30) as
36 a “citizen” or “resident” of the federal United States. This is what you become if you give the institution NOTHING but
37 your name and ID when you open the account. You must submit an IRS Form W-8BEN to correct your correct status
38 as a “nonresident alien” and not provide any SSN on the form if you want to avoid being a U.S. person. If you don’t do
39 this, then according to 26 U.S.C. §7701(a)(39) or 26 U.S.C. §7408(d), you will be treated as having an effective domicile
40 in the District of Columbia, which is a foreign jurisdiction. Below is the instructions to fill out IRS Form W-8BEN to
41 avoid becoming a domiciliary of the District of Columbia that you can use to open financial accounts without SSN’s and
42 without being a statutory “U.S. Person” under 26 U.S.C. §7701(a)(30).

<http://sedm.org/compliant-member-only-forms/about-irs-form-w-8ben-form-04-002/>

- 1 7. Filing the correct income tax return form, the 1040NR, if you file anything at all: You cannot file the IRS Form 1040.
 2 Everything that goes on this form is “trade or business” earnings from a “public office”, as confirmed by 26 U.S.C.
 3 §864(c)(3). IRS Document 7130 says that this form is ONLY for use by “citizens and permanent residents of the United
 4 States”, which doesn’t include a person domiciled in a state of the Union not engaged in a “trade or business”.
- 5 8. Not filing IRS Form W-4 to stop withholding: This form is ONLY for use by federal “employees” or personnel. You
 6 *must* use the IRS Form W-8BEN to stop withholding, as explained in the following free sources below:
 7 8.1. About IRS Form W-8BEN, Form #04.202:
 8 <http://sedm.org/Forms/FormIndex.htm>
 9 8.2. Federal and State Tax Withholding Options for Private Employers, Form #04.101:
 10 <http://sedm.org/Forms/FormIndex.htm>
- 11 9. Rebutting or preventing the Filing of Currency Transaction Reports (CTR), IRS Form 8300 filed against a person who
 12 is withdrawing \$10,000 or more in currency from a financial institution. Pursuant to 31 U.S.C. §5331, these reports may
 13 only be filed for transactions connected with a “trade or business”.

14 *Title 31: Money and Finance: Treasury*
 15 [PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN](#)
 16 [TRANSACTIONS](#)
 17 [Subpart B—Reports Required To Be Made](#)
 18 [§ 103.30 Reports relating to currency in excess of \\$10,000 received in a trade or business.](#)

19 (11) Trade or business.

20 *The term trade or business has the same meaning as under [section 162 of title 26](#), United States Code.*

21

22 [31 C.F.R. §1010.330\(d\)\(2\) General](#)

23 (2) *Receipt of currency not in the course of the recipient's trade or business.*

24 *The receipt of currency in excess of \$10,000 by a person other than in the course of the person's trade or*
 25 *business is not reportable under 31 U.S.C. 5331.*

26 See the following form for details if you are not engaged in a “public office” and wish to prevent the false or fraudulent
 27 filing of such a report on you:

<p><u><i>Demand for Verified Evidence of “Trade or Business” Activity: Currency Transaction Report (CTR), Form #04.008</i></u> http://sedm.org/Forms/FormIndex.htm</p>

28 However, some individuals, including constitutional attorney Larry BeCraft (see <http://fly.hiwaay.net/~becraft/>), contend that
 29 this argument lacks merit. He claims on his website that it has been rejected by the Federal courts in some cases, including
 30 the following:

- 31 1. *United States v. Sloan*, 939 F.2d. 499, 501 (7th Cir. 1991)
 32 2. *United States v. Jagim*, 978 F.2d. 1032, 1036 (9th Cir. 1992)
 33 3. *United States v. Hilgeford*, 7 F.3d. 1340, 1342 (7th Cir. 1993)
 34 4. *United States v. Mundt*, 29 F.3d. 233 (6th Cir. 1994) (“federal zone” case)
 35 5. *Larue v. United States*, 959 F.Supp. 957 (C.D.Ill. 1997).

36 Another popular (but misguided) source of information that oppose the nonresident alien approach advocated in our book is
 37 the Save A Patriot Fellowship organization (<http://www.save-a-patriot.org/>). Comments of detractors of the Non-Resident
 38 Non-Person Position, if you read them, clearly reflect a fundamental lack of understanding of the following “words of art”
 39 within the context of Title 26 of the U.S.C. or the Regulations (26 CFR):

- 40 • “United States”
- 41 • “State”
- 42 • “Federal Zone”
- 43 • “*within* the U.S.”
- 44 • “*without* the U.S.”
- 45 • “foreign country”
- 46 • “foreign”

1 If you would like to learn more about the Non-Resident Non-Person Position and how to properly and truthfully describe
2 yourself as one as a person domiciled within a state of the Union, see the following informative pamphlet, which exhaustively
3 analyzes this subject:

Non-Resident Non-Person Position, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>

4 **9.15 Not a “Person” or an “individual”**

False Argument: I’m not a “person” and therefore not subject to the I.R.C.

Corrected Alternative Argument: All “individuals” in the I.R.C. Subtitle A are “public officers”. I am **an** “individual” in a common sense, but I am not **THE** STATUTORY “individual” described in all federal legislation, because that individual is a “public officer” pursuant to 5 U.S.C. §2105(a) and an alien pursuant to 26 C.F.R. §1.1441-1(c)(3). The only “citizens” who are also “individuals” are those who are abroad under 26 U.S.C. §911(d)(1). Since state nationals in a constitutional state are not “abroad” and are not statutory “citizens” per 8 U.S.C. §1401 or 8 U.S.C. §1101(a)(22)(A), then they would NEVER be statutory “INDIVIDUALS” under the Internal Revenue Code Subtitle A. See Form #10.011, Section 12 for details: <https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>.

Further information:

1. *Policy Document: IRS Fraud and Deception About the Statutory Word “Person”*, Form #08.023
<https://sedm.org/Forms/FormIndex.htm>
2. *Proof That There Is a “Straw Man”*, Form #05.042-proves that statutory “persons” are public officers in the government and not PRIVATE humans.
<https://sedm.org/Forms/FormIndex.htm>
3. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “person”
<http://famguardian.org/TaxFreedom/CitesByTopic/person.htm>
4. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “individual”
<http://famguardian.org/TaxFreedom/CitesByTopic/individual.htm>
5. *Why Your Government is Either a Thief or You are a “Public officer” for Income Tax Purposes*, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

5 Some have contended in the courts that they were not "persons" under the Internal Revenue Code, an argument which has
6 been lost several times, mainly because the argument was stated too generally and did not define the status of the party making
7 it.

- 8
- 9 1. *Lovell v. United States*, 755 F.2d. 517, 519 (7th Cir. 1984) (all individuals, natural or unnatural, are subject to federal
10 income tax on their wages)
- 11 2. *United States v. Karlin*, 785 F.2d. 90, 91 (3d Cir. 1986)
- 12 3. *United States v. Studley*, 783 F.2d. 934, 937 (9th Cir. 1986)(defendant who contended she was not a "taxpayer"
13 because she was an "absolute, freeborn and natural individual" raised frivolous argument);
- 14 4. *United States v. Price*, 798 F.2d. 111, 113 (5th Cir. 1986)
- 15 5. *Itz v. United States Tax Court*, 1987 WL 15893, at 5, 87-2 USTC ¶9497 (W.D.Tex. May 6, 1987) (claim of
16 plaintiff that he is a "de jure" citizen as opposed to a "de facto" citizen is without merit)
- 17 6. *Lonsdale v. United States*, 919 F.2d. 1440, 1447-48 (10th Cir. 1990)(plaintiff is a person subject to federal income tax,
18 invalidating numerous other frivolous tax protester arguments)
- 19 7. *United States v. Silevan*, 985 F.2d. 962, 970 (8th Cir. 1993)
- 20 8. *United States v. Gerads*, 999 F.2d. 1255, 1256 (8th Cir. 1993)(these parties raised but had rejected the arguments that
21 the U.S. has no "inland jurisdiction," that wages were not income, and that the federal income tax is voluntary. "And
22 finally, we reject appellant's contention that they are not citizens of the United States, but rather 'Free Citizens of the
23 Republic of Minnesota,' and consequently not subject to taxation").

24 First off, it is fundamental to civil jurisdiction that you cannot be subject to the statutes within a jurisdiction WITHOUT a
25 consensual domicile there. You must therefore have a domicile on federal territory to have ANY civil status under the laws
26 of Congress. Since you can only have a domicile in one place at a time, you cannot simultaneously be domiciled within a
27 constitutional state AND federal territory. Therefore, you can only be a STATUTORY “citizen” or “resident” in one place
28 at a time. This exhaustively proven in:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
<https://sedm.org/Forms/FormIndex.htm>

To suggest that a human being can be a statutory "person" under the laws of congress and a statutory "person" under the civil statutes of their state is to engage in what George Orwell called doublespeak, to practice equivocation (Form #05.014), to perpetuate criminal identity theft (Form #05.046), and to violate the separation of powers that is the heart of the Constitution, as documented in:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<https://sedm.org/Forms/FormIndex.htm>

The only exception to the above is in federal enclaves within constitutional states, where federal and state jurisdiction overlap under the Assimilated Crimes Act and the Buck Act. That place, in fact, is the ONLY place where state income taxes can lawfully be enforced because the definitions in all states of the Union revenue codes incorporate the definitions within the Internal Revenue Code.

Within the Internal Revenue Code, the statutory term "person" is defined in 26 U.S.C. §7701(a)(1).

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

[Sec. 7701](#). - *Definitions*

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

(1) *Person*

The term "person" shall be construed to mean and include [throughout the Internal Revenue Code] an [individual](#), a trust, estate, partnership, association, company or corporation.

That definition includes the term "individual", but the term "individual" is never defined in the I.R.C. A definition of "individual" appears in the Treasury Regulations at 26 C.F.R. §1.441-1(c)(3), which implies that you can't be an "individual" unless you are an "alien":

[26 C.F.R. §1.441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(i) *Alien individual.*

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

[26 C.F.R. §1.441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(ii) **Nonresident alien individual.**

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

1 the [United States](#) is nevertheless treated as a [nonresident alien](#) individual for [purposes](#) of [withholding](#) under
2 chapter 3 of the Code and the regulations thereunder.

3 The Privacy Act, 5 U.S.C. §552a governs the handling of tax records. It contains a definition of “individual” that further
4 clarifies that an “individual” is a government employee. Note that the act falls within Title 5 of the U.S. Code, which is
5 entitled “Government Organization and Employees”. The Privacy Act does not apply to other than federal employees.

6 *TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES*
7 *PART I - THE AGENCIES GENERALLY*
8 *CHAPTER 5 - ADMINISTRATIVE PROCEDURE*
9 *SUBCHAPTER II - ADMINISTRATIVE PROCEDURE*
10 [Sec. 552a. Records maintained on individuals](#)

11 (a) Definitions

12 (2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent
13 residence;

14 The U.S. Supreme Court has held that the ability to regulate private conduct is “repugnant to the Constitution”. Hence, to
15 become a statutory “person” under federal law, you must engage in public conduct and become a public officer. 26 U.S.C.
16 §2105(a) describes how that transformation occurs, which is simply the act of describing yourself as an “employee” on a
17 government form such as an IRS Form W-4, because THAT employee is a statutory employee and therefore a public officer:

18 [TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)
19 [§ 2105. Employee](#)

20 (a) For the purpose of this title, “**employee**”, **except as otherwise provided by this section or when specifically**
21 **modified, means an officer and an individual** who is—

22 (1) appointed in the civil service by one of the following acting in an official capacity—

23 (A) the President;

24 (B) a Member or Members of Congress, or the Congress;

25 (C) a member of a uniformed service;

26 (D) an individual who is an employee under this section;

27 (E) the head of a Government controlled corporation; or

28 (F) an adjutant general designated by the Secretary concerned under section [709 \(c\)](#) of title [32](#);

29 (2) engaged in the performance of a Federal function under authority of law or an Executive act; and

30 (3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the
31 performance of the duties of his position.

32 By being compelled to sign a contract or agreement or evidence of consent called a W-4, you were compelled to ILLEGALLY
33 become a statutory “employee” and therefore public officer within the U.S. government. Notice the language “means an
34 officer AND an individual”. THIS is the public conduct and public officer franchise that grants federal courts the jurisdiction
35 over what otherwise would be private conduct beyond their jurisdiction. Use of the Taxpayer Identification Number of Social
36 Security Number does the same thing, because the regulations at 26 C.F.R. §301.6109-1 say that in the case of nonresident
37 aliens, the number is ONLY required if you are engaged in the “trade or business” franchise and hence, are a public officer
38 in the U.S. government just like 5 U.S.C. §2105(a) says.

39 Note also that both statutory “citizens” and statutory “residents” under the I.R.C. at 26 C.F.R. §1.1-1(c) and 26 U.S.C.
40 §3121(e) are also public officers in the U.S. government and franchisees, which is why the “trade or business” requirement
41 is not also associated with them as it is with nonresident aliens in 26 C.F.R. §301.6109-1. Statutory citizens and residents do
42 not appear in the constitution and are franchises and creations of Congress which Congress can place any restrictions they
43 want against. If they were simply human beings or were protected by the Constitution, then duties like that imposed within

1 31 U.S.C. §5314 (DUTY to report foreign bank accounts) would be unconstitutional and constitute involuntary servitude in
2 violation of the Thirteenth Amendment and compelled self-incrimination in violation of the Fifth Amendment. This is one
3 of the reasons why those who claim to be statutory “U.S. persons” when opening a bank account are required to supply a TIN
4 or SSN: Because they are opening the account as a public officer on official business representing “U.S. Inc.” corporation
5 and therefore are subject to federal law that can and does regulate almost exclusively government employees, officers, and
6 instrumentalities. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

7 The conclusion that all “individuals” are “public officers”, federal statutory “employees” (but NOT employees in an ordinary
8 sense), contractors, and agents is also consistent with the nature of the income tax described in Internal Revenue Code,
9 Subtitle A primarily as an excise tax upon a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as a public office
10 in the United States Government. See the following for proof:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

11 Therefore, an “individual” within the I.R.C. is either a “public office” or a government statutory “employee” who is either a
12 “resident alien” or a “nonresident alien”. Under the I.R.C., you cannot be a statutory “U.S. citizen” pursuant to 26 C.F.R.
13 §1.1-1(c) and also be an “individual” unless you are abroad and come under a tax treaty as an “alien” in respect to the foreign
14 country you temporarily inhabit pursuant to 26 U.S.C. §911.

15 The above analysis and links lead to the following very important conclusions:

- 16 1. If you are born in a state of the Union, you start out as a “national but not citizen” and a nonresident alien pursuant to 8
17 U.S.C. §1101(a)(21), which means you are also an “individual” within the meaning of the I.R.C., but ONLY if you are
18 engaged in a “trade or business” so as to connect you with federal contracts, employment, or franchises.
- 19 2. If you are not connected with a “trade or business” (public office) as a nonresident alien, then you are not THE
20 “individual” who can be the proper subject of the I.R.C. A “nonresident alien”, by definition, is not “resident” and
21 therefore not subject to any part of the Internal Revenue Code. I.R.C. Subtitle A does not have extraterritorial jurisdiction
22 over anyone but those domiciled in the statutory but not constitutional “United States***” (federal territory) AND who
23 are engaged in federal employment, agency, contracts, or franchises.
- 24 3. Use of a Taxpayer Identification Number (TIN) creates a prima facie presumption that you are engaged in a “trade or
25 business”. See the instructions for IRS Form 1042-S for proof.
- 26 4. If anyone files Information Returns, such as the IRS Forms W-2, 1042-s, 1098, 1099 on you, then pursuant to 26 U.S.C.
27 §6041, they have created a prima facie presumption that you are engaged in a “trade or business”, which means that you
28 are now subject to federal law and an “individual” because connected with federal employment.
- 29 5. If you have either used a TIN or had Information Returns filed against you and you did not rebut both of these, then you
30 are presumed to consent to being engaged in a “trade or business” and therefore are an “individual”. Most people fall in
31 this category because they do not rebut the TIN and send in corrected information returns to negate their presumed status
32 as “taxpayers”. Consequently, they are “individuals” and the courts rightly label their arguments as frivolous when they
33 argue that they are not “persons” or “individuals” within the meaning of the I.R.C.

34 Consequently, if you want to avoid being legally classified as a “person” or an “individual” within the meaning of the I.R.C.,
35 you must stop using TINs, stop filing IRS Form W-4, stop withholding, and rebut all Information Returns that are wrongfully
36 filed against you so that there is no connection to federal employment or franchises that will transform you into an
37 “individual” or a “person” subject to the I.R.C. or a “taxpayer”. For information about how to correct false Information
38 Returns, see:

Income Tax Withholding and Reporting Course, Form #12.004, Item #3.10
<http://sedm.org/Forms/FormIndex.htm>

39 We cover this subject of being a “person” or an “individual” more thoroughly in the following references:

- 40 1. *Great IRS Hoax*, Form #11.302, Section 3.12.1.10: “Individual (26 C.F.R. §1.1441-1(c)(3))”
- 41 2. *Great IRS Hoax*, Form #11.302, Section 5.5.3: “You’re not a ‘U.S. citizen’ if you file IRS Form 1040, You’re an Alien”

1 3. Great IRS Hoax, Form #11.302, Section 5.5.4: “You’re not the ‘individual’ mentioned at the top of the 1040 form if you
2 are a ‘U.S. citizen’ domiciled in the federal ‘United States’”

3 We believe it is far more fruitful to argue the excise taxable activities subject to tax and whether you are involved in them,
4 than it is to pointlessly argue that you are not a “person” under the I.R.C.

5 **9.16 Filing 1099s against IRS Agents**

6 At one time, some asserted that when an agent of the government inflicted damage upon somebody, the proper response
7 should be filing a Form 1099 against the agent because the agent was "enriched" by the damage so inflicted. Parties doing
8 this went to jail.

- 9 1. *United States v. Yagow*, 953 F.2d. 423 (8th Cir. 1992)
10 2. *United States v. Kuball*, 976 F.2d. 529 (9th Cir. 1992)
11 3. *United States v. Dykstra*, 991 F.2d. 450 (8th Cir. 1993).

12 Of course, today we have essentially the same thing in the format of filing common law liens. More than enough people have
13 gone to jail with such lunacy. Recently Roger Elvick, who went to jail for doing this, has again incorporated into his
14 "redemption process" this same scheme. We also remind our readers that 26 U.S.C. §7434 provides for civil remedies in the
15 case of fraudulent Information Returns, which is what a 1099 containing false information would be classified as.

16 **9.17 Notice of Levy not a “Levy”**

<p><u>False Argument:</u> A “notice of levy” is not a “levy”</p> <p><u>Corrected Alternative Argument:</u> The I.R.C defines what a “levy” in 26 U.S.C. §7701(a)(21), but that “levy” is not a “levy” issued by a court within the meaning of the common law. Therefore, no legal obligation to levy in the sense of judicial process can accrue from receipt of an IRS Form 668(A)(c)(DO), “Notice of Levy”.</p> <p><u>Further information:</u></p> <ol style="list-style-type: none">1. <u><i>Sovereignty Forms and Instructions Online</i></u>, Form #10.004, Cites by Topic: “levy” http://famguardian.org/TaxFreedom/CitesByTopic/levy.htm2. 26 U.S.C. §6331: Authority for levies. Notice that paragraph (a) only authorizes levies against federal agencies, instrumentalities, and employees and not private individuals.
--

17 A popular argument currently circulating is that a mere notice of levy is not equal to a levy and thus may not be used for tax
18 collection purposes. This argument originates from sources such as that below:

19 *A "levy" requires that property be brought into legal custody through seizure, actual or constructive, levy being*
20 *an absolute appropriation in law of property levied on, and **mere notice of intent to levy is***
21 ***insufficient.** *United States v. O'Dell*, 6 Cir., 1947, 160 F.2d. 304, 307. Accord, *In re Holdsworth*,*
22 *D.C.N.J. 1953, 113 F.Supp. 878, 888; *United States v. Aetna Life Ins. Co. of Hartford, Conn.*, D.C.Conn. 1942,*
23 *146 F.Supp. 30, 37, in which Judge Hincks observed that he could "**find no statute which says that a***
24 ***mere notice shall constitute a 'levy.'**" There are cases which hold that a warrant for distraint is*
25 *necessary to constitute a levy. *Givan v. Cripe*, 7 Cir., 1951, 187 F.2d. 225; *United States v. O'Dell*, supra. The*
26 *Court of Appeals for the Third Circuit state in its opinion, 221 F.2d. at page 642, "These sections [26 U.S.C.*
27 *§§3690-3697] require that levy by a deputy collector be accompanied by warrants of distraint [issued by a judge*
28 *in a legal proceeding]."* *In re Brokol Manufacturing Co.*, supra.
29 [*Freeman v. Mayer*, 152 F.Supp. 383 (1957)]

30
31 *Nothing alleged to have been done amounts to a levy, which requires that the property be brought into legal*
32 *custody through seizure, actual or constructive, levy being 'an absolute appropriation in law of the property*
33 *levied upon.'* [Rio Grande R. Co. v. Gomila](#), 132 U.S. 478, 10 S.Ct. 155, 33 L.Ed. 400; [In re Weinger, Bergman](#)
34 [& Co., D.C.](#), 126 F. 875, 877; [Smith v. Packard](#), 7 Cir., 98 F. 793. ***Levy is not effected by***
35 ***mere notice.*** [Hollister v. Goodale](#), 8 Conn. 332, 21 Am.Dec. 674; [Meyer v. Missouri Glass Co.](#), 65 Ark.
36 [286](#), 45 S.W. 1062, 67 Am.St.Rep. 927; [Jones v. Howard](#), 99 Ga. 451, 27 S.E. 765, 59 Am.St.Rep. 231.

1 *Section 3692 does not prescribe any procedure for accomplishing a levy upon a bank account. The method*
2 *followed in the cases is that of issuing warrants of distraint, making the bank a party, and serving with the*
3 *notice of levy copy of the warrants of distraint and notice of lien. Cf. [Commonwealth Bank v. United States, 6](#)*
4 *Cir., 115 F.2d. 327; [United States v. Bank of United States, D.C., 5 F.Supp. 942, 944.](#) No warrants of distraint*
5 *were issued here.*
6 *[[United States v. O'Dell, 160 F.2d. 304 \(1947\)](#)]*

7 Some courts have not accepted this idea and contradicted the above.

- 8 1. *United States v. Eiland*, 223 F.2d. 118, 121 (4th Cir. 1955)
- 9 2. *Rosenblum v. United States*, 300 F.2d. 843, 844-45 (1st Cir. 1962)
- 10 3. *United States v. Pittman*, 449 F.2d. 623, 627 (7th Cir. 1971)
- 11 4. *In re Chicagoland Ideal Cleaners, Inc.*, 495 F.2d. 1283, 1285 (7th Cir. 1974)
- 12 5. *Wolfe v. United States*, 798 F.2d. 1241, 1245 (9th Cir. 1986)
- 13 6. *Sims v. United States*, 359 U.S. 108, 79 S.Ct. 641 (1959).

14 Perhaps there are some remaining methods to prevail on this argument, but serious damage has already been done.

15 Some tax organizations also claim to be able to remove liens or levies, which is impossible if you think about it logically.
16 Since the IRS placed the lien or levy the IRS and only the IRS can reverse their action and remove it. This is analogous to
17 the credit repair organization that claims to be able to "erase" negative credit for you, when in fact it is the employee working
18 at TRW or one of the other major credit bureaus that might push the "delete" key and "erase" what they themselves have
19 posted. All one can do is petition under Law for the erasure.

20 All that any individual or tax organization can do is to argue the misapplication of the tax code by the IRS pertaining to liens
21 and levies on behalf of their member, which is precisely what the Save-A-Patriot Fellowship does for those members who
22 give the Fellowship their power-of-attorney.

23 **9.18 Title 26 is not positive law**

False Argument: Title 26 is not positive law

Corrected Alternative Argument: Title 26 is a "presumption" that may not be cited against persons protected by the Constitution, unless they make themselves subject by volunteering to become "taxpayers" engaged in the "trade or business" franchise, and written proof of informed consent to engage in the franchise must be proven on the record in order for them to become "taxpayers". Otherwise, the presumption of innocence until proven guilty is violated.

Further information:

1. [1 U.S.C. §204](#): Shows that Title 26 is not positive law
2. [Requirement for Consent](#), Form #05.003. See sections 9 through 9.6, and 14.
<http://sedm.org/Forms/FormIndex.htm>

24 The following web page:

25 <http://fly.hiwaay.net/~becraft/titles.html>

26 contains a good memo explaining the titles of the code and why they were adopted. But against this explanation, people still
27 run around asserting a contrary and groundless position; see:

- 28 1. *Ryan v. Bilby*, 764 F.2d. 1325, 1328 (9th Cir. 1985)(stating that "Congress's failure to enact a title into positive law has
29 only evidentiary significance and does not render the underlying enactment invalid or unenforceable");
- 30 2. *United States v. Zuger*, 602 F.Supp. 889, 891-92 (D. Conn. 1984) (holding that "the failure of Congress to enact a title
31 as such and in such form into positive law . . . in no way impugns the validity, effect, enforceability or constitutionality
32 of the laws as contained and set forth in the title"), aff'd without op., 755 F.2d. 915 (2d Cir.), cert. denied, 474 U.S. 805
33 (1985);
- 34 3. *Young v. IRS*, 596 F.Supp. 141, 149 (N.D. Ind. 1984) (asserting that "even if Title 26 was not itself enacted into positive
35 law, that does not mean that the laws under that title are null and void");

1 4. *Berkshire Hathaway Inc. v. United States*, 8 Cl.Ct. 780, 784 (1985) (averring that the I.R.C. "is truly 'positive law'"),
2 aff'd, 802 F.2d. 429 (Fed. Cir. 1986).

3 The subject of the requirement of positive law more much more thoroughly covered in the memorandum of law below, which
4 may also prove helpful:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

5 The above memorandum demonstrates that statutes which are not positive law only acquire "the force of law"
6 extraterritorially with the consent of the franchisee and may only be enforced on federal territory and not elsewhere as required
7 by [4 U.S.C. §72](#), which is the heart of the Separation of Powers Doctrine. This fact is established by [28 U.S.C. §1366](#).

8 We think it is a very bad idea to argue that the I.R.C. is not "law" for ANYONE, or is not enforceable, because it is both
9 within the U.S. Government or on federal territory. Interestingly, I.R.C. Sections 7408(d) and 7701(a)(39) both place all
10 "citizens and residents", which is a synonym for all federal corporate instrumentalities and "public offices", right back in the
11 District of Columbia if they are not situated on federal territory, regardless of where they physically are. This transformation
12 is accomplished pursuant to Federal Rule of Civil Procedure 17(b)(2), whereby corporations and instrumentalities wholly
13 owned by corporations, are subject to the laws of the place of incorporation of the corporation, which in the case of the
14 "United States" federal corporation is the District of Columbia pursuant to 28 U.S.C. §3002(15)(A). These "citizens and
15 residents" mentioned in I.R.C. §7408(d) and 7701(a)(39) cannot be anything other than federal instrumentalities because it
16 is a crime to kidnap a private person's legal identity and non-consensually move it to the District of Columbia in violation of
17 18 U.S.C. §1201, 18 U.S.C. §1028(a)(7), and 18 U.S.C. §1028A.

18 **9.19 "Federal income taxes" are contractual**

False Argument: Federal income taxes are contractual

Corrected Alternative Argument: I.R.C. Subtitles A and C are private law that only apply to "taxpayers", and proof of informed consent to the private law/franchise must appear on the record in order to cite it against a person protected by the Constitution. The U.S. Supreme Court describes the I.R.C. as "quasi-contractual", not "contractual". *Milwaukee v. White*, [296 U.S. 268](#) (1935). Consent IS required in order to become a "taxpayer", but the method of procuring that consent cannot be described as a "contract" per se.

Further information:

1. Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>
2. Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>
3. Resignation of Compelled Social Security Trustee, Form #06.002. Proves that the Social Security Act is a trust which makes you into a "trustee" of the public trust
<http://sedm.org/Forms/FormIndex.htm>

19 Some people argue that federal income taxes are contractual in nature and that they don't consent to the contract. Such
20 rhetoric is rebutted by the following:

21 *"A tax is not regarded as a debt in the ordinary sense of that term, for the reason that a tax does not depend upon*
22 *the consent of the taxpayer and there is no express or implied contract to pay taxes. **Taxes are not contracts***
23 *between party and party, either express or implied; but they are the positive acts of the government, through*
24 *its various agents, binding upon the inhabitants, and to the making and enforcing of which their personal*
25 *consent individually is not required."*
26 *[Cooley, Law of Taxation, 4th Ed., pgs 88-89]*

27 The above is a deception at best and a LIE at worst. A "taxpayer" is legally defined as a person liable, and it is true that for
28 such a person, taxes are not consensual. HOWEVER, the choice about whether one wishes to BECOME a "taxpayer" as
29 legally defined in 26 U.S.C. §7701(a)(14) is based on the following two voluntary choices of the human being:

- 30 1. Choosing a domicile on federal territory and no part of a state of the Union.

1 2. Choosing to engage in the “trade or business” excise taxable franchise, which in fact IS a voluntary action.

2 By their careful choice of words, Cooley has misrepresented the truth so the government could get into your pocket and obtain
3 property that it isn’t entitled to. What else would you expect of greedy LIARS, I mean “lawyers”?

4 In fact, the U.S. Supreme Court itself has identified income taxes as “quasi-contractual”. To wit:

5 “Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and
6 we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to enforce
7 it outside the state where rendered, see *Wisconsin v. Pelican Insurance Co.*, [127 U.S. 265](#), 292, et seq. 8 S.Ct.
8 *1370*, compare *Fauntleroy v. Lum*, [210 U.S. 230](#), 28 S.Ct. 641, **still the obligation to pay**
9 **taxes is not penal. It is a statutory liability, quasi contractual in**
10 **nature, enforceable, if there is no exclusive statutory remedy,**
11 **in the civil courts by the common-law action of debt or**
12 **indebitatus assumpsit.** *United States v. Chamberlin*, [219 U.S. 250](#), 31 S.Ct. 155; *Price v.*
13 *United States*, [269 U.S. 492](#), 46 S.Ct. 180; *Dollar Savings Bank v. United States*, 19 Wall. 227; and see
14 *Stockwell v. United States*, 13 Wall. 531, 542; *Meredith v. United States*, 13 Pet. 486, 493. **This was the rule**
15 **established in the English courts before the Declaration of Independence.** *Attorney General v. Weeks, Bunbury's*
16 *Exch. Rep. 223*; *Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225*; *Attorney General v. Hatton,*
17 *Bunbury's Exch. Rep. [296 U.S. 268, 272] 262*; *Attorney General v. _ _*, 2 Ans.Rep. 558; see *Comyn's Digest*
18 *(Title 'Dett,' A, 9)*; *1 Chitty on Pleading*, 123; cf. *Attorney General v. Sewell*, 4 M.&W. 77. “
19 [*Milwaukee v. White*, [296 U.S. 268](#) (1935)]

20 In other words, income taxes amount to nothing more than an “ASSUMED OR PRESUMED debt”. They are trying to hide
21 this fact by using Latin. Scoundrels. There are HUGE problems with this approach to taxes by the Supreme Court:

22 1. All presumptions that impair constitutionally guaranteed rights are a violation of due process of law, including the
23 presumption that a person has a “presumed debt” called a “tax” owing:

24 *Rutter Group Practice Guide*
25 *Federal Civil Trials and Evidence*

26 (1) [8:4993] **Conclusive presumptions affecting protected interests:** *A conclusive presumption may be defeated*
27 *where its application would impair a party's constitutionally-protected liberty or property interests. In such*
28 *cases, conclusive presumptions have been held to violate a party's due process and equal protection rights.*
29 *[Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bed. of Ed. v. LaFleur (1974) 414*
30 *U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates*
31 *process]*
32 *[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]*

33 2. If they can “assume a debt”, then the requirement for equal protection and equal treatment that is the foundation of the
34 Constitution also allows me to assume that they owe me money also. If they won’t enforce the same requirement upon
35 themselves that they enforce upon me, they have granted themselves a “title of nobility” in violation of the Constitution:

36 *Constitution of the United States*
37 *Article 1, Section 9, Clause 8*

38 **No Title of Nobility shall be granted by the United States [INCLUDING TO ITSELF]:** *And no Person holding*
39 *any Office of Profit or Trust under them, shall, without the Consent of the Congress, accept of any present,*
40 *Emolument, Office, or Title, of any kind whatever, from any King, Prince or foreign State.*

41 Below is the meaning of “quasi-contract” from the above ruling:

42 “**Quasi contract.** *An obligation which law creates in absence of agreement; it is invoked by courts where there is*
43 *unjust enrichment. Andrews v. O'Grady, 44 Misc.2d 28, 252 N.Y.S.2d. 814, 817. Sometimes referred to as*
44 *implied-in-law contracts (as a legal fiction) to distinguish them from implied-in-fact contracts (voluntary*
45 *agreements inferred from the parties' conduct). Function of "quasi-contract" is to raise obligation in law where*
46 *in fact the parties made no promise, and it is not based on apparent intention of the parties. Fink v. Goodson-*
47 *Todman Enterprises, Limited, 9 C.A.3d. 996, 88 Cal.Rptr. 679, 690. See also Contract.”*
48 *[Black's Law Dictionary, Sixth Edition, p. 1245]*

1 The trouble with calling income taxes “quasi-contractual” is that equal protection requires the government to allow YOU to
2 use the same vehicle of “implied contracts” against them when they unjustly enrich themselves with your labor or property.
3 For instance, if they are illegally enforcing the I.R.C. against a “nontaxpayer” and they send you all these notices that you
4 must respond to, that counts as involuntary servitude in violation of the Thirteenth Amendment prohibition against
5 involuntary servitude, which incidentally ALSO applies on federal territory. By engaging in unlawful enforcement against a
6 “nontaxpayer” not subject to the I.R.C. and not compensating you for all the burdens they create in that process, they are
7 being “unjustly enriched” with your labor and possibly your property, for which there is an implied contract that they must
8 repay:

9 *“A claim against the United States is a right to demand money from the United States.”⁸⁸ Such claims are
10 sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent.⁸⁹ **The**
11 **general rule of non-liability of the United States does not mean that a citizen cannot be protected against the**
12 **wrongful governmental acts that affect the citizen or his or her property.**⁹⁰ **If, for example, money or property**
13 **of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the**
14 **United States cannot [lawfully] hold the money or property against the claim of the injured party.**⁹¹”
15 [*American Jurisprudence 2d, United States, §45 (1999)*]*

17 *“When the Government has illegally received money which is the property of an innocent citizen and when this
18 money has gone into the Treasury of the United States, there arises an implied contract on the part of the
19 Government to make restitution to the rightful owner under the Tucker Act and this court has jurisdiction to
20 entertain the suit.
21 [90 Ct.Cl. at 613, 31 F.Supp. at 769.](#)”
22 [*Gordon v. U.S., 227 Ct.Cl. 328, 649 F.2d. 837 (Ct.Cl., 1981)*]*

24 ***“The United States, we have held, cannot, as against the claim of an innocent party, hold his money which has
25 gone into its treasury by means of the fraud of its agent. While here the money was taken through mistake
26 without element of fraud, the unjust retention is immoral and amounts in law to a fraud of the taxpayer’s rights.
27 What was said in the State Bank Case applies with equal force to this situation. ‘An action will lie whenever
28 the defendant has received money which is the property of the plaintiff, and which the defendant is obligated
29 by natural justice and equity to refund. The form of the indebtedness or the mode in which it was incurred is
30 immaterial.”***
31 [*Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421*]

32 If they won’t enforce the concept of quasi-contracts BOTH WAYS, then they are hypocrites who have violated your right to
33 equal protection and equal treatment that is the foundation of the Constitution and created a Title Of Nobility upon themselves
34 by conferring rights on their part that you don’t have. This completely turns the concept of “delegated and enumerated”
35 powers on its head and destroys the foundation of the Constitution. The people cannot delegate ANY authority to the
36 government that they themselves do not ALSO have. This is confirmed by the following maxims of law:

37 *Nemo dat qui non habet.*
38 *No one can give who does not possess. Jenk. Cent. 250.*

39 *Nemo plus juris ad alienum transferre potest, quam ispe habent.*
40 *One cannot transfer to another a right which he has not. Dig. 50, 17, 54; 10 Pet. 161, 175.*

41 *Nemo potest facere per alium quod per se non potest.*
42 *No one can do that by another which he cannot do by himself.*

43 *Qui per alium facit per seipsum facere videtur.*
44 *He who does anything through another, is considered as doing it himself. Co. Litt. 258.*

⁸⁸ United States ex rel. Angarica v. Bayard, 127 U.S. 251, 32 L.Ed. 159, 8 S.Ct. 1156, 4 A.F.T.R. 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); Hobbs v. McLean, 117 U.S. 567, 29 L.Ed. 940, 6 S.Ct. 870; Manning v. Leighton, 65 Vt. 84, 26 A. 258, motion dismd 66 Vt. 56, 28 A 630 and (disapproved on other grounds by Button’s Estate v. Anderson, 112 Vt. 531, 28 A.2d. 404, 143 A.L.R. 195).

⁸⁹ Blagge v. Balch, 162 U.S. 439, 40 L.Ed. 1032, 16 S.Ct. 853.

⁹⁰ Wilson v. Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233.

⁹¹ Bull v. United States, 295 U.S. 247, 79 L.Ed. 1421, 55 S.Ct. 695, 35-1 U.S.T.C. ¶ 9346, 15 A.F.T.R. 1069; United States v. State Bank, 96 U.S. 30, 96 Otto 30, 24 L.Ed. 647.

1 *Quicquid acquiritur servo, acquiritur domino.*
2 *Whatever is acquired by the servant, is acquired for the master. 15 Bin. Ab. 327.*

3 *Quod per me non possum, nec per alium.*
4 *What I cannot do in person, I cannot do by proxy. 4 Co. 24.*

5 *What a man cannot transfer, he cannot bind by articles.*

6 [*Bouvier's Maxims of Law, 1856;*
7 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]

8 If you would like to know how this “quasi-contract” works, see the following for an exhaustive analysis:

9 Requirement for Consent, Form #05.003 10 http://sedm.org/Forms/FormIndex.htm

11 Therefore, I.R.C. Subtitles A and C are excise taxes upon a franchise called a “trade or business” and that all government franchises constitute contracts between the government grantor and the franchisee, which in the case of the I.R.C. Subtitle A income tax is called a “taxpayer”:

12 ***“As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon***
13 ***valuable considerations, for purposes of individual advantage as well as public benefit,***⁹²
14 ***and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is***
15 ***subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be***
16 ***granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising***
17 ***it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. **But when granted,*****
18 ***it becomes the property of the grantee, and is a private right, subject only to the governmental control growing***
19 ***out of its other nature as publici juris.***⁹³
20 [*American Jurisprudence 2d, Franchises, §4: Generally (1999)*]

21 The above admits that all franchises are “property”. The reason they are property of the government grantee is because in
22 law, all rights are property and anything that conveys rights such as a contract is also property. It is this characteristic that is
23 the sole source of all of the jurisdiction of federal courts over income taxes, in fact. All federal district and circuit courts are
24 Article IV legislative courts whose jurisdiction derives exclusively from Article 4, Section 3, Clause 2 of the United States
25 Constitution, which grants congress exclusive jurisdiction to “make all needful rules and regulations regarding the territory
26 and other property of the government”.

27 *U.S. Constitution*
28 *Article 4, Section 3, Clause 2*

29 *The Congress shall have Power to dispose of and make all needful Rules and Regulations **respecting the Territory***
30 ***or other Property [franchises, chattel property, contracts] belonging to the United States;** and nothing in this*
31 *Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.*

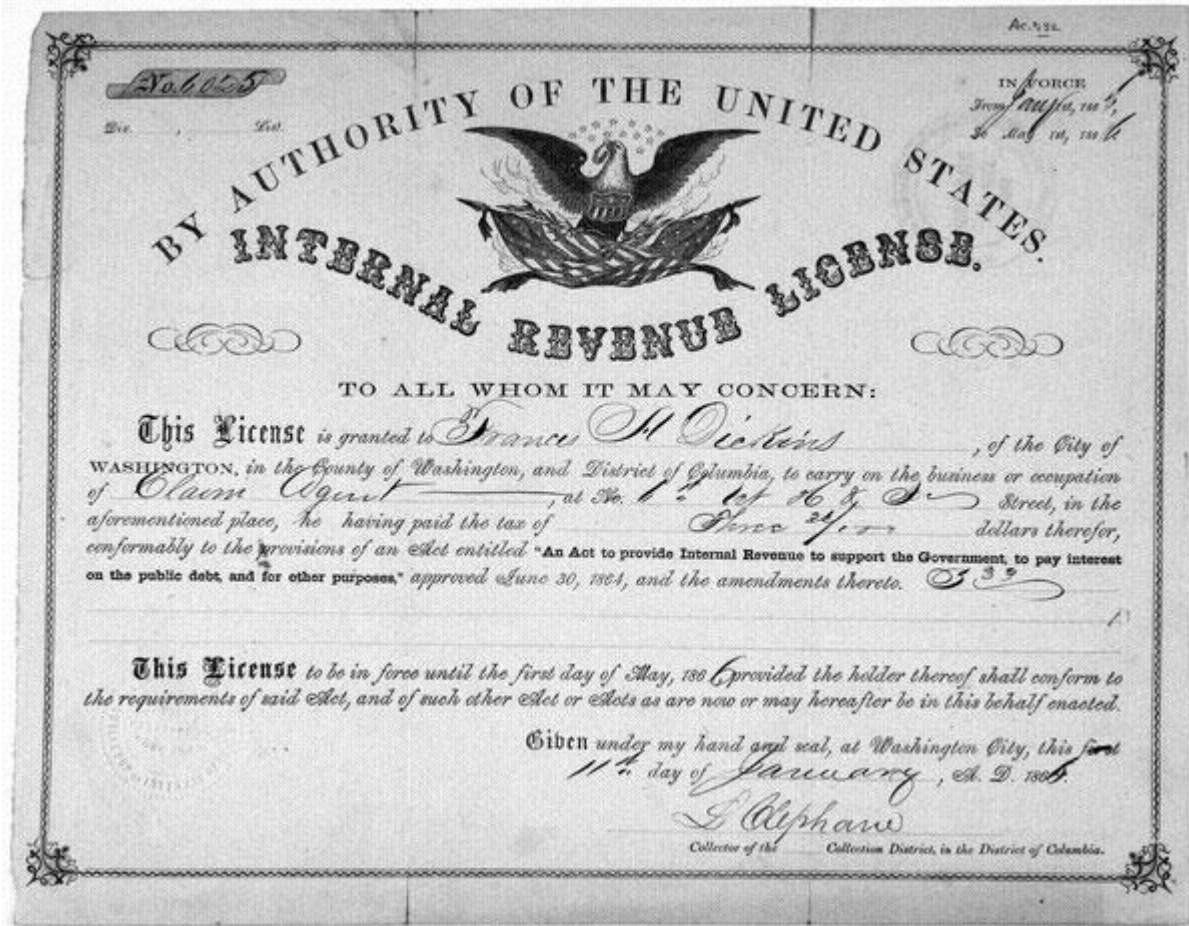
32 I.R.C. Subtitle A is a franchise agreement for federal “public officers” in receipt, control, and custody of private property
33 donated to a public use to procure the benefits of the “trade or business” franchise. It is unlawful for a private person or
34 anyone other than a “public officer” to be in custody or control of public property. All such persons are fiduciaries and
35 “transferees” pursuant to 26 U.S.C. §6091 and 6903. The federal courts are simply a corporate arbitration board for all those
36 managing federal property. For these people, the I.R.C. Subtitle A is “law”, “private law”, “special law” and for NO
37 OTHERS. The ONLY way that federal courts could in fact have jurisdiction over the Internal Revenue Code, Subtitle A is
38 if it was a contractual franchise. Without the existence of a contractually enforceable right and by implication, a franchise,
39 there is no way they could even lawfully hear an income tax case because the management of federal property, territory,
40 domiciliaries, and franchises would then NOT be at issue and therefore beyond the jurisdiction of the federal district and
41 circuit courts. This fact is exhaustively proven earlier in section 8.8.

⁹² Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

⁹³ Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

1 Those who wish to participate as franchisees in the benefits of the franchise ordinarily must do so through the application of
2 a “license”. The application itself serves as formal notice that the franchise is now enforceable against the applicant once
3 approved. When the first federal income tax was introduced in 1862, the then Bureau of Internal Revenue (B.I.R.) in fact
4 issued such licenses:
5

1 **Figure 3: Internal Revenue License**



2

3 The U.S. Supreme Court declared such licenses above as illegal in the context of states of the Union in 1866 in the landmark
4 License Tax Cases. Consequently, they can only lawfully be issued and enforced within the statutory but not constitutional
5 "United States**" (federal territory):

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

11 But very different considerations apply to the internal commerce or domestic trade of the States. Over this
12 commerce and trade Congress has no power of regulation nor any direct control. This power belongs
13 exclusively to the States. No interference by Congress with the business of citizens transacted within a State is
14 warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to
15 the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of
16 the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given
17 in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must
18 impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and
19 thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.
20 Congress cannot authorize a trade or business within a State in order to tax it.
21 [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

22 Since the above holding, the IRS has withdrawn the issuance of licenses and tried to hide the voluntary nature of participation
23 in the "trade or business" franchise by treating the disclosure and use of a Social Security Number as a "de facto license
24 number" pursuant to 26 U.S.C. §6109(a). The following may explain the legal authority for this dastardly deception:

25 CALIFORNIA CIVIL CODE

DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
Section 1589

1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

“Sub Silentio. Under silence, without any notice being taken [given or provided]; passing a thing sub silentio may be evidence of consent.”
[Black’s Law Dictionary, Fourth Edition, p. 1593]

The IRS appears to have done this in order to hide the requirement for consent and make such consent to the license “implied” or constructive, rather than explicit. In that sense, they are trying to deceive the average American into believing that the income tax is mandatory, when in fact the decision to become a franchisee called a “taxpayer” is voluntary. Since 42 U.S.C. §408 makes the compelled use of Social Security Numbers illegal and the Privacy Act, 5 U.S.C. §552a protects their involuntary disclosure, the knowledge and disclosure of a Social Security Number by a third party constitutes “constructive” or “implied” or “prima facie evidence” of consent to the franchise.

“A franchise is acquired, ordinarily, only when the grant is actually accepted.”⁹⁴ Acceptance may be implied by the acts or conduct of the grantee,⁹⁵ and this is especially true when the franchise makes no provision for a formal acceptance thereof.⁹⁶”
[American Jurisprudence 2d, Franchises, §17: Acceptance or vesting of franchise (1999)]

*“**The grant of a franchise, when accepted by the grantee, constitutes a binding contract between the parties thereto by which their rights and obligations are to be determined in accordance with its terms and conditions.**”⁹⁷ The character and extent of the rights granted in the use of a franchise depend upon the terms of the grant, the nature of the franchise, and the purpose designed to be accomplished.⁹⁸ Moreover, the jurisdiction of the granting authority is a limitation upon the extent of the franchise which is granted.⁹⁹”*
[American Jurisprudence 2d, Franchises, §27: Character and extent of powers under grant (1999)]

The only point of controversy is what constitutes legally admissible evidence of consent to the franchise during litigation, and the government simply won’t reveal this “secret” criteria because if people knew what it was, they would withdraw their consent and remove themselves from the franchise. Since the government refuses to explicitly declare the criteria for acceptance of the “trade or business” franchise and refuses, as it originally did, to issue licenses to the participants and thereby give them notice that they are bound to the franchise agreement, it is difficult to know. This fact alone should constitute reason enough to declare the income tax “void for vagueness”.

That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are subject to it what conduct on their part will render them liable to its penalties is a well- recognized requirement, consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its meaning and differ as to its application violates the first essential of due process of law. International Harvester Co. v. Kentucky, [234 U.S. 216, 221](#), 34 S.Ct. 853; Collins v. Kentucky, [234 U.S. 634, 638](#), 34 S.Ct. 924

...

⁹⁴ Stockton Gas & E. Co. v. San Joaquin County, 148 Cal 313, 83 P 54.

⁹⁵ City R. Co. v. Citizens’ Street R. Co., 166 U.S. 557, 41 L.Ed. 1114, 17 S.Ct. 653.

⁹⁶ State ex rel. Martin v. Ohio Electric Power Co., 35 Ohio.App. 481, 172 N.E. 615, affd 121 Ohio.St. 235, 167 N.E. 877.

⁹⁷ Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; Interurban R. & Terminal Co. v. Public Utilities Com. 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696.

The rights of the parties are to be determined by the terms of a franchise contract which is included in the provisions of a valid franchise ordinance accepted by the grantee. Columbus R. Power & L. Co. v. Columbus, 249 U.S. 399, 63 L.Ed. 669, 39 S.Ct. 349, 6 A.L.R. 1648; Cleveland v. Cleveland City R. Co., 194 U.S. 517, 48 L.Ed. 1102, 24 S.Ct. 756; State ex rel. Weatherly v. Birmingham Waterworks Co., 185 Ala 388, 64 So 23; People ex rel. Jackson v. Suburban R. Co., 178 Ill. 594, 53 N.E. 349; Interurban R. & Terminal Co. v. Public Utilities Com., 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696.

⁹⁸ Leonard v. Baylen Street Wharf Co., 59 Fla 547, 52 So 718.

⁹⁹ Citizens Tel. Co. v. Cincinnati, N. O. & T. P. R. Co, 192 Ky. 399, 233 S.W. 901, 18 A.L.R. 615.

1 [269 U.S. 385, 393] ... The dividing line between what is lawful and unlawful cannot be left to conjecture. The
2 citizen cannot be held to answer charges based upon penal statutes whose mandates are so uncertain that they
3 will reasonably admit of different constructions. A criminal statute cannot rest upon an uncertain foundation. The
4 crime, and the elements constituting it, must be so clearly expressed that the ordinary person can intelligently
5 choose, in advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain
6 things, and providing a punishment for their violation, should not admit of such a double meaning that the citizen
7 may act upon the one conception of its requirements and the courts upon another.
8 [Connally vs. General Construction Co., 269 U.S. 385 (1926)]

9 Therefore, we believe people who make the claim that income taxes are contractual are correct because income taxation is an
10 excise and a franchise that MUST be based on contract. The reason they lose in court is that they acted like franchisees called
11 “taxpayers” and thereby constructively consented to the terms of the franchise. For example:

12 “On appeal, McLaughlin posits three arguments: (1) that his liability for federal income tax is contractual in
13 nature and he has rescinded that contract;”
14 [McLaughlin v. CIR, 832 F.2d. 986, 987 (7th Cir. 1987)]

15 In the above case, this argument was held to be without merit as follows:

16 “The notion that the federal income tax is contractual or otherwise consensual in nature is not only utterly without
17 foundation but, despite McLaughlin’s protestations to the contrary, has been repeatedly rejected by the courts.
18 See, e.g., Newman v. Schiff, 778 F.2d. 460, 467 (8th Cir. 1985); United States v. Drefke, 707 F.2d. 978, 981 (8th
19 Cir. 1983), cert. denied, sub nom., Jameson v. United States, 464 U.S. 942, 78 L.Ed.2d. 321, 104 S.Ct. 359 (1983).
20 Furthermore, case law in this circuit is well-settled that individuals must pay federal income tax on their wages
21 regardless of whether they avail themselves of governmental benefits or privileges. See Coleman v.
22 Commissioner, 791 F.2d. 68, 70 (7th Cir. 1986); Lovell v. United States, 755 F.2d. 517, 519 (7th Cir. 1984).”

23 In the above case, the main reason why it was held without merit is because McLaughlin didn’t argue the fact that he received
24 “wages”, and instead agreed with all of the factual determinations of the Tax Court that he appealed from.

25 “The Tax Court’s decision sustained the Commissioner’s determination that for the years 1980, 1981 and 1982
26 McLaughlin received wage and interest income in the respective amounts of \$36,403, \$30,621, and \$24,510.
27 For those same years, McLaughlin filed no federal income tax returns, reported no income tax as due and had
28 no taxes withheld from his wages. McLaughlin has not and presently does not dispute the Commissioner’s
29 computation of deficiency of statutory penalties; rather, he argues that he is, for a number of reasons, exempt
30 from the payment of income tax. Because McLaughlin’s petition for review of the Commissioner’s assessments
31 alleged no factual errors, as required by Tax Court Rule 34(b)(4) and (5),¹⁰¹ the Tax Court granted the
32 Commissioner’s motion to dismiss, sustained the deficiencies and additions to tax and awarded the Commissioner
33 the maximum damages permitted under 26 U.S.C. § 6673, to wit : \$5,000.”
34 [McLaughlin v. CIR, 832 F.2d. 986, 987 (7th Cir. 1987)]

35 McGlaughlin was an ignorant fool because:

- 36 1. He litigated in Tax Court. Tax court is an Article II court reserved only for “transferees” and “fiduciaries” over federal
37 property, under 26 U.S.C. §6902(a). The only people who can litigate there are “taxpayers” who are engaged in a “trade
38 or business”. These people ought to pay what they owe instead of arguing.
- 39 2. He didn’t dispute the receipt of “wages”. We show in Great IRS Hoax, Form #11.302, Section 5.6.7 that the only people
40 who earn “wages” are those with a voluntary withholding agreement in place.
- 41 3. He apparently never rebutted the false W-2’s that were filed on him by providing corrected information returns to zero
42 out the false reports.
- 43 4. He never rebutted the penalties, which we prove in Great IRS Hoax, Form #11.302, Section 5.4.16 are not authorized
44 against anyone but officers or employees of federal corporations (26 U.S.C. §6671(b)).
- 45 5. He used the term “federal income taxes”. The taxes in Subtitle D of the I.R.C. are legitimate “federal income taxes” and
46 are not contractual or voluntary, for instance. Using general terms and not specifying which definition applies in each
47 case will almost always get people in trouble. McLaughlin should have used the much more specific term “Subtitle A
48 of the Internal Revenue Code” instead of “federal income taxes”. We also show in Great IRS Hoax, Form #11.302,
49 Section 5.1.5 that the money you pay to the government under Internal Revenue Code, Subtitle A doesn’t even qualify
50 to be described as a “tax”. McGlaughlin, on the other hand, called it a “tax” and he was wrong.

51 We believe that if you are going to either be ignorant of the law or act like a “taxpayer” or presumptuously use words without
52 referring to which definition you mean as McGlaughlin did, then you ought to pay what the government says you owe. This
53 idiot deserved the sanctions he received from the appeals court. For similar cases, see also United States v. Drefke, 707 F.2d.
54 978, 981 (8th Cir. 1983).

1 Others strenuously argue that social security imposes a contractual right to benefits. The problem with this contention,
2 however, is that it is the Supreme Court has ruled that Social Security conveys no enforceable rights to the recipients, and
3 therefore does not satisfy the main requirement of a contract, which is mutual consideration and mutual obligation:

4 "We must conclude that a person covered by the Act has not such a right in benefit payments... This is not to say,
5 however, that Congress may exercise its power to modify the statutory scheme free of all constitutional restraint."
6 [Flemming v. Nestor, 363 U.S. 603 (1960)]

7 The reason that Social Security, like the income tax, it is not a contract is because it doesn't obligate BOTH parties to it, but
8 only ONE of the parties, which is you, the "franchisee". It is a "franchise", or what the courts call a "public right". All
9 franchises require either your implicit (by conduct) or explicit (in writing) consent in some form but once you are party to the
10 franchise agreement codified in I.R.C. Subtitles A and C and the Social Security Act, it operates as a contractual obligation
11 against you but not against the government. The only "benefit" the government is obligated to provide is to abide by the
12 agreement, which the courts hypocritically and prejudicially "presume" constitutes "sufficient consideration", even though
13 in fact, there is no enforceable consideration.¹⁰⁰

14 Contentions that driver licenses are contracts will also get you nowhere; see *Hershey v. Commonwealth Dep't. of*
15 *Transportation*, 669 A.2d. 517, 520 (Pa.Cmwlt. 1996); and *State v. Gibson*, 697 P.2d. 1216 (Idaho 1985).

16 The subject of the Internal Revenue Code requiring your consent in some form is more thoroughly in *Great IRS Hoax*, Form
17 #11.302, Section 5.4. In these sections, we are much more specific and do not use the phrase "federal income taxes", but
18 instead identify the specific revenue sources under I.R.C. Subtitles A and C that we are referring to.

19 If you would like to study the basis for why I.R.C. Subtitles A and C is a franchise tax upon those engaged in a "trade or
20 business" which requires your implicit or explicit consent, read the following very enlightening memorandums of law on the
21 subject:

- 22 1. *Government Instituted Slavery Using Franchises*, Form #05.030
23 <http://sedm.org/Forms/FormIndex.htm>
- 24 2. *The "Trade or Business" Scam*, Form #05.001
25 <http://sedm.org/Forms/FormIndex.htm>

26 **9.20 The IRS was Created in 1933 as a Delaware corporation**

False Argument: The IRS was created in 1933 as a Delaware Corporation

Corrected Alternative Argument: The IRS is a private corporation in which the U.S. government owns more than 51% of the stock. It is NOT an "agency" of the U.S. government, by the admission of the Department of Justice

Further information:

1. *U.S. Government Denies Under Oath that the IRS is an Agency of the Federal Government, Family Guardian Fellowship*
<http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>
2. *The Work and Jurisdiction of the Bureau of Internal Revenue*, United States Government Printing Office, 1948
<http://famguardian.org/PublishedAuthors/Govt/IRS/WorkAndJurisOfTheBIR1948s.pdf>
3. *How Scoundrels Corrupted Our Republican Form of Government, Family Guardian Fellowship*
4. <http://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>
5. *IRS Document 7233: 75 Years of Criminal Investigative History*
http://famguardian.org/PublishedAuthors/Govt/IRS/irs_75_years.pdf

¹⁰⁰ Central Transp. Co. v. Pullman's Palace Car Co. 139 U.S. 24, 35 L ed 55, 11 S.Ct. 478; Summerville v. Georgia Power Co. 205 Ga. 843, 55 S.E.2d. 540; Dufour v. Stacey, 90 Ky 288, 14 S.W. 48; State ex rel. Kansas City v. East Fifth Street R. Co. 140 Mo. 539, 41 S.W. 955; Victory Cab Co. v. Charlotte, 234 NC 572, 68 S.E.2d. 433.

Consideration for the grant of a charter need not be based upon benefit to the grantor; it is sufficient if it imports damage or loss, or forbearance of benefit, or any act done, or to be done, on the part of the grantee. Per Story, J., Dartmouth College v. Woodward, 4 Wheat (US) 518, 4 L.Ed. 629.

1 Back in 1982 or 1983, somebody started circulating the argument that the IRS was a private corporation that had been created
2 in Delaware in 1933. There is ample evidence to back this up, and several other federal agencies have incorporated since
3 then, see the following for proof:

- 4 1. *Corporate Takeover of the U.S. Government Well Under Way*, Family Guardian Fellowship
5 <http://famguardian.org/Subjects/Freedom/Articles/CorporatizationOfGovt.htm>
- 6 2. *SEDM Exhibit #08.006: Incorporation Document for the "Internal Revenue Tax and Audit Service"*
7 <http://sedm.org/Exhibits/ExhibitIndex.htm>

8 If the IRS was created only in 1933, then why do we have the following appropriations for this agency found in acts of
9 Congress a decade before 1933:

- 10 1. 42 Stat. 375 (2-17-22);
- 11 2. 42 Stat. 454 (3-20-22);
- 12 3. 42 Stat. 1096 (1-3-23);
- 13 4. 43 Stat. 71 (4-4-24);
- 14 5. 43 Stat. 693 (12-5-24);
- 15 6. 43 Stat. 757 (1-20-25);
- 16 7. 43 Stat. 770 (1-22-25);
- 17 8. 44 Stat. 142 (3-2-26);
- 18 9. 44 Stat. 868 (7-3-26);
- 19 10. 44 Stat. 1033 (1-26-27);
- 20 11. 45 Stat. 168, 1034 (1928);
- 21 12. 68 Stat. 86, 145, 807 (1954).

22 We therefore agree that it is ridiculous to argue that the IRS was created for the first time in 1933 as a corporation and this
23 argument has properly been rejected by the courts; see *Young v. IRS*, 596 F.Supp. 141, 147 (N.D. Ind. 1984). The legitimate
24 issues that have never been addressed by the Courts that SHOULD be raised, however, are:

- 25 1. Is the IRS an agency of the federal government? The Department of Justice, remarkably, says NO under penalty of
26 perjury. See;

U.S. Government Denies Under Oath that the IRS is an Agency of the Federal Government, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>

- 27 2. By what Act of Congress in the Statutes At Large does the IRS exist? There is no statute throughout Title 31 of the U.S.
28 Code that gives it authority to exist within the Department of the Treasury.
- 29 3. How can the IRS enforce an Internal Revenue Code that repealed all prior revenue acts AND ITSELF! In 1939. See 53
30 Stat. 1 at the link below:

Internal Revenue Code of 1939, 53 Stat. 1, Section 4, SEDM Exhibit #05.027
<http://sedm.org/Exhibits/ExhibitIndex.htm>

- 31 4. What enactment of Congress give the IRS the authority to enforce the I.R.C. in a state of the Union?
 - 32 4.1. 26 U.S.C. §7601 empowers the IRS to enforce within internal revenue districts. Treasury Order 150-02 abolished
33 all internal revenue districts except the District of Columbia.
 - 34 4.2. Internal Revenue Code, Subtitle A is an excise tax primarily upon a "trade or business", which is defined in 26
35 U.S.C. §7701(a)(26) as "the functions of a public office". 4 U.S.C. §72 mandates that all public offices shall be
36 exercised ONLY in the District of Columbia and NOT elsewhere, except pursuant to an act of Congress. Where is
37 the Act of Congress that creates the public offices that are the subject of the tax? Everything on an IRS Form 1040,
38 for instance, constitutes "trade or business" earnings.
 - 39 4.3. Congress cannot through legislation create an internal revenue district or enforce where it has no legislative
40 jurisdiction, which includes all states of the Union. This may explain why Congress nor the President ever created
41 and CANNOT create internal revenue districts within any state of the Union.

42 *"It is no longer open to question that **the general government, unlike the states**, *Hammer v. Dagenhart*, 247 U.S.
43 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal**
44 **affairs of the states; and emphatically not with regard to legislation.**"
45 [*Carter v. Carter Coal Co.*, 298 U.S. 238, 56 S.Ct. 855 (1936)]*

1 *"The difficulties arising out of our dual form of government and the opportunities for differing opinions*
2 *concerning the relative rights of state and national governments are many; **but for a very long time this court***
3 *has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their*
4 *political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation*
5 *upon the power which springs from the bankruptcy clause. United States v. Butler, supra."*
6 *[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]*

7 5. How can the IRS, which is in the Executive Branch under the Department of the Treasury, have authority to enforce or
8 collect within states of the Union without destroying the separation of powers? Article 1, Section 8, Clauses 1 and 3 of
9 the Constitution empowers Congress, not the Executive branch, to BOTH LAY, and COLLECT taxes, and that function
10 cannot lawfully be delegated to the Executive Branch of the government without violating the Separation of Powers
11 Doctrine. See:

12 5.1. *Government Conspiracy to Destroy the Separation of Powers*, Form #05.023

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

14 5.2. *How Scoundrels Corrupted Our Republican Form of Government, Family Guardian Fellowship:*

15 <http://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>

16 9.21 Income Taxes are voluntary for "taxpayers"

False Argument: Income taxes are voluntary for "taxpayers"

Corrected Alternative Argument: Income taxes are voluntary for "nontaxpayers" but not for "taxpayers". The decision to BECOME a "taxpayer" is voluntary.

Further information:

1. *Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?*, Form #05.013

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

2. *Your Rights as a "Nontaxpayer"*, IRS Publication 1a, Form #08.008

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

17 Some people tell "taxpayers" that "income taxes are voluntary". Such a statement to such an audience is in conflict with the
18 very definition of "taxes" to begin with. To wit:

19 *"Tax: A charge by the government on the income of an individual, corporation, or trust, as well as the value*
20 *of an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the public.*

21 *A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a*
22 *payment exacted by legislative authority. In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979. **Essential***
23 ***characteristics of a tax are that it is NOT A VOLUNTARY***
24 ***PAYMENT OR DONATION, BUT AN ENFORCED***
25 ***CONTRIBUTION, EXACTED PURSUANT TO***
26 ***LEGISLATIVE AUTHORITY.** Michigan Employment Sec. Commission v. Patt, 4*

27 *Mich.App. 228, 144 N.W.2d. 663, 665. ..."*

28 *[Black's Law Dictionary, Sixth Edition, p. 1457]*

29 If "taxes" constitute an "enforced contribution" then they cannot simultaneously also be "voluntary" for "taxpayers" who are
30 defined in 26 U.S.C. §7701(a)(14) as being subject to the very "code" which accomplishes the enforcement. Very bad idea.

31 The following statement, however, is truthful and accurate:

32 *"Income taxes are voluntary for nontaxpayers, who we define as persons who are NOT 'taxpayers' as defined in*
33 *26 U.S.C. §7701(a)(14)."*

34 As we use the phrase "nontaxpayer" here, we mean a person who is not a "taxpayer" and who is *not* subject to the provisions
35 of the Internal Revenue Code. Since a "nontaxpayer" is not subject to the provisions of the I.R.C., then for HIM or HER,
36 "income taxes" are "voluntary" and avoidable.

1 *“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and*
2 *not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the*
3 *Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and*
4 *no attempt is made to annul any of their Rights or Remedies in due course of law.”*
5 *[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

6 *“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*
7 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no*
8 *attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*
9 *assume to deal, and they are neither of the subject nor of the object of the revenue laws...”*
10 *[Long v. Rasmussen, 281 F. 236 (1922)]*

11 Before one can become subject to enforcement provisions of the Internal Revenue Code, one must first become a “person”
12 within the meaning of that code. Such a “person” is defined as follows:

13 1. 26 U.S.C. §7701(a)(1): “person” generally.

14 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
15 [§ 7701. Definitions](#)

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

18 ***(1) Person***

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

21 2. 26 U.S.C. §6671(b): “Person” for the purposes of the penalty provisions of the I.R.C.

22 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)
23 [§ 6671. Rules for application of assessable penalties](#)

24 ***(b) Person defined***

25 *The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or*
26 *employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect*
27 *of which the violation occurs.*
28

29 3. 26 U.S.C. §7343: “Person” for the purposes of the criminal provisions of the I.R.C.

30 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)
31 [§ 7343. Definition of term “person”](#)

32 *The term “person” as used in this chapter includes an officer or employee of a corporation, or a member or*
33 *employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect*
34 *of which the violation occurs.*

35 Note that items 2 and 3 above are where the government gets jurisdiction to ENFORCE the code through criminal
36 enforcement (I.R.C. §7343) or penalties (I.R.C. §6671(b)). Income taxes cannot be voluntary for anyone who can become
37 the lawful target of such enforcement. Therefore, items 2 and 3 above are the only REAL “taxpayers”. Everyone else is a
38 “nontaxpayer”. Therefore, all “taxpayers” are:

- 39 1. Officers or employees of a corporation. . .OR members or employees of partnerships. . .AND
40 2. Who have a duty to perform an act in respect of which the violation occurs.

41 The Thirteenth Amendment forbids involuntary servitude. Consequently, the government is without legislative authority to
42 involuntarily impose a “duty” upon you. The U.S. Supreme Court confirmed in Pollock v. Farmers’ Loan & Trust Co., 157
43 U.S. 429 (1895) that Congress had no legislative authority to impose a “duty” to pay an income tax upon persons domiciled
44 in states of the Union. Therefore, that “duty” could only originate from your consent. Such consent manifests itself through
45 the coincidence of the following two factors:

- 1 1. Choosing a domicile within the jurisdiction of the federal government on federal territory. . .AND
- 2 2. Engaging in federal franchises.

3 In the case of income taxes, that franchise is called a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the
4 functions of a public office” in the U.S. government. Everyone and everything not engaged in this franchise are described in
5 26 U.S.C. §7701(a)(31) as a “foreign estate” outside the jurisdiction of the I.R.C. The operation of that franchise is
6 exhaustively described below:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

7 The moment that a “nontaxpayer” selects a domicile on federal territory in the “United States” and then begins engaging in
8 the “trade or business” excise taxable franchise, then he becomes a “taxpayer” and at that point, income taxes are no longer
9 voluntary for him. He becomes an officer of a corporation, and that corporation is the “United States” identified in 28 U.S.C.
10 §3002(15)(A). Therefore, he becomes the “person” described in 26 U.S.C. §§6671(b) and 7343. All “public officers” are
11 officers of a corporation. These “activities” include:

- 12 1. Receiving government payments, such as Social Security. See 26 U.S.C. §871(a).
- 13 2. Engaging in a “trade or business” pursuant to 26 U.S.C. §871(b), which is defined as “the functions of a public office”
14 in 26 U.S.C. §7701(a)(26). See:

15 The distinctions between being a “taxpayer” and a “nontaxpayer” result from the fact that the Internal Revenue Code, Subtitle
16 A is “private law” that one only becomes subject to by their consent, expressed either in writing on a government form such
17 as an IRS Form W-4, or 1040, or SSA Form SS-5, or implicitly based on their decision to engage in privileged, regulated
18 activities. This is further documented in the informative memorandum of law below:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

19 I.R.C. Subtitle A is primarily an indirect excise upon the privileges of “public office” in the U.S. Government. It is voluntary
20 in the sense that one can avoid the tax by avoiding engaging in the privileged activity and the domicile (26 U.S.C. §911(d)(3))
21 that give rise to the prima facie tax liability. That liability manifests itself with the duty to file “returns of income” found in
22 26 C.F.R. §1.6012(a) and (b). One becomes connected with the excise taxable “trade or business” activity whenever any one
23 of the following types of information returns are filed against them:

- 24 1. IRS Form W-2
- 25 2. IRS Form 1042-S
- 26 3. IRS Form 1098
- 27 4. IRS Form 1099
- 28 5. IRS Form 8300: Currency Transaction Report

29 In most cases, the above reports filed with the IRS are FALSE and can and should be corrected using the options below:

- 30 1. Demand for Verified Evidence of “Trade or Business” Activity: Information Return (IR), Form #04.007: Submit this
31 to private employers and financial institutions to prevent them from filing false reports of receipt of “public office” or
32 “trade or business” earnings.
33 <http://sedm.org/Forms/FormIndex.htm>
- 34 2. Correcting Erroneous Information Returns, Form #04.001: Condenses the following four links into one
35 <http://sedm.org/Forms/FormIndex.htm>
- 36 3. Correcting Erroneous IRS Form 1042’s, Form #04.003:
37 <http://sedm.org/Forms/FormIndex.htm>
- 38 4. Correcting Erroneous IRS Form 1098’s, Form #04.004:
39 <http://sedm.org/Forms/FormIndex.htm>
- 40 5. Correcting Erroneous IRS Form 1099’s, Form #04.005:
41 <http://sedm.org/Forms/FormIndex.htm>
- 42 6. Correcting Erroneous IRS Form W-2’s, Form #04.006:
43 <http://sedm.org/Forms/FormIndex.htm>

1 For additional information on the important distinction between “taxpayers” and “nontaxpayers” see the following
2 enlightening articles:

- 3 1. *“Taxpayer” v. “Nontaxpayer”: Which One are You?*, Family Guardian Fellowship
4 <http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm>
- 5 2. *Your Rights as a “Nontaxpayer”*, IRS Publication 1a, Form #08.008
6 <http://sedm.org/Forms/FormIndex.htm>
- 7 3. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “taxpayer”
8 <http://famguardian.org/TaxFreedom/CitesByTopic/taxpayer.htm>

9 **9.22 The Form 1040 is Really a Codicil to a Will**

10 This argument was rejected in *Richey v. Ind. Dept. of State Revenue*, 634 N.E.2d. 1375 (Ind. 1994), along with other popular
11 arguments of that date. However, David Gould still thinks it is a marvelous legal argument.

12 **9.23 Abuse of the C.F.R. Parallel Table of Authorities and Rules**

False Argument: The Parallel Table of Authorities and Rules proves that the I.R.C. may not be enforced within states of the Union

Corrected Alternative Argument: You can’t hold a person accountable for obeying any provision of the I.R.C. without proving either that implementing regulations are published in the Federal Register or that they are a member of the groups specifically exempted from the publication requirement found in [44 U.S.C. §1505\(a\)](#) and [5 U.S.C. §553\(a\)\(1\)](#)

Further information:

1. *Federal Enforcement Authority Within States of the Union*, Form #05.032
<http://sedm.org/Forms/FormIndex.htm>
2. *IRS Due Process Meeting Handout*, Form #03.008
3. <http://sedm.org/Forms/FormIndex.htm>
4. *Great IRS Hoax*, Form #11.302, Sections 3.15 through 3.15.4: Background on the Code of Federal Regulations.
5. *Great IRS Hoax*, Form #11.302, Sections 5.4.10 through 5.4.13: The IRS has no enforcement authority.

13 The Code of Federal Regulations contains a separate volume which contains a cross reference called the “Parallel Table of
14 Authorities and Rules” which correlates statutes and the regulations which implement them. See:

http://www.access.gpo.gov/nara/cfr/parallel/parallel_table.html

15 This requirement originates from the following positive law requirements:

- 16 1. The Constitution, which requires “due notice” to all those who are or will be affected by a particular law, to be published
17 in the Federal Register. See the pamphlet *How Our Laws Are Made*, United States Senate:

18 *“One of the important steps in the enactment of a valid law is the requirement that it shall be made known to the
19 people who are to be bound by it. **There would be no justice if the state were to hold its people responsible for
20 their conduct before it made known to them the unlawfulness of such behavior.** In practice, our laws are
21 published immediately upon their enactment so that the public will be aware of them.”*

22 *[How Our Laws Are Made, Chapt. 19, Senate document 105-14, available at:*

23 <http://famguardian.org/PublishedAuthors/Govt/USSenate/SenateDoc105-14HowLawsMade.pdf>]

24 See also:

Requirement for Reasonable Notice, Form #05.022

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

- 25 2. The only approved method for providing “reasonable notice” required in the case of persons protected by the Constitution
26 is publication in the Federal Register, pursuant to 44 U.S.C. §1508:

27 [TITLE 44 > CHAPTER 15 > § 1508](#)

28 [§ 1508. Publication in Federal Register as notice of hearing](#)

1 A notice of hearing or of opportunity to be heard, required or authorized to be given by an Act of Congress, or
2 which may otherwise properly be given, shall be deemed to have been given to all persons residing within the
3 States of the Union and the District of Columbia, except in cases where notice by publication is insufficient in
4 law, when the notice is published in the Federal Register at such a time that the period between the publication
5 and the date fixed in the notice for the hearing or for the termination of the opportunity to be heard is—

6 (1) not less than the time specifically prescribed for the publication of the notice by the appropriate Act of
7 Congress; or

8 (2) not less than fifteen days when time for publication is not specifically prescribed by the Act, without prejudice,
9 however, to the effectiveness of a notice of less than fifteen days where the shorter period is reasonable.

- 10 3. The Federal Register Act, Section 44 U.S.C. §1505(a) requires that all law “having general applicability and legal effect”
11 shall be published in the Federal Register. Then it says:

12 “For the purposes of this chapter every document or order which prescribes a penalty has general applicability
13 and legal effect.”

14 [44 U.S.C. §1505(a)]

- 15 4. The Administrative Procedures Act, section 5 U.S.C. §552(a) requires:

16 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 553](#)
17 [§ 553. Rule making](#)

18 a) This section applies, according to the provisions thereof, except to the extent that there is involved—

19 (1) a military or foreign affairs function of the United States; or

20 (2) a matter relating to agency management or personnel or to public property, loans, grants, benefits, or
21 contracts.

22 (b) General notice of proposed rule making shall be published in the Federal Register, unless persons subject
23 thereto are named and either personally served or otherwise have actual notice thereof in accordance with law.
24 The notice shall include—

25 (1) a statement of the time, place, and nature of public rule making proceedings;

26 (2) reference to the legal authority under which the rule is proposed; and

27 (3) either the terms or substance of the proposed rule or a description of the subjects and issues involved.

28 Except when notice or hearing is required by statute, this subsection does not apply—

29 (A) to interpretative rules, general statements of policy, or rules of agency organization, procedure, or
30 practice; or

31 (B) when the agency for good cause finds (and incorporates the finding and a brief statement of reasons
32 therefor in the rules issued) that notice and public procedure thereon are impracticable, unnecessary, or
33 contrary to the public interest.
34
35

- 36 5. The U.S. Supreme Court, which held:

37 “...the Act’s civil and criminal penalties attach only upon violation of the regulation promulgated by the
38 Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone..The
39 Government urges that since only those who violate these regulations [not the Code] may incur civil or criminal
40 penalties, it is the actual regulations issued by the Secretary of the Treasury, and not the broad authorizing
41 language of the statute, which are to be tested against the standards of the Fourth Amendment; and that when so
42 tested they are valid.”

43 [. . .]

44 “The reporting act is not self-executing; it can impose no duties until implementing regulations have been
45 promulgated”.

46 [[Calif. Bankers Assoc. v. Shultz, 416 U.S. 25, 44, 39 L.Ed.2d. 812, 94 S.Ct. 1494](#)]

47
48 “An administrative regulation, of course, is not a “statute.” While in practical effect regulations may be called
49 “little laws,” z they are at most but offspring of statutes. Congress alone may pass a statute, and the Criminal
50 Appeals Act calls for direct appeals if the District Court’s dismissal is based upon the invalidity or construction
51 of a statute. See *United States v. Jones*, [345 U.S. 377](#) (1953). This Court has always construed the Criminal
52 Appeals Act narrowly, limiting it strictly “to the instances specified.” *United States v. Borden Co.*, [308 U.S. 188,](#)
53 [192](#) (1939). See also *United States v. Swift & Co.*, [318 U.S. 442](#) (1943). Here the statute is not complete by itself,
54 since it merely declares the range of its operation and leaves to its progeny the means to be utilized in the

1 *effectuation of its command. But it is the statute which creates the offense of the willful removal of the labels of*
2 *origin and provides the punishment for violations. The regulations, on the other hand, prescribe the identifying*
3 *language of the label itself, and assign the resulting tags to their respective geographical areas. Once*
4 *promulgated, [361 U.S. 431, 438] these regulations, called for by the statute itself, have the force of law, and*
5 *violations thereof incur criminal prosecutions, just as if all the details had been incorporated into the*
6 *congressional language. **The result is that neither the statute nor the regulations are complete without the***
7 ***other, and only together do they have any force. In effect, therefore, the construction of one necessarily***
8 ***involves the construction of the other."***
9 [U.S. v. Mersky, 361 U.S. 431 (1960)]

10 The only exceptions to the notice and publication requirement are listed below, and all the parties concerned are federal
11 instrumentalities, agencies, officers, contractors, and benefit recipients:

- 12 1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1) .
- 13 2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C.](#)
14 [§553](#)(a)(2) .
- 15 3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).

16 Consequently, if a government agency or employee is attempting any kind of enforcement authority, they must be willing
17 and able to produce at least one of the following two forms of evidence of their enforcement authority:

18 **ENFORCEMENT AUTHORITY DEFENSE:**

- 19 1. A statute authorizing the enforcement action AND an implementing enforcement regulation published in the Federal
20 Register for the statute that applies the statute to the specific activity you are involved in. . . OR
- 21 2. Proof that you are a member of one of the following three groups specifically exempted from the notice and publication
22 requirement:
 - 23 2.1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1) .
 - 24 2.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5](#)
25 [U.S.C. §553](#)(a)(2) .
 - 26 2.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).

27 Therefore, Implementing Regulations are positively required for every enforcement action by the I.R.S. affecting states of
28 the Union and persons domiciled within them who are not members of the three specifically exempted groups and who are
29 therefore protected by the Constitution. This is exhaustively proven in the following document:

Federal Enforcement Authority Within States of the Union, Form #05.032
<http://sedm.org/Forms/FormIndex.htm>

30 More particularly, in the case of tax enforcement actions, the following document shows exactly where these regulations
31 must be found and that they do not exist:

IRS Due Process Meeting Handout, Form #03.008
<http://sedm.org/Forms/FormIndex.htm>

32 Some naïve freedom fighters, however, do not take the Enforcement Authority Defense above beyond step 1 above, are not
33 aware of steps 2 through 2.3, and then ignorantly go straight to the Parallel Table of Authorities and Rules and use that list
34 as proof that IRS has no enforcement authority against them. There are severe problems with this approach, however:

- 35 1. The Parallel Table of Authorities is not an OFFICIAL or admissible form of a lack of enforcement authority.
- 36 2. The Parallel Table of Authorities identifies itself simply as a “Finding Aid”, and does not constitute legally admissible
37 evidence made by the government that there are no regulations for I.R.C., found in 26 U.S.C..
- 38 3. Most people fall into the classification of 2.2 because they signed up for social security ILLEGALLY in most cases. As
39 such, the government has reason to believe that they are “benefit recipients” and “federal personnel” (5 U.S.C.
40 §552a(a)(13)) for whom implementing enforcement regulations are not required. Before they can use the Enforcement
41 Authority Defense above, they must AT LEAST:

- 1 3.1. Use legal discovery against the government to ask for any evidence that would place them into the category of
2 items 2.1 through 2.3. If the government says they have no proof, then they then must produce the implementing
3 enforcement regulations, which they can't do because they don't exist.
4 3.2. Lawfully correct their status with the Social Security Administration by terminating participation to remove the
5 presumption that they fall into group 2.2 above. This is done using the form below:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

6 The naïve abuse of the Parallel Table of Authorities as evidence of no enforcement authority and the incomplete
7 understanding that most freedom fighters have about the Enforcement Authority Defense above has gotten many into legal
8 trouble because it does not take all the necessary factors into account and use them effectively. Below are a few examples of
9 cases where relying exclusively on the Parallel Table of Authorities and Rules as an admission by the government that the
10 IRS has no enforcement authority has caused people to lose in federal court:

- 11 1. United States v. Cochrane, 985 F.2d. 1027, 1031 (9th Cir. 1993)
12 2. Russell v. United States, 95 CCH Tax Cases ¶ 50029 (W.D. Mich. 1994)
13 3. Reese v. CIR, 69 T.C.M. 2814, T.C. Memo. 1995-244 (1995)(this and several other arguments described as "legalistic
14 gibberish")
15 4. Morgan v. CIR, 78 A.F.T.R.2d. 96-6633 (M.D.Fla. 1996)
16 5. Stafford v. CIR, T.C.M. 1997-50.

17 If you are going to use employ the argument that the IRS lacks enforcement authority under I.R.C. Subtitle A because it has
18 no implementing regulations, then you will need to take a MUCH more sophisticated approach. A good example of how to
19 take that approach is found below:

Petition to Dismiss Civil or Criminal Tax Case, Litigation Tool #03.002
<http://sedm.org/Litigation/LitIndex.htm>

20 **9.24 Tax collection violates due process of law**

False Argument: Tax collection violates due process of law.

Corrected Alternative Argument: All "taxpayers" are persons who made a decision to engage in a federal franchise. In the case of I.R.C. Subtitle A, that franchise is called a "trade or business" or consists of the receipt of payments from the government in connection with other franchises, such as Social Security. As such, they implicitly agreed to abide by all statutory law that regulates the exercise of the franchise and have NO basis to complain.

Further Information:

1. Federal Jurisdiction, Form #05.018. Sections 3 through 3.6 describes what participating in federal franchises does to your standing and your rights in federal court. IMPORTANT!
<http://sedm.org/Forms/FormIndex.htm>
2. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "franchise"
<http://famguardian.org/TaxFreedom/CitesByTopic/franchise.htm>
3. The "Trade or Business" Scam, Form #05.001: The main franchise that causes a surrender of constitutional rights
<http://sedm.org/Forms/FormIndex.htm>

21 Via the due process clauses of the 5th and 14th Amendments, both the state and federal governments must provide certain
22 fundamental procedures before life, liberty or property are taken. For those interested in this subject, reading the cases of
23 Sniadach v. Family Finance Corp., 395 U.S. 337, 89 S.Ct. 1820 (1969), Fuentes v. Shevin, 407 U.S. 67, 92 S.Ct. 1983 (1972),
24 and North Georgia Finishing, Inc. v. Di-Chem, Inc., 419 U.S. 601, 95 S.Ct. 719 (1975), are important in understanding the
25 views of the Supreme Court regarding the due process procedures to which the states are bound. However, one cannot ignore
26 the fact that there are two different due process standards; one standards is applicable to us and the states, and quite another
27 exists for Uncle Sam.

28 There is a popular position of late that Goldberg v. Kelly, 397 U.S. 254, 90 S.Ct. 1011 (1970), is the "key" due process case
29 regarding the collection of taxes. This position is a very erroneous. If you wish to understand principles of due process in

reference to tax matters, the cases of [Phillips v. CIR](#), 283 U.S. 589, 51 S.Ct. 608 (1931), and [CIR v. Shapiro](#), 424 U.S. 614, 96 S.Ct. 1062 (1976), are the ones to be read.

We should also note that in the context of taxes, the U.S. Supreme Court at least once has said that it has never defined the term “due process” in the context of tax collection.

“Exactly what due process of law requires in the assessment and collection of general taxes has never been decided by this court, although we have had frequent occasion to hold that, in proceedings for the condemnation of land under the laws of eminent domain, or for the imposition of special taxes for local improvements, notice to the owner at some stage of the proceedings, as well as an opportunity to defend, is essential.” [Cites omitted.] But laws for the assessment and collection of general taxes stand upon a somewhat different footing, and are construed with the utmost liberality, sometimes even to the extent of holding that no notice whatever is necessary. Due process of law was well defined by Mr. Justice Field in Hagar v. Reclamation Dist., No. 108, 111 U.S. 701, 28 L.Ed. 569, 4 Sup.Ct.Rep. 663, in the following words: “It is sufficient to observe here, that by ‘due process’ is meant one which, following the forms of law, is appropriate to the case, and just to the parties to be affected. It must be pursuant in the ordinary mode prescribed by the law; it must be adapted to the end to be attained; and wherever it is necessary for the protection of the parties, it must give them an opportunity to be heard respecting the justice of the judgment sought. The clause in question means, therefore, that there can be no proceeding against life, liberty, or property which may result in deprivation of either, without the observance of those general rules established in our system of jurisprudence for the security of private rights.”

“Under the Fourth Amendment, the legislature is bound to provide a method for the assessment and collection of taxes that shall not be inconsistent with natural justice; but it is not bound to provide that the particular steps of a procedure for the collection of such taxes shall be proved by written evidence; and it may properly impose upon the taxpayer the burden of showing that in a particular case the statutory method was not observed.” [Turpin v. Lemon, 187 U.S. 51, 23 S.Ct. 20 (1902)]

The reason the court admitted that it has never defined “due process” is because all taxpayers under the Internal Revenue Code are volunteers who are consensually engaged in a privileged, indirect excise taxable franchise activity. If you want to have your due process rights, then don’t get involved in the franchise or activity.

9.25 Expatriation to escape taxation or government jurisdiction

False Argument: Expatriation is a valid method to escape income taxation

Corrected Alternative Argument: Since I.R.C. Subtitle A is a tax on “public offices”, then the only way to avoid the tax is to avoid a “trade or business”, which you can do without expatriating

Further information:

1. Great IRS Hoax, Form #11.302, Section 4.12.17
<http://sedm.org/Forms/FormIndex.htm>
2. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
3. Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

As we said in section 8.1 earlier, it is not one’s citizenship status that primarily determines tax liability, but their domicile and the taxable activities that they engage in. See:

1. Why Domicile and Becoming a “Taxpayer” Require Your Consent, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/DomicileBasisForTaxation.htm>
2. Great IRS Hoax, Form #11.302, Sections 5.4.5 and 5.6.13 through 5.6.13.11.

Here is what the U.S. Supreme Court has held on this subject:

“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located.”

2 We also state in *Great IRS Hoax*, Form #11.302, Section 4.12.17 that expatriation is a BAD idea no matter what your reasons,
3 whether you do it to escape taxation or to escape government jurisdiction or any other reason. Expatriation makes the subject
4 into an alien and a stateless person in every country on earth, and this is not a good idea. Furthermore, [26 U.S.C. §877](#), which
5 is entitled “expatriation to avoid tax”, places a tax upon ones earnings for a ten year period after they expatriate as a penalty
6 for doing it to avoid taxation. This code section is not positive law, but those who are “taxpayers” are subject to it and should
7 avoid violating it.

8 Another common approach found throughout the freedom community is to expatriate from the corporate United States in the
9 District of Columbia but not to abandon one’s nationality. This approach is used, for instance, by most common law courts.
10 See the forms for the Common Law Venue Library below as an example of this flawed approach:

11 <http://www.commonlawlibrary.com/>

12 The Common Law Venue in Minnesota has a form called the “Notice of Expatriation”, which says that the party abandons
13 all connections with the corporate United States. It does not use the term “expatriation” within the body of the notice but it
14 appears in the title. The writer of the notice doesn’t appear to know what the term “expatriation” actually means. This word
15 isn’t defined in Title 8 of the United States Code in the context of citizenship. Therefore, one must look in the rulings of the
16 U.S. Supreme Court and the law dictionary for a definition of the word. Below is the legal definition from *Great IRS Hoax*,
17 Form #11.302, Section 4.12.17.1:

18 *“Expatriation is the voluntary renunciation or abandonment of nationality and allegiance.” Perkins v. Elg,*
19 *1939, 307 U.S. 325, 59 S.Ct. 884, 83 L.Ed. 1320. In order to be relieved of the duties of allegiance, consent of*
20 *the sovereign is required. Mackenzie v. Hare, 1915, 239 U.S. 299, 36 S.Ct. 106, 60 L.Ed. 297. Congress has*
21 *provided that the right of expatriation is a natural and inherent right of all people, and has further made a*
22 *legislative declaration as to what acts shall amount to an exercise of such right.”*
23 *[Tomoya Kawakita v. United States, 190 F.2d. 506 (1951)]*

24
25 *“expatriation. The voluntary act of abandoning or renouncing one’s country, and becoming the citizen or subject*
26 *of another.”*
27 *[Black’s Law Dictionary, Sixth Edition, p. 576]*

28 Now that we know what the word means, we also know that the Common Law Venue “Notice of Expatriation” document
29 doesn’t accomplish “expatriation” as legally defined. Yes, we definitely agree with the writer of that notice that:

- 30 1. The United States federal government has been “corporatized” in the organic act of 1871.
31 2. [28 U.S.C. §3002](#)(15)(A) says the United States government is a federal corporation.
32 3. The Supreme Court said that all governments are corporations in *Proprietors of Charles River Bridge v. Proprietors of*
33 *Warren Bridge, 36 U.S. 420* (1837).

34 *“Corporations are also of all grades, and made for varied objects; all governments are corporations, created by*
35 *usage and common consent, or grants and charters which create a body politic for prescribed purposes; but*
36 *whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of*
37 *power, they are all governed by the same rules of law, as to the construction and the obligation of the*
38 *instrument by which the incorporation is made. One universal rule of law protects persons and property. It is*
39 *a fundamental principle of the common law of England, that the term freemen of the kingdom, includes ‘all*
40 *persons,’ ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst.*
41 *4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing*
42 *of protection as other persons, and their corporate property secured by the same laws which protect that of*
43 *individuals. 2 Inst. 46-7. ‘No man shall be taken,’ ‘no man shall be disseised,’ without due process of law, is a*
44 *principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal*
45 *government, by the amendments to the constitution.”*
46 *[Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)]*

- 47 4. The United States government is a foreign corporation with respect to a state and all those domiciled within the state.
48 The *Corpus Juris Secundum* legal encyclopedia confirms this:

49 *“The United States Government is a foreign corporation with respect to a state.” N.Y. v. re Merriam 36 N.E. 505,*
50 *141 N.Y. 479, affirmed 16 S.Ct. 1073, 41 L.Ed. 287*
51 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §884 (2003)]*

1 We analyze the above conclusions in *Great IRS Hoax*, Form #11.302, Sections 4.3.15 and 5.2 through 5.2.16 and prove that
2 they are correct, in fact. HOWEVER, think about how absolutely ridiculous it is to “expatriate” from a corporation or
3 expatriate from a JOB as a public officer in that corporation. You can’t do it! You can only expatriate from a de jure state,
4 but not a de facto government and corporation. Our present state is not the de jure, Constitutional Republic bequeathed to us
5 by our founding fathers, but a big for-profit PRIVATE corporation hundreds of times more evil in its operation than the Enron
6 fraud. This is exhaustively proven in the following memorandum:

- 7 1. *Corporatization and Privatization of the Government*, Form #05.024
8 <http://sedm.org/Forms/FormIndex.htm>
- 9 2. *De Facto Government Scam*, Form #05.043
10 <http://sedm.org/Forms/FormIndex.htm>

11 The only way you can dis-associate from a corporation is by refusing to do business with it, but you can’t expatriate from it,
12 and attempting to do so will simply confuse anyone in government that you send such crazy paperwork to. Doing so may
13 also:

- 14 1. Jeopardize your nationality.
- 15 2. Make you an alien and a stateless person.
- 16 3. Mark you as a traitor and possibly even a terrorist.
- 17 4. Remove from you the ability to vote and influence politics to improve the situation for the better.

18 To do business with a corporation is to conduct “commerce”. By conducting commerce with the U.S. Inc., we surrender our
19 sovereign immunity within federal courts, in fact. This is confirmed by the Foreign Sovereign Immunities Act found in Title
20 28 of the U.S. Code, Part IV, Chapter 97 starting in section 1602. 28 U.S.C. §1605 lists the specific exceptions to sovereign
21 immunity of foreign states, and among those is found in paragraph (a)(2):

22 [TITLE 28 > PART IV > CHAPTER 97 > § 1605](#)
23 [§ 1605. General exceptions to the jurisdictional immunity of a foreign state](#)

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

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

30 Every American is a self-governing foreign state or instrumentality of a foreign state by virtue of the fact that he was born
31 outside and maintains a domicile outside of exclusive federal exclusive/general legislative jurisdiction. He or she is entitled
32 to sovereign immunity as an emissary of a statutorily foreign state, which is a state of the Union in the case of our system of
33 government. Even the legal encyclopedia recognizes that states of the Union are “foreign states” with respect to the federal
34 government:

35 *“Territories’ or ‘territory’ as including ‘state’ or ‘states.” While the term ‘territories of the’ United States may,*
36 *under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary*
37 *acts of congress “territory” does not include a [foreign state](#).”*
38 *[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]*

39 A much more productive and practical approach is simply to understand the true nature of how we conduct “commerce” with
40 the federal corporation called the United States government and to discontinue it in order to restore our sovereign immunity.
41 Unfortunately, most freedom lovers simply do not understand how to think on this level, in our experience. How do we
42 engage in such commerce? Here are the basic and primary methods:

- 43 1. You choose a domicile within the jurisdiction of the government or the “United States” (federal zone). This elects a
44 government to be your protector and obligates you to pay taxes to sustain that protection. This election is done by:
 - 45 1.1. Identifying yourself as a “resident” on a voter registration form.
 - 46 1.2. Putting anything other than “heaven” on the “permanent address” block of a W-8BEN form.
 - 47 1.3. Filling out an IRS Form 1040 and sending it in, rather than the proper IRS Form 1040NR.

- 1.4. Responding to a jury summons and indicating on the question about your citizenship that you are a statutory “U.S. citizen”, which is simply wrong.
- 1.5. Identifying yourself as a statutory “U.S. citizen” (pursuant to 8 U.S.C. §1401) on an SS-5 form.
- 1.6. Registering to vote. You cannot register to vote without having a domicile within the jurisdiction of the government you are participating in.
- 1.7. Responding to a jury summons by indicating that you are a “U.S. citizen”, who is a person subject to federal law under 8 U.S.C. §1401. You should have responded by indicating that you are a “national but not citizen” under 8 U.S.C. §1101(a)(21) in order to preserve your sovereignty. All you need to have is “allegiance” or “nationality” to serve on a jury, and these are characteristics of those who are nationals.
2. You engage in a regulated, taxable activity called a “trade or business” in order to reduce your tax liability. This puts you in receipt of a financial benefit and makes you into a federal “employee” and it is done by:
 - 2.1. Taking earned income credit under [26 U.S.C. §32](#).
 - 2.2. Taking deductions under [26 U.S.C. §162](#).
 - 2.3. Applying a graduated rate of tax under [26 U.S.C. §1](#) and 26 U.S.C. §871(b), instead of the flat 30% for income from the U.S. government found in [26 U.S.C. §871\(a\)](#).
3. You have income from the United States government as either a federal “employee” (which is a “public officer” pursuant to [5 U.S.C. §2105](#)) or a person on some other government benefit.
4. You fill out a government application for some kind of benefit, such as Social Security, unemployment insurance, etc. and sign under penalty of perjury.
5. You fill out a 1040 tax return with a nonzero liability and sign under penalty of perjury and send it in. This creates a presumption that you maintain a domicile in the statutory but not constitutional “United States**” (federal territory). See [IRS Document 7130](#) description of the 1040 form for proof, which says that the only people who can use the 1040 are “citizens” and “residents” of the “United States”, which is defined as federal territory in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d).
6. You fill out and sign under penalty of perjury an IRS Form W-4 as a way to procure “social insurance”.

Note that the last five items above required your voluntary consent and signature on a government application for a license or benefit. Those who do business with the federal corporation called the United States government must be parties to a contract of some kind. In a country populated by sovereigns, the only way you can lose or forfeit rights is to contract them away. Every government form you sign is a contract. If you want your sovereignty back, you have to cancel the contracts and quit acting like a federal employee. This is thoroughly explained in our *Great IRS Hoax*, Form #11.302, Sections 5.4 through 5.4.6. If you don’t want any commercial relationship with the “Beast” because you want your sovereignty back, then simply:

1. Change your domicile to be outside of any state or the statutory but not constitutional “United States**” (federal territory). See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/DomicileBasisForTaxation.htm>
2. Quit acting like a “taxpayer” by accepting a reduction in a tax liability that you don’t even have! [26 U.S.C. §162](#) says you can only take deductions if you are engaged in a “trade or business”. You don’t need deductions if you don’t have any “gross income”, and you can’t earn “gross income” unless you either receive government payments or are engaged in a “trade or business”, which most Americans aren’t. See:

<http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>
3. Terminate all contractual business relationships with the government by quitting all government benefit programs. For instance, quit the social security system as follows:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>
4. Revoke all license applications. Many types of taxes are based on the privileged use of a license.
5. Quit signing government forms, including driver’s license applications, benefit applications, and tax forms.
6. When you open financial accounts, use the correct paperwork. Financial institutions will assume that you are a “public official” and a “U.S. person” by default unless you give them evidence that you are a “foreign person”. Therefore, when you open bank accounts, use one of the following two forms to declare that you are a “foreign person”:
 - 6.1. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
 - 6.2. AMENDED version of IRS Form W-8BEN:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

1 7. Change your passport application to reflect your proper status as a “national” but not a citizen under [8 U.S.C. §1101\(a\)\(21\)](#) and a non-resident non-person. See:

2 [USA Passport Application Attachment](#), Form #06.007
<http://sedm.org/Forms/FormIndex.htm>

3 8. Change your voter registration to reflect your proper status as a “national” but not a citizen under [8 U.S.C. §1101\(a\)\(21\)](#)
4 and a non-resident non-person. See:

5 [Voter Registration Attachment](#), Form #06.003
<http://sedm.org/Forms/FormIndex.htm>

6 How much simpler does it get? Notice we didn’t mention anything in the above about “expatriation”, because you don’t need
7 to lose your nationality in order to cease to be a *statutory* “citizen” under 8 U.S.C. §1401. That status results from being born
8 anywhere in the American Union and maintaining a domicile within exclusive federal jurisdiction. The IRS website, in fact,
9 confirms that the only statutory “U.S. citizens” are from American Samoa or the Commonwealth of the Northern Mariana
Islands!

10 [IRS Website: Pay for Independent Personal Services \(Income Code 16\)](#)

11 *U.S. National*

12 *A U.S. national is an individual who owes his sole allegiance to the United States, but who is not a U.S. citizen*
13 *(a citizen of American Samoa, or the Commonwealth of the Northern Mariana Islands).*
14 [SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/USNational-IRSWebsite-050422.pdf>]

15 **9.26 We have a society that respects and obeys law rather than men**

16 After people have read and learned about the tax codes and regulations and all of the truths contained in the *Great IRS Hoax*
17 book for themselves, they are prone to jump to the following often naïve and unreasonable but truthful conclusions:

- 18 1. That we are a society of law and not men, as the U.S. Supreme Court admitted in *Marbury v. Madison*, [5 U.S. 137](#) (1803).
- 19 2. That the government must and should enforce the MOST IMPORTANT aspect of equal protection against itself that it
20 enforces against you, which is that if they want to enforce a civil obligation, they have to produce evidence of your
21 consent IN WRITING to participate, and must protect your right NOT to participate. This is the same requirement they
22 place on you when you want to sue them. You have to produce WRITTEN evidence of a waiver of sovereign immunity
23 by the government and ITS consent, in the form of a statute, to be sued. THAT consent, in fact, is what makes any
24 contract and, by implication, any franchise such as I.R.C. Subtitles A law FOR YOU, the consenting party. Otherwise,
25 it’s just a proposal that does not have the force of law:

26 *Consensus facit legem.*
27 *Consent makes the law. A contract [or a FRANCHISE, which is also a contract] is a law between the parties,*
28 *which can acquire force only by consent.*
29 [Bouvier’s Maxims of Law, 1856;
30 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

- 31 3. That the requirement that Americans are presumed innocent until proven guilty in our system of jurisprudence should
32 translate into being presumed a “nontaxpayer” and NOT a “public officer” until the GOVERNMENT satisfies the burden
33 of proof to demonstrate their CONSENT to occupy the public office before they enforce the obligations of the office
34 upon you.
- 35 4. That the Internal Revenue Code allows you to lawfully avoid domicile within the statutory “United States” (federal
36 territory) and avoid excise taxable activities such as a “trade or business”, so that you can lawfully become a
37 “nontaxpayer” and a “sovereign”.
- 38 5. That the IRS will recognize and respect your choice to become a “nontaxpayer”.
- 39 6. That the IRS will publish forms and procedures on how to lawfully avoid participating in the tax system. They not only
40 don’t do this, but try to persecute those who do.
- 41 7. That companies and financial institutions will obey the law and not file *false* information returns, such as IRS Forms W-
42 2, 1042-s, 1098, 1099 against you that will misrepresent your status as a “nontaxpayer”.
- 43 8. That judges will recognize the limits the law places upon their own conduct and that of the IRS and thereby protect you
44 from unlawful collection and enforcement by the IRS.
- 45 9. That the IRS, when confronted with the truth, will agree with you and obey the law, and apologize for the systematic
46 efforts to deceive you about what the law says and to mis-enforce and mis-interpret that law.

1 Based on practical experience, we have learned that the above conclusions and presumptions, although reasonable and
2 consistent with prevailing law, in fact will cause persecution and injury from the covetous and corrupt IRS, the courts, and
3 the legal profession. This is because:

- 4 1. They are more interested in taking your money than protecting your rights. The love of money is the root of all kinds of
5 evil. See 1 Tim. 6:10.

6 *"For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their greediness,
7 and pierced themselves through with many sorrows."
8 [1 Tim. 1:10, Bible, NKJV]*

- 9 2. If they told the truth:

10 2.1. Their license to practice law as an attorney or tax professional would be pulled by the government to harm them
11 for exposing the fraud.

12 2.2. Their profession and their job would be largely irrelevant and unnecessary and they would have to find other more
13 productive and HONEST work.

14 2.3. They would expose themselves to huge legal liability, because they would have to also admit that they have been
15 violating the law for most of their lives and committing a MAJOR FRAUD upon the American public.

16 2.4. They might become a target of what we call "selective enforcement" by the IRS. In other words, the IRS would
17 abuse its discretion and enforcement powers as a political tool to silence and persecute dissidents, not unlike the
18 gulags in the former COMMUNIST Soviet Union.

- 19 3. The government's revenues would go down and so it would not be able to pay its bills and might collapse. In other
20 words, they have to do their part to perpetuate the Ponzi scheme.

21 The consequence of the above conflicts of interest is that you will have a hard time motivating your selfish, stubborn, and
22 covetous public "servants" to obey the law. Remember that we have TWO governments, not one:

- 23 1. The "de jure" government created by our Constitution. The existing government would be a de jure government if there
24 was perfect compliance with the Constitution and all enacted law.

- 25 2. The "de facto" government which is the way things actually run. This system of government is based on public policy
26 rather than law. Courts which refuse to enforce all aspects of the Constitution and enacted law, through their sin of
27 omission, cause the creation of a "de facto" government that is in conflict with enacted law.

28 The differences between the "de jure" and "de facto" governments are explained in the Great IRS Hoax, Form #11.302,
29 Section 6.1 and in the following article:

[How Scoundrels Corrupted Our Republican Form of Government, Family Guardian Fellowship](http://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm)
<http://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>

30 The government's approach to law is explained in the Great IRS Hoax, Form #11.302, Section 5.16, where there is a quote
31 from the book Atlas Shrugged:

32 *Dr. Ferris smiled. . . . "We've waited a long time to get something on you. You honest men are such a problem
33 and such a headache. But we knew you'd slip sooner or later - and this is just what we wanted."*

34 *"You seem to be pleased about it."*

35 *"Don't I have good reason to be?"*

36 *"But, after all, I did break one of your laws."*

37 *"Well, what do you think they're for?"*

38 *Dr. Ferris did not notice the sudden look on Rearden's face, the look of a man hit by the first vision of that which
39 he had sought to see. Dr. Ferris was past the stage of seeing; he was intent upon delivering the last blows to an
40 animal caught in a trap.*

41 *"Did you really think that we want those laws to be observed?" said Dr. Ferris. "We want them broken. You'd
42 better get it straight that it's not a bunch of boy scouts you're up against - then you'll know that this is not the age
43 for beautiful gestures. We're after power and we mean it. You fellows were pikers, but we know the real trick,*

1 *and you'd better get wise to it. There's no way to rule innocent men. The only power any government has is the*
2 *power to crack down on criminals. Well, when there aren't enough criminals, one makes them. One declares*
3 *so many things to be a crime that it becomes impossible for men to live without breaking laws. Who wants a*
4 *nation of law-abiding citizens? What's there in that for anyone? But just pass the kind of laws that can neither*
5 *be observed nor enforced nor objectively interpreted - and you create a nation of law-breakers - and then you*
6 *cash in on guilt. Now, that's the system, Mr. Rearden, that's the game, and once you understand it, you'll be*
7 *much easier to deal with."*
8 *[Atlas Shrugged, Ayn Rand]*

9 We therefore strongly advise you to be cautious, because there are many in the government, legal profession, accounting, tax
10 preparation businesses who profit from perpetuating the illegal enforcement of the Internal Revenue Code. This will require
11 you to:

- 12 1. Know the law much better than even those in the legal profession.
- 13 2. Do everything you can to build a good administrative record that reflects your choice to become a non-resident non-
14 person not engaged in a trade or business whose estate is a foreign estate as defined in [26 U.S.C. §7701\(a\)\(31\)](#).
- 15 3. Be forceful in demanding that the government protect your Constitutional rights.
- 16 4. Educate companies and financial institutions to ensure that they obey the law.
- 17 5. Litigate to protect your rights, and do so without the aid of an attorney because the attorney has a conflict of interest.

18 In closing, let us remind you of the following aspects about your “public servants” and the “de facto” government they work
19 for:

20 *"The more corrupt the state, the more numerous the laws."*
21 *[Tacitus, Roman historian 55-117 A.D.]*

22 *"Sometimes the law defends plunder and participates in it. Thus the beneficiaries are spared the shame and*
23 *danger that their acts would otherwise involve... But how is this legal plunder to be identified? Quite simply. See*
24 *if the law takes from some persons what belongs to them and gives it to the other persons to whom it doesn't*
25 *belong. See if the law benefits one citizen at the expense of another by doing what the citizen himself cannot do*
26 *without committing a crime. Then abolish that law without delay ... No legal plunder; this is the principle of*
27 *justice, peace, order, stability, harmony and logic"*
28 *[The Law, Frederic Bastiat]*

29 *"It's a game. We [tax lawyers] teach the rich how to play it so they can stay rich-- and the IRS keeps changing*
30 *the rules so we can keep getting rich teaching them."*
31 *[John Grisham]*

32 **9.27 861 Source Position**

False Argument: The regulations at 26 C.F.R. §1.861-8(f) describe and include all sources of income subject to tax under the Internal Revenue Code, Subtitle A. If your earnings do not fall within the list provided in this regulation, then you do not owe a tax and cannot claim “taxable income”.

Corrected Alternative Argument: The income tax described in Internal Revenue Code, Subtitle A describes a privilege or excise tax upon persons working for the U.S. government as “public officers” and those receiving payments from the U.S. government. In the I.R.C., a “public office” is referred to as a “trade or business”. The function of all information returns such as IRS Forms W-2, 1042-s, 1098, and 1099 is to connect specific payments to this excise taxable franchise. If you are not engaged in either a public office or the “trade or business” franchise and someone files an information return against you, you must promptly rebut it or you will be presumed to be a “taxpayer” who is liable, regardless of what “source” your earnings came from.

Further information:

1. The 861 “Source” Position, Great IRS Hoax, Form #11.302, Section 5.7.6 and following:
<http://sedm.org/Forms/FormIndex.htm>
2. 861 Evidence Video, Larken Rose
<http://famguardian.org/Disks/TaxDVD/Multimedia/Rose,Larken/861Evidence/861.htm>
3. Legal Deception, Propaganda, and Fraud, Form #05.014. Proves that the definitions within the I.R.C. are limiting, and that the I.R.C. itself establishes all that is included within the meaning of the term “United States”, “State”, and “income”.
<http://sedm.org/Forms/FormIndex.htm>
4. Requirement for Reasonable Notice, Form #05.022. Proves that the main purpose of statutes is to give “reasonable notice” of all that is “included” in the definition of “income” or “taxable income”.
<http://sedm.org/Forms/FormIndex.htm>

1 The 861 Source Position is summarized in the following:

- 2 1. All “income” subject to tax must appear somewhere within the Internal Revenue Code, Subtitle A. You can’t hold a
3 person responsible to pay a tax upon “income” if you won’t give him “reasonable notice” of everything that is included
4 in the definition. This is described below:

Requirement for Reasonable Notice, Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

- 5 2. The only place within the I.R.C. Subtitle A that describes the procedure for computing “taxable income” from all
6 lawful sources is found in 26 C.F.R. §1.861-8. Earnings subject to tax within 26 C.F.R. §1.861-8(f) include and are
7 limited to the following:
- 8 2.1. Overall limitation to the foreign tax credit. Under the overall limitation to the foreign tax credit, as provided in
9 section 904(a)(2) (as in effect before enactment of the Tax Reform Act of 1976, or section 904(a) after such
10 enactment) the amount of the foreign tax credit may not exceed the tentative U.S. tax (i.e., the U.S. tax before
11 application of the foreign tax credit) multiplied by a fraction, the numerator of which is the taxable income from
12 sources without the United States and the denominator of which is the entire taxable income. Accordingly, in this
13 case, the statutory grouping is foreign source income (including, for example, interest received from a domestic
14 corporation which meets the tests of section 861(a)(1)(B), dividends received from a domestic corporation which
15 has an election in effect under section 936, and other types of income specified in section 862). Pursuant to
16 sections 862(b) and 863(a) and Sec. Sec. 1.862-1 and 1.863-1, this section provides rules for identifying the
17 deductions to be taken into account in determining taxable income from sources without the United States. See
18 section 904(d) (as in effect after enactment of the Tax Reform Act of 1976) and the regulations thereunder which
19 require separate treatment of certain types of income. See example 3 of paragraph (g) of this section for one
20 example of the application of this section to the overall limitation.
 - 21 2.2. Domestic International Sales Corporations (DISC) and Foreign Sales Corporation (FSC) taxable income. Sections
22 925 and 994 provide rules for determining the taxable income of an FSC and DISC, respectively, with respect to
23 qualified sales and leases of export property and qualified services. The combined taxable income method
24 available for determining a DISC's taxable income provides, without consideration of export promotion expenses,
25 that the taxable income of the DISC shall be 50 percent of the combined taxable income of the DISC and the
26 related supplier derived from sales and leases of export property and from services. In the FSC context, the
27 taxable income of the FSC equals 23 percent of the combined taxable income of the FSC and the related supplier.
28 Pursuant to regulations under section 925 and 994, this section provides rules for determining the deductions to be
29 taken into account in determining combined taxable income, except to the extent modified by the marginal

costing rules set forth in the regulations under sections 925(b)(2) and 994(b)(2) if used by the taxpayer. See Examples (22) and (23) of paragraph (g) of this section. In addition, the computation of combined taxable income is necessary to determine the applicability of the section 925(d) limitation and the "no loss" rules of the regulations under sections 925 and 994.

- 2.3. Effectively connected taxable income. "Nonresident alien individuals" and foreign corporations engaged in trade or business within the United States, under sections 871(b)(1) and 882(a)(1), on taxable income which is effectively connected with the conduct of a trade or business within the United States. Such taxable income is determined in most instances by initially determining, under section 864(c), the amount of gross income which is effectively connected with the conduct of a trade or business within the United States. Pursuant to sections 873 and 882(c), this section is applicable for purposes of determining the deductions from such gross income (other than the deduction for interest expense allowed to foreign corporations (see Sec. 1.882-5)) which are to be taken into account in determining taxable income. See example 21 of paragraph (g) of this section.
- 2.4. Foreign base company income. Section 954 defines the term "foreign base company income" with respect to controlled foreign corporations. Section 954(b)(5) provides that in determining foreign base company income the gross income shall be reduced by the deductions of the controlled foreign corporation "properly allocable to such income". This section provides rules for identifying which deductions are properly allocable to foreign base company income.
- 2.5. Other operative sections. The rules provided in this section also apply in determining—
 - 2.5.1. The amount of foreign source items of tax preference under section 58(g) determined for purposes of the minimum tax;
 - 2.5.2. The amount of foreign mineral income under section 901(e);
 - 2.5.3. The amount of foreign oil and gas extraction income and the amount of foreign oil related income under section 907;
 - 2.5.4. The limitation under section 934 on the maximum reduction in income tax liability incurred to the Virgin Islands;
 - 2.5.5. The special deduction granted to China Trade Act corporations under section 941;
 - 2.5.6. The amount of certain U.S. source income excluded from the subpart F income of a controlled foreign corporation under section 952(b);
 - 2.5.7. The amount of income from the insurance of U.S. risks under section 953(b)(5);
 - 2.5.8. The international boycott factor and the specifically attributable taxes and income under section 999; and
 - 2.5.9. The taxable income attributable to the operation of an agreement vessel under section 607 of the Merchant Marine Act of 1936, as amended, and the Capital Construction Fund Regulations thereunder (26 CFR, part 3). See 26 C.F.R. §3.2(b)(3).

3. From a legal standpoint, and as interpreted by the federal courts, "taxable income" MUST meet all of the following criteria:

- 3.1. Must be "income" as legally defined. 26 U.S.C. §643(b) provides the ONLY definition of "income" found anywhere within the Internal Revenue Code, and it is associated with either a trust or estate domiciled in the "United States" (federal zone).

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART 1 > Subpart A > § 643](#)
[§ 643. Definitions applicable to subparts A, B, C, and D](#)

(b) Income

*For purposes of this subpart and subparts B, C, and D, **the term "income", when not preceded by the words "taxable", "distributable net", "undistributed net", or "gross", means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law. Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.***

The "trust" they are talking about above is the "public trust", which is the GOVERNMENT:

*TITLE 5--ADMINISTRATIVE PERSONNEL
CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS
PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE BRANCH--
Table of Contents
Subpart A--General Provisions
Sec. 2635.101 Basic obligation of public service.*

1 (a) Public service is a public trust.

2 Each employee has a responsibility to the United States Government and its citizens to place loyalty to the
3 Constitution, laws and ethical principles above private gain. To ensure that every citizen can have complete
4 confidence in the integrity of the Federal Government, each employee shall respect and adhere to the principles
5 of ethical conduct set forth in this section, as well as the implementing standards contained in this part and in
6 supplemental agency regulations.

7 3.2. Must be a "class of gross income" found in 26 U.S.C. §61 and 26 C.F.R. §1.861-8(a)(3).

8 3.3. Must be an "item of income" (identified in 26 U.S.C. §861) that is taxable (e.g. profit, sales tax, etc), AND

9 3.4. Must derive from a taxable source or activity identified in 26 C.F.R. §1.861-8(f)(1).

10 Income that meets ALL FOUR of these criteria is called "gross income". There are many taxable types or items of
11 income but very few taxable sources as far as the federal government is concerned. All of these sources are identified
12 only in 26 C.F.R. §1.861-8, and all other types are excluded by implication. A favorite IRS trick is to talk about every
13 type of conceivable income as taxable and say nothing about taxable source.

- 14 4. A number of attempts have been made over the years to obfuscate the regulations and statutes used in computing one's
15 "taxable income" and "gross income" in order to perpetuate more "nontaxpayers" to unwittingly volunteer to obey
16 laws that do not pertain to them. These efforts are documented in the Great IRS Hoax, Form #11.302, Chapter 6.

17 The 861 Source Position has been advocated by a number of people over the years, such as:

- 18 1. Larken Rose, who put out the Theft By Deception Video and the 861 Evidence Video, Larken Rose. Larken was never
19 enjoined from promoting his idea, but he was eventually convicted of failure to file income tax returns and was sentenced
20 to 18 months in club fed.
- 21 2. Thurston Bell of National Institute for Tax Education (NITE). Thurston worked for Save A Patriot Fellowship and
22 developed this idea while employed there. Thurston was enjoined by a federal district court in January 10, 2003 from
23 promoting this position. See:
24 <http://famguardian.org/PublishedAuthors/Govt/TaxHonestyPersecution/NITE/CourtOrder-030301.pdf>
- 25 3. Dave Bossett, who appears in our How to Keep 100% of Your Earnings video below:
26 <http://famguardian.org/Media/movie.htm>

27 The fatal flaw of the 861 Source Position is that the entire Internal Revenue Code, Subtitle A is a code or system for tax
28 assessment and collection against "taxpayers". It is a franchise agreement that only pertains to "franchisees" called
29 "taxpayers". The minute you start quoting from it is the minute you tacitly admit that you are subject to it, that it pertains to
30 you, and that you are participating in the "trade or business" franchise!

31 *"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and
32 not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the
33 Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and
34 no attempt is made to annul any of their Rights or Remedies in due course of law."
35 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

36 To give you one example, see 26 C.F.R. §1.863-1(c):

37 *"The taxpayer's taxable income from sources within or without the United States will be determined under the
38 rules of Secs.1.861-8 through 1.861-14T for determining taxable income from sources within the United States."*

39 DANGER!! DANGER!! WILL ROBINSON!! Notice how the regulation asserts

40 *"The taxpayers taxable income. . .blah, blah"*

41 So, right up front they are saying if you use this section to determine taxable income, then ergo, you must be a "taxpayer"
42 who HAS taxable income.

43 Look, an "alleged" taxpayer who uses 861 to demonstrate that they DO NOT have any taxable income, is arguing against
44 themselves and running in place. Why? Because they do not meet the statutory definition of "taxpayer" as defined at 26
45 U.S.C. §7701(a)(14). If one is truly a not a "taxpayer" and instead is a "nontaxpayer", then it makes no sense to use regulations
46 written only for "taxpayers", in order to try and prove that one is NOT a taxpayer!!!

1 The tax regulations are for the benefit (chuckle) of "taxpayers" and apply only to them. ONLY "taxpayers" can have "taxable
2 income". The quoted section above is ONLY applicable to "taxpayers". And taxpayers are those who have taxable income.
3 The section is craftily written and applies circular logic to keep one within the jurisdiction of the IRC and the IRS.

4 What WE ARE saying is very careful, because the 861 regulations are a trap and a ruse. Especially inside a courtroom. The
5 861 regulations are specifically designed to ensnare those poor souls who can't see the dangerous word-games that are being
6 used to trap them in a house of mirrors. And rest assured, judges continually take silent judicial notice of the ensnaring nature
7 of the 861 regulations, without ever recognizing evidence that refutes or disproves the 861 regs. 861 Regs apply a series of
8 circular logic stratagems to en-snare folks and keep them arguing within the scope (and the jurisdiction) of the IRC.

9 We believe that the 861 Source Position is therefore a waste of time because you must quote from the Internal Revenue Code
10 to use it. The I.R.C. doesn't apply to "nontaxpayers" or persons other than "taxpayers". The Internal Revenue Code, Subtitle
11 A franchise agreement itself defines exactly who this "nontaxpayer" is, so why go further than that?:

12 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
13 [§ 7701. Definitions](#)

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

16 (31) Foreign estate or trust

17 (A) Foreign estate

18 *The term "foreign estate" means an estate **the income of which, from sources without the United States which**
19 **is not effectively connected with the conduct of a trade or business within the United States, is not includible**
20 **in gross income under subtitle A.***

21 It's much simpler to simply focus on which "United States" they are talking about in the above, and to conclude that
22 everything originating outside THIS "United States" is not connected with the "trade or business" and "public office"
23 franchise.

24 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701. [Internal Revenue Code]
25 [Sec. 7701. - Definitions](#)

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

28 (9) United States

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

30 (10) State

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

34 *Uniform Commercial Code (U.C.C.)
35 § 9-307. LOCATION OF DEBTOR.*

36 (h) [Location of United States.]

37 *The United States is located in the **District of Columbia.***

38 [SOURCE:

39 <http://www.law.cornell.edu/ucc/search/display.html?terms=district%20of%20columbia&url=/ucc/9/article9.htm>
40 [#s9-307](#)]

41 The definition of "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10) above indicates that it implies only the
42 "geographical" United States. This is a ruse, because not all uses of this term in the Internal Revenue Code necessarily imply
43 the "geographical" context and no effort is ever made to distinguish whether the geographical context is implied in each place

1 where “United States” used. We allege that the REAL context they mean is the GOVERNMENT corporation called “United
2 States”:

3 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
4 PART VI - PARTICULAR PROCEEDINGS
5 CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE
6 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS
7 Sec. 3002. Definitions

8 (15) **“United States” means -**
9 (A) **a Federal corporation;**
10 (B) **an agency, department, commission, board, or other entity of the United States; or**
11 (C) **an instrumentality of the United States.**
12

13 *“A federal corporation operating within a state is considered a domestic corporation rather than a foreign
14 corporation. **The United States government is a foreign corporation with respect to a state.**”*
15 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003)]*

16 Obviously, the “United States” described in the phrase “sources within the United States” throughout the Internal Revenue
17 Code, Subtitle A does not include any portion of a state of the Union. Rather, it implies the GOVERNMENT corporation.
18 Those who work for this corporation as “public officers” in the District of Columbia, per 4 U.S.C. §72, are referred to as
19 “effectively connected with a trade or business” throughout the Internal Revenue Code, Treasury Regulations, and IRS
20 publications. This is confirmed by 26 U.S.C. §864(c)(3), which defines “sources within the United States” essentially as
21 earnings connected with a public office in the U.S. government. How could people like Larken Rose and Thurston Bell miss
22 such an IMPORTANT point:

23 TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART I > § 864
24 § 864. Definitions and special rules

25 (c) *Effectively connected income, etc.*

26 (3) *Other income from sources within United States*

27 *All income, gain, or loss from sources within the United States (other than income, gain, or loss to which
28 paragraph (2) applies) **shall be treated as effectively connected with the conduct of a trade or business [“public
29 office” per 26 U.S.C. §7701(a)(26)] within the United States [GOVERNMENT, not geographical “United
30 States”].***

31 The only defense the government has against any of the arguments in this section is to try to manufacture false statutory or
32 judicial presumptions about the meaning of terms defined in the Internal Revenue Code and thereby violate due process of
33 law and render a “void judgment” that need not be obeyed.

34 (1) [8:4993] **Conclusive presumptions affecting protected interests:** *A conclusive presumption may be defeated
35 where its application would impair a party's constitutionally-protected liberty or property interests. In such
36 cases, conclusive presumptions have been held to violate a party's due process and equal protection rights.
37 [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bed. of Ed. v. LaFleur (1974) 414
38 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates
39 process]
40 [Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]*
41

42 **Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process**
43 **Clauses of the Fifth and Fourteenth Amendments.** *In Heiner v. Donnan, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed.*
44 *772 (1932), the Court was faced with a constitutional challenge to a federal statute that created a conclusive*
45 *presumption that gifts made within two years prior to the donor's death were made in contemplation of death,*
46 *thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary*
47 *and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it*
48 *had ‘held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut*
49 *it violates the due process clause of the Fourteenth Amendment.’ Id., at 329, 52 S.Ct., at 362. See, e.g., Schlesinger*
50 *v. Wisconsin, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); Hoeper v. Tax Comm’n, 284 U.S. 206, 52 S.Ct.*
51 *120, 76 L.Ed. 248 (1931). See also Tot v. United States, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87*
52 *L.Ed. 1519 (1943); Leary v. United States, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 (1969).*
53 *Cf. Turner v. United States, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 (1970).*
54 *[United States Supreme Court, Vlandis v. Kline, 412 U.S. 441 (1973)]*

1
2 *This court has held more than once that a statute creating a presumption which operates to deny a fair*
3 *opportunity to rebut it violates the due process clause of the Fourteenth Amendment. For example, Bailey v.*
4 *Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215.*

5 *'It is apparent,' this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) 'that a constitutional*
6 *prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can*
7 *be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional*
8 *restrictions.'*
9 *[Heiner v. Donnan, 285 U.S. 312 (1932)]*
10

11 *"A judgment rendered in violation of due process is void in the rendering State and is not entitled to full faith and*
12 *credit elsewhere. Pennoyer v. Neff, 95 U.S. 714, 732-733 (1878)."*
13 *[World-Wide Volkswagen Corp. v. Woodson, 444 U.S. 286 (1980)]*

14 The following memorandum of law exhaustively proves that all such attempts to obfuscate or expand the meaning or to
15 include things or classes of things that are not expressly indicated in the statutes themselves as being "included" constitute
16 FRAUD that is easy to prove in front of a jury.

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

17 The reason why proponents of the 861 Source Position have been so vehemently hated, prosecuted, and attacked by the
18 government and the IRS is because they are focusing on the fact that the income tax is an excise tax upon taxable activities,
19 and trying to put their finger on all of the specific, voluntary, avoidable activities. By doing this, they indirectly are
20 emphasizing the voluntary nature of the income tax. Those who want to avoid the income tax simply avoid the activities.
21 What they are doing, in most cases without even realizing it, is using the regulation at [26 C.F.R. §1.861-8\(f\)\(1\)](#) to draw
22 attention to the fact that the federal income tax is in fact an excise tax, and that the "taxable activities" are all enumerated
23 individually in this regulation and nowhere else in either the I.R.C. or the Treasury Regulations. This regulation also happens
24 to be the only regulation that describes exactly how to apply earnings from each enumerated "taxable activity" to the process
25 of computing one's tax liability. Is it any surprise that the government doesn't want evidence like this in the hands of people?
26 This interferes with the government's "[voluntary](#) compliance" efforts and exposes their willful and malicious fraud for what
27 it is, and this is why they don't like it. This observation is the reason why most of the helpful examples contained within this
28 regulation have been systematically removed over the years: to prevent people from correctly concluding that they aren't
29 engaged in foreign commerce or public office and therefore don't owe the government any money.

30 Unfortunately, proponents of the 861 Source Position such as Larken Rose and those before him such as Thurston Bell fail
31 to fully comprehend how they fit into this carefully crafted legal deception, fail to understand the nature of federal jurisdiction,
32 and fail to fully understand that a "code" which only applies to those who volunteer to become engaged in a "[trade or business](#)"
33 doesn't apply to them if they choose not to volunteer. They have spent so much time looking at the trees that they forgot
34 about the forest and are being maliciously persecuted by the IRS mainly because of this monumental oversight. They don't
35 understand that the I.R.C. was not enacted into positive law and in fact constitutes essentially a state sponsored religion and
36 a franchise. This is not intended as a personal criticism by any means, but simply a realistic observation intended to help
37 keep you out of trouble. Those who choose not to agree or "sign" or consent to the franchise contract by submitting the IRS
38 Form W-4 or filing an IRS Form 1040 return with a nonzero "income" can have no legal liabilities under the code and cannot
39 be described as "taxpayers" who are subject to it. Larken Rose thinks the "code" is "law" or "public law" for everyone, but
40 in fact it is "private law" that is only "law" for "[taxpayers](#)", all of whom have consented to it in one way or another at some
41 point in time. See the following free memorandum of law which proves this point:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

42 **9.28 "Zero Returns" without Correcting the Corresponding Information Returns**

False Argument: Filing a tax return using standard IRS approved “taxpayer” forms and indicating zero income without correcting the corresponding information returns for the corresponding tax year is a valid way to get illegally withheld taxes back.

Corrected Alternative Argument: The only legitimate way to get all your money back is to:

1. Correct all information returns filed against you for the given tax period.
2. Send a NONTAXPAYER form, or an IRS form that has been modified to remove “taxpayer” presumptions.
3. Attach a note of explanation describing exactly what you are doing so that you are not falsely presumed to be a “taxpayer” or subjected to frivolous penalties that may only lawfully be assessed against “taxpayers”.

Further information:

1. *Federal Forms and Publications, Family Guardian Fellowship*-amended/modified IRS forms to make them into NONTAXPAYER forms.
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>
2. *The “Trade or Business” Scam*, Form #05.001-explains why you MUST file corrected information returns in order to permanently and irrefutably rebut the presumption that you are a franchisee engaged in the “trade or business” franchise
<http://sedm.org/Forms/FormIndex.htm>
3. *Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government*, Form #15.001-federal return that meets all the criteria suggested in this section.
<http://sedm.org/Forms/FormIndex.htm>

1 Some people falsely believe that they can legitimately get all of their money back simply by filling out an IRS Form 1040,
2 indicating zero for “income”, and not bothering to correct the false information returns filed against them for the
3 corresponding tax year. This approach has been attempted by many who eventually were discredited, including Irwin Schiff,
4 Larken Rose, and many others. This is a fatally flawed approach because:

- 5 1. The IRS Form 1040 is for “resident aliens“ and the filer is NOT a “resident alien”. You must file a NONRESIDENT
6 tax return, not a “resident alien” tax return. The only thing you do by filing a “resident” tax return is make an illegal
7 election to be treated as a “resident alien” and needlessly confer jurisdiction upon the federal courts and the IRS that they
8 would not otherwise have over you. See sections 12.2 and 12.3 of the following:

Non-Resident Non-Person Position, Form #05.020

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

- 9 2. The IRS Form 1040 is a “taxpayer” form, thus creating a false presumption that you are a “taxpayer”. The perjury
10 statement at the end says “other than the taxpayer”. See:

“Taxpayer” v. “Nontaxpayer”: Which One are You?, Family Guardian Fellowship

<http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm>

- 11 3. Everything that goes on the IRS form 1040 is earnings connected to the “trade or business” franchise, thus creating a
12 false presumption that you are a “public officer”. See:

The “Trade or Business” Scam, Family Guardian Fellowship

<http://famguardian.org/Subjects/Taxes/Remedies/TradeOrBusinessScam.htm>

- 13 4. No effort is ever made to rebut the evidence connecting you to the “trade or business” franchise. All information returns
14 filed against you during the reporting period on IRS Forms W-2, 1042-s, 1098, 1099, and K-1 create a prima facie
15 presumption that you are a “public officer” in the U.S. government engaged in a “trade or business”. If you never rebut
16 the presumptions created by these usually false reports, then you are presumed to be a “taxpayer” subject to the I.R.C.
17 You must follow the methods and forms approved by the IRS for rebutting these false presumptions as follows:

- 18 4.1. *Correcting Erroneous Information Returns*, Form #04.001: Condenses the following four links into one

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

- 19 4.2. *Correcting Erroneous IRS Form 1042’s*, Form #04.003:

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

- 20 4.3. *Correcting Erroneous IRS Form 1098’s*, Form #04.004:

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

- 21 4.4. *Correcting Erroneous IRS Form 1099’s*, Form #04.005:

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

- 22 4.5. *Correcting Erroneous IRS Form W-2’s*, Form #04.006:

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

1 We strongly discourage the filing of what the IRS calls “zero returns” WITHOUT ALSO doing all the following:

- 2 1. Attaching corrected versions of all information returns filed during the reporting period created according to the
- 3 instructions above.
- 4 2. Using NONTAXPAYER forms, or an IRS form that has been modified to remove “taxpayer” presumptions using the
- 5 following:
- 6 <http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>
- 7 3. Attaching a cover letter explaining and describing exactly what you are doing so that you are not falsely presumed to
- 8 be a “taxpayer” or subjected to:
- 9 3.1. Frivolous penalties that may only lawfully be assessed against “taxpayers”.
- 10 3.2. Criminal prosecution for filing of fraudulent returns.

11 Anyone who does not follow the above guidance is an IDIOT with a capital “I” who deserves every type of harassment and

12 persecution the government can throw at them. This is precisely what happened to Irwin Schiff, who will probably be dead

13 before he gets out of club fed. If you want a simplified form that satisfies all the criteria suggested in this section, see:

Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government, Form #15.001-federal return that meets all the criteria suggested in this section.

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

14 **9.29 Exempt from income tax because a “state citizen”, “natural born citizen”, citizen of a state, etc**

False Argument: Some people argue that they are exempt from taxes because they are a citizen of a state, a “state citizen”, a “natural born sovereign”, a “sovereign citizen”, or some variation of these but they still file IRS Form 1040 and IRS Form W-4 and thereby contradict their own statements.

Corrected Alternative Argument: Income tax liability originates from the *coincidence* of one’s choice of domicile on federal territory and their voluntary participation in the “trade or business” excise taxable activity and franchise. Those who have a domicile outside of federal territory cannot truthfully describe themselves as either a STATUTORY “citizen”, a STATUTORY “resident”, or a “permanent resident” on any FEDERAL form. They may also NOT file a “resident” tax form such as IRS Form 1040, which is only for use by “aliens” at home (26 C.F.R. §1.1-1) or STATUTORY “U.S.** citizens”/“U.S.** residents” abroad pursuant to 26 U.S.C. §911 who have a legal domicile on federal territory. If you are going to claim that you are domiciled outside of their jurisdiction and not protected by them, you MUST file the correct tax form, which is IRS Form 1040NR and NOT 1040 and fill out all your withholding paperwork consistent with the tax form.

Further information:

1. Revenue Ruling 2007-22
2. Internal Revenue Bulletin 2007-14
3. *You’re Not a STATUTORY “citizen” under the Internal Revenue Code*, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
4. *You’re Not a STATUTORY “resident” under the Internal Revenue Code*, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>
5. *Non-Resident Non-Person Position*, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>
6. *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>
7. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

15 Those who have not done their homework on the citizenship and domicile issues tend to try to oversimplify the issues and

16 get into trouble by:

- 17 1. Filing the same tax forms as they always have, which the IRS Form 1040. IRS Document 7130 says this form is ONLY
- 18 for statutory “U.S. citizens” and “U.S. residents”, who collectively are called “U.S. persons” as defined in 26 U.S.C.
- 19 §7701(a)(30). If you have a domicile in a state of the Union, you are NOT a statutory “U.S. person” .

3 Annual income **tax return filed by citizens and residents of the United States**. There are separate instructions
4 available for this item. The catalog number for the instructions is 12088U.

5 W:CAR:MP:FP:F:I Tax Form or Instructions
6 [IRS Published Products Catalog (2003), p. F-15;
7 SOURCE: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf/>]

- 8 2. Claiming they are “exempt” because they are a “state citizen”, a “sovereign citizen”, a “natural born citizen”, or a “citizen
9 of a state”, or because they have renounced or rejected their U.S. citizenship. The definition of “exempt” in 26 U.S.C.
10 §7701(b)(5) does not include these statuses. Get with it.
11 3. Continuing to use the same withholding form, the IRS Form W-4, to control their withholding. This is an “employee”
12 form for “public officers” in the U.S. government engaged in the “trade or business” franchise. See:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

- 13 4. Continuing to use Social Security Numbers. BAD. See:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

14 Those who take the above overly simplistic approach simply fail to understand that once one determines to pursue the Non-
15 Resident Non-Person Position that is the foundation of this website, there are many other changes they must ALSO make in
16 order to properly reflect that status in the public records of the government. A failure to accomplish all these steps so that
17 their paperwork is consistent with what they claim to be will result in them rightly being called “frivolous” by the courts and
18 the government. Please do your homework, folks. Doing your home means that one:

- 19 1. May not use any term to describe their citizenship status that is NOT found in federal statutes. The terms “natural born
20 citizen”, “sovereign citizen”, “state citizen”, or “citizen of a state” are not found in federal statutes or the I.R.C. and
21 therefore should be avoided and NOT used.
22 2. Must accurately describe their citizenship and domicile using the government’s own statutes and laws:
23 2.1. Describe their citizenship status using words found in the U.S. Code, such as “national” (8 U.S.C. §1101(a)(21)).
24 2.2. Should avoid referencing any citizenship status that includes the term “United States” or which does not describe
25 WHAT they are a citizen of, such as:
26 2.2.1. A “citizen of the United States” pursuant to 8 U.S.C. §1401. This is a person born anywhere in the American
27 Union with a domicile on federal territory.
28 2.2.2. A “U.S. citizen”. This will be presumed to be a statutory and not constitutional citizen pursuant to 8 U.S.C.
29 §1401. A person who is a “national” is NOT a statutory “U.S. citizen”.
30 2.2.3. “citizen”. 26 C.F.R. §1.1-1(c) presumes a statutory and not constitutional citizen.
31 2.3. May not claim that one has renounced or rejected their U.S. Citizenship. Instead, one must indicate that they do
32 not have a domicile on federal territory and that it is domicile which is the origin of the federal governments civil
33 jurisdiction over them, including taxation:

34 *“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit
35 or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth
36 Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal
37 duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty
38 to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax
39 it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on
40 realty laid by the state in which the realty is located.”*
41 [Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

42 *“domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and principal
43 establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith, 206 Pa.Super.
44 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's home are the
45 requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he
46 intends to return even though he may actually reside elsewhere. A person may have more than one residence but
47 only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often
48 controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of
49 voting and other legal rights and privileges.”*
50 [Black's Law Dictionary, Sixth Edition, p. 485]

2.4. Must understand the affect upon their statutory citizenship status that not having a domicile on federal territory has, which is that they are not a statutory “U.S. citizen” (8 U.S.C. §1401), “U.S. resident” (26 U.S.C. §7701(b)(1)(A)), or “U.S. person” (26 U.S.C. §7701(a)(30)). See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

2.5. Should use the following form to document their citizenship and domicile status:

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

3. Must stop filing IRS Form 1040, which is a “resident” tax form for statutory “U.S. persons” (26 U.S.C. §7701(a)(30)) with a domicile on federal territory.

4. If they want to file a tax return, he/she must use the 1040NR form with our Tax Form Attachment, Form #04.201 attached. They must put all of earnings from the United States government in the category of not connected to a “trade or business” under 26 U.S.C. §871(a) and exclude earnings from within a state of the Union, which is foreign with respect to the statutory but not constitutional “United States”. See:

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

5. May not use the term “exempt”, which is a word of art. Instead indicate that their earnings are NOT SUBJECT but not “exempt” and are expressly excluded pursuant to:

5.1. [26 U.S.C. §3401](#)(a)(6)-earnings are not “wages”

5.2. [26 U.S.C. §864](#)(b)(1)(A).

5.3. [26 U.S.C. §861](#)(a)(3)(C)(i).

5.4. [26 U.S.C. §1402](#)(b).

5.5. 26 C.F.R. §1.872-2(f).

5.6. 26 C.F.R. §1.871-7(a)(4).

6. Must stop using IRS Form W-4, which is an “employee” form for public officers in the U.S. government and replace all withholdings at their private employers with W-8BEN. See:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

The reason people pursue this flawed argument is mainly because they aren’t reading, quoting, or using the law properly.

“My [God’s] people are destroyed [and enslaved] for lack of knowledge [and the lack of education that produces it].”
[[Hosea 4:6](#), Bible, NKJV]

“One who turns his ear from hearing the law [God’s law or man’s law], even his prayer is an abomination.”
[[Prov. 28:9](#), Bible, NKJV]

“But this crowd that does not know [and quote and follow and use] the law is accursed.”
[[John 7:49](#), Bible, NKJV]

“Salvation is far from the wicked, For they do not seek Your [God’s] statutes.”
[[Psalm 119:155](#), Bible, NKJV]

“Every man is supposed to know the law. A party who makes a contract [or enters into a franchise, which is also a contract] with an officer [of the government] without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law.”
[*Clark v. United States*, 95 U.S. 539 (1877)]

If you can’t find a statute and a regulation that documents both your status and why you aren’t required to pay, then don’t make words up to describe yourself that aren’t in the code and then claim that because you have such a status, that you are “exempt”. This is unwise, presumptuous, and needlessly burdens the government and the IRS. Instead, follow and quote and use the law to document your status as described in the article below.

Non-Resident Non-Person Position, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>

9.30 Application of the income tax has nothing whatsoever to do with citizenship or residency

False Argument: The application of the income tax has nothing whatever to do with "citizenship" or "residency". Tax law makes different provisions for how "income" (gains from taxable activities) received by each of several different kinds of persons is handled, taxed and/or accounted-for, but what is taxable and/or being taxed is exactly the same class of thing in each case, and when each of these kinds of persons engage in taxable activities, they all do so in exactly the same way and are taxable for exactly the same reasons.

Corrected Alternative Argument: This is a gross oversimplification of federal jurisdiction to tax that gets lots of people in trouble, including its own chief proponent, Pete Hendrickson. If Pete was correct on this issue, why did he end up in jail or even get prosecuted in the first place? Recall that Pete himself files RESIDENT tax returns available ONLY to those DOMICILED on federal territory and therefore SUBJECT to the income tax. Whether one is subject at ALL to the income tax is in fact determined by their receipt of "trade or business" excise taxable earnings as a public officer in the national government. Those with either a legislatively foreign domicile or who are not public officers are incapable of exercising "the functions of a public office" without at least evidence that Congress "expressly authorized" them to exercise the office in the specific geographic place they are physically situated as required by 4 U.S.C. §72. In the case of state citizens not lawfully elected or appointed to public office and with a legislatively foreign domicile by virtue of residence in a state, they are not the subject of the tax because they cannot lawfully either exercise "the functions of a public office" OR be subject to the civil legislative jurisdiction of Congress per 4 U.S.C. §72 and Federal Rule of Civil Procedure 17(b). This fact is recognized in 26 U.S.C. §7701(a)(31). The only reason they are the subject of illegal enforcement by the IRS is because they MISREPRESENT their domicile/citizenship on government forms to make them falsely appear as being subject to federal legislative jurisdiction.

Further information:

1. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002 - proves that domicile is a prerequisite to having ANY civil status under federal law, INCLUDING "taxpayer". Domicile is an important component of citizenship itself and in most cases is even a synonym for "citizenship" in federal court.
2. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
3. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001-proves that domicile, which is a component of and synonym for "citizenship" in federal court, IS important.
<http://sedm.org/Forms/FormIndex.htm>
4. *Citizenship, Domicile, and Tax Status Options*, Form #10.003-domicile and citizenship limitations upon federal court useful in federal court.
<http://sedm.org/Forms/FormIndex.htm>

1 This argument is most frequently made by Pete Hendrickson and his misguided followers. For more information about Pete
2 Hendrickson, see:

Policy Document: Pete Hendrickson's "Trade or Business" Approach, Form #08.003
<http://sedm.org/Forms/FormIndex.htm>

3 Oversimplification of issues is popular among legal neophytes or among those who want an excuse to STOP learning more
4 about the law. This false contention falls in this dubious category. Accepting this false argument is equivalent to agreeing
5 that the national government has jurisdiction ANYWHERE that it wants, which is clearly not the case. The most fundamental
6 principles of law that are the foundation of the Separation of Powers Doctrine of the U.S. Supreme Court state that:

- 7 1. Civil law is limited to specific territory.
- 8 2. Law cannot extend beyond that territory except through the CONSENSUAL exercise of debt or contract.
- 9 3. Domicile is the basis for civil jurisdiction and is the main limitation upon federal civil/tax jurisdiction. Those without a
10 civil domicile in a place cannot have a "civil status", including "taxpayer", in that place unless they CONTRACT and
11 CONSENT to acquire that status. Hence, those without a civil domicile or a contract are statutory but not necessarily
12 constitutional "aliens".

13 ***"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit***
14 ***or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth***
15 ***Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally***
16 ***reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously***
17 ***includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of***

1 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration
2 being a tax on realty laid by the state in which the realty is located."
3 [Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

4 4. Domicile in a specific place is a prerequisite to being a statutory "citizen" or "resident" of that place.

5 "**Domicile and citizen are synonymous in federal courts**, Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp.
6 981, 982; inhabitant, resident and citizen are synonymous, Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678,
7 683."
8 [Black's Law Dictionary, Fourth Edition, p. 311]

9 **The words "citizen" and citizenship," however, usually include the idea of domicile, Delaware, L. & W.R. Co.**
10 **"v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557"**
11 [Black's Law Dictionary, Fourth Edition, p. 310]

12 "The term 'citizen', as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is
13 substantially synonymous with the term 'domicile'. [Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554,](#)
14 [557.](#)"
15 [Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944)]

16 5. Since you can only have a domicile in one place at a time, you can only be a "taxpayer" toward one government at a
17 time and are a statutory "alien" in relation to all other governments. In the case of state citizens, that government is a
18 constitutional State.

19 Here are a few examples:

20 "It is a well established principle of law that all federal regulation applies only within the territorial jurisdiction
21 of the United States unless a contrary intent appears."
22 [Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]

23 "The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend
24 into the territorial limits of the states, but have force only in the District of Columbia, and other places that are
25 within the exclusive jurisdiction of the national government."
26 [Caha v. U.S., 152 U.S. 211 (1894)]

27 "There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears
28 [legislation] is meant to apply only within the territorial jurisdiction of the United States."
29 [U.S. v. Spelar, 338 U.S. 217 at 222.]

30
31 *Debitum et contractus non sunt nullius loci.*
32 Debt and contract [franchise agreement, in this case] are of no particular place.

33
34 *Locus contractus regit actum.*
35 The place of the contract [franchise agreement, in this case] governs the act.
36 [Bouvier's Maxims of Law, 1856;
37 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]

38 We do agree with Pete Hendrickson that the activity called a "trade or business" (public office) is the only subject of the
39 I.R.C. Subtitle A excise tax. We disagree, however, that any of the following are true:

- 40 1. EVERYONE can lawfully engage in a public office activity. Aliens can't and those NOT lawfully elected or appointed
41 can't.
42 2. That the word "citizenship" in federal court means anything OTHER than domicile on federal territory. It does not:

43 "**Domicile and citizen are synonymous in federal courts**, Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp.
44 981, 982; inhabitant, resident and citizen are synonymous, Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678,
45 683."
46 [Black's Law Dictionary, Fourth Edition, p. 311]

47 **The words "citizen" and citizenship," however, usually include the idea of domicile, Delaware, L. & W.R. Co.**
48 **"v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557"**
49 [Black's Law Dictionary, Fourth Edition, p. 310]

1 *"The term 'citizen', as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is*
2 *substantially synonymous with the term 'domicile'. [Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554,](#)*
3 *[557.](#)"*
4 *[Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944)]*

- 5 3. One can unilaterally or lawfully "elect" themselves into a public office by filling out a government form, including a
6 tax form. Doing this is, in fact, a CRIME in violation of 18 U.S.C. §912.
- 7 4. Congress can legislatively reach inside a constitutional state and enforce against those who are NOT lawfully engaged
8 in a public office of some kind. Federal Rule of Civil Procedure 17(b) forbids it.
- 9 5. The activity can be conducted in a constitutional state WITHOUT both the consent of the party AND express
10 legislative authorization from Congress. The government has the burden of proving BOTH in order to enforce a tax
11 liability and they seldom can meet this burden of proof.
- 12 6. The tax franchise codes enforcing the activity can extend to those not domiciled on federal territory WITHOUT their
13 DEMONSTRATED express and informed consent. Non-domiciled parties are called "nonresident aliens". If they
14 have no contracts or agreements or consent with the national government, they are called "non-resident NON-persons".

15 These facts are recognized in the law itself:

16 [TITLE 4 > CHAPTER 3 > § 72](#)
17 [§ 72. Public offices; at seat of Government](#)

18 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*
19 *except as otherwise expressly provided by law.*

20

21 [IV. PARTIES > Rule 17.](#)
22 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

23 *(b) Capacity to Sue or be Sued.*

24 *Capacity to sue or be sued is determined as follows:*

25 *(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;*

26 ***(2) for a corporation, by the law under which it was organized; and***

27 *(3) for all other parties, by the law of the state where the court is located, except that:*

28 *(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or*
29 *be sued in its common name to enforce a substantive right existing under the United States Constitution or*
30 *laws; and*

31 *(B) [28 U.S.C. §§ 754 and 959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue*
32 *or be sued in a United States court.*

33 [\[Federal Rule of Civil Procedure 17\(b\)\]](#)

34 All "public officers" engaged in a "trade or business" are officers of the "U.S. Inc." federal corporation mentioned in 28
35 U.S.C. §3002(15)(A) and therefore are governed by the laws of the District of Columbia WHEREVER they serve per Federal
36 Rule of Civil Procedure 17(b). Every office must be EXPRESSLY AUTHORIZED to be exercised in a SPECIFIC place.
37 Without the following factors, there is no lawful office or officer and no jurisdiction within a state to reach a human being
38 called a "taxpayer"

- 39 1. The express legislative authorization of Congress to CREATE the office in a SPECIFIC geographical place.
- 40 2. A lawful election or appointment.
- 41 3. An oath of office corresponding with the election or appointment.
- 42 4. The express CONSENT of the party to SERVE in the public office. Otherwise the Thirteenth Amendment has been
43 violated.

44 The IRS has never to our knowledge satisfied the above criteria in each case where they allege "taxpayer" status and therefore,
45 most of their enforcement activity is a constitutional tort and a criminal trespass. The status of "taxpayer" itself is, in fact, an
46 office in the U.S. government as we prove in the following:

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

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

1 In fact, the ONLY party listed anywhere in the Internal Revenue Code as NOT LIABLE is a "nonresident alien individual",
2 and the fact that they ARE "alien" is proof that citizenship DOES matter:

3 *Title 26: Internal Revenue*

4 *PART 1—INCOME TAXES*

5 *nonresident alien individuals*

6 § 1.872-2 Exclusions from gross income of nonresident alien individuals.

7 *(f) Other exclusions.*

8 *Income which is from sources without[outside] the United States [federal zone, see 26 U.S.C. §7701(a)(9) and*
9 *(a)(10) and 4 U.S.C. §110(d)], as determined under the provisions of sections 861 through 863, and the*
10 *regulations thereunder, is not included in the gross income of a nonresident alien individual unless such*
11 *income is effectively connected for the taxable year with the conduct of a trade or business in the United States*
12 *by that individual.* *To determine specific exclusions in the case of other items which are from sources within the*
13 *United States, see the applicable sections of the Code. For special rules under a tax convention for determining*
14 *the sources of income and for excluding, from gross income, income from sources without the United States which*
15 *is effectively connected with the conduct of a trade or business in the United States, see the applicable tax*
16 *convention. For determining which income from sources without the United States is effectively connected with*
17 *the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.*

18 Furthermore, the above regulation mentions only "nonresident alien INDIVIDUALS". Everyone who does not consent to
19 the public office called "individual" is:

- 20 1. Incapable of earning statutory "gross income", which is earnings from a public office.
21 2. Beyond the legislative jurisdiction of Congress per Federal Rule of Civil Procedure 17(b).
22 3. Not expressly listed as required to file a tax return under 26 C.F.R. §1.6012-1(b) and therefore NOT SUBJECT to the
23 filing requirement.

24 Now some might simplistically say that the tax applies to anyone who occupies a public office in the government but
25 constitutional ALIENS (foreign nationals) are not allowed to exercise the functions of a public office, and therefore are not
26 allowed to BE public officers and therefore "taxpayers". Hence, citizenship DOES matter, no matter WHAT Mr. Hendrickson
27 falsely PRESUMES.

28 *4. Lack of Citizenship*

29 *§74. Aliens can not hold Office. - -*

30 *It is a general principle that an alien can not hold a public office. In all independent popular governments, as is*
31 *said by Chief Justice Dixon of Wisconsin, "it is an acknowledged principle, which lies at the very foundation, and*
32 *the enforcement of which needs neither the aid of statutory nor constitutional enactments or restrictions, that the*
33 *government is instituted by the citizens for their liberty and protection, and that it is to be administered, and its*
34 *powers and functions exercised only by them and through their agency."*

35 *In accordance with this principle it is held that an alien can not hold the office of sheriff.¹⁰¹*

36 *[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27, §74;*

37 *SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]*

38 **9.31 The U.S. Supreme Court eliminated the Common Law in 1938**

False Argument: The U.S. Supreme Court eliminated the common law in 1938, in the famous case of Erie Railroad v. Tompkins, 304 U.S. 64 (1938). You can't use the common law in any court, state or federal.

Corrected Alternative Argument: The U.S. Supreme Court declared that there is no FEDERAL common law applicable to a state of the Union. They did not invalidate the use of the common law in all courts. The Constitution, in fact, recognizes and invokes the common law so it can't be unilaterally repealed. The implication is that when a federal court is ruling on an issue between private parties domiciled within a state of the Union, the Rules of Decision Act, 28 U.S.C. §1652 requires that the common law OF THE STATE COURTS is the only basis for decision. No federal precedent may be cited as authority in such a case.

¹⁰¹ State v. Smith, 14 Siw. 497; State v. Murray, 28 Wis. 96, 9 Am.Rep. 489.

Further information:

1. *Sovereignty and Freedom Page*, Section 10.4: Common Law -Family Guardian Fellowship
<http://famguardian.org/Subjects/Freedom/Freedom.htm>
2. *Common Law Practice Guide*, Litigation Tool #10.013
<http://sedm.org/Litigation/LitIndex.htm>

This false argument was first discovered in the publications of Pastor Richard Standing of VIP Sales. His website is now defunct and was enjoined illegally and fraudulently by the U.S. Government from publishing tax materials. It is based on a misunderstanding of the significance of the Erie Railroad v. Tompkins, 304 U.S. 64 (1938). It comes up most frequently in tax cases filed by freedom lovers against the government which started in state court and which are unilaterally removed to federal court by the national government. Most freedom fighters mistakenly believe that because they are in a federal district court, then they HAVE to use federal statutes as their only defense and cannot invoke the common law.

In fact, the Rules of Decision Act, 28 U.S.C. §1652 and Federal Rule of Civil Procedure 17 both require that STATE common law are the ONLY rules of decision in all cases in which the party filing suit is not domiciled on federal territory and instead is domiciled in the exclusive jurisdiction of a constitutional state.

IV. PARTIES > Rule 17.
Rule 17. Parties Plaintiff and Defendant; Capacity

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

TITLE 28 > PART V > CHAPTER 111 > § 1652
§ 1652. State laws as rules of decision

The laws of the several states, except where the Constitution or treaties of the United States or Acts of Congress otherwise require or provide, shall be regarded as rules of decision in civil actions in the courts of the United States, in cases where they apply.

The Erie Railroad case DID NOT change or alter the above rules at all. Instead, they indicated that the original Federal Judiciary Act of 1789, 28 U.S.C. §725, Sept 24, 1789 required state common law to be invoked and enforced:

The Erie had contended that application of the Pennsylvania rule was required, among other things, by § 34 of the Federal Judiciary Act of September 24, 1789, c. 20, 28 U.S.C. § 725, which provides:

"The laws of the several States, except where the Constitution, treaties, or statutes of the United States otherwise require or provide, shall be regarded as rules of decision in trials at common law, in the courts of the United States, in cases where they apply."

[Erie Railroad v. Tompkins, 304 U.S. 64, 71 (1938)]

The Erie Case was one in which Constitutional Article III diversity of citizenship was invoked and the common law of the state courts was sought to be enforced. In response, the U.S. Supreme Court held:

There is no federal general common law. Congress has no power to declare substantive rules of common law applicable in a State whether they be local in their nature or "general," be they commercial law or a part of the law of torts. And no clause in the Constitution purports to confer such a power upon the federal courts. As

1 stated by Mr. Justice Field when protesting in Baltimore & Ohio R. Co. v. Baugh, 149 U.S. 368, 401, against
2 ignoring the Ohio common law of fellow servant liability:

3 "I am aware that what has been termed the general law of the country — which is often little less than what the
4 judge advancing the doctrine thinks at the time should be the general law on a particular subject — has been
5 often advanced in judicial opinions of this court to control a conflicting law of a State. I admit that learned judges
6 have fallen into the habit of repeating this doctrine as a convenient mode of brushing aside the law of a State in
7 conflict with their views. And I confess that, moved and governed by the authority of the great names of those
8 judges, I have, myself, in many instances, unhesitatingly and confidently, but I think now erroneously, repeated
9 the same doctrine. But, notwithstanding the great names which may be cited in favor of the doctrine, and
10 notwithstanding the frequency with which the doctrine has been reiterated, there stands, as a perpetual protest
11 against its repetition, the Constitution of the United States, which recognizes and preserves the autonomy and
12 independence of the States — independence in their legislative and independence 79*79 in their judicial
13 departments. Supervision over either the legislative or the judicial action of the States is in no case permissible
14 except as to matters by the Constitution specifically authorized or delegated to the United States. Any interference
15 with either, except as thus permitted, is an invasion of the authority of the State and, to that extent, a denial of its
16 independence."

17 The fallacy underlying the rule declared in Swift v. Tyson is made clear by Mr. Justice Holmes. The doctrine rests
18 upon the assumption that there is "a transcendental body of law outside of any particular State but obligatory
19 within it unless and until changed by statute," that federal courts have the power to use their judgment as to what
20 the rules of common law are; and that in the federal courts "the parties are entitled to an independent judgment
21 on matters of general law":

22 "but law in the sense in which courts speak of it today does not exist without some definite authority behind it.
23 The common law so far as it is enforced in a State, whether called common law or not, is not the common law
24 generally but the law of that State existing by the authority of that State without regard to what it may have been
25 in England or anywhere else. . . . "the authority and only authority is the State, and if that be so, the voice adopted
26 by the State as its own [whether it be of its Legislature or of its Supreme Court] should utter the last word."

27 Thus the doctrine of Swift v. Tyson, is, as Mr. Justice Holmes said, "an unconstitutional assumption of powers by
28 courts of the United States which no lapse of time or respectable array of opinion should make us hesitate to
29 correct." In disapproving that doctrine we do not hold 80*80 unconstitutional § 34 of the Federal Judiciary Act
30 of 1789 or any other Act of Congress. We merely declare that in applying the doctrine this Court and the lower
31 courts have invaded rights which in our opinion are reserved by the Constitution to the several States.

32 [Erie Railroad v. Tompkins, 304 U.S. 64, 71-80 (1938)]

33 The Erie case was an appeal from a lower district court under constitutional diversity of citizenship. The jury in federal
34 district court had held against the railroad company and the U.S. Supreme Court reversed the decision, essentially recognizing
35 that:

- 36 1. The railroad was a state corporation and therefore nonresident to federal jurisdiction.
- 37 2. The common law of the state precluded liability of the railroad.
- 38 3. Federal venue was pursued by the injured party and against the railroad to see if the federal courts would overrule state
39 common law.
- 40 4. The federal courts do not have authority to overrule the common law of the state, which precluded the federal court
41 judgment against the railroad.
- 42 5. The case had to be dismissed because the federal courts cannot intervene.

43 At the same time, the court never said that there is not STATE common law. Only that the federal courts cannot exercise or
44 overrule it. Thus, only state courts can decide issues involving those who are not domiciled on federal territory and not
45 exercising federal privileges, even when diversity of citizenship is invoked under the United States Constitution.

46 The implications of this case to those whose tax cases against errant federal employees are removed from state to federal
47 court is that the federal court MUST dismiss the removed case and remand it back to state court. Otherwise, the plaintiff
48 suing the federal actor acting outside his delegated authority is a victim of criminal identity theft, as described in the following:

<p>49 <u>Government Identity Theft</u>, Form #05.046 50 http://sedm.org/Forms/FormIndex.htm</p>

In fact, a case against a federal actor by a state citizen MUST be certified under 28 U.S.C. §2679 by the Attorney General of
the United States that the federal actor was acting within his authority before the case can be removed. Even then,

EVIDENCE must appear on the record of the court of proper delegated authority BEFORE the removal. If the case gets removed ANYWAY WITHOUT evidence of authority from the Attorney General entered on the record by the U.S. Attorney by using a unilateral Notice of Removal:

1. The certification under 28 U.S.C. §2679 MUST be demanded from the U.S. Attorney General by the Plaintiff in federal court. The federal actor defendant or respondent is normally the one who requests this certification.
2. The certification by the U.S. Attorney General MUST include EVIDENCE signed under penalty of perjury that jurisdiction to remove exists.
3. The Defendant and the U.S. Attorney General has the burden of proof WITH EVIDENCE to demonstrate that the challenge to federal jurisdiction by the Plaintiff is in error. He may not simply PRESUME or allege that it is in error without satisfying his burden of proof. All presumptions which prejudice constitutional rights are impermissible.
4. If the Plaintiff does NOT pursue the above approach he or she will CERTAINLY end up be a victim of criminal identity theft for all cases against federal actors removed from state to federal court.

Now let's further expand upon the burden of proof that the U.S. Attorney General and Defendant have in cases against errant federal actors removed to federal court. Under 28 U.S.C. §1652 and Federal Rule of Civil Procedure 17(b), the ONLY legitimate justification for removal is that the Plaintiff is a federal actor and officer exercising agency on behalf of U.S. Inc. by, for instance:

1. Engaging in a federal office when injured.
2. Contracting with U.S. Inc. and thereby being an agent of U.S. Inc.

The above was the case in the famous case of Brushaber v. Union Pacific Railroad Co., 240 U.S. 1 (1916) because Frank Brushaber was a stockholder in the Union Pacific Railroad, which was a federal and not state corporation. All such stockholders are contractors with the national government and therefore agents of the U.S. government.

*The court held that the first company's charter was a contract between it and the state, within the protection of the constitution of the United States, and that the charter to the last company was therefore null and void., Mr. Justice DAVIS, delivering the opinion of the court, said that, **if anything was settled by an unbroken chain of decisions in the federal courts, it was that an act of incorporation was a contract between the state and the stockholders, 'a departure from which now would involve dangers to society that cannot be foreseen, would shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that respect which has always been felt for the judicial department of the government.'***
[New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885)]

The federal agency of Brushaber the federal corporation stockholder was the object of enforcement of the tax laws Brushaber claimed injured him. That is the ONLY reason the U.S. Supreme Court could rule on the issue at all: Because it involved federal contracts, franchises, and agency under Article 4, Section 3, Clause 2 of the United States Constitution. The court held AGAINST Brushaber, because he was using federal property, namely stock in a federal corporation, to “benefit” himself, and therefore was a party to a federal franchise acting upon federal territory and a federal corporation domiciled WITHIN said territory. The reason the Brushaber case HAD to be heard in federal court instead of state court was because:

1. The Union Pacific Railroad was a federal and not state corporation originally incorporated in Utah at the time it was a federal territory.
2. Brushaber was a state citizen of New York, but the Union Pacific Railroad was not domiciled within his state. In fact, he was what we refer to as a STATUTORY “non-resident non-person”. Even the Department of Treasury identified Brushaber in Treasury Decision 2313 as a “nonresident alien”. Proof is found in his birth records:

Frank R. Brushaber Genealogical Records, SEDM Exhibit #09.034
<http://sedm.org/Exhibits/ExhibitIndex.htm>

3. Constitutional Article III diversity of citizenship had to be asserted by Brushaber in federal court in order to reach the Union Pacific Railroad. The domicile of the defendant or respondent determines where the case has to be filed. The Union Pacific Railroad had essentially foreign sovereign immunity from any state court because as a federal corporation, it was not domiciled in any constitutional state of the Union.
4. The main issue of the case was the payment of taxes by the railroad, which was reducing the corporate dividends received by Brushaber. Brushaber didn't want the railroad to pay the taxes, which he asserted were optional.

So the real source of jurisdiction over the case was Article 4, Section 3, Clause 2 of the U.S. Constitution, although the U.S. Supreme court did not talk about it. The Brushaber opinion was written by Chief Justice White, the same guy who ruled AGAINST the majority opinion in Pollock v. Farmers' Loan & Trust Co., 158 U.S. 601 in FAVOR of the income tax. That

1 is why he had to write what many refer to as the most confusing opinion in the history of the U.S. Supreme Court: In order
2 to disguise the nature of the source of its jurisdiction and create the FALSE appearance that the income tax (the “trade or
3 business”/public office franchise) extends OUTSIDE of federal territory and INSIDE a constitutional state.

4 *“Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before them,
5 to throw an anchor ahead and grapple further hold for future advances of power. **They are then in fact the corps
6 of sappers and miners, steadily working to undermine the independent rights of the States and to consolidate
7 all power in the hands of that government in which they have so important a freehold estate.”**
8 [Thomas Jefferson: Autobiography, 1821. ME 1:121]*

9 *“The [federal] judiciary branch is the instrument which, working like gravity, without intermission, is to press us
10 at last into one consolidated mass.”
11 [Thomas Jefferson to Archibald Thweat, 1821. ME 15:307]*

12 *“There is no danger I apprehend so much as the consolidation of our government by the noiseless and therefore
13 unalarming instrumentality of the Supreme Court.”
14 [Thomas Jefferson to William Johnson, 1823. ME 15:421*

15 *“When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the
16 center of all power, it will render powerless the checks provided of one government on another and will become
17 as venal and oppressive as the government from which we separated.”
18 [Thomas Jefferson to Charles Hammond, 1821. ME 15:332]*

19 **9.32 The Revocation of Election (R.O.E.) SCAM**

20 *“It is good for nothing,” cries the buyer;
21 But when he has gone his way, then he boasts.
22 [Prov. 20:14, Bible, NKJV]*

False Argument: Revocations of Election for state nationals or “taxpayers” are a valid and effective process to restore your status as a “nontaxpayer”.

Corrected Alternative Argument: Revocations of Election for state nationals are unnecessary, a waste of money, and a commercial scam designed to fleece the legally ignorant of their money.

Further information:

1. *Revocation of Election-Weiss and Associates*, Exhibit #12.001
<https://sedm.org/Exhibits/ExhibitIndex.htm>
2. *Non-Resident Non-Person Position*, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>
3. *Unalienable Rights Course*, Form #12.038
<http://sedm.org/Forms/FormIndex.htm>

23 Those who are in fact and in deed “nonresident alien INDIVIDUALS” (aliens) may elect to be treated AS IF they are “resident
24 aliens” under the Internal Revenue Code. The conditions under which they may do this are found in 26 U.S.C. §7701(b)(4)
25 and 26 U.S.C. §6013(g). All such “elections” can be revoked and the revocation is called a “revocation of election”.

26 Businesses have sprung up to deliver “Revocation of Election” services. Such services, in most cases, are unnecessary and
27 constitute commercial exploitation of the legally ignorant. This is because:

- 28 1. They are marketed mostly to people who could not benefit.
 - 29 1.1. They are described as being applicable to single people but the statutes say they apply only to married people.
 - 30 1.2. They are described as pertaining to state nationals but they do not.
- 31 2. The people who COULD realistically benefit are not described in the marketing materials for fear of scaring away state
32 nationals or single people who could not benefit.
- 33 3. They operate on the premise that the person applying for the revocation is a statutory “taxpayer”. Only statutory
34 “taxpayers” can avail themselves of any of the “benefits” of the Internal Revenue Code. Even acknowledging that one
35 is such a party is a dumb idea.
- 36 4. They are available ONLY to statutory “aliens”, meaning foreign nationals.
 - 37 4.1. All “individuals” in the Internal Revenue Code are aliens, as defined in 26 C.F.R. §1.1441-1(c)(3).

4.2. State nationals are NOT “aliens” or “individuals”.

4.3. The only way a citizen COULD become a statutory “individual” is by being abroad under 26 U.S.C. §911(d), but state nationals are not STATUTORY citizens under federal law. See Form #05.006.

5. They operate on the premise that the people applying for them can lawfully consent to give up an unalienable right, such as their “nontaxpayer” status, even though state nationals are INCAPABLE of lawfully consenting to give up constitutional rights under a REAL, de jure government and can ONLY do so when either abroad or when standing on federal territory. See:

[Unalienable Rights Course](https://sedm.org/Forms/FormIndex.htm), Form #12.038
<https://sedm.org/Forms/FormIndex.htm>

Authorities, procedures, and background on Revocation of Elections are found below. These resources are the basis for this analysis:

1. IRS Forms and Publications:

1.1. IRS Publication 519: U.S. Tax Guide for Aliens, Chapter 1 for general information.

<https://www.irs.gov/pub/irs-pdf/p519.pdf>

2. Statutes and regulations

2.1. 26 C.F.R. §1.871-10 (for method of revocation of election)

2.2. 26 U.S.C. §7701(b)(4)(F) for authority. Indicates that the CONSENT of the Secretary of Treasury is required to revoke the “election” of a “nonresident alien” to be treated as a “resident” found in 26 U.S.C. §7701(b)(4) and 26 U.S.C. §6013(g).

2.3. 26 U.S.C. §6013(g) for background

3. Publications:

3.1. *Sovereignty Forms and Instructions Manual*, Form #10.005, Section 4.5.3.13: Change your Citizenship Status

<https://sedm.org/ItemInfo/Ebooks/SovFormsInstr/SovFormsInstr.htm>

3.2. Anna Von Reitz Comments on Revocation of Election (OFFSITE LINK)

<http://annavonreitz.com/revocation.pdf>

4. Forms:

4.1. *Revocation of Election-Weiss and Associates*, Exhibit #12.001

<https://sedm.org/Exhibits/ExhibitIndex.htm>

4.2. *Sovereignty Forms and Instructions Online*, Form #10.004, Form 4.8: Revocation of Election-this ROE is NOT the same one as that described here. It revokes an election to treat real property as located in the United States.

<https://famguardian.org/TaxFreedom/Forms/Emancipation/RevocationOfElection.htm>

4.3. *Declaration of Revocation of Election*, Scribd (OFFSITE LINK). This form was produced by Kurt Kallenbach, who is a fan of this site.¹⁰²

<https://www.scribd.com/doc/304711197/Declaration-of-Revocation-of-Election>

5. Service providers:

5.1. Weiss & Associates (OFFSITE LINK) -do revocations of elections for a fee

<http://www.weissparis.com/>

5.2. Weiss & Associates Youtube Channel (OFFSITE LINK) -videos on revocations of election

https://www.youtube.com/channel/UCoNwzY3vDj55AgrPXo8Xp_g

5.3. Galileo Paradigm, Form #11.303 -Book written by the founder of Weiss & Associates

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

First of all, the presumption rules published in the IRS Regulations dictate that all aliens are automatically PRESUMED to be “nonresident aliens”:

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

Title 26: Internal Revenue
PART 1—INCOME TAXES
nonresident alien individuals
§ 1.871-4 Proof of residence of aliens.

¹⁰² Kurt Kallenbach is also the author of the following document posted on the Family Guardian sister site: *Withdrawal of Consent*, Kurt Kallenbach; <https://famguardian.org/Publications/WithdrawalOfConsent/WithdrawalOfConsent.pdf>.

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

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

4 (c) Presumption rebutted—

5 (1) Departing alien.

6 In the case of an alien who presents himself for determination of tax liability before departure from the United
7 States, the presumption as to the alien's nonresidence may be overcome by proof--

- 8 2. An “alien” who has acquired permanent residence retains that residence until he physically departs from the “United
9 States”, which is defined as federal territory in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) and is not
10 expressly expanded anywhere else in the I.R.C. to include any other place. The purpose for this presumption is to
11 perpetuate the jurisdiction to tax aliens:

12 Title 26: Internal Revenue
13 [PART 1—INCOME TAXES](#)
14 [nonresident alien individuals](#)
15 [§1.871-5 Loss of residence by an alien.](#)

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

20 If you are state domiciled state national and a “non-resident non-person”, don’t let the above concern you, because you are
21 not an “alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), but rather an “non-resident non-person” if not engaged in a public
22 office or a “nonresident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if engaged in a public office. For the purposes of the
23 above “residence” is defined as follows:

24 Title 26: Internal Revenue
25 [PART 1—INCOME TAXES](#)
26 [nonresident alien individuals](#)
27 [§ 1.871-2 Determining residence of alien individuals.](#)

28 (b) Residence defined.

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

40 Notice that “residence” is defined ONLY in the context of aliens. NOWHERE is it defined to include either statutory
41 “citizens” or statutory “nationals”. An election (express consent) by a “nonresident alien” to be treated as a “resident alien”
42 is made under the authority of 26 U.S.C. §6013(g):

43 U.S. Code › [Title 26](#) › [Subtitle F](#) › [Chapter 61](#) › [Subchapter A](#) › [Part II](#) › [Subpart B](#) › § 6013
44 [26 U.S. Code § 6013 - Joint returns of income tax by husband and wife](#)

45 (g) ELECTION TO TREAT NONRESIDENT ALIEN INDIVIDUAL AS RESIDENT OF THE UNITED STATES

46 (1) IN GENERAL

47 A nonresident alien individual with respect to whom this subsection is in effect for the [taxable year](#) shall be treated
48 as a resident of the [United States](#)—

(A) for purposes of chapter 1 for all of such taxable year, and

(B) for purposes of chapter 24 (relating to wage withholding) for payments of wages made during such taxable year.

(2) INDIVIDUALS WITH RESPECT TO WHOM THIS SUBSECTION IS IN EFFECT

This subsection shall be in effect with respect to any individual who, at the close of the taxable year for which an election under this subsection was made, was a nonresident alien individual married to a citizen or resident of the United States, if both of them made such election to have the benefits of this subsection apply to them.

(3) DURATION OF ELECTION

An election under this subsection shall apply to the taxable year for which made and to all subsequent taxable years until terminated under paragraph (4) or (5); except that any such election shall not apply for any taxable year if neither spouse is a citizen or resident of the United States at any time during such year.

(4) TERMINATION OF ELECTION

An election under this subsection shall terminate at the earliest of the following times:

(A) Revocation by taxpayers

If either taxpayer revokes the election, as of the first taxable year for which the last day prescribed by law for filing the return of tax under chapter 1 has not yet occurred.

(B) Death

In the case of the death of either spouse, as of the beginning of the first taxable year of the spouse who survives following the taxable year in which such death occurred; except that if the spouse who survives is a citizen or resident of the United States who is a surviving spouse entitled to the benefits of section 2, the time provided by this subparagraph shall be as of the close of the last taxable year for which such individual is entitled to the benefits of section 2.

(C) Legal separation

In the case of the legal separation of the couple under a decree of divorce or of separate maintenance, as of the beginning of the taxable year in which such legal separation occurs.

(D) Termination by Secretary

At the time provided in paragraph (5).

(5) TERMINATION BY SECRETARY

The Secretary may terminate any election under this subsection for any taxable year if he determines that either spouse has failed—

(A) to keep such books and records,

(B) to grant such access to such books and records, or

(C) to supply such other information, as may be reasonably necessary to ascertain the amount of liability for taxes under chapter 1 of either spouse for such taxable year.

(6) ONLY ONE ELECTION

If any election under this subsection for any two individuals is terminated under paragraph (4) or (5) for any taxable year, such two individuals shall be ineligible to make an election under this subsection for any subsequent taxable year.

We wish to emphasize the following limitations of MAKING such an election based on the above statute:

1. The election relates to the filing of TAXPAYER returns.

1.1. In most cases it is a CRIME for a state national to file such a return because they are NOT a statutory “individual” or public officer and would be committing the crime of impersonating a public officer, 18 U.S.C. §912, to even file a return. See Form #08.021.

1.2. Instead, the ONLY thing a state national who misrepresented their status by filing such a return can do is file a non-statutory claim for refund of funds unlawfully paid to the government and a demand to correct the criminally fraudulent information returns filed against them. See Forms #04.001 and #15.001.

2. You must be a “taxpayer” with a duty to file a tax return to make such an election, which means you must be a public officer in the national government, as the following document proves:

Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008
<https://sedm.org/Forms/FormIndex.htm>

3. Because the “revocation of election” service can only be offered to “taxpayers”, it could and probably eventually WILL be enjoined as an illegal tax shelter as described in 26 U.S.C. §6700. If the government prosecuted the people offering such an illegal tax shelter service, we would say they were doing so properly and lawfully.

4. Pursuant to 26 U.S.C. §7701(b)(4), the election can ONLY be made by an “alien”.

4.1. State nationals are NOT “aliens” but “nationals of the United States***” under 22 C.F.R. §51.2. This type of national is a COMMON LAW national and not the STATUTORY national found in 8 U.S.C. §1101(a)(22). For details, see Form #05.006, Section 10.3 and Perkins v. Elg, 307 U.S. 325 (1939).

4.2. You cannot simultaneously be a “national of the United States*” AND an “alien” at the same time. You can only be one or the other.

4.3. The person MAKING such an election must be a STATUTORY “individual”, which is defined ONLY as an alien. See 26 C.F.R. §1.1441-1(c)(3). Therefore everyone OTHER than aliens is EXCLUDED from making the election. “nationals of the United States*” and STATUTORY “U.S. citizens” are examples of people who CANNOT lawfully make such an election. There is ONE exception, which is found in 26 U.S.C. §911(d)(1)(A) whereby a STATUTORY “U.S.[*] citizen” is temporarily abroad and has their tax home in a foreign country, but who has a domicile on federal territory within the STATUTORY “United States***”. So if that same STATUTORY “U.S. citizen” is in the geographical “United States***” under 26 U.S.C. §7701(a)(9) and (a)(10), then they would NOT be a STATUTORY “individual” but they COULD be a “U.S. person” under 26 U.S.C. §7701(a)(30).

Therefore, the election only applies to people born in other countries, even if they are in fact physically situated in the STATUTORY “United States***” (federal territory).

5. The “nonresident alien” MUST be married to a STATUTORY “U.S. citizen” under 8 U.S.C. §1401 or 8 U.S.C. §1101(a)(22)(A). State nationals married to OTHER state nationals and who are born and domiciled in a CONSTITUTIONAL rather than STATUTORY state would NOT be STATUTORY “U.S. citizens” under 8 U.S.C. §1401 or 8 U.S.C. §1101(a)(22)(A). For proof, see:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
<https://sedm.org/Forms/FormIndex.htm>

6. The election is only useful in connection with them making of JOINT tax returns as statutory “taxpayers”. 26 U.S.C. §6013(g)(1). The procedure would NOT be useful for those who are either filing single returns or who were single at the time of filing a return. People marketing Revocations of Elections often claim that the “election” they are revoking was made when the party was NOT married to a statutory “U.S.** citizen”.

7. The election provided for may NOT be made under any of the following circumstances described in 26 U.S.C. §6013(b):

7.1. after the expiration of 3 years from the last date prescribed by law for filing the return for such taxable year (determined without regard to any extension of time granted to either spouse); or

7.2. after there has been mailed to either spouse, with respect to such taxable year, a notice of deficiency under section 6212, if the spouse, as to such notice, files a petition with the Tax Court within the time prescribed in section 6213; or

7.3. after either spouse has commenced a suit in any court for the recovery of any part of the tax for such taxable year; or

7.4. after either spouse has entered into a closing agreement under section 7121 with respect to such taxable year, or after any civil or criminal case arising against either spouse with respect to such taxable year has been compromised under section 7122.

8. The express consent of the Secretary of Treasury is required in order to REVOKE said election, as provided for under 26 U.S.C. §7701(b)(4)(F). That consent is usually NEVER expressly given and hence, the process effectively accomplishes NOTHING in most cases.

9. Only ONE such election can lawfully be made. 26 U.S.C. §6013(g)(6).

10. From a purely strategic point of view, it would clearly NOT be in the government’s best interest to either

1 ACKNOWLEDGE the existence of nontaxpayers or to publish a way to become one. If they did, everyone would take
2 advantage of it. Clearly, 26 U.S.C. §6013(g) is not the “magic bullet” to exit the tax system because it merely changes
3 the filing status of someone with a legal duty to file a return, rather than creating a presumption that they have no
4 duty to file said return as a “nontaxpayer”. Nowhere does the statute indicate that the consequence of filing the R.O.E.
5 is to change the status of the applicant to a “nontaxpayer”.

6 We know of NO “State nationals” who could benefit or have benefitted by performing a Revocation of Election. There is no
7 way to prove that the government’s response to the filing of an R.O.E. actually has changed the status of the applicant to that
8 of a “nontaxpayer”. In most cases, the filing is merely simply IGNORED and the money paid for the service is WASTED.
9 Even offering it to such an audience is a SCAM. The main audience are those with such limited legal knowledge that they
10 are incapable of recognizing the R.O.E. for the scam that it is. R.O.E.’s only apply to ALIENS and “taxpayers”, not to people
11 who are and always have been “nontaxpayers” but who misrepresented their status in government filings.

12 One of our members in the forums asked about whether Revocations of Election were valid processes with the following
13 question:

14 *Revocation of Election*

15 *I’m not sure where I read it, but I saw a post that talked about filing a Revocation of Election form regarding a*
16 *non-resident not being liable for the income tax. It cited 26 C.F.R. §1 871-10 as the basis for doing this. When*
17 *I looked at this cite in the code, it appeared to apply to real estate income only. I’m not too good as deciphering*
18 *legalese, so am I missing something? Is this a valid basis?*

19 [. . .]

20 *After more digging on the ROE, it appears that most people, at least those over the age of 50, weren’t deemed*
21 *taxpayers until they obtained an SSN and subsequently filed their first 1040 tax form. When they filed the 1040*
22 *they voluntarily “elected” to contract with the United States. After filing the first 1040 they were then subject to*
23 *the tax laws, presumptions, and regulations, one presumption being that once in, one must continue filing...but*
24 *since the taxpayer volunteered to participate, they could also volunteer to correct their mistake and unvolunteer*
25 *by revoking their initial election. I couldn’t find any concrete statutes stating this, but it seems to be standard*
26 *contract law, and there is quite a bit of information on making elections of other sorts in the code which would*
27 *be synonymous to this as they too apply to corporations with an ALL CAP NAME. We all, as non-resident aliens,*
28 *have a right to contract, but since fraud vitiates everything, can exit the contract if the fraud is discovered and*
29 *exposed. This is what the Revocation of Election form used on Family Guardian does which can be viewed at*
30 *<https://famguardian.org/TaxFreedom/Forms/Emancipation/RevocationOfElection.htm> and the one used by the*
31 *Maine Republic does which can be viewed at [https://www.scribd.com/doc/304711197/Declaration-of-](https://www.scribd.com/doc/304711197/Declaration-of-Revocation-of-Election)*
32 *[Revocation-of-Election](https://www.scribd.com/doc/304711197/Declaration-of-Revocation-of-Election).*

33 *I think that filing a ROE wouldn’t hurt as it does give the one filing the document another piece of un rebutted*
34 *leverage should he need to initiate a counter claim in a real court of record.*

35 [SOURCE: <https://sedm.org/forums/topic/revocation-of-election/#post-15584>]

36 Below was our response:

37 *Revocation of Election*

38 *It is clearly mistaken to state that it is lawful for the IRS to make a BUSINESS out of alienating rights that the*
39 *Declaration of Independence says are UNALIENABLE. The Declaration of Independence is organic law*
40 *published on the first page of the Statutes At Large, and therefore its statement that such rights are unalienable*
41 *is LAW. That is why the IRS isn’t and CAN’T be part of the government: Because no de jure “government” can*
42 *do what they have made a business out of doing:*

43 *[Origins and Authority of the Internal Revenue Service, Form #05.005](https://sedm.org/Forms/05-MemLaw/OrigAuthIRS.pdf)*
44 *<https://sedm.org/Forms/05-MemLaw/OrigAuthIRS.pdf>*

45 *They aren’t part of the government because no de jure “government” can be in charge of protecting private rights*
46 *and at the same time, make a business out of alienating such rights to pay for the protection. That’s Orwellian*
47 *doublethink and hypocrisy on a Phariseeical scale. Jesus said no man can serve two masters, so they obviously*
48 *would violate this commandment if they could lawfully do what they are in charge of doing.*

49 *IRS has to engage in identity theft and kidnap your identity to federal territory and thus remove it from the*
50 *protections of the constitution before they can even THINK of doing what they claim to have the authority to do.*

1 That is why the geographical definitions in the code limit it to the District of Columbia: To remove the
2 constitutional protections. If they try to pretend that's where you are or use equivocation to make you LOOK like
3 you are there, that's a crime too. See:

4 Government Identity Theft, Form #05.046.
5 <https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

6 The reason Jefferson wrote this in the Declaration is to prevent the government from being tempted to make a
7 business out of alienating your rights. Governments first duty is to protect your PRIVATE rights, and it has a
8 financial conflict of interest that is irreconcilable if it makes a business out of alienating, destroying, taxing, or
9 regulating those rights.

10 Therefore, its provably erroneous and even unlawful to either claim or acknowledge that you can give up,
11 meaning "alienate" constitutional rights by joining the "tax club". Presumptions are a violation of due process
12 of law and therefore its equally absurd to PRESUME that you are a member based on your behavior.

13 You need to read:

- 14 1. Unalienable Rights Course, Form #12.038
15 <https://sedm.org/LibertyU/UnalienableRights.pdf>
- 16 2. Enumeration of Inalienable Rights, Form #10.002
17 <https://sedm.org/Forms/10-Emancipation/EnumRights.pdf>

18 It's also a crime to personally "elect" oneself into a public office called "taxpayer" by filling out any tax form.
19 18 U.S.C. §912. Calling it an "election" doesn't make it any more lawful. Therefore, it's simply wrong to believe
20 that even a "nonresident alien" could do so if they are protected by the Constitution and therefore their rights
21 are unalienable. Consequently, applying for an "INDIVIDUAL Taxpayer Identification Number" on a Form W-
22 7 doesn't make them a STATUTORY "individual" if they don't consent to be one and can't elect themselves into
23 public office to BECOME one.

24 The ONLY "nonresident aliens" who could make such an "election" lawfully are those NOT protected by the
25 constitution because they are physically situated on land NOT protected by the Constitution. For these people,
26 their rights are alienable because they are not protected by the constitution while either physically on federal
27 territory or abroad. Even then, for them it is a crime to impersonate a public officer called a "taxpayer",
28 and therefore to become a public officer called "individual" in the process of doing business in this country from
29 abroad. They must ALREADY be public officers receiving government payments connected ONLY to their office
30 in order to claim the benefits of such an office. No tax form can CREATE the office.

31 All "taxpayers" and "individuals" are PUBLIC OFFICERS. For proof, see:

- 32 1. Proof That There Is a "Straw Man", Form #05.042
33 <https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>
- 34 2. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
35 <https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
- 36 3. Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form
37 #05.008
38 <https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>

39 These assertions are repeated so many places on this site, including these forums, that it is impossible to miss
40 them. You must therefore be a new reader or one who needs to do more home work.

41 Furthermore, even if one mistakenly THINKS they joined the "tax club" and are a "nonresident alien", they can't
42 "elect" to be treated as a "resident alien" without being PHYSICALLY PRESENT in the STATUTORY "United
43 States" AND being married to a STATUTORY U.S. citizen as required by 26 U.S.C. 6013(g) and (h). AND, one
44 can't claim income from "U.S. sources" WITHOUT being lawfully engaged in a public office AND receiving
45 payments in connection with said office from ONLY the U.S. government. Nothing else qualifies as "income".
46 This is covered in:

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

49 [SOURCE: <https://sedm.org/forums/topic/revocation-of-election/#post-15584>]

1 For most state nationals, and especially for those who are single, the main method of “electing” to be treated as a resident
2 alien occurs by filing the WRONG tax form, which is the IRS Form 1040. Both the IRS forms W-8 and W-9 say NOT to
3 send them to the IRS. Therefore, the ONLY way the IRS could learn what you THINK you are is by the filing of a tax return.
4 The Form 1040 is a RESIDENT tax form to be filed ONLY by:

- 5 1. Resident aliens under 26 U.S.C. §7701(b)(1)(A) domiciled in the STATUTORY “United States*” (federal zone) and
6 either physically present there or temporarily abroad on 26 U.S.C. §911.
- 7 2. STATUTORY “U.S. citizens” under 8 U.S.C. §1401 in the STATUTORY “United States*” (federal zone) on and
8 ONLY abroad under 26 U.S.C. §911.

9 Even if one is physically present in the STATUTORY “United States” (federal zone), the law of domicile forbids them from
10 having ANY civil status, including “citizen” or “resident” or “person” under the laws of the national Congress, unless and
11 until they choose a domicile or contract with the national government to procure a civil status such as filling out a Form W-
12 7 to become a STATUTORY “individual” under 26 C.F.R. §1.1441-1(c)(3) as an ALIEN. Civil status resulting from domicile
13 is covered in Form #05.002. State nationals cannot submit the Form W-7 either because they are not aliens, but rather they
14 are common law “nationals of the United States***” under Perkins v. Elg, 307 U.S. 325 (1939). They are NOT
15 STATUTORY “nationals of the United States**” under 8 U.S.C. §1101(a)(22). See 22 C.F.R. §51.2 for a recognition by the
16 Department of State that all those applying for passports are “nationals of the United States**”.

17 There is no provision in the I.R.C. that we have found that allows a state national who is not married to a STATUTORY
18 “U.S. citizen” and who is not an alien to elect to be treated as a “resident alien”, and if they file a 1040 form to make such an
19 “election” they are committing a crime as documented in:

Why It is a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021
<https://sedm.org/Forms/FormIndex.htm>

20 Even for the state national party who files the more correct IRS Form 1040NR, the party filing the form would be committing
21 perjury to sign the 1040NR and would invite false presumptions. The only way to avoid these false presumptions is to attach
22 the *Tax Form Attachment*, Form #04.201 clarifying their status and the meaning of all the key “words of art” on the form. A
23 Revocation of Election would not help any of these people and it wouldn’t help even those who are married to state nationals,
24 because their spouse is not truthfully a STATUTORY “U.S. citizen” under 8 U.S.C. §1401 or 8 U.S.C. §1101(a)(22)(A).

25 Yes, we agree with proponents of Revocations of Election that state nationals cannot even lawfully have a status under the
26 Internal Revenue Code and are not even mentioned in it. Why then would one pursue a remedy to correct a status that they
27 cannot even lawfully have?

28 Some people might say:

29 “Well if a Revocation of Election” can’t provide a remedy, then what CAN?”.

30 The ONLY thing you can lawfully do if you were either the victim of false information returns or you were duped into filing
31 a tax return that misrepresents your status is to:

- 32 1. Demand that the records be corrected. Accompany the demand with an affidavit signed under penalty of perjury
33 describing your correct status. This gives them legally actionable evidence to base their actions upon.
- 34 2. Accompany the demand with a criminal complaint if they are NOT corrected. It is a crime to maintain knowingly false
35 records about people after you have been notified that they are false and refuse to correct them. Making their inaction
36 a crime ensures that they have a DUTY to respond and become a party to a conspiracy and misprision of felony if they
37 DO NOT respond under 18 U.S.C. §§3 and 4.
- 38 3. Demand evidence signed under penalty of perjury from the IRS as required by 26 U.S.C. §6065 if they disagree with
39 you. Demand proof of identity and a street address of the party rebutting where they work so that they can be served
40 with legal process if they DO NOT respond to your demand or at least provide someone who CAN and WILL respond.
- 41 4. Ask them to remain silent on everything they agree with and give them a specific time limit to respond. That way a
42 non-response constitutes a commercial default under the U.C.C.

1 All of the above are satisfied by the following documents on our site, which are FREE. No commercial scams here. They
2 are part of our Path to Freedom, Form #09.015, Section 2 process. Submitting these is a mandatory in order to become a
3 compliant member, in fact:

- 4 1. Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
5 <https://sedm.org/Forms/FormIndex.htm>
- 6 2. Resignation of Compelled Social Security Trustee, Form #06.002
7 <https://sedm.org/Forms/FormIndex.htm>

8 It's the height of hypocrisy to offer services to prevent commercial exploitation of the legally ignorant by the IRS, but on the
9 other hand institute your own similar commercial exploitation of those you are offering the services to. It's called "usury"
10 and it's the worst sin in the Bible.

11 *"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so*
12 ***righteousness towards men is a branch of true religion, for he is not a godly man that is not honest**, nor can he*
13 *expect that his devotion should be accepted; for, 1. **Nothing is more offensive to God than deceit in commerce.***
14 ***A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in***
15 ***dealing with any person [within the public], which are all an abomination to the Lord, and render those***
16 ***abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront***
17 ***to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men***
18 ***[in the IRS and the Congress] make light of such frauds, and think there is no sin in that which there is money***
19 ***to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit,***
20 ***Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are***
21 ***defrauded by their brethren. 2. **Nothing is more pleasing to God than fair and honest dealing, nor more*****
22 ***necessary to make us and our devotions acceptable to him: A just weight is his delight.** He himself goes by a*
23 *just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein*
24 *followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater*
25 *abomination to God."*
26 *[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]*

27 Furthermore, the offering of a similar "Citizenship Administrative Repudiation" program by a third party and for which
28 SEDM was not responsible resulted in a failed attempt to enjoin this site. That original bogus program is now being offered
29 by the same parties under a new name called "Revocation of Election" but which has the same flawed purpose and usurious
30 result. We aren't going to stand by and passively watch the same thing happen again and especially not to members who
31 come to us for protection.

32 We will end this section with some questions you can ask those who are offering Revocation of Election for a fee:

- 33 1. Do you agree with all the limitations upon the usefulness of Revocations of Election that are indicated in this section?
- 34 2. Do you indicate or admit these limitations in all of your marketing materials?
- 35 3. When people ask you about these limitations, do you clearly admit that they are true?
- 36 4. Do you accept as clients for your service people who would not benefit from a Revocation of Election because they are
37 state nationals and cannot lawfully pursue a Revocation of Election because they are not aliens, taxpayers, or public
38 officers?
- 39 5. Exactly where are state nationals or nationals in general identified as both "aliens" and "individuals". If you don't
40 have evidence to prove that they are, why should I believe anything you say?
- 41 6. Isn't there a danger in pursuing a remedy such as Revocation of Election that is available only to "taxpayers" as
42 indicated in 26 U.S.C. §6013(g) if the client is NOT in fact a public officer and therefore "taxpayer"?
- 43 6.1. Wouldn't doing so constitute impersonating a public officer?
- 44 6.2. Wouldn't you be helping them commit the crime of impersonating a public officer if you knew they were not a
45 public officer or "taxpayer" and you helped them anyway?
- 46 7. If you don't think a statutory "taxpayer" is a public officer, then specifically what do you disagree with in Form
47 #05.008? Please answer the questions at the end of that memorandum of law.

48 If they don't want to answer these questions or they can't offer the evidence demanded in the questions, you probably
49 shouldn't pursue their services.

50 **10. Flawed Patriot Arguments Not Associated with Taxation**

1 The arguments in the following subsections don't relate directly to taxes, but they are common among those who espouse
2 flawed tax arguments. The government likes to use these crazy arguments to discredit tax honesty advocates. Please avoid
3 these arguments or you will discredit this website and everyone else you associate with in the eyes of the legal profession.

4 Most of these arguments amount to nothing more than a religion that cannot be substantiated by evidence in a court of law.
5 We know that the tax code itself is nothing but a state-sponsored religion, of course, but two wrongs don't make a right. For
6 the proof, see:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

7 **10.1 State citizens are Not Fourteenth Amendment “citizens of the United States”**

False Argument: People in states of the Union are NOT Fourteenth Amendment “citizens of the United States”. A
Fourteenth Amendment “citizen of the United States[***]” is domiciled on federal territory and subject to the exclusive
LEGISLATIVE jurisdiction of Congress.

Corrected Alternative Argument: All state citizens are, at this time, Fourteenth Amendment citizens. The fact that one is
a Fourteenth Amendment “citizen of the United States[***]” does not mean that they are subject to the exclusive
LEGISLATIVE jurisdiction of Congress under Article 1, Section 8, Clause 17, but rather the POLITICAL jurisdiction.
Political jurisdiction encompasses allegiance, nationality, being a “national”, and political rights. Exclusive
LEGISLATIVE jurisdiction of Congress, on the other hand, has domicile and/or physical presence on federal territory as
a prerequisite.

Further information:

1. *Political Jurisdiction*, Form #05.004-distinguishes POLITICAL jurisdiction from LEGISLATIVE jurisdiction.
<http://sedm.org/Forms/FormIndex.htm>
2. *Why the Fourteenth Amendment is Not a Threat to Your Freedom*, Form #08.015--explains and rebuts THE MOST
prevalent flawed argument we hear from freedom advocates.
<http://sedm.org/Forms/FormIndex.htm>
3. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
4. *Fourteenth Amendment Annotated*, Findlaw
<http://www.findlaw.com/casecode/constitution/>
5. *Citizenship and Sovereignty Course*, Form #12.001
<http://sedm.org/Forms/FormIndex.htm>
6. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
7. *Citizenship, Domicile, and Tax Status Options*, Form #10.003
<http://sedm.org/Forms/FormIndex.htm>
8. *Family Guardian Forums, Forum 7.1, Citizenship, Domicile, and Nationality*
<http://famguardian.org/forums/forum/7-issue-and-research-debates-anyone-can-read-only-members-can-post/71-citizenship-domicile-and-nationality/>

8 A number of freedom advocates domiciled and born in states of the Union and who are state nationals falsely allege one or
9 more of the following:

- 10 1. The Fourteenth Amendment is a threat to the freedom of the average American domiciled in a state of the Union.
- 11 2. People domiciled within states of the Union are NOT Fourteenth Amendment “citizens of the United States”.
- 12 3. A Fourteenth Amendment “citizen of the United States” is domiciled on federal territory and subject to the exclusive
13 LEGISLATIVE jurisdiction of Congress.

14 This is what we call a “conspiracy theory” and it is actually an over-reaction to the verbicide abused by the government earlier
15 in section 8.1. In fact, this view is COMPLETELY FALSE, as we will explain.

16 The first thing we must understand to fully comprehend constitutional citizenship is that there are the TWO types of
17 jurisdiction:

1. POLITICAL JURISDICTION: based upon allegiance, nationality, and being a national under 8 U.S.C. §1101(a)(21).
2. LEGISLATIVE JURISDICTION: based upon domicile and being a statutory "citizen" under the civil law.

One can be subject to the POLITICAL JURISDICTION without being subject to the LEGISLATIVE JURISDICTION. An example would be an American Citizen domiciled in a state of the Union on land within the exclusive jurisdiction of the state that is not federal territory. THAT person would be subject to the POLITICAL JURISDICTION of the United States by virtue of possessing BOTH of the following characteristics:

1. Being born or naturalized anywhere within the country "United States*" AND
2. Having allegiance to the United States*.

That person does not have a domicile on federal territory and therefore:

1. Is NOT a "person" under federal statutory civil law.
2. Is therefore not subject to exclusive federal civil LEGISLATIVE JURISDICTION under Article 1, Section 8, Clause 17 of the United States Constitution.
3. Would be subject to federal criminal law within Title 18 of the U.S. Code only by setting foot temporarily on federal territory and committing a crime while there.

The next thing we must understand about citizenship are the various jurisdictional phrases used to describe it in the USA Constitution and within federal statutory law. These phrases are summarized below.

Table 11: Meaning of jurisdictional phrases beginning with "subject to"

#	Phrase	Context	Type of jurisdiction	Jurisdiction created by	Extent of Jurisdiction
1	"Subject to THE jurisdiction"	Fourteenth Amendment, Section 1	Political jurisdiction	Oath of allegiance to "United States", including birth or naturalization in the United States*	States of the Union, federal territories, federal possessions
2	"Subject to ITS jurisdiction"	Federal statutory law	Legislative jurisdiction	Domicile on federal territory ONLY	Federal territories, federal possessions
3	"Subject to THEIR jurisdiction"	Thirteenth Amendment	Political jurisdiction	Oath of allegiance to a state of the Union. Becoming a "citizen under state law.	States of the Union ONLY
4	"within ITS jurisdiction"	Fourteenth Amendment, Section 1	Political jurisdiction	Oath of allegiance to a state of the Union. Becoming a "citizen under state law.	States of the Union ONLY

Below is the case law upon which the above table is based:

1. Meaning of "subject to THE jurisdiction":

"This section contemplates two sources of citizenship, and two sources only: birth and naturalization. The persons declared [112 U.S. 94, 102] to be citizens are 'all persons born or naturalized in the United States, and subject to the jurisdiction thereof.' The evident meaning of these last words is, not merely subject in some respect or degree to the jurisdiction of the United States, but completely subject to their political jurisdiction, and owing them direct and immediate allegiance. And the words relate to the time of birth in the one case, as they do to the time of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the naturalization acts; or collectively, as by the force of a treaty by which foreign territory is acquired."
 [Elk v. Wilkins, 112 U.S. 94 (1884)]

"This section contemplates two sources of citizenship, and two sources only, -birth and naturalization. The persons declared to be citizens are 'all persons born or naturalized in the United States, and subject to the jurisdiction thereof.' The evident meaning of these last words is, not merely subject in some respect or degree to the jurisdiction of the United States, but completely subject to their [plural, not singular, meaning states of the Union] political jurisdiction, and owing them [the state of the Union] direct and immediate allegiance. And the words relate to the time of birth in the one case, as they do [169 U.S. 649, 725] to the time of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired."

[...]

"It is impossible to construe the words 'subject to the jurisdiction thereof,' in the opening sentence, as less comprehensive than the words 'within its jurisdiction,' in the concluding sentence of the same section; or to hold that persons 'within the jurisdiction' of one of the states of the Union are not 'subject to the jurisdiction of the United States[***]."

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

2. Meaning of "subject to THEIR jurisdiction" found in the Thirteenth Amendment:

"Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends. We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. It operates directly on every citizen of the Republic, wherever his residence may be."

[Clyatt v. U.S., 197 U.S. 207 (1905)]

"The 13th Amendment to the Constitution, prohibiting slavery and involuntary servitude 'within the United States, or in any place subject to their jurisdiction,' is also significant as showing that there may be places within the jurisdiction of the United States that are no part of the Union. To say that the phraseology of this amendment was due to the fact that it was intended to prohibit slavery in the seceded states, under a possible interpretation that those states were no longer a part of the Union, is to confess the very point in issue, since it involves an admission that, if these states were not a part of the Union, they were still subject to the jurisdiction of the United States [because they were federal territory until they rejoined the Union].

Upon the other hand, the 14th Amendment, upon the subject of citizenship, declares only 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.' Here there is a limitation to persons born or naturalized in the United States, which is not extended to persons born in any place 'subject to their jurisdiction.'

[Downes v. Bidwell, 182 U.S. 244 (1901)]

Within the United States Constitution, there are two types of citizens mentioned:

1. Upper case "Citizen" of the original constitution

1.1. Mentioned in:

1.1.1. Article 1, Section 2, Clause 2.

1.1.2. Article 1, Section 3, Clause 3.

1.2. No doubt, was a white male ONLY. Excluded:

1.2.1. Blacks. 15th Amendment.

1.2.2. Women. 19th Amendment.

1.3. Rights defined are in the CONTEXT of ONLY the relationship between the national government and people in the several constitutional States.

1.4. Upper case because these people were the sovereigns who wrote the original constitution.

2. Lower case "citizen of the United States" in the constitution:

2.1. Mentioned first in the Fourteenth Amendment, Section 1.

2.2. Mentioned also in Constitutional Amendments 15, 19, and 26.

2.3. Includes people other than white males, such as blacks (15th Amend.), women (19th Amend.).

2.4. Since the passage of the Fourteenth Amendment, has been made a SUPERSET of the capital "C" Citizen in the earlier constitution, not a subset.

2.5. Rights defined are in the context of ONLY the relationship between the STATE government and the people in the several States. NOT the national government.

2.6. Lower case because the people protected are NOT the capital "C" citizen, are located in a foreign state, and THESE people were not among the original capitalized sovereigns. Therefore, they cannot be given the same name or use the same capitalization. It is a maxim of law that what is similar is not the same.

2.7. Is not inferior AT THIS TIME to a capital "C" Citizen. At one time it was, but right now, everyone is equal because of Amendments 14 and on.

1 The U.S. Supreme Court admitted that the “citizen of the United States***” described Fourteenth Amendment included
2 EVERYONE and people of ALL RACES, and therefore was a superset of the capital “C” citizen of the original constitution,
3 which was a white male only:

4 “The fourteenth amendment, by the language, ‘all persons born in the United States, and subject to the jurisdiction
5 thereof,’ was intended to bring all races, without distinction of color, within the rule which prior to that time
6 pertained to the white race.’ *Benny v. O'Brien* (1895) 58 N.J.Law. 36, 39, 40, 32 Atl. 696.

7 The foregoing considerations and authorities irresistibly lead us to these conclusions: **The fourteenth**
8 amendment affirms the ancient and fundamental rule of citizenship by birth within the territory, in the
9 allegiance and under the protection of the country [not the "United States**", but the "COUNTRY"],
10 including all children here born of resident aliens, with the exceptions or qualifications (as old as the rule itself)
11 of children of foreign sovereigns or their ministers, or born on foreign public ships, or of enemies within and
12 during a hostile occupation of part of our territory, and with the single additional exception of children of
13 members of the Indian tribes owing direct allegiance to their several tribes. **The amendment, in clear words and**
14 in manifest intent, includes the children born within the territory of the United States of all other persons, of
15 whatever race or color, domiciled within the United States. Every citizen or subject of another country, while
16 domiciled here, is within the allegiance and the protection, and consequently subject to the jurisdiction, of the
17 United States. His allegiance to the United States is direct and immediate, and, although but local and temporary,
18 continuing only so long as he remains within our territory, is yet, in the words of Lord Coke in *Calvin's Case*, 7
19 Coke, 6a, ‘strong enough to make a natural subject, for, if he hath issue here, that issue is a natural-born subject’;
20 and his child, as said by Mr. Binney in his essay before quoted, ‘If born in the country, is as much a citizen as the
21 natural-born child of a citizen, and by operation of the same principle.’ It can hardly be denied that an alien is
22 completely subject to the political jurisdiction of the country in which he resides, seeing that, as said by Mr.
23 Webster, when secretary of state, in his report to the president on Thrasher's case in 1851, and since repeated by
24 this court: ‘Independently of a residence with intention to continue such residence; independently of any
25 domiciliation; independently of the taking of any oath of allegiance, or of renouncing any former allegiance,—it
26 is well known that by the public law an alien, or a stranger born, for so long a time as he continues within the
27 dominions of a foreign government, owes obedience to the laws of that government, and may be punished for
28 treason or other crimes as a native-born subject might be, unless his case is varied by some treaty stipulations.’
29 *Executive Documents H. R. No. 10, 1st Sess. 32d Cong. p. 4; 6 Webster's Works, 526; U.S. v. Carlisle, 16 Wall.*
30 *147, 155; Calvin's Case, 7 Coke, 6a; Ellesmere, Postnati, 63; 1 Hale, P. C. 62; 4 Bl.Comm. 74, 92.*

31 *To hold that the fourteenth amendment of the constitution excludes from citizenship the children born in the*
32 *United States of citizens or subjects of other countries, would be to deny citizenship to thousands of persons of*
33 *English, Scotch, Irish, German, or other European parentage, who have always been considered and treated as*
34 *citizens of the United States.*

35 [. .]

36 *But, as already observed, it is impossible to attribute to the words, 'subject to the jurisdiction thereof' (that is*
37 *to say, of the United States), at the beginning, a less comprehensive meaning than to the words 'within its*
38 *jurisdiction' (that is, of the state), at the end of the same section; or to hold that persons, who are indisputably*
39 *'within the jurisdiction' of the state, are not 'subject to the jurisdiction' of the nation. “*
40 *[U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)]*

41 Obviously, the two types of citizenship started out as unequal in POLITICAL RIGHTS they had at the time the “citizen of
42 the United States***” mentioned in the Fourteenth Amendment was first created in 1868. They were not unequal in OTHER
43 rights, but only in POLITICAL RIGHTS. Political rights include voting and serving on jury duty. Over time, the above two
44 types of citizens have converged to the point where they are now essentially equal in RIGHTS. That convergence has
45 occurred by:

- 46 1. The addition of several new amendments after Amendment 14 that add additional rights to the “citizen of the United
47 States” status. These amendments include Amendments 15, 19, and 26, for instance.
- 48 2. Additional federal legislation that enforce the new rights found in 42 U.S.C. §1983.

49 The U.S. Supreme Court acknowledged the convergence of rights between “Citizens” within the original USA Constitution
50 and “citizens of the United States” within the Fourteenth Amendment when it held:

51 *There is no occasion to attempt again an exposition of the views of this Court as to the proper limitations of the*
52 *privileges and immunities clause. There is a very recent discussion in *Hague v. Committee Industrial**
53 *Organization. The appellant purports to accept as sound the position stated as the view of all the justices*
54 *concurring in the Hague decision. **This position** is that the privileges and immunities clause **protects all citizens***
55 *against abridgement by states of rights of national citizenship **as distinct from the***
56 ***fundamental or** [309 U.S. 83, 91] **natural rights inherent in state***

1 **citizenship.** This Court declared in the Slaughter-House Cases¹⁵ that the **Fourteenth Amendment as well**
2 **as the Thirteenth and Fifteenth were adopted to protect the negroes in their freedom.** This almost
3 contemporaneous interpretation extended the benefits of the privileges and immunities clause to other rights
4 which are inherent in **national citizenship but denied it to those which spring from [309 U.S. 83, 92] state**
5 **citizenship.**

6 *"We repeat, then, in the light of this recapitulation of events, almost too recent to be called history, but which are*
7 *familiar to us all; and on the most casual examination of the language of these amendments, no one can fail to*
8 *be impressed with the one pervading purpose found in them all, lying at the foundation of each, and without which*
9 *none of them would have been even suggested; we mean the freedom of the slave race, the security and firm*
10 *establishment of that freedom, and the protection of the newly-made freeman and citizen from the oppressions*
11 *of those who had formerly exercised unlimited dominion over him. ...*

12 *'And so if other rights are assailed by the States which properly and necessarily fall within the protection of*
13 *these articles, that protection will apply, though the party interested may not be of African descent. But what*
14 *we do say, and what we wish to be understood is, that in any fair and just construction of any section or phrase*
15 *of these amendments, it is necessary to look to the purpose which we have said was the pervading spirit of them*
16 *all, the evil which they were designed to remedy, and the process of continued addition to the Constitution, until*
17 *that purpose was supposed to be accomplished, as far as constitutional law can accomplish it.'*
18 *[Madden v. Commonwealth of Kentucky, 309 U.S. 83 (1940)]*

19 Note, however, that even though these two types of constitutional citizens are EFFECTIVELY the same in RIGHTS:

- 20 1. We are not saying that they apply to the same CONTEXTS.
 - 21 1.1. "Citizen" applies to the relationship between the national government and the state citizen.
 - 22 1.2. "citizen of the United States" applies to the relationship between the constitutional state governments and THEIR
23 citizens.
- 24 2. We are not saying their NAME or their GENESIS is equivalent.
- 25 3. We are not saying that they were ALWAYS equivalent in the RIGHTS they enjoy, but that they have EVOLVED to be
26 equivalent AT THIS TIME.
- 27 4. We are not saying that a Fourteenth Amendment constitutional "citizen of the United States" is the equivalent to a
28 statutory "citizen and national of the United States" found in 8 U.S.C. §1401. In fact, the two are mutually exclusive.

29 With regard to the last item in the above list, we must emphasize that the government only has the authority to
30 LEGISLATIVELY regulate PUBLIC conduct, not private conduct, on government territory. Hence, statutes are law for
31 government and not private people. Those mentioned in the constitution are PRIVATE people and statutes are written to
32 protect these PRIVATE people, but not to regulate or control them or impose "duties" upon them. This is discussed in:

[Why Statutory Civil Law is Law for Government and Not Private Persons](http://sedm.org/Forms/FormIndex.htm), Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

33 In fact, the two types of citizens are just different subsets of the same sovereign state citizens within states of the Union. The
34 only difference is the CONTEXT described above. For both types of citizens:

- 35 1. The term "United States", in the constitutional geographic context, means ONLY states of the Union. This jurisdiction
36 excludes federal territory and statutory "States", and therefore statutory jurisdiction of Congress.
- 37 2. The method of enforcing civil rights is found in 42 U.S.C. §1983.
 - 38 2.1. That provision applies to state officers and not private parties.
 - 39 2.2. This provision was enacted pursuant to Fourteenth Amendment, Section 5.
 - 40 2.3. The definition of "person" applicable to that provision and found in 42 U.S.C. §1981(a) refers to the "person" in
41 the constitution and not the statutory "person" found either in Title 26 of the U.S. Code (26 C.F.R. §1.1-1(c)) or
42 in the Social Security Act (see 26 U.S.C. §3121(e)).
- 43 3. One only becomes a subject of federal LEGISLATIVE jurisdiction by:
 - 44 3.1. Being a state officer but not a PRIVATE person subject to 42 U.S.C. §1983. The ability to regulate PRIVATE
45 conduct is "repugnant to the constitution", as held repeatedly by the U.S. Supreme Court.
 - 46 3.2. Changing your domicile to federal territory.
 - 47 3.3. Setting foot on federal territory and committing a crime under Title 18 of the U.S. Code while there.

48 Our official position on the position that state citizens are NOT Fourteenth Amendment "citizens of the United States"
49 therefore summarized in the following list based on the evidence presented in this section:

1. Fourteenth Amendment “citizens of the United States” are a SUPERSET of the “Citizen” mentioned in the original United States Constitution. Based on amendments and legislation created after the Fourteenth Amendment, it adds the following demographic groups to the “Citizen” found in the original USA Constitution:
 - 1.1. Blacks. See the 15th Amendment.
 - 1.2. Women. See the 19th Amendment.
 - 1.3. Voters under age 21, INCLUDING white males. See 26th Amendment.
2. Those who are white males and therefore eligible to claim the “Citizen” status found in the original constitution will be faced with the following upon their approach that will limit its usefulness and applicability to a small subset of those that our official position can reach:
 - 2.1. It makes those who use it look like a racist.
 - 2.2. It is limited to WHITE OVERAGE MALES. It would not be useful for blacks, women, or UNDERAGE WHITE MALES.
 - 2.3. It confers NO DEMONSTRABLE ADDITIONAL RIGHTS that WHITE males did not possess at the founding of the country.
3. One can be a Constitutional “Citizen” or Fourteenth Amendment “citizen of the United States” and STILL be a statutory alien under federal law. This seeming contradiction is explained by:
 - 3.1. The separation of legislative powers between the states of the Union and the federal government, which makes each foreign, sovereign, and alien in relation to the other.
 - 3.2. The differences in geographical definitions between federal statutory law and the Constitution itself.
4. Being a either a “Citizen” or a “citizen of the United States” within the U.S.A. Constitution equates with being a "national" under federal statutory law at 8 U.S.C. §§ 1101(a)(21).
 - 4.1. You only become a statutory "citizen" under 8 U.S.C. §1401, 26 U.S.C. §3121(e), and 26 C.F.R. §1.1-1(c) by being born on federal territory and having a domicile on federal territory, so this moniker should be avoided, but the constitutional citizen moniker is not a problem.
 - 4.2. There is no harm in being a state national under 8 U.S.C. §1101(a)(21). Those with this status maintain their sovereignty and sovereign immunity and do not meet any of the exceptions to the Foreign Sovereign Immunities Act found in 28 U.S.C. §1605 or 28 U.S.C. §1603(b)(3).
 - 4.3. The term "United States" in the constitution, WHEN USED IN A GEOGRAPHIC SENSE, means states of the Union and excludes federal territory, as we already pointed out.
 - 4.4. There are NO LONGER any differences between the two statuses but as we said, at one time there was.
5. Most of the confusion and misunderstandings about the Fourteenth Amendment within the freedom community arise from the following misunderstandings:
 - 5.1. Confusing POLITICAL jurisdiction with LEGISLATIVE jurisdiction. POLITICAL jurisdiction associates with allegiance and nationality. LEGISLATIVE jurisdiction associates with DOMICILE.
 - 5.2. Confusing CONSTITUTIONAL context with STATUTORY context. You can be a "Citizen" or a "citizen of the United States" under the Constitution while at the same time being an ALIEN under STATUTORY context.
 - 5.3. Confusing CONSTITUTIONAL RIGHTS with CIVIL RIGHTS. CIVIL RIGHTS activate with a domicile on federal territory. CONSTITUTIONAL rights activate by being physically present on GROUND protected by the Constitution, not by either allegiance or domicile.

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

- 5.4. Not tying the word "person" to the type of "subject to..." that corresponds to it, and hence are assuming the wrong context.
- 5.5. Not recognizing the genesis of 42 U.S.C. §1983, which is the Fourteenth Amendment. The reason that this statute mentions "white citizens" is precisely because it IMPLEMENTS the Fourteenth Amendment, and that amendment extended equal protection and equal rights to everyone OTHER than white citizens.

Section 1983 Litigation, Litigation Tool #08.008
<http://sedm.org/Litigation/LitIndex.htm>

6. We take the position that our Members are Fourteenth Amendment “citizens of the United States”. Our position, in contrast:
 - 6.1. Can be used by ANYONE and EVERYONE who claims to be a state citizen.
 - 6.2. Does not result in a surrender of ANY right that a WHITE MALE OVERAGE "Citizen" in the original Constitution has.
 - 6.3. Avoids a lot of controversy and confusion that is pointless, and makes the advocate look like a conspiracy nut.

- 1 6.4. Can be used simply and reliably by people with far less legal knowledge, because it is LESS complex and less
2 controversial.
3 6.5. Keeps the focus where it belongs, which is on GOVERNMENT VERBICIDE and WORD GAMES that destroy
4 rights and violate due process of law. See:

[Legal Deception, Propaganda, and Fraud](http://sedm.org/Forms/FormIndex.htm), Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

- 5 7. It is still possible to be a state citizen and yet NEITHER a “Citizen” as found in the original United States Constitution
6 or a “citizen of the United States” found in the Fourteenth Amendment. Those satisfying this condition include:
7 7.1. "Citizens", who are WHITE MALES who continue to distinguish themselves with this status and who REFUSE
8 to adopt the "citizen of the United States" status adopted later...AND
9 7.2. Aliens born in a foreign country who are citizens of a state of the Union but who were never naturalized.
10 8. The subject of constitutional citizenship is a broadly contested subject in courts across the nation, including up to this
11 day. The reason it is still widely contested is because:
12 8.1. Those who controvert it or argue that they are NOT Fourteenth Amendment "citizens of the United States" in fact,
13 DO NOT understand the context, or the nuances of the subject and are making a mountain out of a mole hill.
14 8.2. Disputes over the subject are used by the government to distract attention away from MUCH more important and
15 central issues, like what a "trade or business" is and how they can force you to occupy a public office without
16 your consent without violating the Thirteenth Amendment.
17 8.3. Those who make a mountain of the mole hill that is this subject are what the government truthfully and accurately
18 calls "conspiracy nuts" and little more.
19 9. Whether you, as a member and a reader decide to call yourself a “Citizen” of the original USA Constitution or a
20 “citizen of the United States” within the Fourteenth Amendment is not our concern. You can choose either.
21 Regardless of WHICH status you decide to choose, all members who wish to use our materials are REQUIRED to
22 attach the following forms to the government forms they fill out as a way to prevent being victimized by the false
23 presumptions of others, and to remove ALL discretion from every judge and bureaucrat to decide your citizenship
24 status or civil status in a court of law or in an administrative franchise court:
25 9.1. [Affidavit of Citizenship, Domicile, and Tax Status](http://sedm.org/Forms/FormIndex.htm), Form #02.001-use with tax or withholding forms
26 <http://sedm.org/Forms/FormIndex.htm>
27 9.2. [USA Passport Application Attachment](http://sedm.org/Forms/FormIndex.htm), Form #06.007
28 <http://sedm.org/Forms/FormIndex.htm>
29 9.3. [Voter Registration Attachment](http://sedm.org/Forms/FormIndex.htm), Form #06.003
30 <http://sedm.org/Forms/FormIndex.htm>
31 9.4. [Citizenship, Domicile, and Tax Status Options](http://sedm.org/Forms/FormIndex.htm), Form #10.003-use at depositions and with court pleadings.
32 <http://sedm.org/Forms/FormIndex.htm>

33 Below is a list of case law relevant to the subject of what a constitutional “citizen of the United States” is and its relationship
34 to that of state citizenship. All of the case law provided is entirely consistent with our position on citizenship. The cases are
35 listed in chronological sequence, so you can see the historical evolution of jurisprudence on the subject over time:

36 *"The [14th] amendment referred to slavery. Consequently, the only persons embraced by its provisions, and for*
37 *which Congress was authorized to legislate in the manner were those then in slavery."*
38 *[Bowlin v. Commonwealth, 65 Kent.Rep. 5, 29 (1867)]*

39 *"No white person. . . owes the status of citizenship to the recent amendments to the Federal Constitution."*
40 *[Van Valkenbrg v. Brown (1872), 43 Cal.Sup.Ct. 43, 47]*

41 *"The rights of the state, as such, are not under consideration in the 14th Amendment, and are fully guaranteed*
42 *by other provisions."*
43 *[United States v. Anthony, 24 Fed.Cas. 829 (No. 14,459), 830 (1873)]*

44 *"The first clause of the fourteenth amendment made negroes citizens of the United States**, and citizens of the*
45 *State in which they reside, and thereby created two classes of citizens, one of the United States** and the other*
46 *of the state."*
47 *[Cory et al. v. Carter, 48 Ind. 327, (1874) headnote 8, emphasis added]*

48 *"We have in our political system a Government of the United States** and a government of each of the several*
49 *States. Each one of these governments is distinct from the others, and each has citizens of its own "*
50 *[U.S. v. Cruikshank, 92 U.S. 542 (1875) emphasis added]*

1 "One may be a citizen of a State and **yet not a citizen of the United States**. *Thomasson v. State*, 15 Ind. 449; *Cory*
2 *v. Carter*, 48 Ind. 327 (17 Am. R. 738); *McCarthy v. Froelke*, 63 Ind. 507; *In Re Wehlitz*, 16 Wis. 443."
3 [*McDonel v. State*, 90 Ind. 320, 323(1883) underlines added]

4 "A person who is a citizen of the United States** is necessarily a citizen of the particular state in which he resides.
5 **But a person may be a citizen of a particular state and not a citizen of the United States**.** To hold otherwise
6 would be to deny to the state the highest exercise of its sovereignty, -- the right to declare who are its citizens."
7 [*State v. Fowler*, 41 La. Ann. 380, 6 S. 602 (1889), emphasis added]

8 "The rights and privileges, and immunities which the fourteenth constitutional amendment and Rev. St. section
9 1979 [U.S. Comp. St. 1901, p. 1262], for its enforcement, were designated to protect, are such as belonging to
10 citizens of the United States as such, and not as citizens of a state".
11 [*Wadleigh v. Newhall* 136 F. 941 (1905)]

12 "The first clause of the fourteenth amendment of the federal Constitution made negroes citizens of the United
13 States**, and citizens of the state in which they reside, **and thereby created two classes of citizens, one of the**
14 **United States** and the other of the state."**
15 [4 Dec. Dig. '06, p. 1197, sec. 11, "Citizens" (1906), emphasis added]

16 "A fundamental right inherent in "state citizenship" is a privilege or immunity **of that citizenship only**. Privileges
17 and immunities of "citizens of the United States," **on the other hand, are only such as arise out of the nature**
18 **and essential character of the national government**, or as specifically granted or secured to all citizens or
19 persons by the Constitution of the United States."
20 [*Twining v. New Jersey*, 211 U.S. 78 (1908)]

21 "There are, then, under our republican form of government, two classes of citizens, one of the United States and
22 one of the state".
23 [*Gardina v. Board of Registrars of Jefferson County*, 160 Ala. 155, 48 So. 788 (1909)]

24 "**There are**, then, under our republican form of government, **two classes of citizens**, one of the United States**
25 and one of the state. **One class of citizenship may exist in a person, without the other, as in the case of a resident**
26 **of the District of Columbia; but both classes usually exist in the same person.** "
27 [*Gardina v. Board of Registrars*, 160 Ala. 155, 48 S. 788, 791 (1909), emphasis added]

28 "... **citizens of the District of Columbia** were not granted the privilege of litigating in the federal courts on the
29 ground of diversity of citizenship. Possibly no better reason for this fact exists than **such citizens were not thought**
30 **of when the judiciary article [III] of the federal Constitution was drafted.** ... **citizens of the United States** ...**
31 **were also not thought of; but in any event a citizen of the United States**, who is not a citizen of any state, is**
32 **not within the language of the [federal] Constitution."**
33 [*Pannill v. Roanoke*, 252 F. 910, 914 (1918)]

34 "United States citizenship does not entitle citizen to rights and privileges of state citizenship."
35 [*K. Tashiro v. Jordan*, 201 Cal. 236, 256 P. 545, 48 Supreme Court. 527 (1927)]

36 "A citizen of the United States is ipso facto and at the same time a citizen of the state in which he resides. While
37 the 14th Amendment does not create a national citizenship, it has the effect of making **that citizenship** 'paramount
38 and dominant' instead of 'derivative and dependent' upon state citizenship."
39 [*Colgate v. Harvey*, 296 U.S. 404, 427 (1935)]

40 "As applied to a citizen of another State, or to a citizen of the United States residing in another State, a state law
41 forbidding sale of convict made goods does not violate the privileges and immunities clauses of Art. IV, Sec. 2
42 and the Fourteenth Amendment of the Federal Constitution if it applies also and equally to the citizens of the
43 State that enacted it." (Syllabus)
44 [*Whitfield v. State of Ohio*, 297 U.S. 431 (1936)]

45 "There is a **distinction between** citizenship of the United States** and citizenship of a particular state, and a
46 **person may be the former without being the latter.** "
47 [*Alla v. Kornfeld*, 84 F.Supp. 823 (1949) headnote 5, emphasis added]

48 "A person **may be a citizen of the United States** and yet be not identified or identifiable as a citizen of any**
49 **particular state."**
50 [*Du Vernay v. Ledbetter*, 61 So.2d. 573 (1952), emphasis added]

51 "On the other hand, there is a significant historical fact in all of this. Clearly, one of the purposes of the 13th and
52 14th Amendments and of the 1866 act and of section 1982 was to give the Negro citizenship. . ."
53 [*Jones v. Alfred H. Mayer Co.*, 379 F.2d. 33, 43 (1967)]

1 "[W]e find nothing...which requires that a citizen of a state **must also be a citizen of the United States**, if no
2 question of **federal rights** or jurisdiction is involved."
3 [*Crosse v. Bd. of Supvrs of Elections*, 221 A.2d. 431 (1966)]

4 If you would like to learn more about citizenship, we encourage you to read:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006, Sections 2 and
3
<http://sedm.org/Forms/FormIndex.htm>

5 If you would like a simplified presentation that addresses the subject of this session for neophytes, see:

Why the Fourteenth Amendment is Not a Threat to Your Freedom, Form #08.015
<http://sedm.org/Forms/FormIndex.htm>

6 If you would like to read an excellent and spirited debate between a freedom fighter who advocates the flawed argument
7 addressed by this section and this ministry, please read the following. You will need to join the forms by clicking on "Sign
8 Up" in the upper right corner. Membership is free:

Family Guardian Forums, Forum 7.1, Citizenship, Domicile, and Nationality
<http://famguardian.org/forums/topic/state-citizen-falsely-argues-that-he-is-not-a-fourteenth-amendment-citizen/>

9 **10.2 "Nom de Guerre"**

False Argument: The all caps name that the government uses against people in their correspondence is an enemy of the
U.S. government who is an alien. That enemy is the subject of the Trading with the Enemy Act of 1917, 40 Stat. 911.

Corrected Alternative Argument: The all caps name the government uses is a federal public officer engaged in a "trade
or business" or other federal franchise or "public right". The only way the government can write laws that apply to the
human being is to connect him with a public office or other franchise so that he becomes the proper subject of nearly all
federal legislation.

Further information:

1. *Proof That There Is a "Straw Man"*, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>
2. *Affidavit of Corporate Denial*, Form #02.004
<http://sedm.org/Forms/FormIndex.htm>
3. *Resignation of Compelled Social Security Trustee*, Form #06.002: Proves that the real "taxpayer" is a public official
and trustee for the government
<http://sedm.org/Forms/FormIndex.htm>
4. *Memorandum of Law on the Name, Gordon W. Epperly*
<http://famguardian.org/Subjects/LawAndGovt/Articles/MemLawOnTheName.htm>

10 According to a book entitled *Military Government and Martial Law* written by William E. Birkhimer, a "nom de guerre" is a
11 war name symbolized by a given name being written in capital letters. You can read this book at:

12 *Military Government and Martial Law*, William E. Birkhimer
13 <http://famguardian.org/Publications/MilitaryGovAndMartLaw/MilitaryGovernmentAndMartialLaw.htm>

14 This argument contends that because of events in 1933, we have been made "enemies" and government indicates our status
15 as enemies by the nom de guerre. If this is true, then why have the styles of the decisions of the United States Supreme Court
16 since its establishment been in caps? This argument has gotten lots of people in trouble. For example, Mike Kemp of the
17 Gadsden Militia defended himself on state criminal charges with this argument and he was thrown into jail. I have not even
18 seen a decent brief on this issue which was predicated upon cases you can find in an ordinary law library.

19 In any event, several courts have rejected this argument:

1. *Jaeger v. Dubuque County*, 880 F.Supp. 640 (N.D.Iowa 1995)
2. *United States v. Heard*, 952 F.Supp. 329 (N.D.W.Va. 1996)
3. *Boyce v. C.I.R.*, 72 T.C.M. ¶ 1996-439 ("an objection to the spelling of petitioners' names in capital letters because they are not 'fictitious entities'" was rejected)
4. *United States v. Washington*, 947 F.Supp. 87, 92 (S.D.N.Y. 1996)("Finally, the defendant contends that the Indictment must be dismissed because 'Kurt Washington,' spelled out in capital letters, is a fictitious name used by the Government to tax him improperly as a business, and that the correct spelling and presentation of his name is 'Kurt Washington.' This contention is baseless")
5. *United States v. Klimek*, 952 F.Supp. 1100 (E.D.Pa. 1997)
6. *In re Gdowik*, 228 B.R. 481, 482 (S.D.Fla. 1997)(claim that "the use of his name JOHN E GDOWIK is an 'illegal misnomer' and use of said name violates the right to his lawful status" was rejected)
7. *Russell v. United States*, 969 F.Supp. 24, 25 (W.D. Mich. 1997)("Petitioner ... claims because his name is in all capital letters on the summons, he is not subject to the summons"; this argument held frivolous)
8. *United States v. Lindbloom*, 97-2 U.S.T.C. ¶ 50650 (W.D. Wash. 1997)("In this submission, Mr. Lindbloom states that he and his wife are not proper defendants to this action because their names are not spelled with all capital letters as indicated in the civil caption." The CAPS argument and the "refused for fraud" contention were rejected)
9. *Rosenheck & Co., Inc. v. United States*, 79 A.F.T.R.2d (RIA) 2715 (N.D. Ok. 1997)("Kostich has made the disingenuous argument the IRS documents at issue here fail to properly identify him as the taxpayer. Defendant Kostich contends his 'Christian name' is Walter Edward, Kostich, Junior and since the IRS documents do not contain his 'Christian name,' he is not the person named in the Notice of Levy. The Court expressly finds Defendant WALTER EDWARD KOSTICH JR. is the person identified in the Notice of Levy, irrespective of the commas, capitalization of letters, or other alleged irregularities Kostich identifies as improper. Similarly, the Court's finding applies to the filed pleadings in this matter")
10. *United States v. Weatherley*, 12 F.Supp.2d. 469 (E.D.Pa. 1998)
11. *United States v. Frech*, 149 F.3d. 1192 (10th Cir. 1998)("Defendants' assertion that the capitalization of their names in court documents constitutes constructive fraud, thereby depriving the district court of jurisdiction and venue, is without any basis in law or fact").

More recently, Jon Roland of [The Constitution Society](http://TheConstitutionSociety.com) web site wrote the following about this argument:

Typographic Conventions in Law
Jon Roland, Constitution Society

One of the persistent myths among political dissidents is that such usages as initial or complete capitalization of names indicates different legal entities or a different legal status for the entity. They see a person's name sometimes written in all caps, and sometimes written only in initial caps, and attribute a sinister intent to this difference. They also attach special meanings to the ways words may be capitalized or abbreviated in founding documents, such as constitutions or the early writings of the Founders.

Such people seem to resist all efforts to explain that such conventions have no legal significance whatsoever, that they are just ways to emphasize certain kinds of type, to make it easier for the reader to scan the documents quickly and organize the contents in his mind.

They also seem to go to enormous lengths looking for dictionaries or court rules to tell them what such typography means, without ever seeming to find what they are looking for, other than the actual usages themselves in important court cases.

Well, there is an authoritative reference, the one used by courts and lawyers all over the world. It is [The Bluebook: A Uniform System of Citation](http://TheBluebook.org), compiled by the editors of the Columbia Law Review, the Harvard Law Review Association, the University of Pennsylvania Law Review, and The Yale Law Journal, 16th ed. 1996. Copies can be obtained from any law book store or by writing The Harvard Law Review Association, Gannett House, 1511 Massachusetts Av., Cambridge, MA 02138.

To explain how typographic conventions originated, and what they mean, I am reminded of the story of the first grader whose teacher became alarmed by the crayon drawings of one of her students. She called in the school counselor and she became alarmed, so she called in a child psychologist, who also became alarmed in turn. Fearing for the mental health of the child, they called in her parents.

The parents, now themselves concerned about their child, arrived at the meeting. "What happened?", the father said. The school staff persons showed his daughter's art work to him and to his wife. The father looked the drawings over, and said, "Look pretty good to me. I couldn't do that well at that age."

1 *"But the colors!" the teacher said. "She does everything in black, grey, and brown!" said the counselor. "It seems*
2 *morbid" said the psychologist.*

3 *So the father said, "Why don't we ask my daughter?" The school staff looked aghast at this audacious suggestion,*
4 *but, not having any better ideas, they asked the little girl to come in.*

5 *She saw her parents, and the school staffers, all gathered around her art work, looking concerned, and became*
6 *a bit concerned herself. But her father knew what to say. "Hon, your teachers want to know why you are drawing*
7 *everything in black, grey, and brown."*

8 *"I gave most of my crayons to the other kids when they used theirs up", she said. "Black, grey, and brown are the*
9 *only colors I have left."*

10 *Lawyers continued to hand write legal documents long after typewriters were invented. As a profession, they tend*
11 *to be the last to adopt new technology. When things were hand written, they had only a few ways to highlight*
12 *words. They could use block printed characters instead of cursive, or they could underline. Typesetters converted*
13 *the block printed characters to all caps, sometimes with different font sizes, and the underlined words to italics.*

14 *As lawyers and legal staff began to use typewriters, they could not conveniently underline, and they didn't have*
15 *italic fonts, so putting words in all caps was about the only way they had to show emphasis. Judges began*
16 *rewarding lawyers (or so they thought) with better decisions if they put some words, like the names of parties, in*
17 *all caps, to make it easier for overworked judges to quickly scan through many pages of pleadings and make*
18 *sense of them.*

19 *Then computers came along. People started using them to produce legal documents. But a lot of them only had*
20 *capital letters on their printers, or did not distinguish between upper and lower case. Programs in COBOL are*
21 *examples of this. It was also found that it was easier to read words printed in all caps on forms, and to distinguish*
22 *the newly-printed words from the pre-printed words on the forms.*

23 *In the meantime, there were advances in typesetting typography. People became able to print special symbols,*
24 *bold face, different fonts and sizes, superscripts, underlined, and colors. And with that came demands for using*
25 *differences in typography to highlight words in legal documents, including treatises, law review articles, briefs,*
26 *etc.*

27 *Now we have personal computers and laser printers that can do anything the typesetter can do, and legal workers*
28 *are now under pressure to produce nicely composed legal documents according to the same conventions that*
29 *typesetters are asked to use.*

30 *This explosion of choices could have led to confusion, so the various courts have established rules for how they*
31 *want legal documents prepared, and these rules are matched by similar but sometimes different rules of the major*
32 *law review editors.*

33 *Basically, they have settled on three font styles: upper-and-lower case Roman, Italics, and Roman all-caps with*
34 *larger point size for initials. Of course, if these are saved as ASCII text files, the Italics are lost, and the all-caps*
35 *only show up as a single point size. Sometimes, to show Italics, as a legacy of underscoring, the words to be*
36 *italicized are surrounded by underscore characters, as we do in the text above in the text version of this article.*

37 *The Bluebook calls for different typographics for the same kinds of things in different places. For example, a case*
38 *cite like Marbury v. Madison would be italicized in the body of a law review article, but not in a footnote. Why?*
39 *Who knows. It doesn't have to make sense. It's what they do. If you submit it using different conventions, the*
40 *editors will change it to their journal's conventions.*

41 *The important thing to remember, however, is that there is no legal significance to the typography of a name,*
42 *other than how well it distinguishes one object from others with which it might be confused. It is the object that*
43 *matters. A misspelling is a "scrivener's error". Doesn't changed anything. Just needs to be corrected. Caps,*
44 *complete or initial, don't mean anything. Just whatever the writer thought would aid the reader to get through*
45 *the document quickly and with a minimum of confusion.*

46 *[Constitution Society, 1731 Howe Av #370, Sacramento, CA 95825 916/568-1022, 916/450-7941VM]*

47 The nom de guerre position is one rabidly advocated by Right Way Law. It is all based upon hype and emotions; the speakers
48 who advocate this argument know how to push the emotional "hot buttons" at patriot pep rallies. I have reviewed the "best"
49 briefs regarding this issue and they are all trash. Yet I continue to see people call themselves "John, of smith," "John: Smith,"
50 etc., and I just simply conclude that such parties have attended a Wrong Way Law seminar and have accepted a pack of lies.
51 Further, it is remarkable that all the people who believe this idea have never checked it out; they just accept it because some
52 patriot guru claimed it was correct.

1 The “Nom De Guerre” argument in this section has also been called the “Straw Man Argument”. Our position on the “Straw
2 Man Argument” is as follows:

3 1. There is a “straw man”. The term “straw man” is, in fact, defined in Black’s Law Dictionary.

4 *Straw man.* A “front”; a third party who is put up in name only to take part in a transaction. Nominal party to
5 a transaction; one who acts as an agent for another for the purpose of taking title to real property and executing
6 whatever documents and instruments the principal may direct respecting the property. Person who purchases
7 property, or to accomplish some purpose otherwise not allowed.
8 [Black’s Law Dictionary, Sixth Edition, p. 1421]

9 2. The straw man is not identified by the all capital letter name.
10 3. The straw man is a public officer in the government.
11 4. The straw man is voluntarily engaged in some kind of government franchise.
12 5. The straw man was created as a crafty way to circumvent the fact that the government cannot lawfully or constitutionally
13 pay public funds to private persons without abusing its taxing powers and becoming a thief and a Robin Hood.

14 *“A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the
15 support of the government. The word has never thought to connote the expropriation of money from one group
16 for the benefit of another.”*
17 [U.S. v. Butler, 297 U.S. 1 (1936)]

18 Therefore, they had to create a straw man fiction to pay “benefits” to that is part of the government and an office within
19 the government. This is what facilitated FDR’s “New Deal” and the rise of the “Administrative State” that plagues us
20 today. That state and all the regulatory law which it embodies operates ONLY against the straw man and not the natural
21 being.

22 The following document proves with evidence that the straw man does in fact exist, explains how and why it was created,
23 how people are fooled into acting as the straw man, and how to avoid becoming surety for the straw man. See:

[Proof That There Is a “Straw Man”, Form #05.042](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

24 An article on names is available on the Family Guardian website at the address below which further expands on the content
25 of this section. We didn’t write the article:

[Memorandum of Law on the Name, Gordon W. Epperly](http://famguardian.org/Subjects/LawAndGovt/Articles/MemLawOnTheName.htm)
<http://famguardian.org/Subjects/LawAndGovt/Articles/MemLawOnTheName.htm>

28 **10.3 The UCC Draft Argument**

False Argument: Because the United States outlawed real money in 1933, then we can essentially make our own by
issuing “drafts” that are sent to the Treasury to pay our tax bills. This is the same thing that banks can do by making
money out of thin air by lending ten times the money they have on deposit. It must be legal if the banks can do it.

Corrected Alternative Argument: The Federal Reserve System is the equivalent of a “counterfeiting franchise”, whereby
only banks can manufacture money out of nothing by lending ten times what they have on deposit. Yes, counterfeiting is
a crime if we do it, and yes it should be a crime if banks do it too, and it violates 18 U.S.C. §472. However, two wrongs
don’t make a right. The remedy for the fraudulent Federal Reserve system is not MORE fraud.

Further information:

1. [Money, Banking, and Credit Page, Family Guardian Website-Family Guardian](http://famguardian.org/Subjects/MoneyBanking/MoneyBanking.htm)
<http://famguardian.org/Subjects/MoneyBanking/MoneyBanking.htm>
2. [Uniform Commercial Code](http://www.law.cornell.edu/ucc/)
<http://www.law.cornell.edu/ucc/>
3. [UNIDROIT-the organization that writes and publishes the Uniform Commercial Code \(UCC\)](http://en.wikipedia.org/wiki/UNIDROIT)
<http://en.wikipedia.org/wiki/UNIDROIT>

1 Back in the early nineties, Hartford Van Dyke promoted the theory that "commercial law" was the foundation for all law
2 around the world. Based upon Hartford's contention regarding commercial law, he developed the idea that an "affidavit of
3 truth" submitted "in commerce" could create a lien against property which simply had to be paid. The lien created on property,
4 he argued, then became a form of redeemable commercial paper or "draft". Hartford claimed that his findings were well
5 known everywhere and that this lien process had been used for thousands of years. I obtained his memo regarding this
6 argument and went to the law library. His contention that this "principle" manifested itself in the law was wrong; I could find
7 nothing which supported this argument. This theory appears to us to be a complete fabrication.

8 Did others act upon Hartford's ideas anyway? Leroy Schweitzer of the Montana Freeman took Hartford's ideas to heart and
9 claimed that he created liens against public officials. Based upon these liens, Leroy started issuing sight drafts drawn upon
10 some "post office" account and started passing them out to many gullible people who believed that such drafts were required
11 to be paid by the feds. Not only did Leroy get into deep trouble, so did many who got drafts from him. There have been lots
12 of people who have been prosecuted, convicted and jailed for using drafts allegedly justified by this crazy theory.

13 One of the most recent prosecutions of someone for using one of Leroy's drafts is Pete Stern, a patriot from North Carolina.
14 Several years ago, Pete issued some of these drafts to the IRS. Pete has been one of the most vocal advocates of the UCC
15 Draft Argument, "we are Brits," nom de guerre, etc. While I like Pete, still he has followed crazy arguments. Pete's federal
16 criminal case is filed in the Western District of North Carolina and you may visit the clerk's web site by clicking [here](#). Once
17 you get to this page, look on the left side of the page to the sidebar and click on the case information section called
18 "docket/image." When that page comes up, insert Pete's case number of 2:1999cr00081 and his name. His file will come up
19 and you can read all the pleadings. Is he using for his own defense the arguments he advocates?

20 As best I can tell, the popular "UCC" Draft Argument has its origins in Howard Freeman's theories, Hartford's work and the
21 "improvements" made by Leroy Schweitzer. The UCC Draft Argument is one of the most legally baseless ideas we have ever
22 encountered, yet organizations like "Right Way Law" and people like Jack Smith continue to promote it. Here are some
23 published cases which have correctly rejected this lunacy:

- 24 1. *Jones v. City of Little Rock*, 314 Ark. 383, 862 S.W.2d. 273, 274 (1993)(In reference to traffic tickets, the court stated,
25 "The Uniform Commercial Code does not apply to any of these offenses")
- 26 2. *United States v. Stoecklin*, 848 F.Supp. 1521 (M.D. Fla. 1994)
- 27 3. *Barcroft v. State*, 881 S.W.2d. 838, 840 (Tex.App. 1994)("First, the UCC is not applicable to criminal proceedings; it
28 applies to commercial transactions")
- 29 4. *United States v. Greenstreet*, 912 F.Supp. 224 (N.D.Tex. 1996)(also raised flag and common law court issues)
- 30 5. *United States v. Andra*, 923 F.Supp. 157 (D.Idaho 1996)("The complaint filed by the plaintiff is not a negotiable
31 instrument and the Uniform Commercial Code is inapplicable")
- 32 6. *Watts v. IRS*, 925 F.Supp. 271, 276 (D.N.J. 1996)("The IRS's Notice of Intent to Levy is not a negotiable instrument")
- 33 7. *United States v. Klimek*, 952 F.Supp. 1100 (E.D.Pa. 1997)(returning lawsuit complaint marked "Refusal For Cause
34 Without Dishonor UCC 3-501" and refusing other court pleadings "for fraud" based upon UCC argument got nowhere;
35 also raised nom de guerre and flag issues)
- 36 8. *City of Kansas City v. Hayward*, 954 S.W.2d. 399 (Mo.App. W.D. 1997).

37 A substantial part of the UCC Draft Argument was "developed" by Howard Freeman. Freeman contended that some super-
38 secret treaty back in 1930 put this and other countries around the world in "bankruptcy" with the "international bankers"
39 being the "creditor/rulers." Once these banker/rulers were ensconced in power, they needed some way to "toss out the old
40 law" based upon the common law, and erect commercial law as the law which regulated and controlled everything. Roosevelt
41 and his fellow conspirators then set to work and developed a plan to achieve the destruction of the "common law" and the
42 erection of commercial law. This was accomplished by the decision in the Erie Railroad case in 1938. According to this
43 theory, Erie RR banished the common law, leaving in its place only commercial law via the UCC. Freeman also alleged that
44 lawyers were informed of this "takeover" by the "international bankers" and that they were required to take a secret oath to
45 not tell the American people about the takeover. Of course, as the direct result of this change in the law from common law to
46 commercial law, no court could ever cite a case decided prior to 1938.

47 But there are the tremendous flaws in this argument. I do not challenge the fact that big international bankers are economically
48 powerful and that such power enables them to secure favorable legislation. However I do disagree with the "secret treaty"
49 contention. Back in the 1930s and indeed all the way up to about 1946, all treaties adopted by the United States were published
50 in the U.S. Statutes at Large. As a student of treaties, I looked for this secret treaty and could not find it and I had access to
51 complete sets of all books containing treaties, especially those in the Library of Congress in DC. The major premise of this

1 argument is this contention regarding the secret treaty, which even the proponents of the argument cannot produce. Their
2 argument, "I cannot produce this secret treaty, but believe me anyway," simply is unacceptable to me as I want proof.

3 The advocates of this argument also contend that the Erie RR case was the one which banished the common law and erected
4 commercial law in its place. The problem with this contention is that Erie RR does not stand for this proposition. This was a
5 personal injury case; Thompkins was injured while walking along some railroad tracks as a train passed. Something sticking
6 out of the train hit Thompkins and injured him, hence his suit for damages. Please read this case of [Erie R. Co. v. Tompkins](#),
7 304 U.S. 64 (1938), which stands for the proposition that federal courts must follow the common law of the state where the
8 injury occurred. How this case is alleged to declare the exact opposite escapes me, but in any event, Erie RR does not support
9 the contention of the UCC advocates.

10 To prove that Erie RR changed the law, it is alleged that no court can cite a case decided prior to 1938. This is perhaps the
11 simplest contention to disprove, achieved just by reading cases (which apparently the UCC activists do not do). All my life
12 I have read cases which cited very old cases and I have never seen such a sharp demarcation where the courts did cite pre-
13 1938 cases before 1938 and then ceased afterwards. Here are just a few post-1938 cases which cite pre-1938 cases, the
14 constitution, the Federalist Papers and lots of other old authority:

- 15 1. [INS v. Chadha](#), 462 U.S. 919 (1983)
- 16 2. [New York v. United States](#), 505 U.S. 144 (1992)
- 17 3. [Printz and Mack v. United States](#), 521 U.S. 898 (1997)

18 When you scan these cases, please note the parentheses like "(1997)" above for Richard Mack's case. This denotes the year
19 any particular case was decided. You can easily see that these recent cases do in fact cite cases decided as far back as 1798.
20 The contention that pre-1938 cases are not cited is nothing but lunacy, believed by folks like Dave DeReimer, a "redemption
21 process" advocate.

22 This argument also contends that the states of this nation were placed in "bankruptcy" via the "secret treaty." If this were true,
23 why did the Supreme Court decide in 1936 that states and their subdivisions could not bankrupt? See [Ashton v. Cameron](#)
24 [County Water Improvement Dist.](#), 298 U.S. 513, 56 S.Ct. 892 (1936).

25 Finally, I must inform you that neither I nor any other lawyer I know has ever taken the "secret oath" as alleged by this
26 argument. When I was sworn in as an Alabama lawyer in September, 1975, it was on the steps of the Alabama Supreme Court
27 down in Montgomery in front of God, my parents and everybody else. I swore to uphold and protect the United States and
28 Alabama Constitutions. Nothing in that oath could remotely be the alleged "secret oath." I have also been admitted to practice
29 before the U.S. Supreme Court, and the U.S. Courts of Appeals for the 2nd, 3rd, 4th, 5th, 6th, 7th, 8th, 9th, 10th and 11th
30 Circuits; I did not take the "secret oath" when I was admitted to practice before these courts, nor when I was admitted to
31 practice before several U.S. district courts. I have not taken any other oath and I know that the only oath most other lawyers
32 have taken is the same. But, I do not doubt that some lawyers are members of other secret societies who may have taken oaths
33 of which I am unaware.

34 Our advice is that if you hear anyone making some argument about the UCC Draft Argument, run away as fast as you can.
35 The argument is crazy. However, don't confuse this advice by improperly concluding that the UCC is *not* useful for *any*
36 purpose. As a matter of fact, the most effective technique we know of for getting the IRS off your back derives directly from
37 the UCC and it is called the "Notary Certificate of Default Method" and we document this method earlier in [Sovereignty](#)
38 [Forms and Instructions Manual, Form #10.005](#), section 1.4.4 (<http://sedm.org/Forms/FormIndex.htm>). We use the Notary
39 Certificate of Default Method, for instance, in most of our correspondence with the IRS and this approach is effective because
40 most dealings with the IRS are related to money and "commerce". Unlike the UCC Draft Argument, the Notary Certificate
41 of Default Method has a firm basis in law and is commonly used by most banks, insurance companies, and government
42 agencies in dealing with members of the public. You will ever see it referenced in the statutes of several of the states and in
43 notary training materials.

44 If you would like to know our official position towards those who advocate UCC arguments, see the following document:

<p><i>Policy Document: UCC Redemption</i>, Form #08.002 http://sedm.org/Forms/FormIndex.htm</p>

45 **10.4 The "Straw Man" Sight Drafts (posted September 18, 1999)**

1 There is a "new" theory floating around the movement which is absolutely crazy, yet it is promoted as "the hot new solution."
2 This new theory has its origins with a fellow named Roger Elvick, who has been involved with some con jobs in the past; see
3 Bye v. Mack, 519 N.W.2d. 302 (N.D. 1994). Roger Elvick was years ago "into" the idea of sending forms 1099 to the IRS for
4 its agents who stole your constitutional rights. This was a part of his "redemption process" back then and if you wish to learn
5 about what happened to one party who followed Elvick's advice, read United States v. Wiley, 979 F.2d. 365 (5th Cir. 1992).
6 Many others who followed Elvick's advice also went to jail; see United States v. Dykstra, 991 F.2d. 450, 453 (8th Cir.
7 1994)("He voluntarily made the decision to purchase and use Roger Elvick's 'redemption program,' and he admitted that he
8 did not pay any of the purported recipients any of the amounts reflected on the 1099 Forms. Because he knew he never paid
9 the individuals, he could not have believed that the forms, which he signed under penalties of perjury, were in fact true and
10 correct. The evidence also established that appellant acted corruptly in pursuing the retaliation scheme, in violation of 26
11 U.S.C. §7212(a)"). Roger was convicted for this activity; see United States v. Lorenzo, 995 F.2d. 1448 (9th Cir. 1993).

12 While there, Roger developed this new argument. In essence, he contends that everyone's birth certificate constitutes
13 ownership in "America, Inc." and we all have stock in this corporation, which stock is represented by these birth certificates
14 (see Lodi v. Lodi, 173 Cal.App.3d. 628, 219 Cal.Rptr. 116 (1985), where similar arguments were rejected; and Dose v. United
15 States, 86 U.S.T.C. ¶ 9773 (N.D.Iowa 1986)("Petitioner... informs the Court of [his] 'notorious rescission of [his] social
16 security number' and rescission of his birth certificate, which documents had previously made him a 'member of Corporate
17 America (commune)' converting him into 'a slave of the commune subject to the regulation and control of the Federal
18 Government'... the fact that Dose has attempted to rescind his social security number and birth certificate by sworn affidavit
19 is irrelevant..."). According to Roger, the big banks and other financial institutions regularly trade in these birth certificates,
20 buying and selling them to others. Of course according to this new argument, you can do the same thing.

21 From here, the argument goes downhill and becomes even more bizarre. I know precisely what are the major features of this
22 argument because I have read the course material and even viewed a video tape of one meeting where this issue was discussed;
23 this contention is utterly crazy. However, many people are studying this new issue and even issuing "sight drafts" based on
24 this argument. But the promoters of this argument like Roger Elvick, Wally Peterson, Ron Knutt and Dave DeReimer are
25 really selling federal indictments. You are free to "buy into" this scheme, but be ready to face criminal charges, the maximum
26 term of imprisonment of which is 25 years.

27 Here is late breaking news, an e-mail, regarding the law enforcement activity against the redemption advocates:

28 *January 11, 2000 - @:25 PM, EDT*

29 *I was just informed that a Federal SWAT team, approximately 30, raided a farm house near the town of Evart,*
30 *Michigan this AM. The raid started at approximately 6:00 AM and lasted 4 hours until 10:00 AM.*

31 *They captured the occupants, made them sit and watch the proceedings. They were told nothing except they were*
32 *"Not under arrest".*

33 *The raid was pursuant to a Grand Jury Subpoena and contained a Warrant for any and all items relating to*
34 *"Accepted for Value", "sight drafts" and anything to do with "IRS" and United States "Securities".*

35 *I was told that there were 22 people on a list that were raided this AM.*

36 *At least one of the occupants there was served a Grand Jury subpoena to appear and testify in February.*

37 *NO FURTHER INFORMATION AT THIS TIME!*

38 *Be Advised!*

39 So what is going to happen? I bet that those who advocated using "acceptance for value" to refuse criminal process like an
40 indictment or information will be charged with obstruction of justice, and they will be tied into a giant conspiracy of those
41 who told others to send in drafts drawn on the U.S. Treasury. This stupidity will just be another instance where the freedom
42 movement will be held up to the press and the rest of America as a bunch of crackpots, nuts and fruitcakes, and "dangerous"
43 ones at that.

44 Have people already gotten into trouble by using the "redemption process" sight drafts? Hyla Clapier is a sweet, little old
45 lady from Idaho. She was convinced last year by the redemptionists to try to buy a car with one of those "redemption process"
46 sight drafts drawn on the U.S. Treasury. Her effort brought her an indictment, trial and conviction. If you wish to study the

1 details of her case, simply read her [docket sheet](#) posted on the U.S. District Court of Idaho's web site. In late April, 2000, I
2 received a call from an Ohio newspaper reporter and was informed that a man in his local community had attempted to buy
3 8 Cadillacs with those sight drafts. I was also informed that the man was being prosecuted for several felonies. Is the
4 "redemption process" sight draft effort anything but another crackpot idea? I think so.

5 There are certain very fundamental flaws within this argument which are as follows:

6 **Flaw 1: The birth certificate is not the basis for the creation of credit in this country.**

7 Economic texts and a wide variety of other materials plainly demonstrate the manner by which credit ("money") is created in
8 this country: a bank (or central bank like the Fed) extends credit in exchange for the receipt of some note or other financial
9 obligation made by either a private party or government. At the federal level, the Federal Reserve extends credit to the U.S.
10 Treasury simply by bookkeeping entry made in favor of the United States when the Fed buys obligations of the United States.
11 In contrast, a birth certificate is not a note or other debt instrument, contrary to what Roger Elvick, Ron Knutt, Wally Peterson
12 or idiots like Dave DeReimer may contend. Simply stated, a birth certificate is not a note, bond or other financial obligation,
13 and it is not sold to financial institutions, contrary to the blatant lies of the "liaryer" promoters of this argument. In short, the
14 birth certificate is not the foundation for the credit used as money today.

15 Why don't you ask the advocates of this argument to produce some reliable documentation that birth certificates are the basis
16 of credit in this country rather than the instruments mentioned above? It is simply foolish to rely on the word of Roger Elvick.
17 It is even more foolish to believe anything that DeReimer declares.

18 **Flaw 2: The birth certificate cannot be, as a matter of law, a guarantee of debt.**

19 A debt is created by a debtor making a promise to pay a creditor a specified amount of money over a specified period of time.
20 Merchandise purchased on credit involves the buyer delivering a promissory note to the seller wherein he promises to pay a
21 specific periodic amount with interest until the debt is paid. When a borrower obtains a loan, he delivers a promissory note
22 to the lender. A promissory note by definition requires the payment of certain specific amounts of funds to the holder of that
23 note. Is a birth certificate a promissory note? It simply cannot be because the party named therein has no obligation to make
24 any payment of anything to some alleged holder thereof (and traffic tickets, indictments, IRS documents and letters, etc., also
25 are not commercial instruments).

26 But ignoring for the moment this major fatal flaw, presume for purposes of argument that a birth certificate is indeed a
27 promissory note. The redemption advocates claim that the "straw man" is liable to pay some unspecified amount to some
28 unspecified creditor who holds the financial instrument known as a birth certificate (I have been unable to learn from the
29 advocates the name of the ephemeral creditor). They further argue that the "counterpart" of the "straw man," you, must answer
30 for this debt of the "straw man." This is legally impossible. I view such an argument as evidence of lunacy.

31 The "statute of frauds" originates from the common law and every state today has a general "statute of frauds." For example,
32 here in Alabama, we have a "statute of frauds" found in Ala. Code §8-9-2, which states that "every special promise to answer
33 for the debt, default or miscarriage of another" must be in writing and signed by the party to be charged. This same type of
34 requirement appears in our version of the UCC, Ala. Code §7-2-201, which requires contracts for the sale of goods of more
35 than 500 bucks to be in writing and subscribed by the party liable. Precisely where is your agreement to answer for the debt
36 of the straw man? If such an agreement exists, have you signed that agreement making you legally liable to pay that debt of
37 the straw man? The truth of the matter is that such a signed agreement does not exist. But without your signature to a guarantee
38 making you liable for this debt, you cannot legally be liable.

39 The advocates of this insanity further contend that the international banks which hold these birth certificates as security for
40 some unknown financial obligation have a claim against you for your whole life, unless of course you "redeem your straw
41 man" by perfecting your claim against him by filing a Form UCC-1 financing statement. Can you really be legally responsible
42 for some debt for the rest of your life? Again, our statute of frauds found at Alabama Code §8-9-2 requires that "every
43 agreement which, by its terms, is not to be performed within one year from the making thereof" must be in writing and signed
44 by the party to be charged. The redemptionists assert that whenever a child is born and his birth certificate is filed in DC and
45 later bought by some big bank, that creditor owns you for the rest of your life. We all know that the average life expectancy
46 of a baby is longer than a single year. Just where is this agreement signed by you (apparently on the day you were born)
47 which cannot by its very terms be performed within a single year? Have you ever signed such an agreement? The truth of the
48 matter is that every aspect of this redemption theory flies in the face of the statute of frauds.

1 **Flaw 3: Our bodies and our labor are not articles of commerce.**

2 The "redemption process" advocates contend that via our birth certificates, we have pledged our bodies and the labor of our
3 lifetimes to those creditors who hold these birth certificates; in essence, our labor is commerce according to this theory. The
4 purchase of these birth certificates is allegedly performed in Washington, DC. However, at this place where federal law
5 clearly applies, federal law declares via 15 U.S.C. §17, that "The labor of a human being is not a commodity or article of
6 commerce." Does this "redemption" argument not plainly conflict with federal law?

7 **Flaw 4: The 1935 Social Security Act did not create an account for everyone born in this country in the amount of**
8 **approximately \$630,000.**

9 In review of the material I have been provided regarding this argument, it is plainly alleged that whenever anyone is born in
10 this country, a sum of approximately \$630,000 is deposited into some account at the U.S. Treasury or the Social Security
11 Administration and that this account was created by the 1935 Social Security Act. This contention is utterly false as may be
12 seen simply by reading [the act which is posted to the SSA web site.](#)

13 **Flaw 5: The above-named account is not the "Treasury direct account."**

14 Neither the original Social Security Act nor any amendment to it created an account known as the "Treasury direct account."
15 However, there is such an account established by Treasury for those who routinely purchase U.S. notes and bonds. A
16 description of this account may be found at 31 C.F.R., part 357, and specifically 31 C.F.R. §357.20. Those who assert that
17 everyone has such an account know nothing about such accounts. And there is no "public side" and "private side" for these
18 accounts.

19 **Flaw 6: You cannot write sight drafts on the Treasury of the United States via this non-existent account.**

20 If you send any such sight draft to anyone, you will be prosecuted for violations of 18 USC §514 which provides as follows:

21 *Sec. 514. Fictitious obligations*
22 *(a) Whoever, with the intent to defraud -*
23 *(1) draws, prints, processes, produces, publishes, or otherwise makes, or attempts or causes the same, within the*
24 *United States;*
25 *(2) passes, utters, presents, offers, brokers, issues, sells, or attempts or causes the same, or with like intent*
26 *possesses, within the United States; or*
27 *(3) utilizes interstate or foreign commerce, including the use of the mails or wire, radio, or other electronic*
28 *communication, to transmit, transport, ship, move, transfer, or attempts or causes the same, to, from, or through*
29 *the United States,*
30 *any false or fictitious instrument, document, or other item appearing, representing, purporting, or contriving*
31 *through scheme or artifice, to be an actual security or other financial instrument issued under the authority of*
32 *the United States, a foreign government, a State or other political subdivision of the United States, or an*
33 *organization, shall be guilty of a class B felony.*
34 *(b) For purposes of this section, any term used in this section that is defined in section 513(c) has the same*
35 *meaning given such term in section 513(c).*
36 *(c) The United States Secret Service, in addition to any other agency having such authority, shall have authority*
37 *to investigate offenses under this section.*

38 Violations of this statute provide for a maximum period of 25 years imprisonment.

39 A friend of mine from Kooskia, Idaho attended a meeting where Jack Smith of Wrong Way Law spoke regarding this new
40 "redemption process." During a break at this meeting, my friend asked Smith to provide specific authority and documentation
41 demonstrating that this was a bona fide argument. Smith admitted that this new argument was 100% theory.

1 The "redemption process" is one of the craziest arguments I have ever seen arise within this movement. Yet, people blindly
2 accept this argument without question or investigation.

3 Latest News About the Redemption Process (Feb. 23, 2001):

4 This e-mail was received this date; it concerns one of the unfortunate followers of the process who was recently indicted:

5 *Ballard man doubts U.S. existence*

6
7 *By: BILL ARCHER, Staff February 19, 2001*

8 *BALLARD - The small Monroe County farming community of Ballard seems an unlikely place for a story with*
9 *national implications to emerge, but that's exactly what is taking place. One of the community's residents, Rodney*
10 *Eugene Smith, is involved in litigation that calls into question the very existence of the U.S. government. Smith,*
11 *63, seems quiet, polite and soft-spoken in his court appearances. Like about anyone would, he expressed a*
12 *preference to be seated in the audience gallery during hearings. But unlike everyone in the federal courtroom in*
13 *Beckley on Thursday, he was in the custody of U.S. Marshals, and therefore, had to sit at the defense table.*

14 *U.S. District Judge David A. Faber of the Southern District of West Virginia had ordered him to take a mental*
15 *competency exam at a hearing on Feb. 5 in Bluefield. At that time, Faber questioned the "nonsensical" motions*
16 *Smith has been filing in the case involving the serious federal criminal charges he faces.*

17 *Smith's life isn't necessarily an open book. At least eight years before appearing in federal court in the Southern*
18 *District of West Virginia, Smith was convicted in the state of New York for passing fraudulent documents - a*
19 *felony. A similar set of circumstances led to his Dec. 6, 2000, arrest and initial appearance before U.S. Magistrate*
20 *Judge Mary S. Feinberg.*

21 *The charges that brought Smith into the federal courts in Bluefield and Beckley involved passing four "bills of*
22 *exchange," totaling under \$50,000, to various people and entities. The Internal Revenue Service agent heading*
23 *the investigation characterized the drafts as being associated to "fictitious obligations." Since his arrest, the*
24 *government's initial complaint has expanded to include charges of possession of firearms by a convicted felon. A*
25 *Beckley grand jury issued a "superseding indictment" against Smith in January.*

26 *None of that seems to faze him. Based on his statements to the court as well as the voluminous number of*
27 *documents Smith has filed in this and other cases he is associated with in federal court, the entire process seems*
28 *to be an exercise in "acceptance for value."*

29 *The federal government and several states are aware of the entire "acceptance for value" concept. The U.S.*
30 *Department of Justice is constantly monitoring any surfacing of what they term the "Redemption Scheme." As of*
31 *June 2000, 16 states including Arizona, Colorado, Florida, Hawaii, Idaho, Illinois, Missouri, Montana, Ohio,*
32 *Oregon, South Dakota, Texas, Utah, Washington, Wisconsin and Wyoming have passed at least some laws - in*
33 *several instances several laws - to protect public officials and private citizens from becoming victims of the*
34 *scheme.*

35 *Much has been written about the evolution of the so-called "redeemers," but the thumb nail version goes like this.*
36 *Redeemers (who don't refer to themselves by that term) are essentially a composite of several fringe (militia-like)*
37 *organizations that tend to hold some very strong anti-government beliefs.*

38 *During Smith's hearing Thursday in Beckley, Faber made reference to two specific documents that he said helped*
39 *the court understand some of the phrases Smith has been using in court and in his "pro se" (self-represented)*
40 *court filings. Faber referenced a paper by Mark Pitcavage, Ph.D., titled "Old Wine, New Bottles: Paper*
41 *Terrorism, Paper Scams and Paper 'Redemption,'" published Nov., 8, 1999, and "The Radical Common Law*
42 *Movement and Paper Terrorism, The State Response," dated June 2000, by Denise Griffith and L. Cheryl Runyon.*

43 *At the risk of oversimplification, the independent researchers and the state and federal agencies mentioned in the*
44 *reports, claim that "redeemers" trace their roots to a murky event in 1909, that somehow - in redemption*
45 *practitioner belief - caused the United States to go bankrupt. Pitcavage states that in the redeemer's scenario, the*
46 *World Bank gave the U.S., a 20-year moratorium to get its financial act together. However, when that failed to*
47 *happen, the stock market crashed and America was thrown in the depths of the Great Depression.*

48 *Redeemer beliefs, according to Pitcavage and Griffith, are interwoven with significant developments in American*
49 *history including passage of the U.S. Social Security Act of 1935, and the change from a "gold standard" monetary*
50 *policy to a money system backed by the Federal Reserve, founded in 1913. The researchers claim a thread of*
51 *continuity connects present day paper terrorists with high-profile groups such as the Texas Freemen, the Branch*
52 *Davidians and others.*

1 Griffith wrote that anti-government activity "escalated to unprecedented levels during the 1009s," and referred
2 to the 1992 confrontation between Randy Weaver and federal agents at Ruby Ridge, Idaho, as well the 1993
3 federal action at the Branch Davidian compound at Waco, Texas, as being some of the more prominent events.

4 "It was the 1996 standoff at the Freemen compound in Montana, however, that helped shed national light on a
5 quieter, less visible form of protest that is being played out in the nation's judicial system," Griffith wrote. "...the
6 filing of frivolous liens against the property of public officials." She added that clearing the fraudulent liens,
7 "clogs an already overburdened judicial system."

8 Smith has filed documents indicating that Rodney Eugene Smith will "accept for value" and documents filed on
9 RODNEY EUGENE SMITH, spelled in all capital letters. Smith refers to H.J.R.-192, a House Joint Resolution
10 passed by Congress on June 5, 1933, among the massive federal New Deal package, that redeemers interpret as
11 the nation's declaration of bankruptcy.

12 Redemption scheme practitioners cite the Uniform Commercial Code as defined in H.J.R.-192 as their vehicle for
13 recovering what they call their "straw men" or "stramineus homo," an entity they claim the government created
14 to serve as a conduit to extract energy from flesh and blood citizens. They claim each person's "straw man" is
15 referenced by the government in all capital letters.

16 Subscribers to this philosophy appear willing to invest whatever is required of them to liberate or "redeem" their
17 straw man. The passing of fraudulent documents, such as the bogus "bill of exchanges" Smith was arrested for,
18 as well as other bogus documents called "sight drafts" are considered means of liberation, according to Griffith
19 and Pitcavage.

20 The Treasury Department's Office of the Comptroller of the Currency and the Federal Deposit Insurance
21 Corporation issued alerts to banking officials, warning about the fraudulent sight drafts and instructing bank
22 officials to notify the Federal Bureau of Investigation if they receive one.

23 "Your institution should also prepare a Suspicious Activity Report," according to an OCC advisory. "Under no
24 circumstances should your institution honor one of these instruments or submit it for payment."

25 Pitcavage and Griffith also described a redemption scheme tactic meant to harass public officials. Both explained
26 that, for example, if a police officer cited a redemption practitioner for a traffic violation, the practitioner would
27 fix a "value" to the document - say \$50,000 - accept it for value, then submit an IRS Form 1099 naming the issuing
28 officer as the recipient of a gift. Under normal circumstances, the IRS would see the gift as unreported income
29 when the unsuspecting officer filed his taxes.

30 Faber has proceeded very cautiously in Smith's criminal case. The judge stated openly in court that people have
31 a right to voice opposition to the government, however, he made it clear that Smith "is not entitled to harass and
32 interfere with other people," and added that as a federal judge, he has a responsibility "to protect the public."

33 Faber ordered Smith to have a mental competency hearing exam locally, and scheduled a hearing on the matter
34 for March 5, in Bluefield.

35 ©Bluefield Daily Telegraph 2001

36 We have an article on the Family Guardian website about Roger Elvick himself being arrested:

37 <http://famguardian.org/Subjects/LawAndGovt/News/RogerElvickArrest-030905.pdf>

38 The U.S. Treasury has also put the public on notice that Bills of Exchange and Sight Drafts filed with the Dept. of the Treasury
39 will promptly land anyone who uses them into jail:

http://www.treasurydirect.gov/instit/statreg/fraud/fraud_bogussightdraft.htm

40 **10.5 The International Monetary Fund (IMF) Argument**

41 Some contend that the Secretary of the Treasury is in reality a foreign agent under the control of the IMF; this argument has
42 been rejected by the courts.

- 43 1. *United States v. Rosnow*, 977 F.2d. 399, 413 (8th Cir. 1992)
- 44 2. *United States v. Jagim*, 978 F.2d. 1032, 1036 (9th Cir. 1992)
- 45 3. *United States v. Higgins*, 987 F.2d. 543, 545 (8th Cir. 1993).

1 **10.6 The Flag Issue**

False Argument: The gold fringed flag used in federal and state courts indicates admiralty jurisdiction.

Corrected Alternative Argument: Most federal and state courts are legislative courts that deal with franchises and “public rights”. Nearly all federal or state franchises treat the franchisee as a public officer with a domicile or residence on federal territory who has no Constitutional rights. It is a criminal offense to create, offer, or enforce franchises within a constitutional state of the Union because it is a criminal offense for a non-consenting and otherwise PRIVATE human to impersonate a public officer per 18 U.S.C. §912.

Further information:

1. *Affidavit of Corporate Denial*, Form #02.004
<http://sedm.org/Forms/FormIndex.htm>
2. *Resignation of Compelled Social Security Trustee*, Form #06.002: Proves that the real “taxpayer” is a public official and trustee for the government
<http://sedm.org/Forms/FormIndex.htm>

2 A currently popular argument is that the gold fringed flag indicates the admiralty jurisdiction of the court. Naturally, pro se's
3 have made this argument and lost.

- 4 1. *Vella v. McCammon*, 671 F.Supp. 1128, 1129 (S.D. Tex. 1987)(the argument has "no arguable basis in law or fact")
- 5 2. *Comm. v. Appel*, 652 A.2d. 341, 343 (Pa.Super. 1994)(the contention is a "preposterous claim")
- 6 3. *United States v. Schiefen*, 926 F.Supp. 877, 884 (D.S.D. 1995)(in this case, the C.F.R. cross reference index argument,
7 those regarding the UCC, common law courts and the flag issue were rejected)
- 8 4. *McCann v. Greenway*, 952 F.Supp. 647 (W.D.Mo. 1997)
- 9 5. *Sadlier v. Payne*, 974 F.Supp. 1411 (D.Utah 1997)
- 10 6. *Schneider v. Schlaefer*, 975 F.Supp. 1160 (E.D.Wis. 1997).

11 **10.7 Land Patents can be used to defeat mortgages**

False Argument: Land patents can be used to defeat mortgages.

Corrected Alternative Argument: It's wrong to steal. Any attempt to dishonor your loans, agreements, or commitments is stealing.

Further information:

1. *Exodus 20:15*-the ten commandments. Prohibits stealing.
2. *Prov. 1:10-19*-prohibits hanging around with those who steal.

12 Back in 1983 and 1984, Carol Landi popularized an argument that the land patent was the highest and best form of title and
13 that by updating the patent in your own name, you could defeat any mortgages. This contention violated many principles of
14 real property law and when Carol started trying to get patents for most of the land in California brought up into her own
15 name, she went to jail. Others who have raised this crazy argument lost the issue.

- 16 1. *Landi v. Phelps*, 740 F.2d. 710 (9th Cir. 1984)
- 17 2. *Sui v. Landi*, 209 Cal.Rptr. 449 (Cal.App. 1 Dist. 1985)
- 18 3. *Hilgeford v. People's Bank*, 607 F.Supp. 536 (N.D.Ind. 1985)
- 19 4. *Nixon v. Individual Head of St. Joseph Mtg. Co.*, 612 F.Supp. 253 (N.D. Ind. 1985)
- 20 5. *Nixon v. Phillipoff*, 615 F.Supp. 890 (N.D. Ind. 1985)
- 21 6. *Wisconsin v. Glick*, 782 F.2d. 670 (7th Cir. 1986)
- 22 7. *Britt v. Federal Land Bank Ass'n. of St. Louis*, 505 N.E.2d. 387 (Ill. App. 1987)
- 23 8. *Charles F. Curry Co. v. Goodman*, 737 P.2d. 963 (Okl.App. 1987)
- 24 9. *Federal Land Bank of Spokane v. Redwine*, 755 P.2d. 822 (Wash.App. 1988).

25 **10.8 Executive Order 11110**

1 There is currently floating around the Net one theory of the Kennedy assassination based upon certain legal documents.
2 According to this idea, Kennedy was assassinated because he was about ready to start issuing silver certificates; to prevent
3 him from doing so, the "powers that be" had him killed. Please understand that what I offer below explaining the flaw of this
4 argument does not mean that I am an apologist for the Fed or banking industry; it should be obvious from my site that I am
5 not. I only offer these comments because this argument demonstrates just one of the completely erroneous arguments which
6 are allegedly based upon the "law" but are not.

7 When Congress enacts a law, it often delegates authority to enforce and administer the law to some executive official,
8 typically the President. Naturally, the President does not personally attend to such duties and must himself delegate to others
9 within the Executive branch. The Agricultural Adjustment Act of May 12, 1933, was one of these acts and it permitted the
10 President in §43 to issue silver certificates.

11 Public Law 673 enacted by Congress in 1950 was similar to many previous ones and it allowed the President to delegate his
12 statutory functions to others within the Executive branch. It provided:

13 *The President of the United States is hereby authorized to designate and empower the head of any department or*
14 *agency in the executive branch, or any official thereof who is required to be appointed by and with the advice*
15 *and consent of the Senate, to perform, without approval, ratification, or other action by the President (1) any*
16 *function which is vested in the President by law, or (2) any function which such officer is required or authorized*
17 *by law to perform only with or subject to the approval ratification, or other action of the President: ...*

18 Pursuant to this statutory authority, on September 19, 1951, President Truman issued Executive Order 10289, which delegated
19 to the Secretary of the Treasury lots of the statutory duties of the President. This executive order provided in part as follows:

20 *By virtue of the authority vested in me by section 1 of the act of August 8, 1950, 64 Stat. 419 (Public Law 673,*
21 *81st Congress), and as President of the United States, it is ordered as follows:*

22 *1. The Secretary of the Treasury is hereby designated and empowered to perform the following described*
23 *functions of the President without the approval, ratification, or other action of the President:*
24 *(a) The authority vested in the President by section 1 of the act of August 1, 1914, c. 223, 38 Stat. 609, as*
25 *amended (19 U.S.C. §2), (1) to rearrange, by consolidation or otherwise, the several customs-collection*
26 *districts, (2) to discontinue ports of entry by abolishing the same and establishing others in their stead, and (3)*
27 *to change from time to time the location of the headquarters in any customs-collection district as the needs of*
28 *the service may require.*
29 *(b) The authority vested in the President....*

30 Thereafter, this executive order listed another 8 statutory powers of the President which he was delegating to the Treasury
31 Secretary, the substance of which is not important for this discussion. Please remember that this delegation to the Treasury
32 Secretary was to be exercised "without the approval, ratification, or other action of the President." It should also be noted that
33 this particular executive order did not delegate to the Treasury Secretary the authority to issue silver certificates granted to
34 the President in the 1933 law noted above.

35 From 1933 until 1963, the President alone possessed the statutory authority to issue silver certificates. But then on June 4,
36 1963, President Kennedy amended Truman's 1951 Executive Order 10289 by Executive Order 11110. This particular order
37 read as follows:

38 *AMENDMENT OF EXECUTIVE ORDER NO. 10289*
39 *AS AMENDED, RELATING TO THE PERFORMANCE OF*
40 *CERTAIN FUNCTIONS AFFECTING THE*
41 *DEPARTMENT OF THE TREASURY*

42 *By virtue of the authority vested in me by section 301 of title 3 of the United States Code, it is ordered as follows:*

43 *SECTION 1. Executive Order No. 10289 of September 19, 1951, as amended, is hereby further amended -*

44 *(a) By adding at the end of paragraph 1 thereof the following subparagraph (j):*

45 *(j) The authority vested in the President by paragraph (b) of section 43 of the Act of May 12, 1933, as amended*
46 *(31 U.S.C. §821 (b)), to issue silver certificates against any silver bullion, silver, or standard silver dollars in the*
47 *Treasury not then held for redemption of any outstanding silver certificates, to prescribe the denominations of*
48 *such silver certificates, and to coin standard silver dollars and subsidiary silver currency for their redemption,"*
49 *and*

1 (b) By revoking subparagraphs (b) and (c) of paragraph 2 thereof.

2 SECTION 2. The amendment made by this Order shall not affect any act done, or any right accruing or accrued
3 or any suit or proceeding had or commenced in any civil or criminal cause prior to the date of this Order but all
4 such liabilities shall continue and may be enforced as if said amendments had not been made.

5
6 JOHN F. KENNEDY
7 THE WHITE HOUSE,
8 June 4, 1963

9 By this executive order, the statutory authority of the President to issue silver certificates was delegated to the Treasury
10 Secretary. In Kennedy's administration, the Treasury Secretary was Douglas Dillon, a man from a banking family and a
11 known established "power" in the banking community. Kennedy delegated the authority to issue silver certificates to Dillon
12 and his successors and this power could be exercised "without the approval, ratification, or other action of the President."

13 The only reasonable conclusion which may be reached based upon the facts are the exact opposite of the argument made on
14 the Net. For some 30 years, the President himself held the power to issue silver certificates. But some 5 months before his
15 assassination, Kennedy delegated this power to Dillon, and via this order, Dillon could do as he pleased with this power. To
16 assert that Kennedy was by Executive Order 11110 getting ready to issue silver certificates is contrary to the plain facts.
17 Instead, Kennedy was surrendering this power and delegating it to the Treasury Secretary, who then (and as always) has been
18 someone from the banking industry. There is no substance to this theory on the Net. I cannot understand how this particular
19 order proves that Kennedy was about to issue silver certificates. Where is the proof that Kennedy was anything other than a
20 pawn of the banking community?

21 Additional Note re Executive Order 11110:

22 *From Jim Ewart at zns@interserv.com*

23 *Hi Larry:*

24 *Thanks for the input re the John F. Kennedy "silver-certificate" item. As chance would have it, about two months*
25 *ago I helped Ed Griffin ("Creature From Jekyll Island") write a letter to a guy who raised this issue with Ed. Ed*
26 *and I came to the same conclusion as you did, that the story being circulated by some "patriots" was seriously*
27 *flawed.*

28 *As you may recall, some 20 years ago a different story was making the rounds of the "patriot" community. This*
29 *story said that JFK made a speech at Columbia University a couple of weeks before his death. In that speech*
30 *JFK supposedly said, "I have discovered that the high office of the presidency has been used to foment a plot*
31 *against the American people," and allegedly, this presentation continued with him saying that he was going to*
32 *take decisive steps to stop that plot in its tracks.*

33 *JFK supposedly then ordered the U.S. Treasury to immediately print zillions of U.S. Notes (_not_ silver*
34 *certificates) to replace all the Federal Reserve Notes then in circulation. The implication was that by replacing*
35 *the Federal Reserve Notes with U.S. Notes, the federal government would no longer have to pay interest to the Fed*
36 *on the face value of all the paper currency -- precisely because U.S. Notes are "spent into circulation interest*
37 *free" (echoing the late Pastor Sheldon Emery and others of his persuasion, that is, the advocates of "populism"*
38 *and/or "social credit.")*

39 *A few days before JFK's death, supposedly about \$300 million of these U.S. Notes were placed in circulation, and*
40 *it was exactly this action by JFK that caused the bad guys, the "banksters," to arrange for JFK to be killed.*
41 *However, while this story is interesting, it apparently has almost no factual basis.*

42 *One of Congressman Ron Paul's researchers was a libertarian gal with heavy economic and finance credentials,*
43 *a Masters Degree in finance if I recall correctly, and many years of investment analysis for a major brokerage*
44 *firm. This gal, Rita something or another, spent several months early in 1983 investigating the story for Ron Paul.*
45 *She called me later that year to see if I could supply her with any supporting information.*

46 *I told her I had heard the rumor but did not have any facts to support it. She said she'd been in close touch with*
47 *top-level people in the Kennedy family, and in contact with several of JFK's closest political cronies, and also in*
48 *contact with top people at Columbia University. The University had no memory or other record of JFK being on*
49 *that campus or in the area for any meeting of any kind within several years of the alleged appearance, and none*
50 *of JFK's associates, political or personal, offered anything but negative comment on the whole tale.*

1 This researcher (Rita D. Simone, from Arlington, Virginia, whose name, address, and phone number is still in the
2 ZNS database) concluded that the alleged event simply did not happen.

3 However, some U.S. Notes were issued in 1962 but solely to replace worn-out Federal Reserve Notes from the
4 series of 1950 and earlier. The U.S. Notes were used because the Treasury had already issued all of its authorized
5 inventory of uncirculated Federal Reserve Notes, and because the Treasury could print U.S. Notes without special
6 prior approval from the Federal Reserve banking system.

7 But the U.S. Notes were strictly an interim solution to the problem of replacing worn Federal Reserve Notes.
8 Please recall that the next year, in 1963, the Treasury printed and began issuing Federal Reserve tokens, FRTs,
9 the "new Federal Reserve Note" bills, the ones missing the phrases "will pay to the bearer on demand" and "and
10 is redeemable in lawful money at the United States Treasury or at any Federal Reserve Bank."

11 FRTs would eventually replace all then-circulating paper currency: U.S. Notes, Federal Reserve Notes from
12 the series of 1950 and earlier, and silver certificates. Within 10 years or so, the only paper currency circulating
13 in the U.S. was the FRT.

14 The man who contacted Ed Griffin, questioning something Ed had said in "Creature from Jekyll Island," said he
15 had heard the U.S. Note story from an organization called "Christian" something or another. I had not heard of
16 that entity, I had no record of it in my big database of patriotic groups, publications, and broadcasts, etc., and I
17 had no record of any similar-sounding entity in the general area of the writer's home address.

18 I concluded that the "Christian" something or another "group" was really just a dba of a lone individual patriot,
19 someone who simply and innocently echoed a highly inaccurate version of the largely fictional JFK-Columbia
20 University tale.

21 [snip re personal matters]

22 Here's wishing you and your fine family a very happy Thanksgiving.

23 Also, thanks again for the analysis of the JFK "silver certificate" story.

24 Best wishes,
25 Jim Ewart

26 People should read Jim's book, [Money](#).

27 **10.9 H.J.R.-192 Is Still Enacted Law**

False Argument: H.J.R.-192 is still enacted law.

Corrected Alternative Argument: H.J.R.-192, which is the law that supposedly abandoned commodity based currency in 1933, is ***no longer enacted into law***. It was repealed in 1982 when Title 31 of the U.S. Code was enacted into law. 38 Stat. 1065 et seq.

Further information:

1. [H.J.R.-192-Family Guardian Website](http://famguardian.org/Subjects/MoneyBanking/Money/1933-HJR192.pdf)
<http://famguardian.org/Subjects/MoneyBanking/Money/1933-HJR192.pdf>
2. [The Money Scam](#), Form #05.041-Section 10.4 contains the full text of H.J.R.-192. Section 10.5 contains the REPEAL of H.J.R.-192.
<http://sedm.org/Forms/FormIndex.htm>
3. [Money, Banking, and Credit Page](#), Family Guardian Website
<http://famguardian.org/Subjects/MoneyBanking/MoneyBanking.htm>

28 House Joint Resolution (HJR) 192, 48 Stat. 112-113 was enacted into law on June 5-6, 1933. The full text of this act can be
29 found at:

[H.J.R.-192-Family Guardian Website](http://famguardian.org/Subjects/MoneyBanking/Money/1933-HJR192.pdf)
<http://famguardian.org/Subjects/MoneyBanking/Money/1933-HJR192.pdf>

1 H.J.R.-192 was enacted in order to deal with the outflow of gold from our economy caused by the Great Depression and
2 financial instability. Many patriots who claim to believe in “redemption” hang their hat on the fact that H.J.R.-192 outlawed
3 lawful money and that this resolution is still law. See:

Policy Document: UCC Redemption, Form #08.002
<http://sedm.org/Forms/FormIndex.htm>

4 Most of those who believe in “redemption” that we have met, however, do not realize that this act has been repealed by Public
5 Law 97-258, 96 Stat. 1068. For proof of this fact, see:

The Money Scam, Form #05.041-Section 16.4 contains the full text of H.J.R.-192. Section 6.6 proves the REPEAL of
H.J.R.-192.
<http://sedm.org/Forms/FormIndex.htm>

6 **10.10 Use of Postal ZIP codes implies a domicile on federal territory**

False Argument: The use of a postal ZIP code in one’s address implies that one maintains a domicile within federal territory and is subject to federal civil law or that they are engaged in some kind of federal franchise that makes them subject to federal law.

Corrected Alternative Argument: There is no evidence that any government has ever made the zip code portion of a person’s mailing address into a material fact in court for determining whether that address is on federal territory and is therefore subject to federal civil law. One’s mailing address is not the main criteria for judicially or administratively determining the domicile of a man or woman. Mailing address is only material to the determination of legal domicile in the *absence* of express declaration on a government form.

Further information:

1. *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/DomicileBasisForTaxation.htm>
2. *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

7 Many freedom fighters mistakenly believe that the use of postal zip codes implies any one or more of the following:

- 8 1. That the address that uses the zip code is on federal territory.
- 9 2. That the person at said address maintains a domicile on federal territory.
- 10 3. That zip codes are a federal franchise which makes all those who use them into government franchisees who have
11 surrendered their rights.

12 These types of conclusions are absolutely crazy and unfounded. We suspect that they originate from the resentment that
13 people feel who have been victimized by other government franchises that abuse numbers, such as Social Security and the
14 income tax. What these types of beliefs reveal is simply presumption, ignorance, and superstition. They are not based on
15 fact. For instance:

- 16 1. Domicile is what determines tax liability, not your mailing address. Your mailing address is not legal evidence of your
17 choice of domicile, but only *one* of the factors for determining it ABSENT express declaration.
- 18 2. The government never argues any of the above in court, so it isn’t material. Why argue or oppose something that the
19 opposition isn’t even talking about? You’re just making needless work and anxiety for yourself and distracting attention
20 away from core freedom and law enforcement issues.
- 21 3. We have never seen any evidence that connects a zip code ONLY to federal territory.
- 22 4. We have never seen any evidence that use of zip codes constitutes consent to any type of federal franchise and evidence
23 is the only thing upon we rely as a basis for belief.
- 24 5. We have never seen nor heard about any litigation where use of zip codes was material to establishing the domicile of
25 the defendant or the receipt of any federal benefit.

- 1 6. Government forms that establish your domicile usually use two addresses. "Mailing Address" and "Permanent
2 Address"/"Residence". Both of these addresses include a zip code usually. It is what you put in the "Permanent
3 Address"/ "Residence" that establishes your legal domicile.
- 4 7. You can overcome any presumption of domicile on federal territory simply by stating on your mailing address the
5 following, thus making the zip IRRELEVANT.

6 "Not a Domicile"

7 The subject of domicile is exhaustively covered in the authoritative articles below:

- 8 1. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Family Guardian Fellowship
9 <http://famguardian.org/Subjects/Taxes/Remedies/DomicileBasisForTaxation.htm>
- 10 2. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002
11 <http://sedm.org/Forms/FormIndex.htm>

12 If you have any evidence in your possession that contradicts the content of this section, please provide it so we can post it for
13 all to review. Otherwise, we need to quit imitating our oppressors by engaging in religion and presumption that are not
14 supported by evidence.

15 **10.11 The U.S. Government went bankrupt in 1933**

False Argument: The U.S. Government went bankrupt in 1933

Corrected Alternative Argument: There is no evidence to support the contention that the U.S. went bankrupt. Alleged quotes attributed to Congressman Louis Mcfadden that admit of bankruptcy are FALSE. Freedom advocates should NOT be making claims that they have no evidence to prove. PRESUMPTIONS are not facts. Take more time to check your sources before you shoot off your mouth and discredit the entire freedom community. If you don't know how to do legal research and fact check claims of others, then KEEP YOUR MOUTH SHUT.

"It's better to close your mouth and be thought a fool than to open it and remove all doubt."

Further information:

1. *Highlights of American Legal and Political History CD*, SEDM
<http://sedm.org/ItemInfo/Disks/HOALPH/HOALPH.htm>
2. *Legal Research Sources*, Family Guardian Website
<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>
3. *Legal Research and Writing Techniques Course*, Form #12.013
<http://sedm.org/Forms/FormIndex.htm>

16 For years, there has been a completely baseless contention floating around, promoted by gurus, that there was a bankruptcy
17 of the United States back in the early 1930s. Of course, lots of gurus have made this argument, but nobody has ever proved
18 it, the contention being nothing but guru mythology, the purpose of which is to deceive the gullible. We have not yet seen
19 any concrete court admissible evidence that this is true. People should not be making ANY claims, especially in court, that
20 they do not have court admissible evidence is true. Please exercise your due diligence in fact checking ALL the claims of
21 others, and especially before passing on or endorsing what amounts to patriot mythology.

22 Below is an example of a false claim alleging the bankruptcy of the United States Inc. from the writings of so-called "Judge"
23 Anna von Reitz:

24 *The United States defined as "...the District of Columbia et alia" went "Bankrupt" in 1933 and was declared*
25 *so by President Roosevelt in Executive Orders 6073, 6102, 6111, and finally, as consolidated in Executive Order*
26 *6260, (See: Senate Report 93-549, pages 187 & 594) under the "Trading With The Enemy Act" (Sixty-Fifth*
27 *Congress, Sess. I, Chs. 105, 106, October 6, 1917), and as codified at 12 U.S.C.A. 95a.*

28 *The several Federal "States of the Union"—purely incorporated political fictions created as franchises of the*
29 *United States of America, Inc., represented by their respective Governors pledged the "full faith and credit" of*
30 *their States and their citizenry, to the aid of the National Government represented by the "United States of*
31 *America, Inc.", and formed numerous committees, such as the "Council of State Governments", the "Social*
32 *Security Administration", etc., to purportedly deal with the economic "Emergency" caused by the bankruptcy.*

1 These organizations operated under the "Declaration of Interdependence" of January 22, 1937, and published
2 some of their activities in "The Book of the States."

3 The Reorganization of the bankruptcy is located in Title 5 of the United States Code Annotated. The
4 "Explanation" at the beginning of 5 U.S.C.A. is most informative reading. The "Secretary of Treasury" was
5 appointed as the "Receiver" in Bankruptcy. (See: Reorganization Plan No. 26, 5 U.S.C.A. 903, Public Law 94-
6 564, Legislative History, pg. 5967) As a Bankrupt loses control over his business, this appointment to the "Office
7 of Receiver" in bankruptcy had to have been made by the "creditors" who are "foreign powers or principals".
8 As revealed by Title 27 U.S.C. 250.11 and elsewhere, the "Secretary of the Treasury" being referenced is the
9 Secretary of the Treasury of Puerto Rico, an Officer of the Federal United States who was designated as the
10 "Receiver" in bankruptcy by the Foreign Creditors (banks).

11 The United States as Corporator, (22 U.S.C.A. 286E, et seq.) and "State" (C.R.S. 24-36- 104, C.R.S. 24-60-
12 1301(h)) declared "Insolvency" according to 26 I.R.C. 165(g)(1), U.C.C. 1-201(23), C.R.S. 39-22-103.5,
13 Westfall vs. Braley, 10 Ohio 188, 75 Am.Dec. 509, Adams v. Richardson, 337 S.W.2d. 911; Ward vs. Smith, 7
14 Wall. 447)

15 A permanent state of "Emergency" was instituted within the Union and the Federal Reserve has acted as the
16 "fiscal and depository agent" of the "creditors" ever since. Please note that the member banks of the Federal
17 Reserve are all privately owned corporations, 22 U.S.C.A. §286d.

18 The government, by becoming a "corporator" (See: 22 U.S.C.A. 286e) lays down its sovereignty and takes on
19 that character and status of a private citizen. It can exercise no power which is not derived from the corporate
20 charter. (See: The Bank of the United States vs. Planters Bank of Georgia, 6 L.Ed. (9 Wheat) 244, U.S. v. Burr,
21 309 U.S. 242).

22 The Corporate Charter adopted by the "federal corporation", aka, US Corp, included the Constitution of the
23 United States of America as its By-Laws, which are of course, as By-Laws subject to change and interpretation
24 just like any other corporate By-Laws. The Constitution of the United States of America also remains as a public
25 commercial contract which is being "traded upon" by corporations claiming to be successors and holders in due
26 course of the original contractual agreement known as The Constitution for the united States of America.
27 [Before Things Get Out of Hand...Judge Anna Von Reitz;
28 SOURCE: <http://annavonreitz.com/beforethingsgetoutofhand.pdf>]

29 NONE of the authorities cited above admit or a U.S. government bankruptcy. They only appear authoritative to the legally
30 ignorant.

31 Another similar example is found at:

[The United States is Bankrupt, USA the Republic
http://usa-the-republic.com/emergency%20powers/United%20States%20Bankrupt.html](http://usa-the-republic.com/emergency%20powers/United%20States%20Bankrupt.html)

32 Yet another example is found below:

[Three Claims, Freedom School
http://www.freedom-school.com/truth/3_claims.htm](http://www.freedom-school.com/truth/3_claims.htm)

33 Another similar example is from the Family Guardian Website submitted by someone else and not written by us:

34 The United States went "Bankrupt" in 1933 and was declared so by President Roosevelt by [Executive Orders](#)
35 6073, 6102, 6111 and by Executive Order 6260 on March 9, 1933 (See: Senate Report 93-549, pgs. 187 & 594),
36 under the "Trading with The Enemy Act" (Sixty-Fifth Congress, Sess. I, Chs. 105, 106, October 5, 1917), and as
37 codified at [12 U.S.C.A. §95a](#).

38 On May 23, 1933, Congressman, Louis T. McFadden, brought formal charges against the Board of Governors
39 of the Federal Reserve Bank System, the Comptroller of the Currency and the Secretary of the United States
40 Treasury for criminal acts. The petition for Articles of Impeachment was thereafter referred to the Judiciary
41 Committee, and has yet to be acted upon (See: Congressional Record, pp. 4055-4058). Congress confirmed the
42 Bankruptcy on June 5, 1933, and impaired the obligations and considerations of contracts through the "Joint
43 Resolution To Suspend The Gold Standard And Abrogate The Gold Clause, June 5, 1933", (See: House Joint
44 Resolution 192, 73rd Congress, 1st Session).

45 [Declaration of Cause and Necessity to Abolish and Declaration of Separate and Equal Station, Family Guardian
46 Fellowship;
47 SOURCE: <http://famguardian.org/subjects/LawAndGovt/NewWorldOrder/DeclarationToAbolishUSGov.htm>]

1 Here are the Executive Orders mentioned in the above examples, none of which admit of a U.S. Bankruptcy:

- 2 1. [E.O. 6073](http://www.presidency.ucsb.edu/ws/?pid=14507)
<http://www.presidency.ucsb.edu/ws/?pid=14507>
- 3 2. [E.O. 6102](http://www.presidency.ucsb.edu/ws/?pid=14611)
<http://www.presidency.ucsb.edu/ws/?pid=14611>
- 4 3. [E.O. 6111](http://www.presidency.ucsb.edu/ws/?pid=14621)
<http://www.presidency.ucsb.edu/ws/?pid=14621>
- 5 4. [E.O. 6260](http://www.presidency.ucsb.edu/ws/?pid=14509)
<http://www.presidency.ucsb.edu/ws/?pid=14509>

10 The House Congressional Record of June 10, 1932, pp. 399-403, is sometimes offered as proof of the bankruptcy but it does
11 NOT indicate a bankruptcy.

12 <http://annavonreitz.com/mcfaddenspeechonthefed.pdf>

13 The above document claims to directly quote from the Congressional record the following alleged language of McFadden:

14 *"Mr. Chairman, the United States is bankrupt: It has been bankrupted by the corrupt and dishonest Fed. It has*
15 *repudiated its debts to its own citizens. Its chief foreign creditor is Great Britain, and a British bailiff has been at*
16 *the White House and the British Agents are in the United States Treasury making inventory arranging terms of*
17 *liquidations!"*
18 *[Congressman McFadden's Speech on the Federal Reserve Corporation, Arizona Caucus Club;*
19 *SOURCE: <http://annavonreitz.com/mcfaddenspeechonthefed.pdf>]*

20 Unfortunately, the above language is NOT in the Congressional record referenced in the above document as being there:

21 http://www.afn.org/~govern/mcfadden_speech_1932.html

22 <http://www.perfecteconomy.com/pg-congressman-louis-t-mcfadden-1932.html>

23 A bankruptcy is a simple matter to understand. The debtor's assets are collected by a duly appointed trustee and sold in the
24 open market. The proceeds from the sale of assets are used to pay all creditors. How people can claim that the events in 1933
25 are really some bankruptcy is difficult to understand. They claim the United States was bankrupt. But assets of the United
26 States were not seized. Yes, President Franklin Delano Roosevelt DID seize all the gold of STATUTORY "U.S. citizens"
27 (not state citizens) in 1933, but the assets of the "U.S. Inc." federal corporation were not seized. Can somebody please explain
28 how the seizure of property (gold) from STATUTORY "U.S. citizens" and the delivery of that gold to the possession of the
29 United States Inc. evidences some nefarious and mysterious bankruptcy?

30 With this background in mind, let me explain the "quotes" made from the above Congressional Record that are claimed to
31 support the contention of the bankruptcy of the United States in the early 1930s. The House Congressional Record of Dec.
32 13, 1932 explains the context of the above speech by McFadden. The June 10, 1932 FALSE "quote" is from a resolution
33 offered by Louis McFadden to impeach President Hoover. If you read the whole resolution, it is clear that Hoover was
34 engaged in what the historical record reveals: an international effort to provide relief to debtor nations, with the US being
35 their creditor (especially Germany). These facts were recounted in McFadden's impeachment resolution.

36 The last page of McFadden's resolution to impeach President Hoover, offered a mere 2 days before debtor nations were to
37 make payments to creditor United States, was tabled, an overwhelming defeat for McFadden. What we state above does not
38 mean that we dislike McFadden, who was a man we hold in high regard. However, what you provide below to support your
39 false claim of the bankruptcy of the United States is exposed for the lie that it is.

40 Let us present the real historical facts. After WWI, Germany was loaded down with war reparations, the payment of which
41 resulted in the downfall of the Weimar Republic due to hyper-inflation in the early 1920s. The financial condition of Germany
42 was exacerbated when the Great Depression hit in late 1929. By 1930 and early 1931, most of Europe was prostrated by the
43 depression, and payment of the WWI reparations, and indeed payments of loans from debtor nations to creditors nations was
44 creating serious economic problems and hardships. The United States was a creditor for Germany, being owed reparations
45 and other debts.

1 In the summer of 1932, conferences in London and Geneva were held to address these problems, and President Hoover sent
2 representatives. See:

3 https://en.wikipedia.org/wiki/London_Economic_Conference

4 While a tentative agreement was reached, it still would have required the agreement of Congress after that to relieve debts
5 owed to the United States, including those owed by Germany.

6 Some historical facts regarding these events may be learned by reading some of President Hoover's statements regarding this
7 matter, posted here:

- 8 1. Telegram to Members of the Congress About the Moratorium on Intergovernmental Debts. June 23, 1931
9 <http://www.presidency.ucsb.edu/ws/index.php?pid=22722>
- 10 2. White House Statement About Latin American Debts. June 27, 1931
11 <http://www.presidency.ucsb.edu/ws/index.php?pid=22725>
- 12 3. Statement on the Moratorium on Intergovernmental Debts and Reparations. July 6, 1931
13 <http://www.presidency.ucsb.edu/ws/index.php?pid=22735>
- 14 4. Message to Senator Arthur Capper About the Domestic Impact of the European Economic Crisis. July 18, 1931
15 <http://www.presidency.ucsb.edu/ws/index.php?pid=22748>
- 16 5. Statement on the London Conference of Ministers. July 23, 1931
17 <http://www.presidency.ucsb.edu/ws/index.php?pid=22750>
- 18 6. White House Statement on the American Proposal to the London Conference of Ministers. July 23, 1931
19 <http://www.presidency.ucsb.edu/ws/index.php?pid=22751>
- 20 7. Messages Congratulating the Secretary of State and the Secretary of the Treasury on Their Roles in the London
21 Conference of Ministers. July 23, 1931
22 <http://www.presidency.ucsb.edu/ws/index.php?pid=22752>
- 23 8. The President's News Conference. August 25, 1931
24 <http://www.presidency.ucsb.edu/ws/index.php?pid=22786>
- 25 9. White House Statement About an International Conference on World Trade. September 15, 1931
26 <http://www.presidency.ucsb.edu/ws/index.php?pid=22805>
- 27 10. The President's News Conference. September 22, 1931
28 <http://www.presidency.ucsb.edu/ws/index.php?pid=22811>
- 29 11. Message to the Congress on United States Foreign Relations. December 10, 1931
30 <http://www.presidency.ucsb.edu/ws/index.php?pid=22936>

31 The link immediately above notes that on Dec. 15, 1932, lots of debtor nations were required to make payments on their debts
32 to the United States.

33 For further information about this subject, see the following, which also agrees with this section:

Is the U.S. Bankrupt?, St Lois Federal Reserve Bank
<https://research.stlouisfed.org/publications/review/06/07/Kotlikoff.pdf>

34 **11. Techniques for Combatting Government Verbiage and Presumption When Litigating** 35 **Against the Government**

36 As we said in the Introduction of this document, the most prevalent method for unlawfully enlarging government jurisdiction
37 and advancing the government flawed tax arguments described starting in Section 8 are presumptions, equivocation, and
38 verbiage using "words of art". The following subsections contain verbiage that we recommend including in any
39 Memorandum of Law you file in any especially federal court during litigation involving taxation in order to prevent being
40 victimized by such abuses. The language assumes that you are litigating against the government. The last of the three
41 subsections derives from the following free memorandum of law, Section 3.9:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

1 If you would like all of the following subsections in one convenient form ready to attach to your pleadings, you can obtain it
2 at the link below:

[Rules of Presumption and Statutory Interpretation](http://sedm.org/Litigation/LitIndex.htm), Litigation Tool #01.006
<http://sedm.org/Litigation/LitIndex.htm>

3 **11.1 Rebuttal of Those who Fraudulently Challenge or Try to Expand the Statutory Definitions in this Document**

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

9 **"Expressio unius est exclusio alterius.** *A maxim of statutory interpretation meaning that the expression of one*
10 **thing is the exclusion of another.** *Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*
11 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons*
12 **or things are specified in a law, contract, or will, an intention to exclude all others from its operation may**
13 **be inferred.** *Under this maxim, if statute specifies one exception to a general rule or assumes to specify the*
14 *effects of a certain provision, other exceptions or effects are excluded."*
15 *[Black's Law Dictionary, Sixth Edition, p. 581]*

16 **"When a statute includes an explicit definition, we must follow that definition, even if it varies from that**
17 **term's ordinary meaning.** *Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory*
18 *definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10*
19 *("As a rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated");*
20 *Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S.*
21 *87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07,*
22 *p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530*
23 *U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney*
24 *General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*
25 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

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

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

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

38
39 *A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found*
40 *or otherwise established in the action. A presumption is not evidence. A presumption is either conclusive or*
41 *rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence*
42 *or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.*

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

48 *See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a*
49 *presumption.*

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

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

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

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

[. . .]

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

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

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

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

[Legal Deception, Propaganda, and Fraud](#), Form #05.014, Section 15.2

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

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

Government falsely accuses sovereignty advocates of practicing anarchy, but THEY, by trying to unlawfully expand statutory definitions through either the abuse of the word "[includes](#)" or through [PRESUMPTION](#), are the REAL anarchists.

11.2 Where does the power to “define” statutory civil statuses and assign civil obligations to the definition come from?¹⁰³

The power to “define” civil statutory terms and civil statuses such as “person” and “individual” and “taxpayer” and to assign civil statutory obligations against them derives ONLY from the government’s authority to “make needful rules respecting the Territory and other property of the United States” under Article 4, Section 3, Clause 2 of the Constitution:

United States Constitution

Article 4, Section 3

¹⁰³ Source: [Policy Document: IRS Fraud and Deception About the Statutory Word “Person”](#), Form #08.023, Section 2; <https://sedm.org/Forms/FormIndex.htm>.

1 The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the
2 Territory or other Property belonging to the United States; and nothing in this Constitution shall be so
3 construed as to Prejudice any Claims of the United States, or of any particular State.

4
5 "The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the
6 territory or other property belonging to the United States. This power applies as well to territory belonging to
7 the United States within the States, as beyond them. It comprehends all the public domain, wherever it may be.
8 The argument is, that 510*510 the power to make "ALL needful rules and regulations" "is a power of legislation,"
9 "a full legislative power;" "that it includes all subjects of legislation in the territory," and is without any
10 limitations, except the positive prohibitions which affect all the powers of Congress. Congress may then regulate
11 or prohibit slavery upon the public domain within the new States, and such a prohibition would permanently
12 affect the capacity of a slave, whose master might carry him to it. And why not? Because no power has been
13 conferred on Congress. This is a conclusion universally admitted. But the power to "make rules and regulations
14 respecting the territory" is not restrained by State lines, nor are there any constitutional prohibitions upon its
15 exercise in the domain of the United States within the States; and whatever rules and regulations respecting
16 territory Congress may constitutionally make are supreme, and are not dependent on the situs of "the territory."
17 [Dred Scott v. Sandford, 60 U.S. 393
18 (1857);https://scholar.google.com/scholar_case?case=3231372247892780026]

19 The essence of ownership is the power to absolutely and exclusively control a thing, whether it be property or a civil status
20 or those who exercise said status. Therefore, ownership and control are synonymous:

21 Ownership. Collection of rights to use and enjoy property, including right to transmit it to others. Trustees of
22 Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673. The complete dominion, title, or proprietary
23 right in a thing or claim. The entirety of the powers of use and disposal allowed by law.

24 The right of one or more persons to possess and use a thing to the exclusion of others. The right by which a
25 thing belongs to someone in particular, to the exclusion of all other persons. The exclusive right of possession,
26 enjoyment, and disposal; involving as an essential attribute the right to control, handle, and dispose.

27 Ownership of property is either absolute or qualified. The ownership of property is absolute when a single
28 person has the absolute dominion over it, and may use it or dispose of it according to his pleasure, subject only
29 to general laws. The ownership is qualified when it is shared with one or more persons, when the time of
30 enjoyment is deferred or limited, or when the use is restricted. Calif. Civil Code, §§678-680.

31 There may be ownership of all inanimate things which are capable of appropriation or of manual delivery; of all
32 domestic animals; of all obligations; of such products of labor or skill as the composition of an author, the
33 goodwill of a business, trademarks and signs, and of rights created or granted by statute. Calif. Civil Code, §655.

34 In connection with burglary, "ownership" means any possession which is rightful as against the burglar.

35 See also Equitable ownership; Exclusive ownership; Hold; Incident of ownership; Interest; Interval ownership;
36 Ostensible ownership; Owner; Possession; Title.
37 [Black's Law Dictionary, Sixth Edition, p. 1106]

38 Congress cannot civilly regulate or control PRIVATE property that doesn't belong to it or which it does not at least have a
39 provable qualified or shared interest in which is lawfully and demonstrably acquired. If they violate this, they are STEALING
40 that property. Rights are property. Anything that conveys rights is property. Civil statutory statutes convey rights against
41 the government or its agents and are property:

42 "The reason why States are "bodies politic and corporate" is simple: just as a corporation is an entity that can
43 act only through its agents, "[t]he State is a political corporate body, can act only through agents, and can
44 command only by laws." Poindexter v. Greenhow, supra, 114 U.S., at 288, 5 S.Ct. at 912-913. See also Black's
45 Law Dictionary 159 (5th ed. 1979) ("[B]ody politic or corporate": "A social compact by which the whole people
46 covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for
47 the common good"). As a "body politic and corporate," a State falls squarely within the Dictionary Act's
48 definition of a "person."
49 [Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989)]

50 Notice the above doesn't say "covenants with each HUMAN or MAN or WOMAN" but with each "citizen". The
51 STATUTORY "citizen" is an officer and agent of the government. In statutes at least, it is a fiction and creature of law, not
52 a physical thing. In the Constitution it is SUPPOSED to be physical thing also, as admitted below, but when the

1 STATUTORY and CONSTITUTIONAL contexts are equivocated together, a usurpation and non-consensual conversion
2 from PRIVATE to PUBLIC occurs as pointed out below by the U.S. Supreme Court.

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

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

16 Consistent with the above, the U.S. Code identifies JURORS as public officers:

17 [TITLE 18 > PART 1 > CHAPTER 11 > § 201](#)
18 [§ 201. Bribery of public officials and witnesses](#)

19 (a) For the purpose of this section—

20 (1) the term "public official" means Member of Congress, Delegate, or Resident Commissioner, either before or
21 after such official has qualified, or an officer or employee or person acting for or on behalf of the United States,
22 or any department, agency or branch of Government thereof, including the District of Columbia, in any official
23 function, under or by authority of any such department, agency, or branch of Government, **or a juror**;

24 One may not serve within the government WITHOUT becoming an agent or officer of the government. Likewise, all actions,
25 and especially ENFORCEMENT actions of government must be UPON its own agents and officers per the above case. To
26 suggest otherwise is to encourage unconstitutional THEFT and SLAVERY:

27 *"[t]he State is a political corporate body, can act only through agents, and can command only by laws."*
28 [Poindexter v. Greenhow, supra, 114 U.S., at 288, 5 S.Ct. at 912-913.](#)

29 The term "command" above certainly implies the ability to CIVILLY ENFORCE using civil states. These civil statutes, IF
30 they can be enforced and if they involve a penalty or taking of property of any kind for non-compliance, MUST involve the
31 ability to "command" or they cannot BE a "command". We talk about this in the following:

[Federal Enforcement Authority Within States of the Union, Form #05.032](https://sedm.org/Forms/FormIndex.htm)
<https://sedm.org/Forms/FormIndex.htm>

32 How, then, must Congress create civil statutory statuses and the civil statutory obligations that attach to them, both of which
33 are PROPERTY of the government, without instituting unconstitutional THEFT and SLAVERY? There is only one rational
34 way to do this that we can think of:

- 35 1. They must create a civil statute that imposes and enforces a result they want. This is done by imposing civil
36 obligations against one party and rights to the party those obligations are owed. Rights and obligations therefore
37 always come in pairs and always involve two or more separate parties or fictions.
 - 38 1.1. The fictional "person" with the obligation is called the OBLIGOR.
 - 39 1.2. The fictional "person" to whom the obligation is owed is called the OBLIGEE. When an obligation is owed to
40 you, it is usually called a "right". If the OBLIGOR is the government, it is called a "public right" or a
41 "privilege".
- 42 2. The obligations and corresponding rights within the civil statute always attach to what is called a "civil status". Such
43 statuses include but are not limited to civil statutory "persons", "taxpayers", "citizens", or "residents".
- 44 3. The civil status is a "res", meaning that it is a fiction representing a collection of rights/obligations.

45 *Res. Lat. The subject matter of a trust or will. In the civil law, a thing; an object. As a term of the law, this*
46 *word has a very wide and extensive signification, including not only things which are objects of property, but also*
47 *such as are not capable of individual ownership. And in old English law it is said to have a general import,*
48 *comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By "res," according*

1 to the modern civilians, is meant everything that may form an object of rights, in opposition to "persona," which
2 is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions of all kinds; while
3 in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental
4 division of the Institutes that all law relates either to persons, to things, or to actions.

5 Res is everything that may form an object of rights and includes an object, subject-matter or status. In re Riggle's
6 Will, 11 A.D.2d. 51 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-matter,
7 or status, considered as the defendant in an action, or as an object against which, directly, proceedings are taken.
8 Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to be in rem.
9 (See In personam; In Rem.) Res" may also denote the action or proceeding, as when a cause, which is not between
10 adversary parties, it entitled "In re _____".

11 Classification

12 Things (res) have been variously divided and classified in law, e.g., in the following ways: (1) Corporeal and
13 incorporeal things; (2) movables and immovables; (3) res mancipi and res nec mancipi; (4) things real and things
14 personal; (5) things in possession and choses (i.e., things) in action; (6) fungible things and things not fungible
15 (fungibles vel non fungibles); and (7) res singulae (i.e., individual objects) and universitates rerum
16 (i.e., aggregate things). Also persons are for some purposes and in certain respects regarded as things.
17 [Black's Law Dictionary, Sixth Edition, pp. 1304-1306]

- 18 4. The definitions section of the civil statute is the place the civil status or "res" and the rights and obligations it
19 represents is CREATED. This is because any statutory civil obligation/right the government creates must attach to a
20 civil status fiction rather than directly to a physical human being standing on land protected by the Constitution. If the
21 obligation attaches to a physical human being protected by the Constitution without provable consent, it is involuntary
22 servitude and THEFT. The THEFT is represented by the OBLIGATIONS taken from the OBLIGOR without their
23 consent, because these obligations represent "property" in a legal sense.
- 24 5. As the CREATOR of the fictional civil status, the government is the OWNER. See:
25 [Hierarchy of Sovereignty: The Power to Create is the Power to Tax](https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm), Family Guardian Fellowship
26 <https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>
- 27 6. The status they attach the OBLIGATION or RIGHT, meaning PROPERTY INTEREST or RES, to must be voluntary
28 and require consent in some form to acquire, whether overt or covert (sub silentio).
- 29 7. The civil status that the obligation or privilege it attaches to must be a fiction and an agent or officer of the government
30 that they have the right to command or enforce against WITHOUT constitutional constraints.

31 **"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the**
32 **regulator of private conduct, are not the same as the restrictions that it places upon the government in its**
33 **capacity as employer.** We have recognized this in many contexts, with respect to many different constitutional
34 guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. *Kelley v.*
35 *Johnson*, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause,
36 but in many circumstances government employees can. *O'Connor v. Ortega*, 480 U.S. 709, 723 (1987) (plurality
37 opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to
38 provide the government information that may incriminate them, but government employees can be dismissed when
39 the incriminating information that they refuse to provide relates to the performance of their job. *Gardner v.*
40 *Broderick*, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968). With regard to freedom of speech in particular:
41 Private citizens cannot be punished for speech of merely private concern, but government employees can be fired
42 for that reason. *Connick v. Myers*, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan
43 political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public*
44 *Workers v. Mitchell*, 330 U.S. 75, 101 (1947); *Civil Service Comm'n v. Letter Carriers*, 413 U.S. 548, 556 (1973);
Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973)."
[*Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990)]

- 45 8. Those who consent to the civil status must usually take a VOLUNTARY oath, and the oath is how the civil obligations
46 acquire "the force of law" against the human TAKING said oath. That oath is found in 5 U.S.C. §3331:

47 "But, it may be suggested, that the office being established by a law of the United States, it is an incident naturally
48 attached to the authority of the United States, to guard the officer against the approaches of corruption, in the
49 execution of his public trust. It is true, that the person who accepts an office may be supposed to enter into a
50 compact to be answerable to the government, which he serves, for any violation of his duty; and, having taken
51 the oath of office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal
52 Courts."
53 [*United States v. Worrall*, 2 U.S. 384 (1798)]

An individual, except the President, elected or appointed to an office of honor or profit in the civil service or uniformed services, shall take the following oath: "I, AB, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God." This section does not affect other oaths required by law.

9. The civil status such as "person", "citizen", "resident", etc must be easily confused (by the legally ignorant) with the man or woman or artificial entity adopting the civil status so that:

9.1. Equivocation may be abused by the government to hide the mandatory requirement that the OFFICE/STATUS and the OFFICER can only be connected together by EXPRESS CONSENT.

9.2. Implied consent and sub silentio can be used as a form of sophistry to TRICK people into unknowingly volunteering for the civil status and the office it represents:

"SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of consent"
[Black's Law Dictionary, Fourth Edition, p. 1593]

"Qui tacet consentire videtur.
He who is silent appears to consent. Jenk. Cent. 32."
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]

9.3. The process of consent is hidden and obscured, so that people don't realize they have the option of NOT consenting. We call this "invisible consent" in the following document:

[Requirement for Consent](https://sedm.org/Forms/FormIndex.htm), Form #05.003, Section 9.4
<https://sedm.org/Forms/FormIndex.htm>

9.4. The obligations attached to the CIVIL STATUS and OFFICE or AGENCY appear to be unavoidable to you and do not require your overt consent, even though this is NEVER the case. According to the Declaration of Independence, all just powers of government derive from CONSENT of those governed. If you don't want to be "governed", controlled, or enforced against, then simply don't claim or consent to the civil status that the civil obligations attach to. That is all that is needed.

9.5. The usually legally ignorant party enforcing the civil statute in the de facto corrupt government can then claim "plausible deniability" in confusing the OFFICE/STATUS with the OFFICER filling the status. That way they can't be prosecuted for the THEFT and SLAVERY against those who don't consent to the status or the civil obligations attached to the status.

10. Government must define a public officer as someone in charge of the property of the public.

"**Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public,** or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.
[Black's Law Dictionary, Fourth Edition, p. 1235]

11. When or if a private man or woman or artificial entity invokes the status on a government form or uses a franchise mark, such as an SSN or EIN, then the private man or artificial entity is treated AS IF they tacitly consented to the office which the status or franchise mark represents. This is because the status or franchise mark and the PUBLIC rights which to attach to it are PUBLIC property and the recipient or user of the property is now in charge of "the property of the public" as a public officer as defined above.

11.1. By "treated as if", we mean they are treated as a lawful target of government enforcement activity, even if they in fact are not. The word used for "treated as if" is "dissimulation":

1 dissimulate

2 **verb**

3 dis-sim-u-late \(\,)di-'sim-yə-,lāt \

4 ***dissimulated; dissimulating***

5 Definition of dissimulate

6 **transitive verb**

7 :to hide under a false appearance

8 //smiled to dissimulate her urgency—Alice Glenday

9 **intransitive verb**

10 :DISSEMBLE

11 //a politician's ability to dissimulate

12 [Merriam Webster's Dictionary:
13 [webster.com/dictionary/dissimulated](https://www.merriam-webster.com/dictionary/dissimulated)]

Dissimulate; SOURCE: [https://www.merriam-](https://www.merriam-webster.com/dictionary/dissimulated)

14 For humorous real-life examples of “dissimulation” in action, see:

15 11.1.1. **#1: Hospital**

16 <https://sedm.org/education/liberty-university/liberty-university-2-10-1-hospital/>

17 11.1.2. **#2: Airplane**

18 <https://sedm.org/education/liberty-university/liberty-university-2-10-2-airplane/>

19 11.1.3. **#3: Home**

20 <https://sedm.org/education/liberty-university/liberty-university-2-10-3-home/>

21 11.1.4. **#4: Dad in Car**

22 <https://sedm.org/education/liberty-university/liberty-university-2-10-4-dad-in-car/>

23 11.1.5. **#5: Park**

24 <https://sedm.org/education/liberty-university/liberty-university-2-10-5-park/>

25 11.2. The legally ignorant man or woman who volunteers for the office or agency of civil statutory “person”, “citizen”,
26 or “resident” becomes such a lawful target of enforcement even without the usually customary implementing
27 regulations, because the Administrative Procedures Act, 5 U.S.C. §553(a)(2) says or implies that those in
28 possession of government property or even eligible to receive “benefits” may be the direct target of congressional
29 legislation without the implementing regulations required by 5 U.S.C. §552(a)(1):

30 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)

31 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

32 (a)(1) Except to the extent that a person has actual and timely notice of the terms thereof, **a person may not in**
33 **any manner be required to resort to, or be adversely affected by, a matter required to be published in the**
34 **Federal Register and not so published.** For the purpose of this paragraph, matter reasonably available to the
35 class of persons affected thereby is deemed published in the Federal Register when incorporated by reference
36 therein with the approval of the Director of the Federal Register.

37

38 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 553](#)

39 [§ 553. Rule making](#)

40 (a) This section applies, according to the provisions thereof, except to the extent that there is involved—

41 (1) a military or foreign affairs function of the United States; or

42 (2) **a matter relating to agency management or personnel or to public property, loans, grants, benefits, or**
43 **contracts.**

1 11.3. The definitions of “person” for the purposes of both civil penalties and criminal enforcement confirms the above:

2 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)
3 [§ 6671. Rules for application of assessable penalties](#)

4 (b) Person defined

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

8
9 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)
10 [§ 7343. Definition of term “person”](#)

11 *The term “person” as used in this chapter includes an officer or employee of a corporation, or a member or*
12 *employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect*
13 *of which the violation occurs.*

14 12. The U.S. Supreme Court has acknowledged the above process by stating the following:

15 *But when Congress creates a statutory right [a “privilege” in this case, such as a “trade or business”], it clearly*
16 *has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe*
17 *remedies; it may also provide that persons seeking to vindicate that right must do so before particularized*
18 *tribunals created to perform the specialized adjudicative tasks related to that right [such as “Tax Court”,*
19 *“Family Court”, “Traffic Court”] etc.].FN35 Such provisions do, in a sense, affect the exercise of judicial power,*
20 *but they are also incidental to Congress’ power to define the right that it has created. No comparable justification*
21 *exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial*
22 *inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as*
23 *incidental extensions of Congress’ power to define rights that it has created. Rather, such inroads suggest*
24 *unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for*
25 *Art. III courts.*
26 *[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983)]*

27 The above limitations are consistent with the rules of statutory construction and interpretation:

28 *“Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under*
29 *a constitution. 194 B.R. at 925. ”*
30 *[In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]*

31 The statutory definition of “federal personnel” confirms that those who are even ELIGIBLE to receive any retirement
32 program, including Social Security, are deemed to be “federal personnel” and therefore parties who fit within 5 U.S.C.
33 §553(a)(2) above.

34 [5 U.S. Code § 552a - Records maintained on individuals](#)

35 (a) Definitions.—For purposes of this section—

36 *(13) the term “Federal personnel” means officers and employees of the Government of the United States,*
37 *members of the uniformed services (including members of the Reserve Components), individuals entitled to*
38 *receive immediate or deferred retirement benefits under any retirement program of the Government of the*
39 *United States (including survivor benefits).*

40 So they at least PRETEND to have made you into a government agent or officer by offering you Social Security. In reality
41 however, Social Security cannot be offered within a constitutional state, so it’s really a FRAUD to break down the separation
42 of powers, enslave you, and destroy ALL your constitutional rights:

<p>43 Why You Aren’t Eligible for Social Security, Form #06.001 44 https://sedm.org/Forms/FormIndex.htm</p>
--

43 We also discuss WHY government can’t lawfully impose civil statutory obligations WITHOUT your consent, and how to
44 AVOID consenting and avoid being the lawful target of enforcement in the following:

1 The weak link in the above is the concept of the CREATOR being the OWNER. There are actually TWO creations happening
2 in the above process:

- 3 1. The STATUTORY creation of the legal fiction “person”, “citizen”, “resident”, “driver”, etc.
- 4 2. The act of manifesting EXPRESS consent by a SPECIFIC human being that connects the legal fiction to a SPECIFIC
5 flesh and blood human being, without which the “res” cannot realistically be CREATED. This is usually done by the
6 OBLIGOR. This creation can be:
 - 7 2.1. EXPRESS in the form of a signed physical government form submitted by the OBLIGOR (you) to the OBLIGEE
8 (government).
 - 9 2.2. IMPLIED by the conduct of the party. If you ACT like a party subject called a “taxpayer”, then you CONSENT
10 to be one, no matter what the forms say.

11 The second option above is just as potent and real an action of CREATION as the first one. Therefore, it represents an
12 opportunity for YOU as a human being to create an OWNERSHIP or PROPERTY interest in the outcome against the
13 government recipient in the same manner as they do against you. You don’t control the first act of CREATION above but
14 you directly and exclusively control the SECOND one above. The way you control the second act of CREATION is the
15 paperwork you submit. On that paperwork, ONLY YOU control:

- 16 1. WHAT is on the form.
- 17 2. The DEFINITION of the words.
- 18 3. The CONTEXT of the terms, whether CONSTITUTIONAL or STATUTORY.
- 19 4. The meaning of the perjury statement. You don’t have to CHANGE any part of the perjury statement to change its
20 impact. Just define the ENTIRE paragraph’s meaning so that the RECIPIENT can’t. This avoids any possibility of a
21 “jurat” penalty by the recipient.

22 The courts have repeatedly held that you cannot trust ANYTHING a government worker says or publishes or writes, and
23 even government forms.¹⁰⁴ Thus, if you DON’T take full and complete advantage of defining and describing each of the
24 elements of the forms you submit to the government so that YOU are the “Merchant” and the government is the “Buyer”
25 under the UCC and they work for you and you don’t work for them, then you will SURELY get screwed, black and blued,
26 and tattooed by the government. Not doing the FOUR above things amounts to signing a black check and permitting and
27 even encouraging them to PRESUME anything they want about the meaning and significance and CONTEXT of the terms
28 used. Bad idea!

29 As an example of how to flip the relationship around and make the GOVERNMENT the “Buyer” rather than the “Merchant”,
30 simply define the originally statutory terms and franchise marks that are compelled to be used to be private property on loan
31 to the government recipient. Below is an example:

32 *NOTES:*

33 *1. All terms used on this form OTHER than "Social Security Number" shall be construed in their statutory sense.*
34 *This is especially true in the case of money or finance. They are not used in their private, ordinary, or common*
35 *law sense. The term "Social Security Number" identifies a PRIVATE number owned and issued by the Submitter*
36 *to the government under license and franchise. It is not a number identified in any governments statute and does*
37 *not pertain to anyone eligible to receive Social Security Benefits and may not be used to indicate or imply*
38 *eligibility to receive said benefits. The license for the use of the number for use outside of the VA for any purpose,*
39 *and especially civil or criminal enforcement purpose, is identified below and incorporated by reference herein.*
40 *Acceptance or use of said number for such purpose constitutes constructive or implied consent to said agreement*
41 *by all those so using said number:*

42 *Injury Defense Franchise and Agreement, Form #06.027; [https://sedm.org/Forms/06-](https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf)*
43 *AvoidingFranch/InjuryDefenseFranchise.pdf.*

¹⁰⁴ See: *Federal Courts and the IRS' Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures!*, Family Guardian Fellowship; <https://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>.

1 This provision is repeated Section 0 in the attached form entitled *Why It is Illegal for Me to Request or Use a*
2 *Taxpayer Identification Number, Form #04.205. The reason for this provision is that everyone who asks for such*
3 *number refers to them as "MINE" or "MY" or "YOUR", meaning that it is MY absolutely owned PRIVATE*
4 *property. Therefore I am simply documenting the fact that it is my absolutely owned private property as a private*
5 *human not affiliated with the government. All private property can be used as a basis to place conditions on its*
6 *use or else it isn't mine. That's what "ownership" implies in a legal sense. Congress does the same thing with*
7 *ITS property under Article 4, Section 3, Clause 2, and I am simply carrying out exactly the authority THEY claim*
8 *over THEIR property in the same manner as them.*

9 *[Veterans Administration Benefit Application, Form #06.041, Notes at the end;*
10 <https://sedm.org/Forms/FormIndex.htm>]

11 Under the UCC, there cannot be lawful consent or a waiver of rights without the language of the acceptance and the language
12 of the offer being mutually agreed to and stipulated by the Merchant and the Buyer. In other words, the definitions represent
13 the PROPERTY that is being exchanged between the party, and both parties MUST agree to that property. See:

- 14 1. *This Form is Your Form*, Mark De Angelis (law professor)
15 <http://www.youtube.com/embed/b6-PRwhU7cg>
- 16 2. *Mirror Image Rule*, Mark De Angelis (law professor)
17 <http://www.youtube.com/embed/j8pgbZV757w>
- 18 3. *The Power of Paper* (OFFSITE LINK)-Minivan Jack
19 <http://www.youtube.com/embed/kEwxYhIIaI0>

20 Any attempt by either party to define the terms differently than what the franchise statutes say turns an offer/acceptance into
21 a COUNTER-offer and an entirely new relationship. When you define a civil status on a form (such as "person" or "SSN")
22 in such a way as to take it OUT of its original statutory context, then it ceases to be PUBLIC property on loan to you and
23 becomes PRIVATE property on loan to the government. This is because the CREATOR of a thing is always the OWNER
24 of a thing, so you become the NEW owner as the CREATOR of the status.¹⁰⁵ When you change the CREATOR of a thing
25 or status or a right or a privilege, you change the OWNER. And once you become the OWNER, you are now the Merchant
26 renting and granting that thing to the government who can make ALL the rules to prejudice the government and advantage
27 yourself. We talk about this method of reversing the relationship to make the GOVERNMENT into privileged party instead
28 of you in:

Path to Freedom, Form #09.015, Sections 5.6 and 5.7
<https://sedm.org/Forms/FormIndex.htm>

29 The government has NO WAY to fight this tactic, because the courts have repeatedly held that you CANNOT TRUST or
30 rely upon anything a government worker says or even publishes on a government form.¹⁰⁶ Thus, even if they WANTED to
31 define a term to retain its context, you could not RELY on that definition and it would not be admissible in court. Therefore
32 you are COMPELLED to provide your OWN definition to ensure there is court admissible evidence of EXACTLY what the
33 parties agreed to. This will rule out the exercise of any discretion whatsoever by the judge or prosecutor to advantage the
34 government. This is discussed in:

Avoiding Traps in Government Forms Course, Form #12.023
<https://sedm.org/Forms/FormIndex.htm>

35 Lastly, we prove with exhaustive evidence that the income tax functions essentially as a rental fee for the use of government
36 property, such as the PRIVILEGE of being treated as a STATUTORY "citizen" under the Internal Revenue Code in the
37 following:

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

¹⁰⁵ See: *Hierarchy of Sovereignty: The Power to Create is the Power to Tax*, Family Guardian Fellowship;
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>.

¹⁰⁶ See: *Reasonable Belief About Income Tax Liability*, Form #05.007; <https://sedm.org/Forms/FormIndex.htm>.

11.3 Identity Theft Prevention During Litigation

1. Attaching the following to your initial complaint or response in every action in federal court:
 - 1.1. *Federal Pleading/Motion/Petition Attachment*, Litigation Tool #01.002
<http://sedm.org/Litigation/LitIndex.htm>
 - 1.2. *Rules of Presumption and Statutory Interpretation*, Litigation Tool #01.006
<http://sedm.org/Litigation/LitIndex.htm>
 - 1.3. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
2. Not citing statutes implementing federal franchises in your defense and instead basing your action entirely upon the constitution, equity, and equal protection. All you do by citing provisions of a franchise agreement that is voluntary is prove that you are subject to it. Such franchises include but are not limited to:
 - 2.1. 26 U.S.C.: Internal Revenue Code.
 - 2.2. 42 U.S.C.: Social Security Act, Medicare, and Unemployment insurance
3. Introducing the following document into evidence whenever you are either deposed or sent a request for production of documents.

Citizenship, Domicile, and Tax Status Options, Form #10.003
<http://sedm.org/Forms/FormIndex.htm>

11.4 Using the Overbreadth Doctrine to attack vague or undefined statutes or terms or attempts to compel you to fill out government forms a certain way or punish you for language you accurately used on the form

The Overbreadth Doctrine of the U.S. Supreme Court was invented to prevent the chilling effect upon the First Amendment rights of litigants caused by statutes that are vague or which use undefined words or government enforcement actions that enjoin any kind of speech, including specific types of speech on government forms or even tax forms. For instance, it is used to attack:

1. Definitions of key terms in statutes so as to include PRIVATE people or PRIVATE property. The ability to regulate PRIVATE rights and PRIVATE property is repugnant to the Constitution and therefore, Congress cannot define terms to include anything PRIVATE. See:

Enumeration of Inalienable (PRIVATE) Rights, Form #10.002
<https://sedm.org/Forms/FormIndex.htm>

2. The validity of all legislation that administratively or financially penalizes specific types of truthful speech, including on government forms.
3. Attempts by judges and IRS to call you “frivolous” without providing court admissible evidence from a neutral third party that PROVES that the speech they seek to penalize you for as “frivolous” satisfies the definition of “frivolous”. A judge cannot practice law by being the judge, jury, and executioner without jury oversight in sanctioning litigants for being frivolous and yet refusing to even prove their case. See:

Responding to “Frivolous” Penalties or Accusations, Form #05.027
<https://sedm.org/Forms/FormIndex.htm>

4. Attempts by the IRS to penalize you for truthfully claiming under penalty of perjury that you are any of the following on government forms, in court, or at an IRS audit:
 - 4.1. A statutory “nonresident” or “non-resident non-person”.
 - 4.2. A statutory “nontaxpayer”.
 - 4.3. Not a statutory “employee”.
 - 4.4. Not a statutory “employer”.
 - 4.5. Not in the statutory “United States” (federal zone).
 - 4.6. Not in the CORPORATION “United States” (28 U.S.C. §3002(15)(A)) as a legal person and a public officer.All such attempts constitute criminal witness tampering if authenticated with a perjury statement.
5. Attempts by the IRS to ignore correspondence or custom or amended forms you submit claiming to be a nontaxpayer because they refuse to offer “nontaxpayer” or “non-resident non-person” status forms or status blocks on existing forms. When they ignore such correspondence, they usually will try long after receiving such forms from you to say that they either didn’t receive your correspondence or try to penalize you for truthfully claiming to be a “non-resident non-person” and a “nontaxpayer”. This also constitutes criminal witness tampering and violates the overbreadth doctrine.
6. Attempts by the IRS to penalize you for defining terms on government forms so as to place you outside of their territorial or enforcement jurisdiction. See:

Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents, Form #05.010
<https://sedm.org/Forms/FormIndex.htm>

1 It is important to note that the Overbreadth Doctrine:

- 2 1. Only applies to those protected by the Constitution and the First Amendment. That means people standing on land
3 within a constitutional state at the time of the injury. The constitution attaches to LAND, and not the status of the
4 people ON the land.¹⁰⁷
- 5 2. Does NOT apply to fictions of law or statutory franchisee creations of Congress such as “taxpayers”, all of which are
6 public offices in the national government. Such fictions and franchisee offices have ONLY the privileges that
7 Congress chooses by statute to convey to them. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<https://sedm.org/Forms/FormIndex.htm>

- 8 3. Can be employed by those who are protected by the Constitution but were compelled under duress to declare
9 themselves “taxpayers” under threat of administrative penalty if they DO NOT.
- 10 4. Cannot be employed by those who readily admit they are statutory “taxpayers”, “persons”, “individuals”, or those who
11 describe themselves as such on government forms. Submitting a duress statement signed under penalty of perjury in
12 your court pleadings is MANDATORY BEFORE undertaking an Overbreadth Action for those whose administrative
13 record reflects the false notion that they are “taxpayers”, “individuals”, “persons”, etc. A failure to do so will result in
14 them rightfully being penalized as “frivolous”. For an example of such a duress statement in a tax context, see:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005
<https://sedm.org/Forms/FormIndex.htm>

- 15 5. Can be successfully employed even among those who cannot personally demonstrate an injury. This makes it different
16 from most common law actions and adds a LOT of flexibility and coverage to many more situations than usual.
- 17 6. Applies to ALL First Amendment activity, including not only speech but the exercise of your First Amendment right to
18 both politically and CIVILLY DISASSOCIATE with anyone and everyone and to be protect ONLY by the CRIMINAL
19 and CONSTITUTIONAL law and not any civil statutes. In fact, the means by which you associate or disassociate with
20 any political entity are the civil statuses that you connect yourself with VOLUNTARILY on government forms. A
21 REFUSAL or FAILURE to associate with any political group and thereby become a “non-resident non-person” or
22 “nontaxpayer” is, in fact, an act of DISASSOCIATION protected by the First Amendment and the Overbreadth
23 Doctrine. See:

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

24 The following subsections deal with the employment of this doctrine. They derive from the American Jurisprudence 2d, 16A
25 Am.Jur.2d, Constitutional Law, Sections 409 through 414 (1999).

26 **11.4.1 Validity of legislation, in general**

27 In determining the validity of legislation where a violation of protected First Amendment freedoms has been alleged, a
28 comprehensive review of the entire record is important to assure that no intrusion upon them has occurred. 13 Moreover, in
29 appraising a statute's inhibitory effect upon First Amendment rights, the United States Supreme Court will not hesitate to take
30 into account the possible applications of the statute in other factual contexts besides the one being specifically considered.
31 14 In this connection, it has been held that the limit placed upon the power of the states by the Fourteenth Amendment is not
32 narrower than that placed upon the national government by the First Amendment, 15 but, by the same token, it has also been
33 held that stricter scrutiny of validity should not be exercised in instances of a national statute under the First Amendment than
34 in those of a state statute under the Fourteenth Amendment. 16 Decisions of the United States Supreme Court as to whether
35 a congressional act contravenes the First Amendment are authoritative when a state court considers whether a state enactment
36 contravenes the Fourteenth Amendment. 17

37 Courts will not assume in advance that Congress will pass legislation in violation of the First Amendment, and will presume,
38 until the contrary appears, that Congress will fulfill its obligation to defend and preserve the Constitution. 18

¹⁰⁷ “It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it.” [Balzac v. Porto Rico, 258 U.S. 298 (1922)]

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Footnotes

Footnote 13. *Grausam v. Murphey*, 448 F.2d. 197 (3d Cir. 1971), cert. dismissed, 405 U.S. 981, 92 S.Ct. 1207, 31 L.Ed.2d. 257 (1972).

Footnote 14. *Bigelow v. Virginia*, 421 U.S. 809, 95 S.Ct. 2222, 44 L.Ed.2d. 600, 1 Media L. Rep. (BNA) 1919 (1975).

Footnote 15. *Rase v. U.S.*, 129 F.2d. 204 (C.C.A. 6th Cir. 1942); *Bolling v. Superior Court for Clallam County*, 16 Wash.2d. 373, 133 P.2d. 803 (1943).

Footnote 16. *Dunne v. U. S.*, 138 F.2d. 137 (C.C.A. 8th Cir. 1943), cert. denied, 320 U.S. 790, 64 S.Ct. 205, 88 L.Ed. 476 (1943), reh'g denied, 320 U.S. 814, 64 S.Ct. 260, 88 L.Ed. 492 (1943) and reh'g denied, 320 U.S. 815, 64 S.Ct. 426, 88 L.Ed. 493 (1944).

Footnote 17. *State v. Barlow*, 107 Utah 292, 153 P.2d. 647 (1944), appeal dismissed, 324 U.S. 829, 65 S.Ct. 916, 89 L.Ed. 1396 (1945), reh'g denied, 324 U.S. 891, 65 S.Ct. 1026, 89 L.Ed. 1438 (1945).

Footnote 18. *U.S. v. Josephson*, 165 F.2d. 82 (C.C.A. 2d Cir. 1947), cert. denied, 333 U.S. 838, 68 S.Ct. 609, 92 L.Ed. 1122 (1948), reh'g denied, 333 U.S. 858, 68 S.Ct. 731, 92 L.Ed. 1138 (1948) and reh'g denied, 335 U.S. 899, 69 S.Ct. 294, 93 L.Ed. 434 (1948).

11.4.2 Vagueness of legislation

The vagueness of a content-based regulation of speech raises special First Amendment concerns because of its obvious chilling effect on free speech. 19 Thus, reasonable certainty in statutes is more essential than usual when vagueness might induce individuals to forgo their First Amendment rights for fear of violating an unclear law. 20

While a statute punishing verbal acts, carefully drawn so as not unduly to impair liberty of expression, is not too vague for a criminal law, 21 a statute which, upon its face, and as authoritatively construed, is so vague as to permit the punishment of the fair use of the opportunity of free political discussion is repugnant to the guarantee of liberty contained in the Fourteenth Amendment. 22 Vague laws in any area suffer a constitutional infirmity, but when First Amendment rights are involved, the United States Supreme Court looks even more closely lest, under the guise of regulating conduct that is reachable by the police power, a First Amendment freedom suffers; such a law must be narrowly drawn to prevent the supposed evil. 23 Because First Amendment freedoms need breathing space to survive, the government may regulate in the area only with narrow specificity. 24 Stricter standards of permissible statutory vagueness may be applied to a statute having a potentially inhibiting effect on speech; 25 precision of regulation must be the touchstone in an area so closely involving our most precious freedoms. 26 And since standards of permissible statutory vagueness are strict in the area of free expression, the United States Supreme Court will not assume that an ambiguous line between permitted and prohibited activities curtails constitutionally protected activity as little as possible, or that in subsequent enforcement of the statute, ambiguities will be resolved in favor of adequate protection of First Amendment rights. 27

“Observation: Although the Supreme Court has held that the application of the overbreadth doctrine 28 is inappropriate in commercial speech cases, 29 it has not limited the reach of the vagueness doctrine in the same way. 30

Footnotes

Footnote 19. *Reno v. American Civil Liberties Union*, 117 S.Ct. 2329, 138 L.Ed.2d. 874, 25 Media L. Rep. (BNA) 1833 (U.S. 1997) (holding provisions of the Communications Decency Act (CDA) prohibiting transmission of obscene or indecent communications over the Internet to persons under the age of 18, or sending patently offensive communications through the use of an interactive computer service to persons under that age, to be unconstitutional).

Footnote 20. *Scull v. Com. of Va. ex rel. Committee on Law Reform and Racial Activities*, 359 U.S. 344, 79 S.Ct. 838, 3 L.Ed.2d. 865 (1959).

1 As to vagueness of statutes in general, see 73 Am Jur 2d, Statutes § 346.

2 As to certainty and definiteness, or vagueness, of criminal statutes, see 21 Am Jur 2d, Criminal Law § 17.

3 Footnote 21. *Chaplinsky v. State of New Hampshire*, 315 U.S. 568, 62 S.Ct. 766, 86 L.Ed. 1031 (1942).

4 Annotation: Supreme Court's views regarding validity of criminal disorderly conduct statutes under void-for-vagueness
5 doctrine, 75 L.Ed.2d. 1049.

6 Footnote 22. *Cox v. State of Louisiana*, 379 U.S. 536, 85 S.Ct. 466, 13 L.Ed.2d. 487 (1965); *Edwards v. South Carolina*, 372
7 U.S. 229, 83 S.Ct. 680, 9 L.Ed.2d. 697 (1963); *Cramp v. Board of Public Instruction of Orange County, Fla.*, 368 U.S. 278,
8 82 S.Ct. 275, 7 L.Ed.2d. 285 (1961); *Winters v. New York*, 333 U.S. 507, 68 S.Ct. 665, 92 L.Ed. 840 (1948).

9 But the First Amendment is not implicated by the Cuban Asset Control Regulations, restricting travel to Cuba, and the
10 regulations are not subject to challenge for vagueness on the ground that their vague language gives officials of the Office of
11 Foreign Assets Control the ability to arbitrarily interfere with the right to gather firsthand information about Cuba. *Freedom
12 to Travel Campaign v. Newcomb*, 82 F.3d. 1431 (9th Cir. 1996).

13 Footnote 23. *Ashton v. Kentucky*, 384 U.S. 195, 86 S.Ct. 1407, 16 L.Ed.2d. 469 (1966).

14 Footnote 24. *Gooding v. Wilson*, 405 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972); *National Ass'n for Advancement of
15 Colored People v. Button*, 371 U.S. 415, 83 S.Ct. 328, 9 L.Ed.2d. 405 (1963).

16 Generally, as to the requirement of narrow specificity in legislation affecting fundamental rights, see § 397.

17 As to overbreadth of legislation affecting First Amendment rights, see §§ 411 et seq.

18 Footnote 25. *Keyishian v. Board of Regents of University of State of N.Y.*, 385 U.S. 589, 87 S.Ct. 675, 17 L.Ed.2d. 629
19 (1967); *National Ass'n for Advancement of Colored People v. Button*, 371 U.S. 415, 83 S.Ct. 328, 9 L.Ed.2d. 405 (1963);
20 *Cramp v. Board of Public Instruction of Orange County, Fla.*, 368 U.S. 278, 82 S.Ct. 275, 7 L.Ed.2d. 285 (1961); *Smith v.
21 People of the State of California*, 361 U.S. 147, 80 S.Ct. 215, 4 L.Ed.2d. 205, 14 Ohio.Op.2d. 459 (1959), reh'g denied, 361
22 U.S. 950, 80 S.Ct. 399, 4 L.Ed.2d. 383 (1960).

23 Footnote 26. *Keyishian v. Board of Regents of University of State of N.Y.*, 385 U.S. 589, 87 S.Ct. 675, 17 L.Ed.2d. 629
24 (1967).

25 Footnote 27. *National Ass'n for Advancement of Colored People v. Button*, 371 U.S. 415, 83 S.Ct. 328, 9 L.Ed.2d. 405
26 (1963).

27 Footnote 28. As to the overbreadth doctrine, see § 411.

28 Footnote 29. § 413.

29 Footnote 30. *Jacobs v. The Florida Bar*, 50 F.3d. 901, 23 Media L. Rep. (BNA) 1718 (11th Cir. 1995), reh'g and suggestion
30 for reh'g en banc denied, (June 16, 1995).

31 **11.4.3 Overbreadth of legislation; generally**

32 "Overbreadth" is a judicially created doctrine designed to prevent the chilling of protected expression. 31 The doctrine
33 of overbreadth derives from the recognition that an unconstitutional restriction of expression may deter protected speech by
34 parties not before the court and thereby escape judicial review. 32 Numerous decisions have dealt with the question
35 whether legislation 33 is invalid, upon its face or as applied, because due to its overbreadth, it infringes upon First
36 Amendment rights, that is, the rights of free speech and press, of freedom of religion, of peaceful assembly and association,
37 and of petitioning the government for a redress of grievances.

38 The doctrine of overbreadth is of relatively recent origin. 34 Claims of facial overbreadth have been entertained in cases:
39 (1) involving statutes which, by their terms, seek to regulate "only spoken words," in such cases it being the judgment of the

1 court that the possible harm to society in permitting some unprotected speech to go unpunished is outweighed by the
2 possibility that protected speech of others may be muted and perceived grievances left to fester because of the possible
3 inhibitory effect of overly broad statutes; (2) where the court thought that rights of association were ensnared in statutes
4 which, by their broad sweep, might result in burdening innocent associations; and (3) where statutes, by their terms, purport
5 to regulate the time, place, and manner of expressive or communicative conduct and such conduct has required official
6 approval under laws that delegated standardless discretionary power to local functionaries, resulting in virtually unreviewable
7 prior restraints on First Amendment rights. 35

8 " Practice guide: In order to prevail on a facial attack on the constitutionality of a statute on grounds of overbreadth, the
9 challenger must show either that every application of the statute creates an impermissible risk of suppression of ideas, or that
10 the statute is "substantially" overbroad, which requires the court to find a realistic danger that the statute itself will
11 significantly compromise recognized First Amendment protections of parties not before the court. 36

12 The distinction between the doctrine of overbreadth and the doctrine of vagueness 37 is that the overbreadth doctrine is
13 applicable primarily in the First Amendment area 38 and may render void legislation which is lacking neither in clarity nor
14 precision, 39 whereas the vagueness doctrine is based on the due process clauses of the Fifth and Fourteenth Amendments
15 40 and is applicable solely to legislation which is lacking in clarity and precision. 41

16 " Observation: However, in some cases, legislation has been struck down on the grounds of both overbreadth and vagueness,
17 42 and the Supreme Court has not always made a clear distinction between the two doctrines. 43

18 While in general there is no such thing as a First Amendment challenge for "underbreadth," that is, an underinclusiveness of
19 the law, as evidenced by the failure of government to regulate other, similar activity, such a circumstance may, in some rare
20 cases, give rise to the conclusion that the government has in fact made an impermissible distinction on the basis of the content
21 of regulated speech. 44

22

23 **Footnotes**

24 Footnote 31. *Massachusetts v. Oakes*, 491 U.S. 576, 109 S.Ct. 2633, 105 L.Ed.2d. 493 (1989).

25 A complete ban on handbilling, by suppressing a great quantity of speech that does not cause the evils that it seeks to eliminate,
26 whether they be fraud, crime, litter, traffic congestion, or noise, is substantially broader than necessary to achieve the interests
27 justifying it, and thus violates the free speech provision of the First Amendment. *Ward v. Rock Against Racism*, 491 U.S.
28 781, 109 S.Ct. 2746, 105 L.Ed.2d. 661 (1989), reh'g denied, 492 U.S. 937, 110 S.Ct. 23, 106 L.Ed.2d. 636 (1989).

29 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
30 725.

31 Footnote 32. *Central Hudson Gas & Elec. Corp. v. Public Service Commission of New York*, 447 U.S. 557, 100 S.Ct. 2343,
32 65 L.Ed.2d. 341, 6 Media L. Rep. (BNA) 1497, 34 Pub. Util. Rep. 4th (PUR) 178 (1980).

33 Footnote 33. As used in this discussion, the term "legislation" includes federal and state statutes and ordinances, as well as
34 executive and administrative regulations.

35 However, it should be noted that not only legislation, but also a court's injunction, may be challenged as overbroad. *Carroll*
36 *v. President and Com'rs of Princess Anne*, 393 U.S. 175, 89 S.Ct. 347, 21 L.Ed.2d. 325, 1 Media L. Rep. (BNA) 1016 (1968).

37 Footnote 34. *Gooding v. Wilson*, 405 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972).

38 Footnote 35. *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

39 A city ordinance which is not limited to fighting words, or to obscene or opprobrious language, but which prohibits speech
40 that "in any manner" interrupts a police officer in the performance of his duties, is unconstitutionally overbroad. *City of*
41 *Houston, Tex. v. Hill*, 482 U.S. 451, 107 S.Ct. 2502, 96 L.Ed.2d. 398 (1987).

1 Annotation: Supreme Court's view as to the protection or lack of protection, under the Federal Constitution, of the utterance
2 of "fighting words," 39 L.Ed.2d. 925.

3 Law Reviews: Wertheimer, The First Amendment Distinction Between Conduct and Content: A Conceptual Framework for
4 Understanding Fighting Words Jurisprudence. 63 Fordham LR 793, December, 1994.

5 Footnote 36. New York State Club Ass'n, Inc. v. City of New York, 487 U.S. 1, 108 S.Ct. 2225, 101 L.Ed.2d. 1, 46 Empl.
6 Prac. Dec. (CCH) ¶ 38035 (1988).

7 Footnote 37. Generally, as to the vagueness doctrine, see § 410.

8 Footnote 38. § 413.

9 Footnote 39. Grayned v. City of Rockford, 408 U.S. 104, 92 S.Ct. 2294, 33 L.Ed.2d. 222 (1972); Cameron v. Johnson, 390
10 U.S. 611, 88 S.Ct. 1335, 20 L.Ed.2d. 182 (1968), reh'g denied, 391 U.S. 971, 88 S.Ct. 2029, 20 L.Ed.2d. 887 (1968); U.S. v.
11 Robel, 389 U.S. 258, 88 S.Ct. 419, 19 L.Ed.2d. 508 (1967).

12 Footnote 40. See, for instance, Parker v. Levy, 417 U.S. 733, 94 S.Ct. 2547, 41 L.Ed.2d. 439 (1974) (Fifth Amendment);
13 Baggett v. Bullitt, 377 U.S. 360, 84 S.Ct. 1316, 12 L.Ed.2d. 377 (1964) (Fourteenth Amendment).

14 Footnote 41. Grayned v. City of Rockford, 408 U.S. 104, 92 S.Ct. 2294, 33 L.Ed.2d. 222 (1972); Zwickler v. Koota, 389 U.S.
15 241, 88 S.Ct. 391, 19 L.Ed.2d. 444 (1967) (distinguishing the overbreadth and vagueness doctrines).

16 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
17 725.

18 Footnote 42. See, for instance Plummer v. City of Columbus, Ohio, 414 U.S. 2, 94 S.Ct. 17, 38 L.Ed.2d. 3, 68 Ohio.Op.2d.
19 78 (1973); Coates v. City of Cincinnati, 402 U.S. 611, 91 S.Ct. 1686, 29 L.Ed.2d. 214, 58 Ohio.Op.2d. 481 (1971); Keyishian
20 v. Board of Regents of University of State of N.Y., 385 U.S. 589, 87 S.Ct. 675, 17 L.Ed.2d. 629 (1967).

21 Footnote 43. Cox v. State of Louisiana, 379 U.S. 536, 85 S.Ct. 466, 13 L.Ed.2d. 487 (1965) (where the court held that the
22 challenged statute was "unconstitutionally vague in its overly broad scope"); National Ass'n for Advancement of Colored
23 People v. Button, 371 U.S. 415, 83 S.Ct. 328, 9 L.Ed.2d. 405 (1963).

24 In Adderley v. State of Fla., 385 U.S. 39, 87 S.Ct. 242, 17 L.Ed.2d. 149 (1966), reh'g denied, 385 U.S. 1020, 87 S.Ct. 698,
25 17 L.Ed.2d. 559 (1967) , the court pointed out that in Cantwell v. State of Connecticut, 310 U.S. 296, 60 S.Ct. 900, 84 L.Ed.
26 1213, 128 A.L.R. 1352 (1940) , a breach-of-the-peace statute was struck down as being "so broad and all-embracing" as to
27 jeopardize speech, press, assembly, and petition, and that "it was on this same ground of vagueness" that another state's breach
28 of the peace statute was invalidated in Cox v. State of Louisiana, 379 U.S. 536, 85 S.Ct. 466, 13 L.Ed.2d. 487 (1965).

29 Footnote 44. DLS, Inc. v. City of Chattanooga, 107 F.3d. 403, 1997 FED.App. 66P (6th Cir. 1997), reh'g and suggestion for
30 reh'g en banc denied, (Apr. 15, 1997).

31 Law Reviews: Lee, The First Amendment Doctrine of Underbreadth. 71 Wash U LQ 637, Fall, 1993.

32 **11.4.4 Procedural aspects of doctrine**

33 The general rule governing the standing of a party to challenge the constitutionality of legislation is that a litigant to whom a
34 statute may constitutionally be applied will not be heard to challenge the statute on the ground that it may conceivably be
35 applied unconstitutionally to others in situations not before the court. A closely related principle is that constitutional rights
36 are personal and may not be asserted vicariously. However, the Supreme Court has recognized some limited exceptions to
37 this rule in the presence of the most "weighty countervailing policies." 45

38 One of these modifications or exceptions has been carved out by the Supreme Court in the area of the First Amendment,
39 where the court, altering its traditional rules of standing, permits attacks on overly broad statutes without requiring that the
40 person making the attack demonstrate that his or her own conduct cannot be regulated by a statute drawn with the requisite
41 narrow specificity. 46 A defendant's standing to challenge a statute on First Amendment grounds as facially overbroad has

1 been held not to depend upon whether his or her own activity is shown to be constitutionally privileged. 47 In other words,
2 although a statute or ordinance is not vague, overbroad, or otherwise invalid as applied to conduct charged against a particular
3 defendant, he or she is permitted by the court to raise its unconstitutional vagueness or overbreadth as applied to other persons
4 in situations not before the court. 48 The same rule applies to corporations and other entities. 49 However, a litigant has
5 no standing to attack legislation on overbreadth grounds, where he or she does not claim a specific present subjective harm
6 or a threat of specific future harm, or where the alleged overbreadth is not substantial. 50 Also, the overbreadth exception
7 to the general rule of standing has less weight in the military than in the civilian context, 51 and has ordinarily not been
8 applied by the Supreme Court to litigation in areas other than those relating to the First Amendment. 52

9 In addition, the doctrine of abstention—under which, as a general proposition, a federal court, confronted with issues of
10 constitutional dimension which implicate or depend upon unsettled questions of state law, should abstain and stay its
11 proceedings until those state law questions are definitely resolved by the state courts 53 —has been held inapplicable where
12 a clear and precise state statute, not susceptible to a narrowing construction by the state courts, is challenged on the grounds
13 of overbreadth. 54

14

15 **Footnotes**

16 Footnote 45. *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

17 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
18 725.

19 Generally, as to the interest essential to raising the question of the constitutionality of legislation, see §§ 139 et seq.

20 As to the necessity of having a personal interest, generally, see § 145.

21 Footnote 46. *Bigelow v. Virginia*, 421 U.S. 809, 95 S.Ct. 2222, 44 L.Ed.2d. 600, 1 Media L. Rep. (BNA) 1919 (1975) (where
22 the court rested the exception on the danger of tolerating, in the area of First Amendment freedoms, the existence of a penal
23 statute susceptible of sweeping and improper application); *Lewis v. City of New Orleans*, 415 U.S. 130, 94 S.Ct. 970, 39
24 L.Ed.2d. 214 (1974); *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973); *Gooding v. Wilson*, 405
25 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972); *Dombrowski v. Pfister*, 380 U.S. 479, 85 S.Ct. 1116, 14 L.Ed.2d. 22 (1965);
26 *Freedman v. State of Md.*, 380 U.S. 51, 85 S.Ct. 734, 13 L.Ed.2d. 649, 1 Media L. Rep. (BNA) 1126 (1965).

27 Footnote 47. *Bigelow v. Virginia*, 421 U.S. 809, 95 S.Ct. 2222, 44 L.Ed.2d. 600, 1 Media L. Rep. (BNA) 1919 (1975).

28 Footnote 48. *Board of Airport Com'rs of City of Los Angeles v. Jews for Jesus, Inc.*, 482 U.S. 569, 107 S.Ct. 2568, 96
29 L.Ed.2d. 500 (1987); *Doran v. Salem Inn, Inc.*, 422 U.S. 922, 95 S.Ct. 2561, 45 L.Ed.2d. 648 (1975); *Bigelow v. Virginia*,
30 421 U.S. 809, 95 S.Ct. 2222, 44 L.Ed.2d. 600, 1 Media L. Rep. (BNA) 1919 (1975); *Plummer v. City of Columbus, Ohio*,
31 414 U.S. 2, 94 S.Ct. 17, 38 L.Ed.2d. 3, 68 Ohio Op.2d. 78 (1973); *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37
32 L.Ed.2d. 830 (1973); *Grayned v. City of Rockford*, 408 U.S. 104, 92 S.Ct. 2294, 33 L.Ed.2d. 222 (1972); *Gooding v. Wilson*,
33 405 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972).

34 Given a case or controversy, a litigant whose own activities are unprotected may challenge a statute by showing that it
35 substantially abridges the First Amendment rights of other parties not before the court. *Village of Schaumburg v. Citizens*
36 *for a Better Environment*, 444 U.S. 620, 100 S.Ct. 826, 63 L.Ed.2d. 73 (1980), reh'g denied, 445 U.S. 972, 100 S.Ct. 1668,
37 64 L.Ed.2d. 250 (1980).

38 The overbreadth doctrine permits litigants to challenge a law's facial validity on grounds that it unconstitutionally restricts
39 the First Amendment rights of third parties not before the court; the application of the overbreadth doctrine depends in part
40 upon whether commercial or noncommercial speech is involved, and a statute is unconstitutionally overbroad only if it
41 reaches a "substantial amount" of noncommercial speech. *Garner v. White*, 726 F.2d. 1274 (8th Cir. 1984).

42 Footnote 49. *Board of Airport Com'rs of City of Los Angeles v. Jews for Jesus, Inc.*, 482 U.S. 569, 107 S.Ct. 2568, 96
43 L.Ed.2d. 500 (1987); *Village of Schaumburg v. Citizens for a Better Environment*, 444 U.S. 620, 100 S.Ct. 826, 63 L.Ed.2d.
44 73 (1980), reh'g denied, 445 U.S. 972, 100 S.Ct. 1668, 64 L.Ed.2d. 250 (1980) (a nonprofit environmental-protection

1 organization is entitled to a judgment of the facial invalidity of a municipal ordinance prohibiting the solicitation of
2 contributions by charitable organizations that do not use at least 75 percent of their receipts for "charitable purposes" if the
3 ordinance purports to prohibit canvassing by a substantial category of charities to which the 75-percent limitation cannot be
4 applied consistently with First and Fourteenth Amendments, even if there is no demonstration that the environmental
5 organization itself is one of those organizations).

6 Footnote 50. *Young v. American Mini Theatres, Inc.*, 427 U.S. 50, 96 S.Ct. 2440, 49 L.Ed.2d. 310, 1 Media L. Rep. (BNA)
7 1151 (1976), reh'g denied, 429 U.S. 873, 97 S.Ct. 191, 50 L.Ed.2d. 155 (1976); *Bigelow v. Virginia*, 421 U.S. 809, 95 S.Ct.
8 2222, 44 L.Ed.2d. 600, 1 Media L. Rep. (BNA) 1919 (1975).

9 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
10 725.

11 Footnote 51. *Parker v. Levy*, 417 U.S. 733, 94 S.Ct. 2547, 41 L.Ed.2d. 439 (1974).

12 Footnote 52. *Moose Lodge No. 107 v. Irvis*, 407 U.S. 163, 92 S.Ct. 1965, 32 L.Ed.2d. 627 (1972).

13 But see *Eisenstadt v. Baird*, 405 U.S. 438, 92 S.Ct. 1029, 31 L.Ed.2d. 349 (1972) , where the exception to the general rule of
14 standing was applied in a case decided under the equal protection clause of the Fourteenth Amendment.

15 Footnote 53. As to abstention by the federal courts, generally, see 32A Federal Courts §§ 1277 et seq.

16 Footnote 54. *Zwickler v. Koota*, 389 U.S. 241, 88 S.Ct. 391, 19 L.Ed.2d. 444 (1967).

17 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
18 725.

19 Generally, as to the abstention doctrine, see § 122.

20 **11.4.5 Substantive aspects of doctrine**

21 The Supreme Court's departure from traditional rules of standing in the First Amendment area, discussed in the preceding
22 section, has been held by the Court also to have consequences in deciding an overbreadth case on its merits. The Supreme
23 Court has ruled that if a law is found deficient because of overbreadth as applied to others, it may not be applied to the
24 particular litigant either, until and unless a satisfactorily limiting construction is placed on the legislation. 55 In addition, the
25 Supreme Court has stated the following general rules for determining whether a statute is overbroad or not:

- 26 1. legislation is unconstitutionally overbroad where it is susceptible of application to conduct protected by the First
27 Amendment 56
- 28 2. a challenge of overbreadth is based on the ground that legislation, even if lacking neither clarity nor precision, offends
29 the constitutional principle that a governmental purpose to control or prevent activities constitutionally subject to state
30 regulation may not be achieved by means which sweep unnecessarily broadly and thereby invade the area of freedom
31 protected by the First Amendment 57
- 32 3. where conduct and not mere speech is involved, the overbreadth must not only be real, but substantial as well, judged in
33 relation to the challenged statute's plainly legitimate sweep 58
- 34 4. the breadth of legislative abridgement of First Amendment rights must be viewed in the light of less drastic or narrower
35 means for achieving the same basic purpose 59
- 36 5. where statutes have an overbroad sweep, just as where they are vague, the hazard of loss or substantial impairment of
37 the precious First Amendment rights may be critical, since those persons covered by the statutes are bound to limit their
38 behavior to that which is unquestionably safe. 60

39 "Observation: An important factor considered by the Supreme Court in determining the overbreadth of legislation is the
40 Court's balancing of the governmental interests involved against First Amendment rights. 61

1 Where First Amendment freedoms are at stake, precision of drafting and clarity of purpose of regulating legislation are
2 essential. 62 While the government may regulate the content of constitutionally protected speech in order to promote a
3 compelling interest, it must choose the least restrictive means to further the articulated interest. 63

4 In public places considered to be public forums, the government's ability to permissibly restrict expressive conduct is very
5 limited. The government may enforce reasonable time, place, and manner regulations as long as the restrictions are content-
6 neutral, are narrowly tailored to serve a significant governmental interest, and leave open ample alternative channels of
7 communication. Additional restrictions, such as an absolute prohibition on a particular type of expression, will be upheld
8 only if narrowly drawn to accomplish a compelling governmental interest. 64 Thus, the consequence of the Court's departure
9 from traditional rules of standing in the First Amendment area is that any enforcement of a statute challenged on the ground
10 of overbreadth is totally forbidden, until and unless a limiting construction or partial invalidation so narrows it as to remove
11 the seeming threat or deterrents to the constitutionally protected expression. 65 Obviously, for this rule to apply, the
12 legislation must be susceptible of a narrowing construction in the first place. 66

13 The application of the overbreadth doctrine has been held by the Supreme Court to be limited to freedoms guaranteed by the
14 Bill of Rights. 67 On the other hand, there are cases in which legislation occasionally has been held to be overbroad and
15 hence to violate provisions of the Federal Constitution other than the freedoms guaranteed by the Bill of Rights. 68

16 " Caution: The overbreadth doctrine does not apply to commercial speech. 69

17 The Supreme Court has observed that declaring a statute facially unconstitutional because of overbreadth "is, manifestly,
18 strong medicine," and that such a declaration has been employed by the Court sparingly and only as a last resort. 70 In
19 regard to the overbreadth doctrine, a declaration of facial invalidity of legislation has been held inappropriate where: (1) there
20 are a substantial number of situations to which the legislation might be validly applied; 71 (2) the legislation covers a
21 whole range of easily identifiable and constitutionally proscribable conduct; 72 or (3) the legislation is susceptible of a
22 narrowing construction. 73

23 In determining whether legislation which violates the First Amendment on the ground of overbreadth may be saved from
24 invalidity by a narrowing construction, the Supreme Court has made a distinction, based on a general rule, not limited to the
25 overbreadth doctrine, between the scope of its review of federal and of state statutes. This general rule is to the effect that the
26 Supreme Court lacks jurisdiction to authoritatively construe state legislation so as to avoid constitutional issues, but has the
27 power to give a federal statute such authoritative construction. 74 The Court has also ruled that only the state courts can
28 supply the requisite narrowing construction, since the Supreme Court lacks jurisdiction to authoritatively construe state
29 legislation. 75 The Court, on the other hand, has observed that although its interpretation of a state statute is obviously not
30 binding on state authorities, a federal court still must determine what a state statute means before it can judge its facial
31 constitutionality. 76 Where possible, the Court gives federal legislation a narrowing construction, 77 whereas the
32 determination of the issue of overbreadth of state legislation depends upon whether a state court has given the legislation in
33 question a properly narrowing construction. 78 In many cases, an overbreadth challenge to state legislation has been
34 rejected by the Supreme Court on the ground that the state courts had given such legislation a narrowing construction. 79
35 On the other hand, in other cases state legislation has been held invalid on the ground of overbreadth since the state court's
36 construction of such legislation did not properly narrow its scope. 80

37
38 **Footnotes**

39 Footnote 55. *Plummer v. City of Columbus, Ohio*, 414 U.S. 2, 94 S.Ct. 17, 38 L.Ed.2d. 3, 68 Ohio.Op.2d. 78 (1973); *Gooding*
40 *v. Wilson*, 405 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972).

41 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
42 725 , § 5.

43 Footnote 56. *Lewis v. City of New Orleans*, 415 U.S. 130, 94 S.Ct. 970, 39 L.Ed.2d. 214 (1974); *Plummer v. City of*
44 *Columbus, Ohio*, 414 U.S. 2, 94 S.Ct. 17, 38 L.Ed.2d. 3, 68 Ohio.Op.2d. 78 (1973); *Grayned v. City of Rockford*, 408 U.S.
45 104, 92 S.Ct. 2294, 33 L.Ed.2d. 222 (1972); *Coates v. City of Cincinnati*, 402 U.S. 611, 91 S.Ct. 1686, 29 L.Ed.2d. 214, 58
46 Ohio.Op.2d. 481 (1971); *Dandridge v. Williams*, 397 U.S. 471, 90 S.Ct. 1153, 25 L.Ed.2d. 491 (1970), reh'g denied, 398 U.S.
47 914, 90 S.Ct. 1684, 26 L.Ed.2d. 80 (1970).

1 Footnote 57. *Cameron v. Johnson*, 390 U.S. 611, 88 S.Ct. 1335, 20 L.Ed.2d. 182 (1968), reh'g denied, 391 U.S. 971, 88 S.Ct.
2 2029, 20 L.Ed.2d. 887 (1968); *Zwickler v. Koota*, 389 U.S. 241, 88 S.Ct. 391, 19 L.Ed.2d. 444 (1967).

3 Footnote 58. *Parker v. Levy*, 417 U.S. 733, 94 S.Ct. 2547, 41 L.Ed.2d. 439 (1974); *Broadrick v. Oklahoma*, 413 U.S. 601, 93
4 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

5 A state statute providing for enhancement of a defendant's sentence whenever he intentionally selects his victim based on the
6 victim's race is not unconstitutionally overbroad because of its possible chilling effect on free speech; the possibility that the
7 statute might lead a citizen to suppress his unpopular bigoted opinions, out of fear that these opinions might later be offered
8 against him to enhance his sentence if he later commits an offense covered by the statute, is too speculative to support an
9 overbreadth claim. *Wisconsin v. Mitchell*, 508 U.S. 476, 113 S.Ct. 2194, 124 L.Ed.2d. 436, 21 Media L. Rep. (BNA) 1520
10 (1993).

11 Law Reviews: Gellman, *Hate Speech and a New View of the First Amendment*. 24 *Cap.U.L.R.* 309, 1995.

12 Schweitzer, *Hate Speech on Campus and the First Amendment: Can They Be Reconciled?* 27 *Conn LR* 493, Winter, 1995.

13 Degan, "Adding the First Amendment to the Fire": Cross Burning and Hate Crime Laws. 26 *Creighton LR* 1109, June, 1993.

14 Turner, *Regulating Hate Speech and the First Amendment: The Attractions of, and Objections to, an Explicit Harms-Based*
15 *Analysis*. 29 *Ind LR* 257, 1995.

16 Size and Britton, *Is There Hate Speech?: R.A.V. and Mitchell in the Context of First Amendment Jurisprudence*. 21
17 *Ohio.NU.LR.* 913, 1995.

18 Burnett, *Wisconsin v. Mitchell: First Amendment Fast-Food Style*. 4 *Temp Pol & Civ Rts LR* 379, Spring, 1995.

19 Turner, *Hate Speech and the First Amendment: The Supreme Court's R.A.V. Decision*. 61 *Tenn.LR.* 197, Fall, 1993.

20 Footnote 59. *Keyishian v. Board of Regents of University of State of N.Y.*, 385 U.S. 589, 87 S.Ct. 675, 17 L.Ed.2d. 629
21 (1967); *Shelton v. Tucker*, 364 U.S. 479, 81 S.Ct. 247, 5 L.Ed.2d. 231 (1960).

22 Footnote 60. *Keyishian v. Board of Regents of University of State of N.Y.*, 385 U.S. 589, 87 S.Ct. 675, 17 L.Ed.2d. 629
23 (1967); *Dombrowski v. Pfister*, 380 U.S. 479, 85 S.Ct. 1116, 14 L.Ed.2d. 22 (1965).

24 Footnote 61. *Erznoznik v. City of Jacksonville*, 422 U.S. 205, 95 S.Ct. 2268, 45 L.Ed.2d. 125, 1 *Media L. Rep. (BNA)* 1508
25 (1975) (invalidating the challenged ordinance); *Grayned v. City of Rockford*, 408 U.S. 104, 92 S.Ct. 2294, 33 L.Ed.2d. 222
26 (1972) (upholding the challenged ordinance); *Colten v. Kentucky*, 407 U.S. 104, 92 S.Ct. 1953, 32 L.Ed.2d. 584 (1972)
27 (upholding the challenged statute); *Keyishian v. Board of Regents of University of State of N.Y.*, 385 U.S. 589, 87 S.Ct. 675,
28 17 L.Ed.2d. 629 (1967) (invalidating state statute).

29 Footnote 62. *Erznoznik v. City of Jacksonville*, 422 U.S. 205, 95 S.Ct. 2268, 45 L.Ed.2d. 125, 1 *Media L. Rep. (BNA)* 1508
30 (1975).

31 A statutory classification impinging upon First Amendment rights must be narrowly tailored to serve a compelling
32 governmental interest. *Austin v. Michigan Chamber of Commerce*, 494 U.S. 652, 110 S.Ct. 1391, 108 L.Ed.2d. 652 (1990);
33 *Larson v. Valente*, 456 U.S. 228, 102 S.Ct. 1673, 72 L.Ed.2d. 33 (1982), reh'g denied, 457 U.S. 1111, 102 S.Ct. 2916, 73
34 L.Ed.2d. 1323 (1982).

35 Footnote 63. *Sable Communications of California, Inc. v. F.C.C.*, 492 U.S. 115, 109 S.Ct. 2829, 106 L.Ed.2d. 93, 16 *Media*
36 *L. Rep. (BNA)* 1961 (1989); *Boos v. Barry*, 485 U.S. 312, 108 S.Ct. 1157, 99 L.Ed.2d. 333 (1988); *Widmar v. Vincent*, 454
37 U.S. 263, 102 S.Ct. 269, 70 L.Ed.2d. 440, 1 *Ed.Law.Rep.* 13 (1981).

38 The government may impose reasonable restrictions on the time, place, or manner as to the exercise of protected speech, even
39 of speech in a public forum, as long as the restrictions are justified without reference to the content of the regulated speech,
40 serve a significant governmental interest, and leave open ample alternative channels for the communication of information.

1 Ward v. Rock Against Racism, 491 U.S. 781, 109 S.Ct. 2746, 105 L.Ed.2d. 661 (1989), reh'g denied, 492 U.S. 937, 110 S.Ct.
2 23, 106 L.Ed.2d. 636 (1989).

3 Similar statements appear in Regan v. Time, Inc., 468 U.S. 641, 104 S.Ct. 3262, 82 L.Ed.2d. 487 (1984); U.S. v. Grace, 461
4 U.S. 171, 103 S.Ct. 1702, 75 L.Ed.2d. 736 (1983); Perry Educ. Ass'n v. Perry Local Educators' Ass'n, 460 U.S. 37, 103 S.Ct.
5 948, 74 L.Ed.2d. 794, 9 Ed.Law.Rep. 23, 112 L.R.R.M. (BNA) 2766 (1983); and Matney v. County of Kenosha, 86 F.3d.
6 692 (7th Cir. 1996) (a regulation which imposes a financial burden on speakers because of the content of their speech must
7 be narrowly tailored to achieve a compelling state interest).

8 While the First Amendment does not guarantee the right to employ every conceivable method of communication at all times
9 and in all places, a restriction on expressive activity may be invalid if the remaining modes of communication are inadequate.
10 Members of City Council of City of Los Angeles v. Taxpayers for Vincent, 466 U.S. 789, 104 S.Ct. 2118, 80 L.Ed.2d. 772
11 (1984).

12 Footnote 64. U.S. v. Grace, 461 U.S. 171, 103 S.Ct. 1702, 75 L.Ed.2d. 736 (1983); Perry Educ. Ass'n v. Perry Local Educators'
13 Ass'n, 460 U.S. 37, 103 S.Ct. 948, 74 L.Ed.2d. 794, 9 Ed.Law.Rep. 23, 112 L.R.R.M. (BNA) 2766 (1983); Schad v. Borough
14 of Mount Ephraim, 452 U.S. 61, 101 S.Ct. 2176, 68 L.Ed.2d. 671, 7 Media L. Rep. (BNA) 1426 (1981); Mahoney v. Babbitt,
15 105 F.3d. 1452 (D.C. Cir. 1997), reh'g denied, 113 F.3d. 219 (D.C. Cir. 1997).

16 Footnote 65. Broadrick v. Oklahoma, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

17 Footnote 66. Broadrick v. Oklahoma, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

18 While a demonstrably overbroad statute or ordinance may deter the legitimate exercise of First Amendment rights,
19 nevertheless, when considering a facial challenge it is necessary to proceed with caution and restraint, since invalidation may
20 result in unnecessary interference with a state regulatory program; in accommodating these competing interests a state statute
21 should not be deemed facially invalid unless it is not readily subject to a narrowing construction by the courts. Erznoznik v.
22 City of Jacksonville, 422 U.S. 205, 95 S.Ct. 2268, 45 L.Ed.2d. 125, 1 Media L. Rep. (BNA) 1508 (1975).

23 Footnote 67. Dandridge v. Williams, 397 U.S. 471, 90 S.Ct. 1153, 25 L.Ed.2d. 491 (1970), reh'g denied, 398 U.S. 914, 90
24 S.Ct. 1684, 26 L.Ed.2d. 80 (1970); Aptheker v. Secretary of State, 378 U.S. 500, 84 S.Ct. 1659, 12 L.Ed.2d. 992 (1964).

25 Footnote 68. Eisenstadt v. Baird, 405 U.S. 438, 92 S.Ct. 1029, 31 L.Ed.2d. 349 (1972) (involving an anticontraceptive statute);
26 McGautha v. California, 402 U.S. 183, 91 S.Ct. 1454, 28 L.Ed.2d. 711, 58 Ohio.Op.2d. 243 (1971) (involving definitions in
27 a murder statute).

28 Footnote 69. Village of Hoffman Estates v. Flipside, Hoffman Estates, Inc., 455 U.S. 489, 102 S.Ct. 1186, 71 L.Ed.2d. 362
29 (1982), reh'g denied, 456 U.S. 950, 102 S.Ct. 2023, 72 L.Ed.2d. 476 (1982).

30 Footnote 70. Bigelow v. Virginia, 421 U.S. 809, 95 S.Ct. 2222, 44 L.Ed.2d. 600, 1 Media L. Rep. (BNA) 1919 (1975);
31 Broadrick v. Oklahoma, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

32 Footnote 71. Parker v. Levy, 417 U.S. 733, 94 S.Ct. 2547, 41 L.Ed.2d. 439 (1974).

33 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
34 725.

35 Footnote 72. Parker v. Levy, 417 U.S. 733, 94 S.Ct. 2547, 41 L.Ed.2d. 439 (1974); Broadrick v. Oklahoma, 413 U.S. 601, 93
36 S.Ct. 2908, 37 L.Ed.2d. 830 (1973); U.S. Civil Service Commission v. National Ass'n of Letter Carriers, AFL-CIO, 413 U.S.
37 548, 93 S.Ct. 2880, 37 L.Ed.2d. 796 (1973).

38 Footnote 73. Broadrick v. Oklahoma, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

39 A statute will not be struck down as overbroad when limiting its construction could end the statute's chilling effect on
40 protected expression. Holton v. State, 602 P.2d. 1228 (Alaska 1979).

1 Footnote 74. U.S. v. 12 200-Foot Reels of Super 8mm. Film, 413 U.S. 123, 93 S.Ct. 2665, 37 L.Ed.2d. 500 (1973); U.S. v.
2 Thirty-Seven (37) Photographs, 402 U.S. 363, 91 S.Ct. 1400, 28 L.Ed.2d. 822, 1 Media L. Rep. (BNA) 1130 (1971), for
3 dissenting opinion, see, 402 U.S. 363, 91 S.Ct. 1416, 28 L.Ed.2d. 822, 1 Media L. Rep. (BNA) 1130 (1971) and reh'g denied,
4 403 U.S. 924, 91 S.Ct. 2221, 29 L.Ed.2d. 702 (1971).

5 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
6 725 , § 9[a].

7 Footnote 75. Lewis v. City of New Orleans, 415 U.S. 130, 94 S.Ct. 970, 39 L.Ed.2d. 214 (1974); Gooding v. Wilson, 405
8 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972).

9 A state law prohibiting the possession of nude photographs of minors does not violate the First Amendment on overbreadth
10 grounds, even though the statute proscribes lewd exhibitions of nudity rather than lewd exhibitions of the genitals, and even
11 though the statute does not specify any required mental state, inasmuch as the state supreme court interpreted and narrowed
12 the statute to require a lewd exhibition or to involve graphic focus on the genitals of a person who is neither a child nor ward
13 of the person being charged, and since another state statute required proof of recklessness. Osborne v. Ohio, 495 U.S. 103,
14 110 S.Ct. 1691, 109 L.Ed.2d. 98 (1990), reh'g denied, 496 U.S. 913, 110 S.Ct. 2605, 110 L.Ed.2d. 285 (1990).

15 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
16 725.

17 Footnote 76. Broadrick v. Oklahoma, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

18 Footnote 77. Arnett v. Kennedy, 416 U.S. 134, 94 S.Ct. 1633, 40 L.Ed.2d. 15 (1974), reh'g denied, 417 U.S. 977, 94 S.Ct.
19 3187, 41 L.Ed.2d. 1148 (1974); U.S. v. Thirty-Seven (37) Photographs, 402 U.S. 363, 91 S.Ct. 1400, 28 L.Ed.2d. 822, 1
20 Media L. Rep. (BNA) 1130 (1971), for dissenting opinion, see, 402 U.S. 363, 91 S.Ct. 1416, 28 L.Ed.2d. 822, 1 Media L.
21 Rep. (BNA) 1130 (1971) and reh'g denied, 403 U.S. 924, 91 S.Ct. 2221, 29 L.Ed.2d. 702 (1971).

22 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
23 725 , § 9[b].

24 Footnote 78. Lewis v. City of New Orleans, 415 U.S. 130, 94 S.Ct. 970, 39 L.Ed.2d. 214 (1974).

25 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
26 725 , § 9[c].

27 Footnote 79. Broadrick v. Oklahoma, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973); Law Students Civil Rights
28 Research Council, Inc. v. Wadmond, 401 U.S. 154, 91 S.Ct. 720, 27 L.Ed.2d. 749 (1971).

29 Footnote 80. Erznoznik v. City of Jacksonville, 422 U.S. 205, 95 S.Ct. 2268, 45 L.Ed.2d. 125, 1 Media L. Rep. (BNA) 1508
30 (1975); Lewis v. City of New Orleans, 415 U.S. 130, 94 S.Ct. 970, 39 L.Ed.2d. 214 (1974); Plummer v. City of Columbus,
31 Ohio, 414 U.S. 2, 94 S.Ct. 17, 38 L.Ed.2d. 3, 68 Ohio.Op.2d. 78 (1973); Gooding v. Wilson, 405 U.S. 518, 92 S.Ct. 1103, 31
32 L.Ed.2d. 408 (1972); Cox v. State of Louisiana, 379 U.S. 536, 85 S.Ct. 466, 13 L.Ed.2d. 487 (1965).

33 **11.4.6 Specific fields of legislation**

34 Decisions on the merits of a challenge of overbreadth of legislation affecting First Amendment rights cover a wide range of
35 subject matter, such as legislation directed to: abusive, profane, or otherwise opprobrious language; 81 breach of the peace;
36 82 cable television; 83 courtroom news coverage; 84 denying access to military posts; 85 disorderly or annoying conduct;
37 86 disrupting a public employee's performance of official duties; 87 disrupting official proceedings; 88 distribution of
38 literature and handbills; 89 licensing and license taxes; 90 loyalty oaths and proof; 91 military laws; 92 noise abatement;
39 93 obscene matters; 94 picketing, demonstrations, and protest marches; 95 prison control and management; 96 public
40 employment, including political activities, 97 employment of subversives, 98 subversive activities; 99 public nudity; 1 and
41 miscellaneous other statutes. 2

42

1 **Footnotes**

2 Footnote 81. *Lewis v. City of New Orleans*, 415 U.S. 130, 94 S.Ct. 970, 39 L.Ed.2d. 214 (1974); *Plummer v. City of*
3 *Columbus, Ohio*, 414 U.S. 2, 94 S.Ct. 17, 38 L.Ed.2d. 3, 68 Ohio.Op.2d. 78 (1973); *Gooding v. Wilson*, 405 U.S. 518, 92
4 S.Ct. 1103, 31 L.Ed.2d. 408 (1972); *Street v. New York*, 394 U.S. 576, 89 S.Ct. 1354, 22 L.Ed.2d. 572 (1969).

5 Generally, as to the Supreme Court's view as to the protection or lack of protection, under the Federal Constitution of the
6 utterance of "fighting words," see § 502.

7 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
8 725, §§ 11 et seq.

9 Supreme Court's view as to the protection or lack of protection, under the Federal Constitution, of the utterance of "fighting
10 words," 39 L.Ed.2d. 925.

11 Footnote 82. *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973); *Brown v. State of La.*, 383 U.S.
12 131, 86 S.Ct. 719, 15 L.Ed.2d. 637 (1966); *Cox v. State of Louisiana*, 379 U.S. 536, 85 S.Ct. 466, 13 L.Ed.2d. 487 (1965);
13 *Edwards v. South Carolina*, 372 U.S. 229, 83 S.Ct. 680, 9 L.Ed.2d. 697 (1963).

14 Footnote 83. *Swarner v. U.S.*, 937 F.2d. 1478 (9th Cir. 1991).

15 Footnote 84. *Nebraska Press Ass'n v. Stuart*, 427 U.S. 539, 96 S.Ct. 2791, 49 L.Ed.2d. 683, 1 Media L. Rep. (BNA) 1064
16 (1976); *Chicago Council of Lawyers v. Bauer*, 522 F.2d. 242, 1 Media L. Rep. (BNA) 1094 (7th Cir. 1975), cert. denied, 427
17 U.S. 912, 96 S.Ct. 3201, 49 L.Ed.2d. 1204 (1976).

18 A local court rule prohibiting the taking of photographs in a courtroom or its environs was not overbroad as applied to the
19 taking of photographs in a parking lot of a two-story federal building housing a post office on the first floor and court facilities
20 on the second floor. *Mazzetti v. U. S.*, 518 F.2d. 781 (10th Cir. 1975).

21 Footnote 85. *Swarner v. U.S.*, 937 F.2d. 1478 (9th Cir. 1991).

22 Footnote 86. *Coates v. City of Cincinnati*, 402 U.S. 611, 91 S.Ct. 1686, 29 L.Ed.2d. 214, 58 Ohio.Op.2d. 481 (1971); *Squire*
23 *v. Pace*, 516 F.2d. 240 (4th Cir. 1975), cert. denied, 423 U.S. 840, 96 S.Ct. 68, 46 L.Ed.2d. 58 (1975).

24 On the other hand, in the following cases the legislation prohibiting the disorderly conduct described therein was upheld by
25 the Supreme Court against a challenge of overbreadth: *Grayned v. City of Rockford*, 408 U.S. 104, 92 S.Ct. 2294, 33 L.Ed.2d.
26 222 (1972); *Colten v. Kentucky*, 407 U.S. 104, 92 S.Ct. 1953, 32 L.Ed.2d. 584 (1972).

27 Footnote 87. *U.S. v. Brice*, 926 F.2d. 925 (9th Cir. 1991).

28 Footnote 88. *Melugin v. Hames*, 38 F.3d. 1478 (9th Cir. 1994).

29 Footnote 89. *Talley v. California*, 362 U.S. 60, 80 S.Ct. 536, 4 L.Ed.2d. 559 (1960); *Martin v. City of Struthers, Ohio*, 319
30 U.S. 141, 63 S.Ct. 862, 87 L.Ed. 1313 (1943), for dissenting opinion, see, 319 U.S. 157, 63 S.Ct. 882, 87 L.Ed. 1324 (1943).

31 Where a minister of a religious group who was prevented from distributing free religious literature at the Los Angeles
32 International Airport brought suit challenging a resolution of the board of airport commissioners banning all "First
33 Amendment activities" within the "Central Terminal Area" at the airport, the Supreme Court held that the resolution was
34 facially unconstitutional under the First Amendment overbreadth doctrine, regardless of whether the airport was considered
35 a nonpublic forum or not, because no conceivable governmental interest could justify such an absolute prohibition of speech.
36 *Board of Airport Com'rs of City of Los Angeles v. Jews for Jesus, Inc.*, 482 U.S. 569, 107 S.Ct. 2568, 96 L.Ed.2d. 500 (1987).

37 Footnote 90. *Joseph Burstyn, Inc. v. Wilson*, 343 U.S. 495, 72 S.Ct. 777, 96 L.Ed. 1098, 1 Media L. Rep. (BNA) 1357 (1952);
38 *Saia v. People of State of New York*, 334 U.S. 558, 68 S.Ct. 1148, 92 L.Ed. 1574 (1948); *Murdock v. Com. of Pennsylvania*,
39 319 U.S. 105, 63 S.Ct. 870, 87 L.Ed. 1292, 146 A.L.R. 81 (1943), for dissenting opinion, see, 319 U.S. 157, 63 S.Ct. 882, 87
40 L.Ed. 1324 (1943) and for dissenting opinion, see, 319 U.S. 105, 63 S.Ct. 891, 87 L.Ed. 1292 (1943).

1 Footnote 91. *Communist Party of Indiana v. Whitcomb*, 414 U.S. 441, 94 S.Ct. 656, 38 L.Ed.2d. 635 (1974), reh'g denied,
2 415 U.S. 952, 94 S.Ct. 1476, 39 L.Ed.2d. 568 (1974); *Elfbrandt v. Russell*, 384 U.S. 11, 86 S.Ct. 1238, 16 L.Ed.2d. 321
3 (1966).

4 On the other hand, the New York system for screening applicants for admission to the New York Bar was unsuccessfully
5 challenged, primarily on First Amendment vagueness and overbreadth grounds, in *Law Students Civil Rights Research*
6 *Council, Inc. v. Wadmond*, 401 U.S. 154, 91 S.Ct. 720, 27 L.Ed.2d. 749 (1971).

7 The non-Communist affidavit provision of the Labor Management Relations Act (29 U.S.C.A. §159(h)), was upheld in
8 *American Communications Ass'n, C.I.O., v. Douds*, 339 U.S. 382, 70 S.Ct. 674, 94 L.Ed. 925 (1950), reh'g denied, 339 U.S.
9 990, 70 S.Ct. 1017, 94 L.Ed. 1391 (1950) and reh'g denied, 339 U.S. 990, 70 S.Ct. 1017, 94 L.Ed. 1391 (1950).

10 Footnote 92. *Secretary of Navy v. Avrech*, 418 U.S. 676, 94 S.Ct. 3039, 41 L.Ed.2d. 1033 (1974), reh'g denied, 419 U.S. 885,
11 95 S.Ct. 156, 42 L.Ed.2d. 129 (1974); *Parker v. Levy*, 417 U.S. 733, 94 S.Ct. 2547, 41 L.Ed.2d. 439 (1974).

12 Footnote 93. *Reeves v. McConn*, 631 F.2d. 377 (5th Cir. 1980), reh'g denied, 638 F.2d. 762 (5th Cir. 1981) (a municipal
13 ordinance which prohibits operation of any sound amplification equipment with excess of 20 watts of power in the last stage
14 of amplification is unconstitutionally overbroad to the extent that amplification is limited absent any showing that sound
15 amplification in excess of 20 watts is disruptive).

16 Footnote 94. *U.S. v. Orito*, 413 U.S. 139, 93 S.Ct. 2674, 37 L.Ed.2d. 513 (1973).

17 Footnote 95. *Madsen v. Women's Health Center, Inc.*, 512 U.S. 753, 114 S.Ct. 2516, 129 L.Ed.2d. 593 (1994) (by restraining
18 antiabortion protesters from using images observable to the patients inside an abortion clinic, a state court injunction burdened
19 more speech than was necessary to achieve the purpose of limiting threats to clinic patients or their families or to reduce the
20 level of anxiety and hypertension suffered by patients inside the clinic; nothing more than pulling the curtains was required
21 to avoid seeing placards through the windows of the clinic); *Howard Gault Co. v. Texas Rural Legal Aid, Inc.*, 848 F.2d. 544,
22 128 L.R.R.M. (BNA) 2890, 109 Lab. Cas. (CCH) ¶ 55908 (5th Cir. 1988).

23 A District of Columbia provision which prohibited signs or displays critical of foreign governments within 500 feet of their
24 embassies, although not viewpoint-based, was a content-based restriction on political speech in a public forum, which was
25 not narrowly tailored to serve a compelling state interest and thus violated the First Amendment. *Boos v. Barry*, 485 U.S.
26 312, 108 S.Ct. 1157, 99 L.Ed.2d. 333 (1988).

27 Activities such as demonstrations, protest marches, and picketing are protected by the First Amendment. *Collins v. Jordan*,
28 102 F.3d. 406 (9th Cir. 1996).

29 Annotation: Governmental regulation of nonlabor picketing as violating freedom of speech or press under Federal
30 Constitution's First Amendment—Supreme Court cases, 101 L.Ed.2d. 1052.

31 Validity, construction, and application of Freedom of Access to Clinic Entrances Act (FACE) (18 U.S.C.S. §248), 134 A.L.R.
32 Fed. 507.

33 Law Reviews: Elliott, *Madsen v. Women's Health Center, Inc.: Heightened Scrutiny for Injunctions Implicating First*
34 *Amendment Freedoms*. 24 Cap.U.LR. 457, 1995.

35 Kelly, *Silencing the Lambs: Restricting the First Amendment Rights of Abortion Clinic Protestors in Madsen v. Women's*
36 *Health Center*. 68 S.Cal.LR 427, January, 1995.

37 Footnote 96. *U.S. v. Berrigan*, 482 F.2d. 171, 21 A.L.R. Fed. 105 (3d Cir. 1973).

38 Footnote 97. *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973); *U.S. Civil Service Commission*
39 *v. National Ass'n of Letter Carriers, AFL-CIO*, 413 U.S. 548, 93 S.Ct. 2880, 37 L.Ed.2d. 796 (1973).

40 Footnote 98. *Keyishian v. Board of Regents of University of State of N.Y.*, 385 U.S. 589, 87 S.Ct. 675, 17 L.Ed.2d. 629
41 (1967); *Shelton v. Tucker*, 364 U.S. 479, 81 S.Ct. 247, 5 L.Ed.2d. 231 (1960).

1 See also *Elfbrandt v. Russell*, 384 U.S. 11, 86 S.Ct. 1238, 16 L.Ed.2d. 321 (1966) , where a state statute requiring state
2 employees to take a loyalty oath was voided by the court, apparently on grounds of overbreadth.

3 Footnote 99. *Brandenburg v. Ohio*, 395 U.S. 444, 89 S.Ct. 1827, 23 L.Ed.2d. 430, 48 Ohio.Op.2d. 320 (1969); *U.S. v. Robel*,
4 389 U.S. 258, 88 S.Ct. 419, 19 L.Ed.2d. 508 (1967).

5 On the other hand, the federal statutes punishing the advocacy of the overthrow of the government (18 U.S.C.A. §2385) and
6 advising or urging of disloyalty by members of the armed forces (18 U.S.C.A. §2387) have been upheld as against claims
7 that they were overbroad. *Dunne v. U. S.*, 138 F.2d. 137 (C.C.A. 8th Cir. 1943), cert. denied, 320 U.S. 790, 64 S.Ct. 205, 88
8 L.Ed. 476 (1943), reh'g denied, 320 U.S. 814, 64 S.Ct. 260, 88 L.Ed. 492 (1943) and reh'g denied, 320 U.S. 815, 64 S.Ct.
9 426, 88 L.Ed. 493 (1944).

10 Law Reviews: *Wirenus, The Road to Brandenburg: A Look at the Evolving Understanding of the First Amendment*. 43
11 *Drake.LR.* 1, 1994.

12 Footnote 1. *Triplett Grille, Inc. v. City of Akron*, 40 F.3d. 129, 1994 FED.App. 386P (6th Cir. 1994); *Dodger's Bar & Grill,*
13 *Inc. v. Johnson County Bd. of County Com'rs*, 32 F.3d. 1436 (10th Cir. 1994).

14 Footnote 2. Challenges based on overbreadth were sustained as to:

15 –a federal statute (18 U.S.C.A. §1718) punishing persons for writing libelous and defamatory words on the outside of
16 envelopes, or on postcards. *Tollett v. U. S.*, 485 F.2d. 1087 (8th Cir. 1973).

17 –an ordinance making it unlawful to encumber or obstruct any street with any article or thing whatsoever. *People v. Katz*, 21
18 *N.Y.2d* 132, 286 *N.Y.S.2d* 839, 233 *N.E.2d* 845 (1967).

19 On the other hand, challenges based on overbreadth were rejected as to:

20 –the provisions of the Federal Election Campaign Act of 1971 (18 U.S.C.A. §608(b)(1)) imposing a \$1,000 limitation on
21 contributions by individuals and groups to any single candidate with respect to any election for federal office. *Buckley v.*
22 *Valeo*, 424 U.S. 1, 96 S.Ct. 612, 46 L.Ed.2d. 659, 76-1 U.S. Tax Cas. (CCH) ¶ 9189 (1976).

23 –a federal statute concerning imparting false information concerning an alleged attempt to be made to commit air piracy. *U.S.*
24 *v. Irving*, 509 F.2d. 1325 (5th Cir. 1975), cert. denied, 423 U.S. 931, 96 S.Ct. 281, 46 L.Ed.2d. 259 (1975).

25 –a statute extending juvenile court jurisdiction over incorrigible children. *Blondheim v. State*, 84 *Wash.2d.* 874, 529 *P.2d.*
26 1096 (1975).

27 –a statute punishing "terroristic threats" or acts. *Lanthrip v. State*, 235 *Ga.* 10, 218 *S.E.2d.* 771 (1975).

28 **11.5 Preventing the enforcement of perjury statements and ALL civil franchises against you in court**

29 All franchises are LOANS rather than GIFTS of money, property, or services. That's what a "privilege" is: a loan of
30 government property WITH conditions. Perjury statements on government forms that you signed are the main method abused
31 by the government to establish franchises and to "selectively enforce" against those who don't want to participate in,
32 subsidize, or permit the enforcement of government franchises against them. It is very important to understand how to prevent
33 these abuses and that is the focus of this section.

34 Criminal perjury at the federal level is enforced under the authority of 18 U.S.C. §§1001, 1542, and 1621. Criminal perjury
35 is very difficult to prosecute and infrequently prosecuted because like other crimes, they require the government to prove
36 mens rea. Mens rea in the context of criminal perjury requires them to prove that:

- 37 1. You KNEW the statement contained a factual falsehood.
- 38 2. That falsehood would or did result in a direct, quantifiable injury to a specific person. In other words, the falsehood
39 was "material" to an injury:

1 MATERIAL. Important; more or less necessary; having influence or effect; going to the merits; having to do with
2 matter, as distinguished from form.

3 Representation relating to matter which is so substantial and important as to influence party to whom made is
4 "material." *McGuire v. Gunn*, 133 Kan. 422, 300 P. 654, 656. Any misrepresentation bringing about issuance of
5 policy on reduced premium rate is "material." *Brooks Transp. Co. v. Merchants' Mut. Casualty Co.*, 6 W.W.Harr.
6 40, 171 A. 207.
7 [Black's Law Dictionary, Fourth Edition, p. 1128]

8 MATERIAL EVIDENCE. Such as is relevant and goes to the substantial matters in dispute, or has a legitimate
9 and effective influence or bearing on the decision of the case. *Porter v. Valentine*, 18 Misc. 213, 41 N.Y.S. 507;
10 *Connecticut Fire Ins. Co. of Hartford, Conn., v. George*, 52 Okl. 432, 153 P. 116, 119. "Materiality," with
11 reference to evidence does not have the same signification as "relevancy." *Pangburn v. State*, Tex.Cr.App., 56
12 S.W. 72, 73.
13 [Black's Law Dictionary, Fourth Edition, p. 1128]

- 14 3. The injured party was physically on territory under the exclusive jurisdiction of the national government, meaning
15 federal territory. All law is prima facie territorial.

16 In order to establish the above elements of a valid claim of criminal perjury in the context of a government civil statutory
17 franchise, the government must FIRST have provided commercial money, property, or services to the recipient that they were
18 typically NOT eligible for, and the perjury by the recipient was intended to falsely establish that they WERE eligible.
19 Otherwise, there could be no "damages" that could be recovered and the government would have no "standing" to sue. Lack
20 of standing under Federal Rule of Civil Procedure 12(b)(6) is the most frequently cited authority for dismissing such a case.

21 **Rule 12. Defenses and Objections: When and How Presented; Motion for Judgment on the Pleadings;**
22 **Consolidating Motions; Waiving Defenses; Pretrial Hearing**

23 (b) How to Present Defenses.

24 Every defense to a claim for relief in any pleading must be asserted in the responsive pleading if one is required.
25 But a party may assert the following defenses by motion:

- 26 (1) lack of subject-matter jurisdiction;
27 (2) lack of personal jurisdiction;
28 (3) improper venue;
29 (4) insufficient process;
30 (5) insufficient service of process;
31 **(6) failure to state a claim upon which relief can be granted; and**
32 **(7) failure to join a party under Rule 19.**

33 **A motion asserting any of these defenses must be made before pleading if a responsive pleading is allowed. If**
34 **a pleading sets out a claim for relief that does not require a responsive pleading, an opposing party may assert**
35 **at trial any defense to that claim.** No defense or objection is waived by joining it with one or more other defenses
36 or objections in a responsive pleading or in a motion.

37 [SOURCE: https://www.law.cornell.edu/rules/frcp/rule_12/]

38 Therefore, in order to PREVENT or DEFEAT criminal perjury under a civil statutory franchise enforcement proceeding, the
39 defendant needs to do use the following:

- 40 1. Define all critical terms on every government form when submitted.
41 1.1. This is already done for those who are compliant members in the following mandatory submissions they sent to the
42 government when joining:
43 1.1.1. Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
44 <http://sedm.org/Forms/FormIndex.htm>
45 1.1.2. Resignation of Compelled Social Security Trustee, Form #06.002
46 <http://sedm.org/Forms/FormIndex.htm>
47 1.2. If you haven't sent in the above forms, you can use the following primary attachments for individual applications:
48 1.2.1. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
49 <http://sedm.org/Forms/FormIndex.htm>
50 1.2.2. Tax Form Attachment, Form #04.201

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

2. If the form was already submitted without definitions, mail in an addendum after the fact using the forms mentioned in the previous step 1.
3. In the definition, state that:
 - 3.1. The terms are EXCLUDE all STATUTORY contexts and include ONLY YOUR definitions or, if you didn't define it, the ORDINARY/PRIVATE meaning.
 - 3.2. The application is a request for a RETURN of funds ALREADY paid to the government and loaned temporarily to them WITH CONDITIONS AND COVENANTS ATTACHED. Those CONDITIONS AND COVENANTS are documented in:

Injury Defense Franchise and Agreement, Form #06.027
<http://sedm.org/Forms/FormIndex.htm>
 - 3.3. The government is not returning property that it OWNS, but rather property it is holding as a custodian that is and always WAS owned by the recipient.
 - 3.4. The money, property, or services provided by you were not paid as a "tax" as that term is statutorily defined, but rather a LOAN from you to them.
 - 3.5. Any government form or application containing the alleged perjury statement is rendered FALSE, FRAUDULENT, AND/OR PERJURIOUS BY THE GOVERNMENT RECIPIENT if the attachment or changes to it containing the covenant and/or definitions is either redacted or removed.
 - 3.6. The above approach is an implementation of your First Amendment right to practice your religion. God commands believers to owe nothing to no one and to be a LENDER but not a BORROWER to all "nations". By "nations" He can only mean "governments". See Romans 13:8, Deut. 15:6, and Deut. 28:12.

REMEMBER, as we say in our *Path to Freedom*, Form #09.015, Section 5.7:

"He who writes the rules OR the definitions ALWAYS WINS!"

The above tactic is PRECISELY HOW the government, in fact, ensures that IT wins against the public, and therefore YOU must emulate their behavior. Furthermore, under the concept of equal protection and equal treatment, the government MUST allow you to do so. Otherwise, they have implemented the equivalent of a civil religion in which THEY are the pagan "god" being worshipped. That religion is exhaustively described in *Socialism: The New American Civil Religion*, Form #05.016.

Using the above tactic makes it literally impossible for the government to prosecute any franchise or tax crime against you. It also forces the government to fight against itself and disprove its own enforcement authority. After all, if they want to claim that YOU can't do it, then indirectly neither can THEY under the concept of equal protection and equal treatment. This is the Sun Tzu approach: Use your enemy's greatest strength against them! You are using your OWN franchises to fight THEIR franchises, and recruiting them to YOUR franchises by EXACTLY the same method as they are recruiting you! All franchises are LOANS rather than GIFTS or PAYMENTS of property. As long as you never give up ownership of your PRIVATE property and everything you give them remains YOURS loaned with CONDITIONS, then you remain the Merchant, they remain the Buyer, and you can NEVER owe them ANYTHING.

"Owe no one anything except to love one another, for he who loves another has fulfilled the law."
[Romans 13:8, Bible, NKJV]

"For the Lord your God will bless you just as He promised you; you shall lend to many nations, but you shall not borrow; you shall reign over many nations, but they shall not reign over you."
[Deut. 15:6, Bible, NKJV]

"The Lord will open to you His good treasure, the heavens, to give the rain to your land in its season, and to bless all the work of your hand. You shall lend to many nations, but you shall not borrow."
[Deut. 28:12, Bible, NKJV]

The above scriptures are COMMANDMENTS direct from God. They are therefore a religious practice protected by the First Amendment. Any attempt to actively interfere with the above religious practice is a violation of the First Amendment AND possibly even a crime.

Some in the government might claim that this is an "unfair" tactic, but in fact, if it is UNFAIR, it is EQUALLY unfair for the government to use it! And if they can't use it, they can't offer or enforce ANY franchise, including the ENTIRE civil code, against anyone, because that is what it is BASED on! See:

1. *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>
2. *Government Instituted Slavery Using Franchises*, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

For further authorities on perjury, see:

Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “perjury”
<http://famguardian.org/TaxFreedom/CitesByTopic/perjury.htm>

For a more detailed explanation of this approach, see:

Path to Freedom, Form #09.015, Sections 5.4 through 5.7
<http://sedm.org/Forms/FormIndex.htm>

11.6 Legal Constraints Upon the Meaning and Interpretation of All “Terms” Used by All Parties Throughout All Pleadings, Motions, and Orders Filed in This Proceeding

In the interests of justice, and to prevent abusive verbiage using “words of art” by government opponent and the court, the following subsections hereby conclusively establish the rules for construction and interpretation of legal “terms” and definitions, and the meaning of such terms when the *specific* and inclusive definition is NOT provided by the speaker. These presumptions shall apply to ALL FUTURE PLEADINGS throughout this FRAUDULENT action by the government. The intent and spirit of these prescriptions is motivated by the Founding Fathers themselves and other famous personalities, who said of this MOST IMPORTANT subject the following:

*“It has been frequently remarked, with great propriety, that a voluminous code of laws is one of the inconveniences necessarily connected with the advantages of a free government. **To avoid an arbitrary discretion in the courts, it is indispensable that they should be bound down by strict rules [of statutory construction and interpretation] and precedents, which serve to define and point out their duty in every particular case that comes before them;** and it will readily be conceived from the variety of controversies which grow out of the folly and wickedness of mankind, that the records of those precedents must unavoidably swell to a very considerable bulk, and must demand long and laborious study to acquire a competent knowledge of them.”*
[Federalist Paper No. 78, Alexander Hamilton]

“Judicial verbiage is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy.”
[Senator Sam Ervin, during Watergate hearing]

“When words lose their meaning, people will lose their liberty.”
[Confucius, 500 B.C.]

*“Every nation, consequently, whose affairs betray a want of wisdom and stability, may calculate on every loss which can be sustained from the more systematic policy of their wiser neighbors. But the best instruction on this subject is unhappily conveyed to America by the example of her own situation. **She finds that she is held in no respect by her friends; that she is the derision of her enemies; and that she is a prey to every nation which has an interest in speculating on her fluctuating councils and embarrassed affairs.**”*

*The internal effects of a mutable policy are still more calamitous. **It poisons the blessing of liberty itself. It will be of little avail to the people, that the laws are made by men of their own choice, if the laws be so voluminous that they cannot be read, or so incoherent that they cannot be understood; if they be repealed or revised before they are promulgated, or undergo such incessant changes that no man, who knows what the law is to-day, can guess what it will be to-morrow. Law is defined to be a rule of action; but how can that be a rule, which is little known, and less fixed?**”*

***Another effect of public instability is the unreasonable advantage it gives to the sagacious, the enterprising, and the moneyed few over the industrious and uniformed mass of the people.** Every new regulation concerning*

1 *commerce or revenue, or in any way affecting the value of the different species of property, presents a new harvest*
2 *to those who watch the change, and can trace its consequences; a harvest, reared not by themselves, but by the*
3 *toils and cares of the great body of their fellow-citizens. **This is a state of things in which it may be said with***
4 ***some truth that laws are made for [benefit of] the FEW, not for the MANY.***
5 *[Federalist Paper No. 62, James Madison]*

6 **11.7 Rules of Statutory Construction and Interpretation**

7 For the purpose of all “terms” used by the government, myself, and the Court, the following rules of statutory construction
8 and interpretation *shall* apply.

- 9 1. The law should be given its plain meaning wherever possible.
- 10 2. Statutes must be interpreted so as to be entirely harmonious with all law as a whole. The pursuit of this harmony is often
11 the best method of determining the meaning of specific words or provisions which might otherwise appear ambiguous:

12 *It is, of course, true that statutory construction “is a holistic endeavor” and that the meaning of a provision is*
13 *“clarified by the remainder of the statutory scheme ... [when] only one of the permissible meanings produces a*
14 *substantive effect that is compatible with the rest of the law.” [United Sav. Assn. of Tex. v. Timbers of Inwood](#)*
15 *[Forest Associates, Ltd.](#), 484 U.S. 365, 371, 108 S.Ct. 626, 98 L.Ed.2d. 740 (1988).*
16 *[U.S. v. Cleveland Indians Baseball Co., 532 U.S. 200, 121 S.Ct. 1433 (2001)]*

- 17 3. Every word within a statute is there for a purpose and should be given its due significance.

18 *“This fact only underscores our duty to refrain from reading a phrase into the statute when Congress has left it*
19 *out. ” [W]here Congress includes particular language in one section of a statute but omits it in another ..., it is*
20 *generally presumed that Congress acts intentionally and purposely in the disparate inclusion or exclusion.”*
21 *[Russello v. United States, 464 U.S. 16, 23, 78 L.Ed.2d. 17, 104 S.Ct. 296 (1983)]*

- 22 4. All laws are to be interpreted consistent with the legislative intent for which they were *originally* enacted, as revealed in
23 the Congressional Record prior to the passage. The passage of no amount of time can change the original legislative
24 intent of a law.

25 *“Courts should construe laws in Harmony with the legislative intent and seek to carry out legislative purpose.*
26 *With respect to the tax provisions under consideration, there is no uncertainty as to the legislative purpose to tax*
27 *post-1913 corporate earnings. We must not give effect to any contrivance which would defeat a tax Congress*
28 *plainly intended to impose.”*
29 *[Foster v. U.S., [303 U.S. 118](#) (1938)]*

30 *“We are bound to interpret the Constitution in the light of the law as it existed at the time it was adopted.”*
31 *[Mattox v. U.S., [156 U.S. 237](#) (1938)]*

- 32 5. Presumption may not be used in determining the meaning of a statute. Doing otherwise is a violation of due process and
33 a religious sin under Numbers 15:30 (Bible). A person reading a statute cannot be required by statute or by “judge made
34 law” to read anything into a Title of the U.S. Code that is not expressly spelled out. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

- 35 6. The proper audience to turn to in order to deduce the meaning of a statute are the persons who are the subject of the law,
36 and not a judge. Laws are supposed to be understandable by the common man because the common man is the proper
37 subject of most laws. Judges are NOT common men.

38 *“It is a basic principle of due process that an enactment [435 U.S. 982 , 986] is void for vagueness if its*
39 *prohibitions are not clearly defined. Vague laws offend several important values. First, because we assume that*
40 *man is free to steer between lawful and unlawful conduct, **we insist that laws give the person of ordinary***
41 ***intelligence a reasonable opportunity to know what is prohibited, so that he may act accordingly.** Vague laws*
42 *may trap the innocent by not providing fair warning. Second, if arbitrary and discriminatory enforcement is to*
43 *be prevented, laws must provide explicit standards for those who apply them. A vague law impermissibly delegates*
44 *basic policy matters to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the*
45 *attendant dangers of arbitrary and discriminatory application.”*
46 *[Grayned v. City of Rockford, [408 U.S. 104, 108](#) (1972)]*

47 *“... whether right or wrong, the premise underlying the constitutional method for determining guilt or innocence*
48 *in federal courts is that laymen are better than specialists to perform this task.”*
49 *[United States ex rel. Toth v. Quarles, [350 U.S. 11, 18](#) (1955)]*

1 7. If a word is not statutorily defined, then the courts are bound to start with the common law meaning of the term.

2 "Absent contrary direction from Congress, we begin our interpretation of statutory language with the general
3 presumption that a statutory term has its common law meaning. See *Taylor v. United States*, 495 U.S. 575, 592
4 (1990); *Morissette v. United States*, 342 U.S. 246, 263 (1952)."
5 [*Scheidler v. National Organization for Women*, 537 U.S. 393 (2003)]

6 8. The purpose for defining a word within a statute is so that its ordinary (dictionary) meaning is *not* implied or assumed
7 by the reader. A "definition" by its terms excludes non-essential elements by mentioning only those things to which it
8 shall apply.

9 "**Define.** To explain or state the exact meaning of words and phrases; to state explicitly; to limit; to determine
10 essential qualities of; to determine the precise signification of; to settle; to establish or prescribe authoritatively;
11 to make clear. (Cite omitted)"

12 "To "define" with respect to space, means to set or establish its boundaries authoritatively; to mark the limits of;
13 to determine with precision or exhibit clearly the boundaries of; to determine the end or limit; to fix or establish the
14 limits. It is the equivalent to declare, fix or establish.
15 [Black's Law Dictionary, Sixth Edition, p. 422]

16
17 "**Definition.** A description of a thing by its properties; an explanation of the meaning of a word or term. The process
18 of stating the exact meaning of a word by means of other words. Such a description of the thing defined, including all essential
19 elements and excluding all nonessential, as to distinguish it from all other things and classes."
20 [Black's Law Dictionary, Sixth Edition, p. 423]

21 9. When a term is defined within a statute, that definition is provided usually to *supersede* and not *enlarge* other definitions
22 of the word found elsewhere, such as in other Titles or Codes.

23 "**When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's**
24 **ordinary meaning.** *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition
25 of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a
26 rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"); *Western*
27 *Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96
28 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152,
29 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.
30 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney
31 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
32 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

33 10. It is a violation of due process of law to employ a "statutory presumption", whereby the reader is compelled to guess
34 about precisely what is included in the definition of a word, or whereby all that is included within the meaning of a term
35 defined is not described SOMEWHERE within the body of law or Title in question.

36 *The Schlesinger Case* has since been applied many times by the lower federal courts, by the Board of Tax Appeals,
37 and by state courts;¹⁰⁸ and **none of them seem to have been **361 at any loss to understand the basis of the**
38 **decision, namely, that a statute which imposes a tax upon an assumption of fact which the taxpayer is forbidden**
39 **to controvert is so arbitrary and unreasonable that it cannot stand under the Fourteenth Amendment.**

40 [. . .]

41 **A rebuttable presumption clearly is a rule of evidence which has the effect of shifting the burden of proof,**
42 **Mobile, J. & K. C. R. Co. v. Turnipseed, 219 U.S. 35, 43, 31 S.Ct. 136, 32 L.R.A. (N. S.) 226, Ann. Cas. 1912A,**
43 **463; and it is hard to see how a statutory rebuttable presumptions is turned from a rule of evidence into a rule**
44 **of substantive law as the result of a later statute making it conclusive. In both cases it is a substitute for proof;**
45 **in the one open to challenge and disproof, and in the other conclusive. However, whether the latter**
46 **presumption be treated as a rule of evidence or of substantive law, it constitutes an attempt, by legislative fiat,**
47 **to enact into existence a fact which here does not, and cannot be made to, exist in actuality, and the result is**
48 **the same, unless we are ready to overrule the Schlesinger Case, as we are not; for that case dealt with a conclusive**
49 **presumption, and the court held it invalid without regard to the question of its technical characterization. This**

¹⁰⁸ See, for example, [Hall v. White \(D. C.\) 48 F.\(2d\) 1060](#); [Donnan v. Heiner \(D. C.\) 48 F.\(2d\) 1058](#) (the present case); [Guinzburg v. Anderson \(D. C.\) F. \(2d\) 592](#); [American Security & Trust Co. et al., Executors. 24 B. T. A. 334](#); [State Tax Commission v. Robinson's Executor, 234 Ky. 415, 28 S.W.\(2d\) 491](#) (involving a three-year period).

1 *court has held more than once that a statute creating a presumption which operates to deny a fair opportunity*
2 *to rebut it violates the due process clause of the Fourteenth Amendment. For example, Bailey v. Alabama, 219*
3 *U.S. 219, 238, et seq., 31 S.Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215.*

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

9 The implications of this rule are that the following definition cannot imply the common definition of a term IN
10 ADDITION TO the statutory definition, or else it is compelling a presumption, engaging in statutory presumptions, and
11 violating due process of law:

12 26 U.S.C. Sec. 7701(c) INCLUDES AND INCLUDING.

13 *The terms 'include' and 'including' when used in a definition contained in this title shall not be deemed to exclude*
14 *other things otherwise within the meaning of the term defined."*

- 15 11. Expressio Unius est Exclusio Alterius Rule: The term “includes” is a term of limitation and not enlargement in most
16 cases. Where it is used, it prescribes all of the things or classes of things to which the statute pertains. All other possible
17 objects of the statute are thereby excluded, by implication.

18 *“expressio unius, exclusio alterius”—if one or more items is specifically listed, omitted items are purposely*
19 *excluded. Becker v. United States, 451 U.S. 1306 (1981)*

20 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one*
21 *thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*
22 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or*
23 *things are specified in a law, contract, or will, an intention to exclude all others from its operation may be*
24 *inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
25 *of a certain provision, other exceptions or effects are excluded.”*
26 *[Black’s Law Dictionary, Sixth Edition, p. 581]*

- 27 12. When the term “includes” is used as implying enlargement or “in addition to”, it only fulfills that sense when the
28 definitions to which it pertains are scattered across multiple definitions or statutes within an overall body of law. In each
29 instance, such “scattered definitions” must be considered AS A WHOLE to describe all things which are included. The
30 U.S. Supreme Court confirmed this when it said:

31 *“That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the*
32 *reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the*
33 *head." Its words, "substantial portion," indicate the contrary.”*
34 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

35 An example of the “enlargement” or “in addition to” context of the use of the word “includes” might be as follows, where
36 the numbers on the left are a fictitious statute number :

- 37 12.1. “110 The term “state” includes a territory or possession of the United States.”
38 12.2. “121 In addition to the definition found in section 110 earlier, the term “state” includes a state of the Union.”

- 39 13. Statutes that do not specifically identify ALL of the things or classes of things or persons to whom they apply are
40 considered “void for vagueness” because they fail to give “reasonable notice” to the reader of all the behaviors that are
41 prohibited and compel readers to make presumptions or to guess at their meaning.

42 *"It is a basic principle of due process that an enactment is void for vagueness if its prohibitions are not clearly*
43 *defined. Vague laws offend several important values. First, because we assume that man is free to steer between*
44 *lawful and unlawful conduct, we insist that laws give the person of ordinary intelligence a reasonable*
45 *opportunity to know what is prohibited, so that he may act accordingly. Vague laws may trap the innocent by*
46 *not providing fair warning. Second, if arbitrary and discriminatory enforcement is to be prevented, laws must*
47 *provide explicit standards for those who apply them. A vague law impermissibly delegates basic policy matters*
48 *to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers*
49 *of arbitrary and discriminatory application." (Footnotes omitted.)*

50 *See al Papachristou v. City of Jacksonville, 405 U.S. 156 (1972); Cline v. Frink Dairy Co., 274 U.S. 445, 47 S.*
51 *Ct. 681 (1927); Connally v. General Construction Co., 269 U.S. 385 (1926).*
52 *[Sewell v. Georgia, 435 U.S. 982 (1978)]*

1 14. Judges may not extend the meaning of words used within a statute, but must resort ONLY to the meaning clearly indicated
2 in the statute itself. That means they may not imply or infer the common definition of a term IN ADDITION to the
3 statutory definition, but must rely ONLY on the things clearly included in the statute itself and nothing else.

4 *"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v.*
5 *Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed*
6 *in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe*
7 *legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who*
8 *has not even read it."*

9 *[Meese v. Keene, 481 U.S. 465, 484 (1987)]*

10 15. Citizens [not "taxpayers", but "citizens"] are presumed to be exempt from taxation unless a clear intent to the contrary
11 is clearly manifested in a positive law taxing statute.

12 *"In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions by*
13 *implication beyond the clear import of the language used, or to enlarge their operations so as to embrace matters*
14 *not specifically pointed out. In case of doubt they are construed most strongly against the government and in*
15 *favor of the citizen."*

16 *[Gould v. Gould, 245 U.S. 151, at 153 (1917)]*

17 For additional authorities similar to those above, see: *Spreckles Sugar Refining Co. v. McClain*, 192 U.S. 397, 416 (1904);
18 *Smietanka v. First Trust & Savings Bank*, 257 U.S. 602, 606 (1922); *Lucas v. Alexander*, 279 U.S. 573, 577 (1929);
19 *Crooks v. Harrelson*, 282 U.S. 55 (1930); *Burnet v. Niagra Falls Brewing Co.*, 282 U.S. 648, 654 (1931); *Miller v.*
20 *Standard Nut Margarine Co.*, 284 U.S. 498, 508 (1932); *Gregory v. Helvering*, 293 U.S. 465, 469 (1935); *Hassett v. Welch*,
21 303 U.S. 303, 314 (1938); *U.S. v. Batchelder*, 442 U.S. 114, 123 (1978); *Security Bank of Minnesota v. CIA*, 994 F.2d.
22 432, 436 (CA8 1993).

23 16. Ejusdem Generis Rule: Where general words follow an enumeration of persons or things, by words of a particular and
24 specific meaning, such general words are not to be construed in their widest extent, but are to be held as applying only
25 to persons or things of the same general kind or class as those specifically mentioned

26 *"[w]here general words [such as the provisions of 26 U.S.C. §7701(c)] follow specific words in a statutory*
27 *enumeration, the general words are construed to embrace only objects similar in nature to those objects*
28 *enumerated by the preceding specific words."*

29 *[Circuit City Stores v. Adams, 532 U.S. 105, 114-115 (2001)]*

30
31 *"Under the principle of ejusdem generis, when a general term follows a specific one, the general term should be*
32 *understood as a reference to subjects akin to the one with specific enumeration."*

33 *[Norfolk & Western R. Co. v. Train Dispatchers, 499 U.S. 117 (1991)]*

34
35 *"Ejusdem generis. Of the same kind, class, or nature. In the construction of laws, wills, and other instruments,*
36 *the "ejusdem generis rule" is, that where general words follow an enumeration of persons or things, by words of*
37 *a particular and specific meaning, such general words are not to be construed in their widest extent, but are to*
38 *be held as applying only to persons or things of the same general kind or class as those specifically mentioned.*
39 *U.S. v. LaBrecque, D.C. N.J., 419 F.Supp. 430, 432. The rule, however, does not necessarily require that the*
40 *general provision be limited in its scope to the identical things specifically named. Nor does it apply when the*
41 *context manifests a contrary intention.*

42 *Under "ejusdem generis" canon of statutory construction, where general words follow the enumeration of*
43 *particular classes of things, the general words will be construed as applying only to things of the same general*
44 *class as those enumerated. Campbell v. Board of Dental Examiners, 53 Cal.App.3d. 283, 125 Cal.Rptr. 694,*
45 *696."*

46 *[Black's Law Dictionary, Sixth Edition, p. 517]*

47 17. In all criminal cases, the "Rule of Lenity" requires that where the interpretation of a criminal statute is ambiguous, the
48 ambiguity should be resolved in favor of the defendant and against the government. An ambiguous statute fails to give
49 "reasonable notice" to the reader what conduct is prohibited, and therefore renders the statute unenforceable. The Rule
50 of Lenity may only be applied when there is ambiguity in the meaning of a statute:

51 *This expansive construction of § 666(b) is, at the very least, inconsistent with the rule of lenity -- which the*
52 *Court does not discuss. This principle requires that, to the extent that there is any ambiguity in the term*

1 "benefits," we should resolve that ambiguity in favor of the defendant. See United States v. Bass, 404 U.S. 336,
2 347 (1971) ("In various ways over the years, we have stated that, when choice has to be made between two
3 readings of what conduct Congress has made a crime, it is appropriate, before we choose the harsher
4 alternative, to require that Congress should have spoken in language that is clear and definite" (internal
5 quotation marks omitted))."
6 [Fischer v. United States, 529 U.S. 667 (2000)]

7
8 "It is not to be denied that argumentative skill, as was shown at the Bar, could persuasively and not unreasonably
9 reach either of the conflicting constructions. About only one aspect of the problem can one be dogmatic. When
10 Congress has the will it has no difficulty in expressing it - when it has the will, that is, of defining what it
11 desires to make the unit of prosecution and, more particularly, to make each stick in a faggot a single criminal
12 unit. When Congress leaves to the Judiciary the task of imputing to Congress an undeclared will, the ambiguity
13 should be resolved in favor of lenity. And this not out of any sentimental consideration, or for want of sympathy
14 with the purpose of Congress in proscribing evil or antisocial conduct. It may fairly be said to be a presupposition
15 of our law to resolve doubts in the enforcement of a penal code against the imposition of a harsher punishment.
16 This in no wise implies that language used in criminal statutes should not be read with the saving grace of common
17 sense with which other enactments, not cast in technical language, are to be read. Nor does it assume that
18 offenders against the law carefully read the penal [349 U.S. 81, 84] code before they embark on crime. It merely
19 means that if Congress does not fix the punishment for a federal offense clearly and without ambiguity, doubt
20 will be resolved against turning a single transaction into multiple offenses, when we have no more to go on
21 than the present case furnishes."
22 [Bell v. United States, 349 U.S. 81 (1955)]

23 18. When Congress intends, by one of its Acts, to supersede the police powers of a state of the Union, it must do so very
24 clearly.

25 "If Congress is authorized to act in a field, it should manifest its intention clearly. It will not be presumed that a
26 federal statute was intended to supersede the exercise of the power of the state unless there is a clear
27 manifestation of intention to do so. The exercise of federal supremacy is not lightly to be presumed."
28 [Schwartz v. Texas, 344 U.S. 199, 202-203 (1952)]

29 19. There are no exceptions to the above rules. However, there are cases where the "common definition" or "ordinary
30 definition" of a term can and should be applied, but ONLY where a statutory definition is NOT provided that might
31 supersede the ordinary definition. See:
32 19.1. Crane v. Commissioner of Internal Revenue, 331 U.S. 1, 6 (1947) , Malat v. Riddell, 383 U.S. 569, 571 (1966);

33 "[T]he words of statutes--including revenue acts--should be interpreted where possible in their ordinary,
34 everyday senses."
35 [Crane v. Commissioner of Internal Revenue, 331 U.S. 1, 6 (1947), Malat v. Riddell, 383 U.S. 569, 571 (1966)]

36 19.2. Commissioner v. Soliman, 506 U.S. 168, 174 (1993) ;

37 "In interpreting the meaning of the words in a revenue Act, we look to the 'ordinary, everyday senses' of the
38 words."
39 [Commissioner v. Soliman, 506 U.S. 168, 174 (1993)]

40 19.3. Helvering v. Horst, 311 U.S. 112, 118 (1940) ; Old Colony R. Co. v. Commissioner of Internal Revenue, 248 U.S.
41 552, 560 (1932)

42 "Common understanding and experience are the touchstones for the interpretation of the revenue laws."
43 [Helvering v. Horst, 311 U.S. 112, 118 (1940); Old Colony R. Co. v. Commissioner of Internal Revenue, 248 U.S.
44 552, 560 (1932)]

45 20. We must ALWAYS remember that the fundamental purpose of law is "the definition and limitation of power":

46 "When we consider the nature and theory of our institutions of government, the principles
47 upon which they are supposed to rest, and review the history of their development, we are
48 constrained to conclude that they do not mean to leave room for the play and action of purely
49 personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is
50 the author and source of law; but in our system, while sovereign powers are delegated to
51 the agencies of government, sovereignty itself remains with the people, by whom and for
52 whom all government exists and acts. And the law is the definition and limitation of
53 power."

1 *From Marbury v. Madison to the present day, no utterance of this Court has intimated a doubt that in its operation*
2 *on the people, by whom and for whom it was established, the national government is a government of enumerated*
3 *powers, the exercise of which is restricted to the use of means appropriate and plainly adapted to constitutional*
4 *ends, and which are "not prohibited, but consist with the letter and spirit of the Constitution."*

5 *The powers delegated by the people to their agents are not enlarged by the expansion of the domain within which*
6 *they are exercised. When the restriction on the exercise of a particular power by a particular agent is ascertained,*
7 *that is an end of the question.*

8 *To hold otherwise is to overthrow the basis of our constitutional law, and moreover, in effect, to reassert the*
9 *proposition that the states, and not the people, created the government.*

10 *It is again to antagonize Chief Justice Marshall, when he said:*

11 *The government of the Union, then (whatever may be the influence of this fact on the case),*
12 *is emphatically and truly a government of the people. In form and in substance, it emanates*
13 *from them. Its powers are granted by them, and are to be exercised directly on them and for*
14 *their benefit. This government is acknowledged by all to be one of enumerated powers.*

15 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

16 **11.8 Presumptions about the Meaning of Terms**

17 My religious beliefs do NOT allow me to “presume” anything, or to encourage or allow others to make presumptions.

18 *“But **the person who does anything presumptuously, whether he is native-born or a stranger, that one brings***
19 *reproach on the Lord, and he shall be cut off from among his people.”*
20 *[Numbers 15:30, Bible, NKJV]*

21 Consonant with the above, I have a mandate from my God to define all the words that I use and that anyone else might use
22 against me. The following table provides default definitions for all key “words of art” that both the Government opponent
23 and the Court are likely to use in order to destroy and undermine my rights throughout this proceeding.

24 **11.8.1 Meaning of specific terms**

25 All terms used in this document shall have the meanings defined in the following. Where there is a conflict, the lowest
26 numbered item shall take precedent:

- 27 1. *SEDM Disclaimer*, Section 4: Meaning of Words
28 <https://sedm.org/disclaimer.htm>
- 29 2. *Sovereignty and Freedom Points and Authorities*, Litigation Tool #10.018, Section 1
30 <https://sedm.org/Litigation/LitIndex.htm>

31 This section is a defense against the following fraudulent tactics by those in government:

- 32 1. [Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda](https://www.youtube.com/watch?v=hPwMfa_oD-w)
33 https://www.youtube.com/watch?v=hPwMfa_oD-w
- 34 2. [Legal Deception, Propaganda, and Fraud, Form #05.014](https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf)
35 <https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
- 36 3. [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017](https://sedm.org/Forms/05-MemLaw/Presumption.pdf)
37 <https://sedm.org/Forms/05-MemLaw/Presumption.pdf>
- 38 4. [The Beginning of Wisdom is to Call Things By Their Proper Names](https://youtu.be/FXZSEHVtWQE), Stefan Molyneux
39 <https://youtu.be/FXZSEHVtWQE>
- 40 5. [Mirror Image Rule, Mark De Angelis \(law professor\)](http://www.youtube.com/embed/j8pgbZV757w)
41 <http://www.youtube.com/embed/j8pgbZV757w>

42 The biblical reason for this section is explained in the following videos:

1. [Oreilly Factor](https://sedm.org/Media/20150408_1958-The_O'Reilly_Factor-Dealing%20with%20slanderous%20liberals%20biblically-Everett%20Piper.mp4), April 8, 2015, John Piper of the Oklahoma Wesleyan University
https://sedm.org/Media/20150408_1958-The_O'Reilly_Factor-Dealing%20with%20slanderous%20liberals%20biblically-Everett%20Piper.mp4
2. [Overcoming the World 2014 Conference: Against the World](#), Ligonier Ministries. [Click here](#) for original source, minutes 15-24.
<https://sedm.org/Media/Ligioneer-OvercomingTheWorld2014-Against%20the%20World-15-24-Language.mp4>
3. [Kingdom Bible Studies, Lesson 1: WHO'S WHO?-The Correct Meaning of Names](#), [Sheldon Emry Memorial Library](#)
<https://sheldonemrylibrary.famguardian.org/BibleStudyCourses/KBS-1.pdf>
4. [Kingdom Bible Studies, Lesson 2: WHO's WHO?-Understanding Word Meanings](#), [Sheldon Emry Memorial Library](#)
<https://sheldonemrylibrary.famguardian.org/BibleStudyCourses/KBS-2.pdf>
5. [Words are Our Enemies' Weapons, Part 1](#), Sheldon Emry
<http://sheldonemrylibrary.famguardian.org/CassetteTapedMessages/1976/7603a.mp3>
6. [Words are Our Enemies' Weapons, Part 2](#), Sheldon Emry
<http://sheldonemrylibrary.famguardian.org/CassetteTapedMessages/1976/7603b.mp3>
7. [Roman Catholicism and the Battle Over Words](#), Ligonier Ministries
<https://youtu.be/uxmEK1RGJQc>
8. [The Keys to Freedom](#), Bob Hamp
<https://youtu.be/rYIDRxDU5mw>

The legal purpose of these definitions is to prevent [GOVERNMENT crime](#) using words:

[Word Crimes](#), Al Yankovic
<https://youtu.be/8Gv0H-vPoDc>

The definitions in this section are MANDATORY in any interaction between either the government or any of its agents or officers and any agent or member of this ministry. The reasons why this MUST be the case are described in:

[Path to Freedom, Form #09.015, Sections 5.3 through 5.8](#)
<https://sedm.org/Forms/09-Procs/PathToFreedom.pdf>

11.8.1.1 Human

The word "human" means a man or woman above the age of majority, which we regard as 18 years of age. Anyone below the age of 18 is considered a "child" rather than a "human".

11.8.1.2 “Should”, “Shall”, “Must”, “We Recommend”

All use of the words "should", "shall", "must", or "we recommend" on this website or in any of the interactions of this ministry with the public shall mean "may at your choice and discretion". This is similar to the government's use of the same words. See [Legal Deception, Propaganda, and Fraud, Form #05.014](#), Sections 12.4.13, 12.4.17, 12.4.19, and 12.4.26 for further details.

11.8.1.3 Private

The word "[private](#)" when it appears in front of other entity names such as "[person](#)", "[individual](#)", "business", "[employee](#)", "[employer](#)", etc. shall imply that the entity is:

1. In possession of absolute, exclusive ownership and control over their own labor, body, and all their property. In Roman Law this was called "[dominium](#)".
2. On [an EQUAL rather than inferior relationship to government in court](#). This means that they have no obligations to any government OTHER than possibly the duty to serve on jury and vote upon voluntary acceptance of the obligations of the civil status of "citizen" (and the [DOMICILE](#) that creates it). Otherwise, they are entirely free and unregulated unless and until they INJURE the equal rights of another under the common law.
3. A "nonresident" in relation to the state and federal government.

- 1 4. Not a PUBLIC entity defined within any state or federal statutory law. This includes but is not limited to statutory
2 "person", "individual", "taxpayer", "driver", "spouse" under any civil statute or franchise.
3 5. Not engaged in a public office, "trade or business" (per 26 U.S.C. §7701(a)(26)). Such offices include but are not
4 limited to statutory "person", "individual", "taxpayer", "driver", "spouse" under any civil statute or franchise.

5 *"PRIVATE PERSON. An individual who is not the incumbent of an office."
6 [Black's Law Dictionary, Fourth Edition, p. 1359]*

- 7 6. Not consenting to contract with or acquire any public status, public privilege, or public right under any state or federal
8 franchise. For instance, the phrase "private employee" means a common law worker that is NOT the statutory
9 "employee" defined within 26 U.S.C. §3401(c) or 26 C.F.R. §301.3401(c)-1 or any other federal or state law or statute.
10 7. Not sharing ownership or control of their body or property with anyone, and especially a government. In other words:
11 7.1. Ownership is not "qualified" but "absolute".
12 7.2. There are not moieties between them and the government.
13 7.3. The government has no usufructs over any of their property.
14 8. Not subject to civil enforcement or regulation of any kind, except AFTER an injury to the equal rights of others has
15 occurred. Preventive rather than corrective regulation is an unlawful taking of property according to the Fifth
16 Amendment takings clause.
17 9. Not "privileged" or party to a franchise of any kind:

18 *"PRIVILEGE. A right, power, franchise, or immunity held by a person or class, against or beyond the course
19 of the law. [. . .] That which releases one from the performance of a duty or obligation, or exempts one from a
20 liability which he would otherwise be required to perform, or sustain in common [common law] with all other
21 persons. State v. Grosnickle, 189 Wis. 17, 206 N.W. 895, 896. A peculiar advantage, exemption, or immunity.
22 Sacramento Orphanage & Children's Home v. Chambers, 25 Cal.App. 536, 144 P. 317, 319.
23 [Black's Law Dictionary, Fourth Edition, pp. 1359-1360]*

24
25 *"Is it a franchise? A franchise is said to be a right reserved to the people by the constitution, as the elective
26 franchise. Again, it is said to be a privilege conferred by grant from government, and vested in one or more
27 individuals, as a public office. Corporations, or bodies politic are the most usual franchises known to our laws.
28 In England they are very numerous, and are defined to be royal privileges in the hands of a subject. An
29 information will lie in many cases growing out of these grants, especially where corporations are concerned, as
30 by the statute of 9 Anne, ch. 20, and in which the public have an interest. In 1 Strange R. (The King v. Sir William
31 Louthier,) it was held that an information of this kind did not lie in the case of private rights, where no franchise
32 of the crown has been invaded.*

33 *If this is so--if in England a privilege existing in a subject, which the king alone could grant, constitutes it a
34 franchise--in this country, under our institutions, a privilege or immunity of a public nature, which could not be
35 exercised without a legislative grant, would also be a franchise."
36 [People v. Ridgley, 21 Ill. 65, 1859 WL 6687, 11 Peck 65 (Ill., 1859)]*

- 37 10. The equivalent to a common law or Constitutional "person" who retains all of their common law and
38 Constitutional protections and waives none.

39 *"The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have
40 been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions
41 from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally
42 signified a peculiar right or private law conceded to particular persons or places whereby a certain individual
43 or class of individuals was exempted from the rigor of the common law. Privilege or immunity is conferred
44 upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing
45 him to enjoy some particular advantage or exemption. "*

46 *[The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10; SOURCE:
47 http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf
48]*

49 *See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien,
50 "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History,
51 Economics, and Public Law, vol. 54, p. 31.*

52 Every attempt by anyone in government to alienate rights that the Declaration of Independence says are UNALIENABLE
53 shall also be treated as "PRIVATE BUSINESS ACTIVITY" that cannot be protected by sovereign, official, or judicial

1 immunity. So called "government" cannot make a [profitable business or franchise](#) out of alienating inalienable rights without
2 ceasing to be a classical/de jure government and instead becoming in effect an [economic terrorist and de facto government](#)
3 [in violation of Article 4, Section 4.](#)

4 "No servant [or government or biological person] can serve **two masters**; for either he will hate the one and love
5 the other, or else he will be loyal to the one and despise the other. **You cannot serve God and mammon**
6 **[government]."**
7 [\[Luke 16:13, Bible, NKJV\]](#)

8 **11.8.1.4 Government**

9 The term "government" is defined to include that group of people dedicated to the protection of purely and exclusively
10 PRIVATE RIGHTS and PRIVATE PROPERTY that are absolutely and exclusively owned by a truly free and sovereign
11 human being who is EQUAL to the government in the eyes of the law per the Declaration of Independence. It excludes the
12 protection of [PUBLIC rights or PUBLIC privileges \(franchises, Form #05.030\)](#) and [collective rights \(Form #12.024\)](#) because
13 of the tendency to subordinate PRIVATE rights to PUBLIC rights due to the CRIMINAL conflict of financial interest on the
14 part of those in the alleged "government" (18 U.S.C. §208, 28 U.S.C. §§144, and 455). See [Separation Between Public and](#)
15 [Private Course, Form #12.025](#) for the distinctions between PUBLIC and PRIVATE.

16 "As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
17 exercised in behalf of the government or of all citizens who may need the intervention of the officer. [1]
18 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**
19 **of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under**
20 **every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain**
21 **from a discharge of their trusts. [2] That is, a public officer occupies a fiduciary relationship to the political**
22 **entity on whose behalf he or she serves. [3] and owes a fiduciary duty to the public. [4] It has been said that**
23 **the fiduciary responsibilities of a public officer cannot be less than those of a private individual. Furthermore,**
24 **it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence**
25 **and undermine the sense of security for individual [PRIVATE] rights is against public policy. [5]"**
26 [\[63C American Jurisprudence 2d, Public Officers and Employees, §247 \(1999\)\]](#)

28 FOOTNOTES:

29 [1] *State ex rel. Nagle v. Sullivan*, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; *Jersey City v. Hague*, 18 N.J. 584,
30 115 A.2d. 8.

31 [2] *Georgia Dep't of Human Resources v. Sistrunk*, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in
32 public trust. *Madlener v. Finley (1st Dist)*, 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117
33 Ill.Dec. 226, 520 N.E.2d. 387 and *revd on other grounds* 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

34 [3] *Chicago Park Dist. v. Kenroy, Inc.*, 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st
35 Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

36 [4] *United States v. Holzer (CA7 Ill)*, 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98
37 L.Ed. 2d 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed. 2d 608, 108
38 S.Ct. 2022 and (criticized on other grounds by *United States v. Osser (CA3 Pa)* 864 F.2d. 1056) and (superseded
39 by statute on other grounds as stated in *United States v. Little (CA5 Miss)* 889 F.2d. 1367) and (among conflicting
40 authorities on other grounds noted in *United States v. Boylan (CA1 Mass)*, 898 F.2d. 230, 29 Fed.Rules.Evid.Serv.
41 1223).

42 [5] *Chicago ex rel. Cohen v. Keane*, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist)
43 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

44 [6] *Indiana State Ethics Comm'n v. Nelson (Ind App)*, 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh
45 den (Jan 24, 1996) and transfer den (May 28, 1996).

46 Anything done CIVILLY for the benefit of those working IN the government at the [involuntary, enforced, coerced, or](#)
47 [compelled \(Form #05.003\)](#) expense of PRIVATE free humans is classified as [DE FACTO \(Form #05.043\)](#), non-
48 governmental, PRIVATE business activity beyond the core purpose of government that cannot and should not be protected
49 by official, judicial, or sovereign immunity. [Click here \(Form #11.401\)](#) for a detailed exposition of ALL of the illegal methods
50 of enforcement (Form #05.032) and [duress \(Form #02.005\)](#). "Duress" as used here INCLUDES:

1. Any type of [LEGAL DECEPTION, Form #05.014](#).
2. Every attempt to insulate government workers from responsibility or accountability for their false or misleading statements ([Form #05.014](#) and [Form #12.021 Video 4](#)), forms, or publications ([Form #05.007](#) and [Form #12.023](#)).
3. Every attempt to offer or enforce civil franchise statutes against anyone OTHER than public officers ALREADY in the government. Civil franchises cannot and should not be used to CREATE new public offices, but to add duties to EXISTING public officers who are ALREADY lawfully elected or appointed.. See [Form #05.030](#).
4. Every attempt to commit identity theft by legally kidnapping [CONSTITUTIONAL state domiciled parties](#) onto federal territory or into the "United States" federal corporation as public officers. [Form #05.046](#).
5. Every attempt to offer or enforce any kind of franchise within a CONSTITUTIONAL state. See [Form #05.030](#).
6. Every attempt to entice people to give up an inalienable CONSTITUTIONAL right in exchange for a franchise privilege. See [Form #05.030](#).
7. Every attempt to use the police to enforce civil franchises or civil penalties. Police power can be lawfully used ONLY to enforce the criminal law. Any other use, and especially for revenue collection, is akin to sticking people up at gunpoint. See [Form #12.022](#).
8. Every attempt at CIVIL asset forfeiture to police in the conduct of CRIMINAL enforcement. This merely creates a criminal conflict of interest in police and makes them into CIVIL revenue collectors who seek primarily their own enrichment. See [Form #12.022](#).
9. Every attempt to compel or penalize anyone to declare a specific civil status on a government form that is signed under penalty of perjury. That is criminal witness tampering and the IRS does it all the time.
10. Every attempt to call something voluntary and yet to refuse to offer forms and procedures to unvolunteer. This is criminal FRAUD. Congressmen call income taxes voluntary all the time but the IRS refuses to even recognize or help anyone who is a "nontaxpayer". See [Exhibit #05.051](#).

All of the above instances of duress place personal interest in direct conflict with obedience to [REAL law, Form #05.048](#). They are the main source of [government corruption \(Form #11.401\)](#) in the present [de facto system \(Form #05.043\)](#). The only type of enforcement by a DE JURE government that can or should be compelled and lawful is CRIMINAL or COMMON LAW enforcement where a SPECIFIC private human has been injured, not [CIVIL statutory enforcement \(a franchise, Form #05.030\)](#). Under the State Action Doctrine of the U.S. Supreme Court, everyone who is the target of CIVIL enforcement is, by definition a public officer or agent in the government and Christians are forbidden by the Bible from becoming such public officers. [Form #13.007](#).

Every type of DE JURE CIVIL governmental service or regulation MUST be voluntary and ALL must be offered the right to NOT participate on every governmental form that administers such a CIVIL program. It shall mandatorily, publicly, and NOTORIOUSLY be enforced and prosecuted as a crime NOT to offer the right to NOT PARTICIPATE in any CIVIL STATUTORY activity of government or to call a service "VOLUNTARY" but actively interfere with and/or persecute those who REFUSE to volunteer or INSIST on unvolunteering. All statements by any government actor or government form or publication relating to the right to volunteer shall be treated as statements under penalty of perjury for which the head of the governmental department shall be help PERSONALLY liable if false. EVERY CIVIL "benefit" or activity offered by any government MUST identify at the beginning of ever law creating the program that the program is VOLUNTARY and HOW specifically to UNVOLUNTEER or quit the program. Any violation of these rules makes the activity NON-GOVERNMENTAL in nature AND makes those offering the program into a [DE FACTO government \(Form #05.043\)](#). The Declaration of Independence says that all "just powers" of government derive from the CONSENT of those governed. Any attempt to [CIVILLY enforce](#) MUST be preceded by an explicit written attempt to procure consent, to not punish those who DO NOT consent, and to not PRESUME consent by virtue of even submitting a government form that does not IDENTIFY that submission of the form is an IMPLIED [act of consent \(Form #05.003\)](#). This ensures "justice" in a constitutional sense, which is [legally defined as "the right to be left alone"](#). For the purposes of this website, those who do not consent to ANYTHING civil are referred to ["non-resident non-persons" \(Form #05.020\)](#). An example of such a human would be a devout Christian who is acting in complete obedience to the word of God in all their interactions with anyone and everyone in government. Any attempt by a PRIVATE human to consent to any [CIVIL STATUTORY offering by any government \(a franchise, Form #05.030\)](#) is a violation of their [delegation of authority order from God \(Form #13.007\)](#) that places them OUTSIDE the protection of God under the Bible.

Under this legal definition of "government" the IDEAL and DE JURE government is one that:

1. The States cannot offer THEIR taxable franchises within federal territory and the FEDERAL government may not establish taxable franchises within the territorial borders of the states. This limitation was acknowledged by the U.S.

1 Supreme Court in the [License Tax Cases, 72 U.S. 462 \(1866\)](#) and continues to this day but is
2 UNCONSTITUTIONALLY ignored more by fiat and practice than by law.

- 3 2. Has the administrative burden of proof IN WRITING to prove to a common law jury of your peers that you
4 CONSENTED in writing to the CIVIL service or offering before they may COMMENCE administrative enforcement
5 of any kind against you. Such administrative enforcement includes, but is not limited to administrative liens,
6 administrative levies, administrative summons, or contacting third parties about you. This ensures that you CANNOT
7 become the unlawful victim of a [USUALLY FALSE PRESUMPTION \(Form #05.017\)](#) about your [CIVIL STATUS](#)
8 [\(Form #13.008\)](#) that ultimately leads to [CRIMINAL IDENTITY THEFT \(Form #05.046\)](#). The decision maker on
9 whether you have CONSENTED should NOT be anyone in the AGENCY that administers the service or benefit and
10 should NEVER be ADMINISTRATIVE. It should be JUDICIAL.
- 11 3. Judges making decisions about the payment of any CIVIL SERVICE fee may NOT participate in ANY of the
12 programs they are deciding on and may NOT be "taxpayers" under the I.R.C. Subtitle A Income tax. This creates a
13 criminal financial conflict of interest that denies due process to all those who are targeted for enforcement. This sort of
14 corruption was abused to unlawfully expand the income tax and the Social Security program OUTSIDE of their [lawful](#)
15 [territorial extent \(Form #05.018\)](#). See [Lucas v. Earl, 281 U.S. 111 \(1930\)](#), [O'Malley v. Woodrough, 307 U.S. 277](#)
16 [\(1939\)](#) and later in [Hatter v. U.S., 532 U.S. 557 \(2001\)](#).
- 17 4. EVERY CIVIL service offered by any government MUST be subject to choice and competition, in order to ensure
18 accountability and efficiency in delivering the service. This INCLUDES the minting of substance based currency. The
19 government should NOT have a monopoly on ANY service, including money or even the postal service. All such
20 monopolies are inevitably abused to institute duress and destroy the autonomy and sovereignty and EQUALTY of
21 everyone else.
- 22 5. CANNOT "bundle" any service with any other in order to FORCE you to buy MORE services than you want.
23 Bundling removes choice and autonomy and constitutes biblical "usury". For instance, it CANNOT:
 - 24 5.1. Use "driver licensing" to FORCE people to sign up for Social Security by forcing them to provide a "franchise
25 license number" called an SSN or TIN in order to procure the PRIVILEGE of "driving", meaning using the
26 commercial roadways FOR HIRE and at a profit.
 - 27 5.2. Revoke driver licenses as a method of enforcing ANY OTHER franchise or commercial obligation, including but
28 not limited to child support, taxes, etc.
 - 29 5.3. Use funds from ONE program to "prop up" or support another. For instance, they cannot use Social Security as a
30 way to recruit "taxpayers" of other services or the income tax. This ensures that EVERY PROGRAM stands on
31 its own two feet and ensures that those paying for one program do not have to subsidize failing OTHER programs
32 that are not self-supporting. It also ensures that the government MUST follow the SAME free market rules that
33 every other business must follow for any of the CIVIL services it competes with other businesses to deliver.
 - 34 5.4. Piggyback STATE income taxes onto FEDERAL income taxes, make the FEDERAL government the tax
35 collector for STATE TAXES, or the STATES into tax collectors for the FEDERAL government.
- 36 6. Can lawfully enforce the CRIMINAL laws without your express consent.
- 37 7. Can lawfully COMPEL you to pay for BASIC SERVICES of the courts, jails, military, and ROADS and NO
38 OTHERS. EVERYONE pays the same EQUAL amount for these services.
- 39 8. Sends you an ITEMIZED annual bill for CIVIL services that you have contracted in writing to procure. That bill
40 should include a signed copy of your consent for EACH individual CIVIL service or "social insurance". Such "social
41 services" include anything that costs the government money to provide BEYOND the BASIC SERVICES, such as
42 health insurance, health care, Social Security, Medicare, etc.
- 43 9. If you do not pay the ITEMIZED annual bill for the services you EXPRESSLY consented to, the government should
44 have the right to collect ITS obligations the SAME way as any OTHER PRIVATE human. That means they can
45 administratively lien your real or personal property, but ONLY if YOU can do the same thing to THEM for services or
46 property THEY have procured from you either voluntarily or involuntarily. Otherwise, they must go to court IN
47 EQUITY to collect, and MUST produce evidence of consent to EACH service they seek payment or collection for. In
48 other words, they have to follow the SAME rules as every private human for the collection of CIVIL obligations that
49 are in default. Otherwise, they have superior or supernatural powers and become a pagan deity and you become the
50 compelled WORSHIPPER of that pagan deity. See [Socialism: The New American Civil Religion, Form #05.016](#) for
51 details on all the BAD things that happen by turning government into such a CIVIL RELIGION.

52 Jesus described the above de jure government as follows. He is implying that Christians cannot consent to any government
53 that rules from above or has superior or supernatural powers in relation to biological humans. In other words, the government
54 Christians adopt or participate in or subsidize CANNOT function as a religion as described in [Socialism: The New American](#)
55 [Civil Religion, Form #05.016](#):

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

7 [[Matt. 20:25-28](#), Bible, NKJV]

8 For documentation on HOW to implement the above IDEAL or DE JURE government by making MINOR changes to existing
9 foundational documents of the present government such as the Constitution, see:

[Self Government Federation: Articles of Confederation, Form #13.002](#)
<http://sedm.org/Forms/13-SelfFamilyChurchGovnce/SGFArtOfConfed.pdf>

10 **11.8.1.5 Civil Status**

11 The term "[civil status](#)" describes the process by which human beings become "persons" under civil statutory law. It is what
12 the courts call a "[res](#)" which gives them civil control over you under one of three different systems of civil law. Civil status
13 is VERY important, because it is the source of civil statutory jurisdiction of courts over you and their right to "personal
14 jurisdiction" over you. It also describes how your actions affect "choice of law" and your "status" in any court cases you
15 bring. Human beings who are "sovereign" in fact:

- 16 1. Have no "[civil status](#)" under statutory law.
- 17 2. Only have a "[civil status](#)" under the constitution and the common law.
- 18 3. Are not party to the "social compact", but "foreigners" among citizens. The Law of Nations, Book 1, Section 213 calls
19 them "inhabitants".
- 20 4. Are not privileged "aliens".
- 21 5. Participate in NO government franchises or privileges, but instead reserve all their PRIVATE, UNALIENABLE rights
22 (Form #12.038) and thereby remain exclusively private. See Form #05.030.
- 23 6. Were described as "idiots" under early Greek law. See:

[Are You an "Idiot"?](#), Sovereignty Education and Defense Ministry (SEDM)

<https://sedm.org/are-you-an-idiot-we-are/>

- 24 7. Understand the distinctions between PUBLIC and PRIVATE and maintain absolute separation between the two in all
25 their interactions with any so-called "government". They ensure that all of their property remains absolutely owned and
26 exclusively private. Thus, they can control and dictate all uses and everyone who wants to take or control it. See:

[Separation Between Public and Private Course](#), Form #12.025

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

- 27 8. Civilly govern themselves without external interference, except possibly of common law and criminal courts.
- 28 9. Replace the civil statutory protection franchise with private contracts and franchises of their own for everyone they do
29 business with, thus rendering "civil services" on the part of organized governments irrelevant and unnecessary. For a
30 definition of "civil services", see the definition in our Disclaimer, Section 4. In that sense they have FIRED the
31 government from a civil perspective and retain all of their God given inalienable rights. All rights reserved, U.C.C.
32 §1-308.
- 33 10. Are governed mainly by the "civil laws" found in the Holy Bible. This is a protected First Amendment right to practice
34 their religion.

[Laws of the Bible](#), Litigation Tool #09.001

<https://sedm.org/Litigation/09-Reference/LawsOfTheBible.pdf>

35 You cannot have a "[civil status](#)" under the laws of a place WITHOUT at least one of the following conditions:

- 36 1. A physical presence in that place. The status would be under the COMMON law. Common law is based on physical
37 location of people on land rather than their statutory status.
- 38 2. CONSENSUALLY doing business in that place. The status would be under the common law. See the Foreign
39 Sovereign Immunities Act, 28 U.S.C. Chapter 97 and International Shoe Co. v. Washington, 326 U.S. 310 (1945).
- 40 3. A domicile in that place. This would be a status under the civil statutes of that place. See Federal Rule of Civil
41 Procedure 17(a).
- 42 4. CONSENSUALLY representing an artificial entity (a legal fiction) that has a domicile in that place. This would be a
43 status under the civil statutes of that place. See Federal Rule of Civil Procedure 17(b).

1 5. Consenting to a civil status under the laws of that place. Anything done consensually cannot form the basis for an
2 injury in a court of law. Such consent is usually manifested by filling out a government form identifying yourself with
3 a specific statutory status, such as a W-4, 1040, driver license application, etc. This is covered in:

Avoiding Traps in Government Forms Course, Form #12.023
<https://sedm.org/Forms/FormIndex.htm>

4 If any of the above rules are violated, you are a victim of criminal identity theft:

Government Identity Theft, Form #05.046
<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

5 "civil status" is further discussed in:

- 6 1. *Civil Status* (important!), SEDM -Article under "Litigation->Civil Status (important!) on the SEDM menus
7 <https://sedm.org/litigation-main/civil-status/>
- 8 2. *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008
9 <https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>
- 10 3. *Proof That There Is a "Straw Man"*, Form #05.042-SEDM
11 <https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>
- 12 4. *Legal Fictions*, Form #09.071-SEDM
13 <https://sedm.org/Forms/09-Procs/LegalFictions.pdf>

14 **11.8.1.6 Civil Service**

15 The term "civil service" or "civil service fee" relates to any and all activities of "government" OTHER than:

- 16 1. Police.
- 17 2. Military.
- 18 3. Jails.
- 19 4. Criminal court.
- 20 5. Common law court.

21 "civil service" and "civil service fee" includes any attempt or act to:

- 22 1. Establish or enforce a [domicile \(Form #05.002\)](#)
- 23 2. Procure [consent \(Form #05.003\)](#) of any kind to alienate rights that are supposed to be INALIENABLE per the
24 Declaration of Independence.
- 25 3. PRESUME [consent \(Form #05.003\)](#) to surrender INALIENABLE PRIVATE RIGHTS by virtue of submitting,
26 accepting, or receiving any application for a government benefit, license, or franchise. See [Form #12.023](#).
- 27 4. Convert PRIVATE property or PRIVATE rights to PUBLIC property, PUBLIC offices, or excise taxable franchises.
28 See [Form #12.025](#). Government's FIRST and most important duty is to at all times maintain TOTAL separation
29 between PRIVATE and PUBLIC and NEVER to allow them to convert one to another. Every attempt to convert one to
30 the other represents a criminal financial conflict of interest that turns the PUBLIC trust into a SHAM trust.
- 31 5. Offer or enforce the civil statutory code.
- 32 6. Offer or enforce [civil franchises \(see Form #05.030\)](#)

33 **11.8.1.7 Common Law**

34 The term "common law" means procedures and policies used in constitutional courts in the JUDICIAL branch to provide
35 protection for absolutely owned, constitutionally protected PRIVATE RIGHTS and PRIVATE PROPERTY of a human being
36 who has accepted no franchises or privileges and therefore who is not subject to civil statutes, not domiciled in the forum,
37 and who reserves all rights. These procedures may not be exercised in "legislative franchise courts" in the LEGISLATIVE or
38 EXECUTIVE Branch which manage and adjudicate disputes over federal property, franchises, privileges, and "benefits". In
39 the words of the U.S. Supreme Court, these organic rights are "self-executing" and not government created or owned. They
40 may therefore NOT be limited, restrained, taxed, or regulated by statute:

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

17 It is the duty of all CONSTITUTIONAL courts in the JUDICIAL branch to provide remedy for the protection of such rights
18 when violated, even if there is no statute authorizing a remedy. This is a consequence of the oath that all judges IN
19 CONSTITUTIONAL COURTS take to "support and defend the constitution against all enemies, foreign and domestic",
20 whether state or federal. Franchise judges in the LEGISLATIVE or EXECUTIVE branch don't have to take this oath and
21 often ACTIVELY INTERFERE with any attempt by private litigants to invoke or enforce constitutional rights. That sort of
22 behavior would be TREASON in a CONSTITUTIONAL court. Franchise courts act in essence as binding arbitration boards
23 for people in temporary possession, custody, or control of absolutely owned government property which is dispensed with
24 legal strings attached called "franchises". These courts preside by the CONSENT of those who accept the property or "benefit"
25 that the franchise court is charged with managing, such as "licenses", "permits", or government "benefits". Examples of
26 "legislative franchise courts" include:

- 27 1. Traffic court.
- 28 2. Family court.
- 29 3. Tax Court (see 26 U.S.C. §7441).

30 For a detailed exposition of exactly how government franchises and franchise courts operate, see:

[Government Instituted Slavery Using Franchises](https://sedm.org/Forms/FormIndex.htm), Form #05.030
<https://sedm.org/Forms/FormIndex.htm>

31 Rights are property and protecting and enforcing them is an action to protect PRIVATE property in the case of
32 CONSTITUTIONAL rights recognized but not created by the Bill of Rights. In providing judicial remedy absent statutes,
33 the courts in effect are DEFINING the common law, because statutes CANNOT define or limit such rights:

34 "Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under
35 a constitution. 194 B.R. at 925. "
36 [*In re Young*, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]

37 "The very purpose of a Bill of Rights was to withdraw certain subjects from the vicissitudes of political
38 controversy, to place them beyond the reach of majorities [within juries] and officials [and CIVIL STATUTES,
39 Form #05.037] and to establish them as legal principles to be applied by the courts [using the COMMON LAW
40 rather than CIVIL STATUTES, Form #05.037]. One's right to life, liberty, and property, to free speech, a free
41 press, freedom of worship and assembly, and other fundamental rights may not be submitted to vote [of a JURY
42 OR an ELECTOR]; they depend on the outcome of no elections."
43 [*West Virginia Bd. of Ed. v. Barnett*, 319 U.S. 624, 638 (1943); SOURCE:
44 https://scholar.google.com/scholar_case?case=8030119134463419441]

45 Based on the above, anything licensed, taxed, requiring a "permit", denied (the essence of ownership is the right to exclude
46 and control the use of), or regulated by civil statute or which may be voted on by a jury or an elector or which is created or
47 enforced by statute is NOT a CONSTITUTIONAL or a PRIVATE right and is not the proper subject of the common law.
48 Further, anyone who tries to convince you that there IS no such thing as the common law in the context of
49 CONSTITUTIONAL rights, or that common law proceedings can and do involve STATUTORY remedies is engaging in a
50 conspiracy to DESTROY all of your private rights and private property. This is proven in:

1 A failure or refusal by a judge in the judicial department to provide CONSTITUTIONAL remedy for absolutely owned
2 PRIVATE property or PRIVATE rights is therefore, in fact and in deed:

- 3 1. An attempt to accomplish the OPPOSITE purpose for why government was created, which was to protect PRIVATE
- 4 property and PRIVATE rights.
- 5 2. An attempt to denigrate, demoralize, oppress, and enslave (Thirteenth Amendment) litigants before them who are
- 6 litigating against any government for a violation of those rights.
- 7 3. An attempt to maliciously abuse legal process to institute peonage and slavery in violation of 18 U.S.C. § 1589.
- 8 4. A selective REPEAL of a portion of the CONSTITUTIONAL common law.
- 9 5. A selective REPEAL of the portion of the Bill of Rights that forms the STANDING of the party to sue in court.
- 10 6. A violation of the judicial oath to support and defend the Constitution against all enemies, foreign and domestic.
- 11 7. Treason punishable by death under 18 U.S.C. § 2381.
- 12 8. A violation of the Separation of Powers Doctrine, because by SELECTIVELY REPEALING a portion of the
- 13 constitution or constitutional common law, they in effect are acting in a “legislative capacity” as a member of the
- 14 Legislative or Executive Branch, not as judges.¹⁰⁹
- 15 9. Destroying ANY and ALL possibility of freedom or liberty itself, according to the man who DESIGNED the three-
- 16 branch system of Republic Government and Separation of Powers:

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

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

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

27 [. . .]

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

32 [The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;
33 SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

34 Further, Congress can only regulate or tax PRIVILEGES or PUBLIC rights that it created by statute, not PRIVATE rights
35 recognized but not created by the Constitution.

36 Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress [PUBLIC
37 RIGHTS] and other [PRIVATE] rights, such a distinction underlies in part Crowell's and Raddatz' recognition
38 of a critical difference between rights created by federal statute and rights recognized by the Constitution.
39 Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by
40 the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is
41 designed to guard against “encroachment or aggrandizement” by Congress at the expense of the other
42 branches of government. Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a
43 statutory right [a “privilege” or “public right” in this case, such as a “trade or business”], it clearly has the
44 discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it
45 may also provide that persons seeking to vindicate that right must do so before particularized tribunals created
46 to perform the specialized adjudicative tasks related to that right. FN35 Such provisions do, in a sense, affect
47 the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has
48 created. No comparable justification exists, however, when the right being adjudicated is not of congressional
49 creation. In such a situation, substantial inroads into functions that have traditionally been performed by the

¹⁰⁹ See: *Government Conspiracy to Destroy the Separation of Powers*, Form #05.023; <https://sedm.org/Forms/FormIndex.htm>.

1 *Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it*
2 *has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United*
3 *States, which our Constitution reserves for Art. III courts.*
4 [*Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)*]

5 For more details on the CIVIL (not CRIMINAL, but CIVIL) power to tax or regulate only public rights (public property) that
6 Congress created by statute and therefore ABSOLUTELY OWNS and CONTROLS as property, see:

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

7 The basic rules of the common law are documented in the following exemplary books published near the turn of the Twentieth
8 Century and many others, and thus are WRITTEN. These rules have not been REPEALED, but rather fallen out of use
9 because of censorship by covetous Pharisee lawyers trying to convert ALL property to government property so they could
10 STEAL it and harvest it for their personal benefit¹¹⁰:

- 11 1. *Handbook of Common Law Pleading*, Benjamin Shipman (48 MB)-
12 http://famguardian.org/Publications/CommonLawPractice/Hand_book_of_Common_law_Pleading.pdf
- 13 2. *Handbook of Common Law Pleading*, Joseph Koeffler (4.8 MB).
14 http://famguardian.org/Publications/CommonLawPractice/CL_Pleading.pdf
- 15 3. *Principles of Common Law Pleading*, John McKelvey (3.5 MB)
16 http://famguardian.org/Publications/CommonLawPractice/Principles_of_Common_law_Pleading.pdf
- 17 4. *Pleadings and Practice in Actions At Common Law*, Martin Burks (90.3 MB)
18 http://famguardian.org/Publications/CommonLawPractice/Pleading_and_Practice_in_Actions_at_Comm.pdf

19 In addition to the above generally accepted rules, those owning the PRIVATE property protected by the common law may
20 ADD to these rules with their own set of rules that form the conditions of the temporary use, benefit, or control of the property
21 so granted and protected to the person SUBJECT to those rules. We call these the Grant Rules.

22 Grant Rules are CIVIL rules implemented as a contract or agreement between the GRANTOR and the GRANTEE for
23 temporarily using, controlling, or benefitting from that property. In the case of government, these rules regulating government
24 property cannot be and are not implemented with CRIMINAL statutes. They are only implemented by CIVIL statutes. They
25 are enforced against those who consent to those RULES by temporarily accepting or exercising custody, benefit, or control
26 over the property in question. These rules behave, in essence, as a franchise or an excise. The OBLIGATIONS against the
27 GRANTOR associated with the use of the granted property are the “consideration” provided by the GRANTOR and the
28 consideration they receive in return are the temporary “RIGHTS” they exercise over the granted property. All franchises are
29 based on “grants” of property with legal strings or conditions attached and ANYONE can grant or participate in such a
30 franchise or use such a franchise AGAINST a government to defend themselves against GOVERNMENT unlawfully offering
31 or enforcing THEIR franchises:

32 *“The State in such cases exercises no greater right than an individual may exercise over the use of his own*
33 *property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated*
34 *or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The*
35 *recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the privilege*
36 *conferred, its acceptance implies an assent to the regulation of its use and the compensation for it.”*
37 [*Munn v. Illinois, 94 U.S. 113 (1876)*]

38 An example of the use of such rules by the government against the private rights and private property is found below:

39 *“We have repeatedly held that the Federal Government may impose appropriate conditions on the use of federal*
40 *property or privileges [franchises, Form #05.030] and may require that state instrumentalities comply with*
41 *conditions [obligations, Form #12.040] that are reasonably related to the federal interest in particular national*
42 *projects or programs. See, e. g., Ivanhoe Irrigation Dist. v. McCracken, 357 U.S. 275, 294 -296 (1958); Oklahoma*
43 *v. Civil Service Comm'n, 330 U.S. 127, 142 -144 (1947); United States v. San Francisco, 310 U.S. 16 (1940); cf.*
44 *National League of Cities v. Usery, 426 U.S. 833, 853 (1976); Fry v. United States, 421 U.S. 542 (1975). A*
45 *requirement that States, like all other users, pay a portion of the costs of the benefits [Form #05.040] they enjoy*
46 *from federal programs is surely permissible [meaning CONSTITUTIONAL] since it is closely related to the [435*

¹¹⁰ See: *Who Were the Pharisees and Saducees?*, Form #05.047; <https://sedm.org/Forms/FormIndex.htm>.

1 U.S. 444, 462] federal interest in recovering costs from those who benefit and since it effects no greater
2 interference with state sovereignty than do the restrictions which this Court has approved.”
3 [Massachusetts v. United States, 435 U.S. 444 (1978);
4 https://scholar.google.com/scholar_case?case=16842193024599209893]

5 Under the concept of equal protection and equal treatment, WE TOO have an EQUAL right, recognized above by the U.S.
6 Supreme Court in Munn v. Illinois, to attach conditions to the use or benefit or control of our property by any and all others,
7 INCLUDING governments. To suggest otherwise is to impute or enforce superior or supernatural powers to a government
8 and institute a civil religion in violation of the First Amendment. ALL ARE EQUAL in a free society. You are equal to the
9 government, as President Obama implied in his First Inauguration Speech, as we prove below:

Foundations of Freedom Course, Form #12.021, Video 1: Introduction
<https://www.youtube.com/watch?v=ikf7CcT2I8I>

10 If you are not equal to the government and cannot use YOUR absolutely owned PRIVATE property to control THEM, then
11 they can't use THEIR property to control you through civil franchises or statutes either. For more on the abuse of franchises
12 by government to oppress people they are supposed to be helping, and how to use them to DEFEND yourself against such
13 abuses, see:

- 14 1. Government Franchises Course, Form #12.012
15 <https://sedm.org/Forms/FormIndex.htm>
- 16 2. Government Instituted Slavery Using Franchises, Form #05.030
17 <https://sedm.org/Forms/FormIndex.htm>

18 Anyone who asserts that the GOVERNMENT is the only one who can absolutely own property or that government SHARES
19 ownership or control of ALL property is indirectly advocating all of the following:

- 20 1. A violation of the main reason for creating government, which is the protection of PRIVATE rights and PRIVATE
21 property.
- 22 2. The establishment of a state sponsored religion in violation of the First Amendment, because the government can use
23 their control over ALL property to control ANYTHING and ANYONE. See:

Socialism: The New American Civil Religion, Form #05.016
<https://sedm.org/Forms/FormIndex.htm>

- 24 3. A violation of the Thirteenth Amendment, because there is no way to avoid the rules associated with buying or using
25 ANY TYPE OF PROPERTY.
- 26 4. The establishment of socialism, which is government ownership or at least control over ALL property:

27 *“Socialism n (1839) 1: any of various economic and political theories advocating collective or governmental*
28 *ownership and administration of the means of production and distribution of goods 2 a: a system of society or*
29 *group living in which there is no private property b: a system or condition of society in which the means of*
30 *production are owned and controlled by the state 3: a stage of society in Marxist theory transitional between*
31 *capitalism and communism and distinguished by unequal distribution of goods and pay according to work done.”*
32 *[Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, page 1118; SOURCE:*
33 *<https://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q05.010.pdf>]*

34 For more information about common misconceptions about the common law propagated mainly by MISINFORMED
35 members of the legal profession and the government, see:

Rebutted False Arguments About the Common Law, Form #08.025
<https://sedm.org/Forms/08-PolicyDocs/RebuttedFalseArgumentsAboutCommonLaw.pdf>

36 11.8.1.8 Law

37 The term "law" as used on this site is constrained by the following requirements:

- 38 1. It must apply equally to ALL. It cannot compel INEQUALITY of treatment between any man or class of men. See
39 [Form #05.033](#).
- 40 2. It cannot do collectively what people individually cannot NATURALLY do. In other words, in the words of [Frederic](#)
41 [Bastiat](#), it aggregates the individual right of self-defense into a collective body so that it can be delegated. A single

1 human CANNOT delegate a right he does not individually ALSO possess, which indirectly implies that no GROUP of
2 men called “government” can have any more COLLECTIVE rights under the collective entity rule than a single human
3 being. See the following for a video on the subject.

[Philosophy of Liberty, SEDM
https://sedm.org/liberty-university/liberty-university-2-2-philosophy-of-liberty/](https://sedm.org/liberty-university/liberty-university-2-2-philosophy-of-liberty/)

- 4 3. It cannot punish a citizen for an innocent action that was not a crime or not demonstrated to produce measurable harm.
5 The ability to PROVE such harm with evidence in court is called “standing”.
- 6 4. It cannot compel the redistribution of wealth between two private parties. This is ESPECIALLY true if it is called a
7 “tax”.
- 8 5. It cannot interfere with or impair the right of contracts between PRIVATE parties. That means it cannot compel
9 income tax withholding unless one or more of the parties to the withholding are ALREADY public officers in the
10 government.
- 11 6. It cannot interfere with the use or enjoyment or CONTROL over private property, so long as the use injures no one.
12 Implicit in this requirement is that it cannot FAIL to recognize the right of private property or force the owner to
13 donate it to a PUBLIC USE or PUBLIC PURPOSE. In the common law, such an interference is called a “trespass”.
- 14 7. The rights it conveys must attach to LAND rather than the CIVIL STATUS (e.g. “taxpayer”, “citizen”, “resident”, etc.)
15 of the people ON that land. One can be ON land within a PHYSICAL state WITHOUT being legally “WITHIN” that
16 state (a corporation) as an [officer of the government or corporation \(Form #05.042\)](#) called a “citizen” or “resident”.
17 See:
18 7.1. [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008.](#)
19 <https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>
20 7.2. [Foundations of Freedom Course, Form #12.021, Video 4](#) covers how LAND and STATUS are deliberately
21 confused through equivocation in order to [KIDNAP people’s identity \(Form #05.046\)](#) and transport it illegally to
22 federal territory.
23 (“It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure,
24 and not the status of the people who live in it.” [Balzac v. Porto Rico, 258 U.S. 298 (1922)])
25 https://www.youtube.com/watch?v=hPwMfa_oD-w
- 26 8. It must provide a remedy AFTER an injury occurs. It may not PREVENT injuries before they occur. Anything that
27 operates in a PREVENTIVE rather than CORRECTIVE mode is a franchise. There is no standing in a REAL court to
28 sue WITHOUT first demonstrating such an injury to the PRIVATE or NATURAL rights of the Plaintiff or VICTIM.
- 29 9. It cannot acquire the “force of law” from the consent of those it is enforced against. In other words, it cannot be an
30 agreement or contract. All franchises and licensing, by the way, are types of contracts.
- 31 10. It does not include compacts or contracts between private people and governments. Rights that are INALIENABLE
32 cannot be contracted away, even WITH consent. See [Form #05.003](#).
- 33 11. It cannot, at any time, be called “voluntary”. Congress and even the U.S. Supreme Court call the IRC Subtitle a
34 “income tax” voluntary. See Exhibits [#05.025](#) and [#05.051](#).
- 35 12. It does not include franchises, licenses, or civil statutory codes, all of which derive ALL of their force of law from your
36 consent in choosing a [civil domicile \(Form #05.002\)](#).

37 The above criteria derives from [What is “law”?, Form #05.048, Section 16](#). Any violation of the above rules is what the Bible
38 calls “devises evil by law” in Psalm 94:20-23 as indicated above.

39 Roman statesman Cicero defined law as follows:

40 “*True Law* is right reason *in agreement with Nature*, it is of universal application, unchanging and everlasting; it
41 summons to duty by its commands and averts from wrong-doing by its prohibitions. And it does not lay its
42 commands or prohibitions upon good men in vain, although neither have any effect upon the wicked. It is a sin to
43 try to alter this law, nor is it allowable to try to repeal a part of it, and it is impossible to abolish it entirely. We
44 cannot be freed from its obligations by Senate or People, and we need not look outside ourselves for an expounder
45 or interpreter of it. And there will not be different laws at Rome or at Athens, or different laws now and in the
46 future, but one *eternal and unchangeable law* will be valid for all times and all nations, and there will be one
47 master and one rule, that is God, for He is the author of *this law*, its promulgator, and its enforcing judge.”
48 [Marcus Tullius Cicero, 106-43 B.C.]

49 “Power and law are not synonymous. In truth, they are frequently in opposition and irreconcilable. There is *God’s*
50 *Law* from which *all equitable laws of man* emerge and by which men must live if they are not to die in oppression,
51 chaos and despair. Divorced from *God’s eternal and immutable Law*, established before the founding of the suns,
52 man’s power is evil no matter the noble words with which it is employed or the motives urged when enforcing it.
53 Men of good will, mindful therefore of the *Law laid down by God*, will oppose governments whose rule is by

1 men, and if they wish to survive as a nation they will destroy the [de facto] government which attempts to
2 adjudicate by the whim of venal judges.”
3 [Marcus Tullius Cicero, 106-43 B.C.]

4 “Law” is defined to EXCLUDE any and all civil statutory codes, franchises, or privileges in relation to any and all
5 governments and to include ONLY the COMMON law, the CONSTITUTION (if trespassing government actors ONLY are
6 involved), and the CRIMINAL law.

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

10 [. . .]

11 **6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself**
12 **of its benefits.**FN7 *Great Falls Mfg. Co. v. Attorney General*, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; *Wall v.*
13 *Parrot Silver & Copper Co.*, 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; *St. Louis Malleable Casting*
14 *Co. v. Prendergast Construction Co.*, 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

15 _____
16 FOOTNOTES:

17 FN7 Compare *Electric Co. v. Dow*, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; *Pierce v. Somerset Ry.*, 171 U.S.
18 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; *Leonard v. Vicksburg, etc., R. Co.*, 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed.
19 1108.
20 [*Ashwander v. Tennessee Valley Authority*, 297 U.S. 288, 56 S.Ct. 466 (1936)]

21 _____
22 *Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme*
23 *power in a state, commanding what is right and prohibiting what is wrong."*

24 [. . .]

25 *It is also called a rule to distinguish it from a compact or agreement; **for a compact is a promise proceeding***
26 ***from us, law is a command directed to us.** The language of a compact is, "I will, or will not, do this"; that of a*
27 *law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in*
28 *point of conscience to that of a law; but then the original of the obligation is different. **In compacts we ourselves***
29 ***determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without***
30 ***ourselves determining or promising anything at all.** Upon these accounts law is defined to be "a rule."
31 [*Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4]**

32 _____
33 *"The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have*
34 *been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions*
35 *from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally*
36 *signified a peculiar right or private law conceded to particular persons or places **whereby a certain individual***
37 ***or class of individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred upon*
38 *any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to*
39 *enjoy some particular advantage or exemption."*

40 [*The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;*

41 SOURCE:

42 http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf
43]

44 _____
45 FOOTNOTES:

46 *See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien,*
47 *"Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History,*
48 *Economics, and Public Law, vol. 54, p. 31.*

1
2
3 “What, then, is [\[civil\] legislation](#)? It is an [assumption \[presumption\]](#) by one man, or body of men, of absolute, irresponsible dominion [because of abuse of [sovereign immunity](#) and the [act of "CONSENT"](#) by calling yourself a "citizen"] over all other men whom they call subject to their power. It is the assumption by one man, or body of men, of a right to subject all other men to their will and their service. It is the assumption by one man, or body of men, of a right to abolish outright all the natural rights, all the natural liberty of all other men; to make all other men their slaves; to arbitrarily dictate to all other men what they may, and may not, do; what they may, and may not, have; what they may, and may not, be. It is, in short, the assumption of a right to banish the [principle of human rights](#), the [principle of justice itself](#), from off the earth, and set up their own personal will [society of men and not law], pleasure, and interest in its place. All this, and nothing less, is involved in the very idea that there can be any such thing as [human \[CIVIL\] legislation](#) that is obligatory upon those upon whom it is imposed [and ESPECIALLY those who never expressly consented in writing].”
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13 [Natural Law, Chapter 1, Section IV, Lysander Spooner;
14 SOURCE: <http://famguardian.org/PublishedAuthors/Indiv/SpoonerLysander/NaturalLaw.htm>]

15 The above methods of REMOVING the protections of the common law and the constitution from the INALIENABLE rights
16 [rights that CANNOT lawfully be given away, even WITH consent] that are protected by them has been described by the
17 U.S. Congress as the ESSENCE of [communism](#) itself! This is especially true when you add games with legal words of art to
18 remove even the STATUTORY limitations upon the conduct of the government. See [Legal Deception, Propaganda, and](#)
19 [Fraud, Form #05.014](#).

20 [TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.](#)
21 [Sec. 841. - Findings and declarations of fact](#)

22 *The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and*
23 *a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy*
24 *to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by*
25 *the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in*
26 *collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges*
27 *[including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the*
28 *Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by*
29 *the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through*
30 *public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs*
31 *to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are*
32 *secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise "codes",*
33 *Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal*
34 *Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman*
35 *Trafficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike*
36 *members of political parties, members of the Communist Party are recruited for indoctrination [in the public*
37 *FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are*
38 *organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the*
39 *assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks*
40 *to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or*
41 *upon that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small*
42 *numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril*
43 *inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to*
44 *the nature of its activities, and its dedication to the proposition that the present constitutional Government of*
45 *the United States ultimately must be brought to ruin by any available means, including resort to force and*
46 *violence [or using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the*
47 *Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing*
48 *danger to the security of the United States. It is the means whereby individuals are seduced [illegally*
49 *KIDNAPPED via identity theft!, Form #05.046] into the service of the world Communist movement [using*
50 *FALSE information returns and other PERJURIOUS government forms, Form #04.001], trained to do its*
51 *bidding [by FALSE government publications and statements that the government is not accountable for the*
52 *accuracy of, Form #05.007], and directed and controlled [using FRANCHISES illegally enforced upon*
53 *NONRESIDENTS, Form #05.030] in the conspiratorial performance of their revolutionary services.*
54 *Therefore, the Communist Party should be outlawed*

55 The above corruption of our Constitutional Republic by the unconstitutional abuse of franchises, the violation of the rules of
56 statutory construction, and interference with common law remedies was described by the U.S. Supreme Court as follows:

57 *"These are words of weighty import. They involve consequences of the most momentous character. I take leave*
58 *to say that if the principles thus announced should ever receive the sanction of a majority of this court, a*
59 *radical and mischievous change in our system of government will be the result. We will, in that event, pass*
60 *from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative*
61 *absolutism.*

1 Although from the foundation of the Government this court has held steadily to the view that the Government of
2 the United States was one of enumerated powers, and that no one of its branches, nor all of its branches combined,
3 could constitutionally exercise powers not granted, or which were not necessarily implied from those expressly
4 granted, Martin v. Hunter, 1 Wheat. 304, 326, 331, we are now informed that Congress possesses powers outside
5 of the Constitution, and may deal with new territory, 380*380 acquired by treaty or conquest, in the same
6 manner as other nations have been accustomed to act with respect to territories acquired by them. In my
7 opinion, Congress has no existence and can exercise no authority outside of the Constitution. Still less is it
8 true that Congress can deal with new territories just as other nations have done or may do with their new
9 territories. This nation is under the control of a written constitution, the supreme law of the land and the only
10 source of the powers which our Government, or any branch or officer of it, may exert at any time or at any
11 place. Monarchical and despotic governments, unrestrained by written constitutions, may do with newly
12 acquired territories what this Government may not do consistently with our fundamental law. To say otherwise
13 is to concede that Congress may, by action taken outside of the Constitution, engraft upon our republican
14 institutions a colonial system such as exists under monarchical governments. Surely such a result was never
15 contemplated by the fathers of the Constitution. If that instrument had contained a word suggesting the
16 possibility of a result of that character it would never have been adopted by the People of the United States.
17 The idea that this country may acquire territories anywhere upon the earth, by conquest or treaty, and hold
18 them as mere colonies or provinces — the people inhabiting them to enjoy only such rights as Congress chooses
19 to accord to them — is wholly inconsistent with the spirit and genius as well as with the words of the
20 Constitution."

21 [*Downes v. Bidwell, 182 U.S. 244 (1901), Justice Harlan, Dissenting*]

22 Civil statutory codes, franchises, or privileges are referred to on this website as “private law”, but not “law”. The word
23 “public” precedes all uses of “law” when dealing with acts of government and hence, refers only to COMMON law and
24 CRIMINAL law that applies equally to everyone, regardless of [their consent](#). Involvement in any and all “private law”
25 [franchises or privileges](#) offered by any government ALWAYS undermines and threatens sovereignty, autonomy, and [equality](#),
26 turns government into an [unconstitutional civil religion](#), and [corrupts even the finest of people](#). This is explained in:

[Government Instituted Slavery Using Franchises, Form #05.030](https://sedm.org/Forms/05-MemLaw/Franchises.pdf)
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

27 Any use of the word "law" by any government actor directed at us or any member, if not clarified with the words "private"
28 or "public" in front of the word "law" shall constitute:

- 29 1. A criminal attempt and conspiracy to recruit us to be [a public officer called a "person", "taxpayer", "citizen",](#)
30 ["resident"](#), etc.
- 31 2. A solicitation of [illegal bribes called "taxes"](#) to treat us "AS IF" we are a public officer.
- 32 3. A [criminal conspiracy to convert PRIVATE rights into PUBLIC rights](#) and to violate the Bill of Rights.

33 The protection of PRIVATE rights mandated by the Bill of Rights BEGINS with and requires:

- 34 1. ALWAYS keeping PRIVATE and PUBLIC rights separated and never mixing them together.
- 35 2. Using unambiguous language about the TYPE of "right" that is being protected: PUBLIC or PRIVATE in every use of
36 the word "right". The way to avoid confusing PUBLIC and PRIVATE RIGHTS is to simply refer to PUBLIC rights as
37 "privileges" and NEVER refer to them as "rights".
- 38 3. Only converting PRIVATE rights to PUBLIC rights with the express written consent of the HUMAN owner.
- 39 4. Limiting the conversion to geographical places where rights are NOT unalienable. This means the conversion occurred
40 either abroad or on government territory not within the exclusive jurisdiction of a Constitutional state. Otherwise, the
41 Declaration of Independence, which is organic law, would be violated.
- 42 5. Keeping the rules for converting PRIVATE to PUBLIC so simple, unambiguous, and clear that a child could
43 understanding them and always referring to these rules in every interaction between the government and those they are
44 charged with protecting.
- 45 6. Ensuring that in every interaction (and ESPECIALLY ENFORCEMENT ACTION) between the government both
46 administratively and in court, that any right the government claims to civilly enforce against, regulate, tax, or burden
47 otherwise PRIVATE property is proven ON THE RECORD IN WRITING to originate from the rules documented in
48 the previous step. This BURDEN OF PROOF must be met both ADMINISTRATIVELY and IN COURT BEFORE
49 any enforcement action may be lawfully attempted by any government. It must be met by an IMPARTIAL decision
50 maker with NO FINANCIAL interest in the outcome and not employed by the government or else a criminal financial
51 conflict of interest will result. In other words, the government has to prove that it is NOT stealing before it can take
52 property, that it is the lawful owner, and expressly HOW it became the lawful owner.

1 7. Enforcing the following CONCLUSIVE PRESUMPTION against government jurisdiction to enforce unless and until
2 the above requirements are met:

3 *"All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government*
4 *or the CIVIL statutory franchise codes unless and until the government meets the burden of proving, WITH*
5 *EVIDENCE, on the record of the proceeding that:*

6 a. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.

7 b. The owner was either abroad, domiciled on, or at least PRESENT on federal territory NOT protected by the
8 Constitution and therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant
9 of the fiduciary obligation to respect and protect the right. Those physically present but not necessarily domiciled
10 in a constitutional but not statutory state protected by the constitution cannot lawfully alienate rights to a real,
11 de jure government, even WITH their consent.

12 c. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be
13 operating in a PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and
14 which is therefore NOT protected by official, judicial, or sovereign immunity."

15 For a detailed exposition on the mandatory separation between PUBLIC and PRIVATE as indicated above, please see the
16 following course on our site:

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

17 For a detailed exposition of the legal meaning of the word "law" and why the above restrictions on its definition are important,
18 see:

[What is "law"?, Form #05.048
https://sedm.org/Forms/05-MemLaw/WhatIsLaw.pdf](https://sedm.org/Forms/05-MemLaw/WhatIsLaw.pdf)

19 **11.8.1.9 Copyright**

20 The words "Copyright" or "Copyright Sovereignty Education and Defense Ministry (SEDM)" used in connection with any
21 of the intellectual property on this site shall mean the following:

- 22 1. Owned by an exclusively private, nonstatutory human and not any artificial entity, "person", "citizen", or "resident"
23 under any civil statutory law.
- 24 2. Protected only under the common law and the constitution and not subject to the statutory civil law, including any tax
25 law.
- 26 3. Not owned by this website or ministry.
- 27 4. Owned by an anonymous third party who we have an agreement with to reuse the materials on this site.
- 28 5. Not owned or controlled by any government per 17 U.S.C. §105. Governments are not allowed to copyright their
29 works. Any attempt to bring this ministry under the control of any government or make it the property of any
30 government therefore results in no copyright being held in the name of the government.

31 The purpose of these copyright restrictions is to ensure that no government can use legal process or tax assessment as a
32 method to censor free speech materials found on this website.

33 **11.8.1.10 Franchise**

34 The word "franchise" means a grant or rental or lease rather than a gift of specific property with legal strings or "obligations"
35 attached.

36 **FRANCHISE.** A special privilege conferred by government on individual or corporation, and which does
37 not belong to citizens of country generally of common right. *Elliott v. City of Eugene, 135 Or. 108, 294 P.*
38 *358, 360. In England it is defined to be a royal privilege in the hands of a subject.*

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

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

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

17 *Exclusive Franchise.* See *Exclusive Privilege or Franchise.*

18 *General and Special.* The charter of a corporation is its "general" franchise, while a "special" franchise consists
19 in any rights granted by the public to use property for a public use but-with private profit. Lord v. Equitable Life
20 Assur. Soc., 194 N.Y. 212, 87 N.E. 443, 22 L.R.A. (N.S.) 420.

21 *Personal Franchise.* A franchise of corporate existence, or one which authorizes the formation and existence of
22 a corporation, is sometimes called a "personal" franchise. as distinguished from a "property" franchise, which
23 authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special
24 privilege in its employment, as, for example, to construct and operate a railroad. See Sandham v. Nye, 9 Misc.ReP.
25 541, 30 N.Y.S. 552.

26 *Secondary Franchises.* The franchise of corporate existence being sometimes called the "primary" franchise of a
27 corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may,
28 receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls,
29 collect fares, etc. State v. Topeka Water Co., 61 Kan. 547, 60 P. 337; Virginia Canon Toll Road Co. v. People,
30 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or general
31 franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a corporation, while
32 the latter are certain rights and privileges conferred upon existing corporations. Gulf Refining Co. v. Cleveland
33 Trust Co., 166 Miss. 759, 108 So. 158, 160.

34 *Special Franchisee.* See *Secondary Franchises, supra.*
35 [Black's Law Dictionary, 4th Edition, pp. 786-787]

36 The definition of "privilege" in the definition above means PROPERTY, whether physical or intangible. This loan is often
37 called a "grant" in statutes, as in the case of Social Security in [42 U.S. Code Subchapter I-Grants to the States for Old-Age
38 Assistance](#). That grant is to federal territories and NOT constitutional states, as demonstrated by the definition of "[State](#)"
39 found in [42 U.S.C. §1301](#)(a)(1). Hence, Social Security cannot be offered in constitutional states, but only federal territories,
40 as proven in [Form #06.001](#).

41 *"For here, the state must deposit the proceeds of its taxation in the federal treasury, upon terms which make the
42 deposit suspiciously like a forced loan to be repaid only in accordance with restrictions imposed by federal law.
43 Title IX, §§ 903 (a) (3), 904 (a), (b), (e). All moneys withdrawn from this fund must be used exclusively for the
44 payment of compensation. § 903 (a) (4). And this compensation is to be paid through public employment offices
45 in the state or such other agencies as a federal board may approve. § 903 (a) (1)."*
46 [[Steward Machine Co. v. Davis, 301 U.S. 548 \(1937\)](#)]

47 In the case of government franchises, property granted or rented can include one or more of the following:

- 48 1. A public right or public privilege granted by a statute that is not found in the Constitution but rather created by the
49 Legislature. This includes remedies provided in franchise courts in the Executive Branch under Article I or Article IV
50 to vindicate such rights. It does not include remedies provided in true Article III courts.

51 *"The distinction between public rights and private rights has not been definitively explained in our precedents.
52 Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a
53 minimum arise "between the government and others." Ex parte Bakelite Corp., supra, at 451, 49 S.Ct., at 413.*

In contrast, "the liability of one individual to another under the law as defined," *Crowell v. Benson*, *supra*, at 51, 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the former category may be removed from Art. III courts and delegated to legislative courts or administrative agencies for their determination. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n*, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); *Crowell v. Benson*, *supra*, 285 U.S., at 50-51, 52 S.Ct., at 292. See also Katz, *Federal Legislative Courts*, 43 Harv.L.Rev. 894, 917-918 (1930).FN24 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power."

[. . .]

Although *Crowell* and *Raddatz* do not explicitly distinguish between rights created by Congress [PUBLIC RIGHTS] and other [PRIVATE] rights, such a distinction underlies in part *Crowell's* and *Raddatz's* recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against "encroachment or aggrandizement" by Congress at the expense of the other branches of government. *Buckley v. Valeo*, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a "privilege" or "public right" in this case, such as a "trade or business"], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right. FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts. [*Northern Pipeline Const. Co. v. Marathon Pipe Line Co.*, 458 U.S. 50, 102 S.Ct. 2858 (1983)]

2. Any type of privilege, immunity, or exemption granted by a statute to a specific class of people and not to all people generally that is not found in the Constitution. All such statutes are referred to as "special law" or "private law", where the government itself is acting in a private rather than a public capacity on an equal footing with every other private human in equity. The U.S. Supreme court also called such legislation "class legislation" in [Pollock v. Farmers' Loan and Trust, 157 U.S. 429 \(1895\)](#) and the ONLY "class" they can be talking about are public officers in the U.S. government and not to all people generally. See the following for proof:

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

"special law. One relating to particular persons or things; one made for individual cases or for particular places or districts; one operating upon a selected class, rather than upon the public generally. A private law. A law is "special" when it is different from others of the same general kind or designed for a particular purpose, or limited in range or confined to a prescribed field of action or operation. A "special law" relates to either particular persons, places, or things or to persons, places, or things which, though not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be applied. *Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n*, Utah, 564 P.2d. 751, 754. A special law applies only to an individual or a number of individuals out of a single class similarly situated and affected, or to a special locality. *Board of County Com'rs of Lemhi County v. Swensen*, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also *Private bill; Private law. Compare General law; Public law.*" [*Black's Law Dictionary, Sixth Edition, pp. 1397-1398*]

3. A statutory "civil status" created and therefore owned by the legislature. This includes statutory "taxpayers", "drivers", "persons", "individuals", etc. All such entities are creations of Congress and public rights which carry obligations when consensually and lawfully exercised. See:

[Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf)
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>

4. A STATUTORY Social Security Card. The regulations at [20 C.F.R. §422.103\(d\)](#) indicates the card is property of the government and must be returned upon request.
5. A U.S. passport. The passport indicates that it is property of the government that must be returned upon request.
6. A "license", which is legally defined as permission by the state to do something that would otherwise be illegal or even criminal.

In legal parlance, such a grant makes the recipient a temporary trustee, and if they violate their trust, the property can be taken back through administrative action or physical seizure and without legal process so long as the conditions of the loan allowed for these methods of enforcement:

1 “How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or by
2 equity alone. But how can one person impose an obligation upon another? By giving property to the latter on
3 the terms of his assuming an obligation in respect to it. At law there are only two means by which the object of
4 the donor could be at all accomplished, consistently with the entire ownership of the property passing to the
5 donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting the title of the
6 donee to a condition subsequent. The first of these the law does not permit; the second is entirely inadequate.
7 Equity, however, can secure most of the objects of the doner, and yet avoid the mischiefs of real obligations by
8 imposing upon the donee (and upon all persons to whom the property shall afterwards come without value or
9 with notice) a personal obligation with respect to the property; and accordingly this is what equity does. It is in
10 this way that all trusts are created, and all equitable charges made (i.e., equitable hypothecations or liens created)
11 by testators in their wills. In this way, also, most trusts are created by acts inter vivos, except in those cases in
12 which the trustee incurs a legal as well as an equitable obligation. In short, as property is the subject of every
13 equitable obligation, so the owner of property is the only person whose act or acts can be the means of creating
14 an obligation in respect to that property. Moreover, the owner of property can create an obligation in respect
15 to it in only two ways: first, by incurring the obligation himself, in which case he commonly also incurs a legal
16 obligation; secondly, by imposing the obligation upon some third person; and this he does in the way just
17 explained.”

18 [*Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543*]

20 “When Sir Matthew Hale, and the sages of the law in his day, spoke of property as affected by a public interest,
21 and ceasing from that cause to be juris privati solely, that is, ceasing to be held merely in private right, they
22 referred to

23 [1] property dedicated [DONATED] by the owner to public uses, or

24 [2] to property the use of which was granted by the government [e.g. Social Security Card], or

25 [3] in connection with which special privileges were conferred [licenses].

26 Unless the property was thus dedicated [by one of the above three mechanisms], or some right bestowed by the
27 government was held with the property, either by specific grant or by prescription of so long a time as to imply
28 a grant originally, the property was not affected by any public interest so as to be taken out of the category of
29 property held in private right.”

30 [*Munn v. Illinois, 94 U.S. 113, 139-140 (1876)*]

31 The above authorities imply that a mere act of accepting or using the property in question in effect represents "implied
32 consent" to abide by the conditions associated with the loan, as described in the California Civil Code below:

33 CALIFORNIA CIVIL CODE
34 DIVISION 3. OBLIGATIONS
35 PART 2. CONTRACTS
36 CHAPTER 3. CONSENT
37 [Section 1589](#)

38 1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations
39 arising from it, so far as the facts are known, or ought to be known, to the person accepting.

40 The U.S. Supreme Court further acknowledged the above mechanisms of using grants or loans of government property to
41 create equitable obligations against the recipient of the property as follows. Note that they ALSO imply that YOU can use
42 exactly the same mechanism against the government to impose obligations upon them, if they are trying to acquire your
43 physical property, your services, your labor, your time, or impose any kind of [obligation \(Form #12.040\)](#) against you without
44 your express written consent, because all such activities involve efforts to acquire what is usually PRIVATE, absolutely
45 owned property that you can use to control the GOVERNMENT as the lawful owner:

46 “The State in such cases exercises no greater right than an individual may exercise over the use of his own
47 property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated
48 or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The
49 recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the
50 privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it.”
51 [*Munn v. Illinois, 94 U.S. 113 (1876)*]

52 The [injustice \(Form #05.050\)](#), [sophistry](#), and [deception \(Form #05.014\)](#) underlying their welfare state system is that:

1. Governments don't produce anything, but merely transfer wealth between otherwise private people (see [Separation Between Public and Private Course, Form #12.025](#)).
2. The money they are paying you can never be more than what you paid them, and if it is, then they are abusing their taxing powers!

To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const. Lim., 479.

Coulter, J., in *Northern Liberties v. St. John's Church*, 13 Pa.St. 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.' See, also *Pray v. Northern Liberties*, 31 Pa.St. 69; *Matter of Mayor of N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47; *Whiting v. Fond du Lac*, supra."
[*Loan Association v. Topeka*, 20 Wall. 655 (1874)]

3. If they try to pay you more than you paid them, they must make you into a public officer to do so to avoid the prohibition of the case above. In doing so, they in most cases must illegally establish a public office and in effect use "benefits" to criminally bribe you to illegally impersonate such an office. See [The "Trade or Business" Scam, Form #05.001](#) for details.
4. Paying you back what was originally your own money and NOTHING more is not a "benefit" or even a loan by them to you. If anything, it is a temporary loan by you to them! And its an unjust loan because they don't have to pay interest!
5. Since you are the real lender, then you are the only real party who can make rules against them and not vice versa. See [Article 4, Section 3, Clause 2 of the Constitution](#) for where the ability to make those rules comes from.
6. All franchises are contracts that require mutual consideration and mutual obligation to be enforceable. Since government isn't contractually obligated to provide the main consideration, which is "benefits" and isn't obligated to provide ANYTHING that is truly economically valuable beyond that, then the "contract" or "compact" is unenforceable against you and can impose no obligations on you based on mere equitable principals of contract law.

"We must conclude that a person covered by the Act has not such a right in benefit payments... This is not to say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional restraint."
[*Flemming v. Nestor*, 363 U.S. 603 (1960)]

"... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at any time."
[*United States Railroad Retirement Board v. Fritz*, 449 U.S. 166 (1980)]

For further details on government franchises, see:

1. [Sovereignty Forms and Instructions Online](#), Form #10.004, Cites by Topic: "franchise"
<http://famguardian.org/TaxFreedom/CitesByTopic/franchise.htm>
2. [Government Franchises Course](#), Form #12.012
Slides: <https://sedm.org/LibertyU/GovFranchises.pdf>
Video: <http://youtu.be/vnDcauqlbTQ>
3. [Government Instituted Slavery Using Franchises](#), Form #05.030
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

For information on how to avoid franchises, quit them, or use your own PERSONAL franchises to DEFEND yourself against illegal government franchise administration or enforcement, usually against ineligible parties, see:

1. [Avoiding Traps in Government Forms Course, Form #12.023](#)
<https://sedm.org/LibertyU/AvoidingTrapsGovForms.pdf>
2. [Path to Freedom, Form #09.015, Section 5](#)

- 1 <https://sedm.org/Forms/09-Procs/PathToFreedom.pdf>
2 3. [Injury Defense Franchise and Agreement, Form #06.027](#)
3 <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>
4 4. [SEDM Forms/Pubs page, Section 1.6: Avoiding Government Franchises](#)
5 [https://sedm.org/Forms/FormIndex-](https://sedm.org/Forms/FormIndex-Singlepg.htm#1.6)
6 [Singlepg.htm#1.6. AVOIDING GOVERNMENT FRANCHISES AND LICENSES](#)
7 5. [The Government "Benefits" Scam](#), Form #05.040 (Member Subscription form)
8 <https://sedm.org/Forms/FormIndex.htm>
9 6. [Why the Government is the Only Real Beneficiary of All Government Franchises](#), Form #05.051 (Member Subscription
10 form)
11 <https://sedm.org/Forms/FormIndex.htm>

12 **11.8.1.11 Frivolous**

13 The word "[frivolous](#)" as used by the government or on other websites in referring to this website shall mean "correct" and
14 "truthful". Any attempts to call anything on this website incorrect or untruthful must be accompanied by authoritative, court-
15 admissible evidence to support such a conclusion or shall be presumed by the reader to be untrustworthy and untruthful. All
16 such evidence MUST derive EXCLUSIVELY from the consensual civil domicile of the defendant pursuant to [Federal Rule](#)
17 [of Civil Procedure 17\(b\)](#). Parties subject to this agreement stipulate that any violation of this rule is a malicious prosecution
18 and obstruction of justice in violation of [18 U.S.C. §1589\(a\)\(3\)](#). [Click here for details on domicile](#)
19 <https://sedm.org/Forms/05-MemLaw/Domicile.pdf>.

20 **11.8.1.12 Federal Income Tax**

21 The term "federal income tax", in the context of this website, means the revenue scheme described in Subtitle A of the Internal
22 Revenue Code as applied specifically and only to human beings who are not statutory "persons" or "individuals" under federal
23 law and shall NOT refer to businesses or artificial entities. This website does NOT concern itself with businesses or
24 corporations or artificial entities of any description.

25 **11.8.1.13 Tax**

26 The term "[tax](#)" includes any method to collect revenues to support ONLY the operation of the government. It does NOT
27 include the abuse of taxing power to transfer wealth between ordinary citizens or residents and when it is used for this purpose
28 it is THEFT, not "taxation".

29 *"The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly*
30 *or indirectly to all classes of the people. It was said by Chief Justice Marshall, in the case of [McCulloch v.](#)*
31 *[Md., 4 Wheat. 431](#), that the power to tax is the power to destroy. A striking instance of the truth of the proposition*
32 *is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other*
33 *banks than the National Banks, drove out of existence every *state bank of circulation within a year or two after*
34 *its passage. This power can be readily employed against one class of individuals and in favor of another, so as*
35 *to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the*
36 *uses for which the power may be exercised.*

37 **To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow**
38 **it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery**
39 **because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under**
40 **legislative forms.**

41 **Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or**
42 **property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed**
43 **by the Legislature upon persons or property to raise money for public purposes.'** *Cooley, Const. Lim., 479.*

44 *Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa.St. 104 says, very forcibly, 'I think the common*
45 *mind has everywhere taken in the understanding that **taxes are a public imposition, levied by authority of the***
46 ***government for the purposes of carrying on the government in all its machinery and operations—that they are***
47 ***imposed for a public purpose.**' See, also Pray v. Northern Liberties, 31 Pa.St. 69; Matter of Mayor of N.Y., 11*
48 *Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v.*
49 *Fond du Lac, supra."*
50 *[[Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#)]*

"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group for the benefit of another."
[U.S. v. Butler, 297 U.S. 1 (1936)]

"Tax" includes ONLY impositions upon PUBLIC property or franchises ([Form #05.030](#)) and not upon absolutely owned PRIVATE property.

1. PRIVATE property must be consensually converted to PUBLIC property before it can be taxed, and the burden of proof rests on the government to prove that it was lawfully converted before it can be subject to tax. See:

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

2. The "persons" spoken above are civil statutory PUBLIC "persons" and not PRIVATE humans. See:

[Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](#)
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

11.8.1.14 Protection

The word "protection" includes only CRIMINAL, constitutional, and common law protection. It excludes every type of government activity, franchise, or program that requires a [predicate civil status \(Form #13.008\) to enforce](#), such as "citizen", "resident", "taxpayer", "spouse", Social Security beneficiary, etc. Every attempt to impose, acquire, or enforce a civil status or to enforce duties upon a civil status NOT related to voting or jury service constitutes the following:

1. An INJURY and an [INJUSTICE \(Form #05.050\)](#).
2. [Identity Theft \(Form #05.046\)](#).

11.8.1.15 Fact

The word "fact" means that which is admissible as evidence in a court of law BECAUSE ENACTED LAW makes it admissible AND because the speaker (other than us) INTENDED for it to be factual. It does NOT imply that we allege that it is factual, actionable, or even truthful. Any attempt by any government to make anything published on this website or anything said by members or officers of the ministry FACTUAL or ACTIONABLE in conflict with this disclaimer is hereby declared and stipulated by all members to be FRAUDULENT, PERJURIOUS, and a willful act of international terrorism and organized extortion.

11.8.1.16 Statutory

The term "statutory" when used as a prefix to any other term, means that the term it precedes pertains only to federal territory, property, PUBLIC rights, or privileges under the exclusive jurisdiction of the national government. Includes NO private property or people.

11.8.1.17 Statutory Citizen

The term "statutory citizen" is defined on this website to mean every reference to the word "citizen" in every act of congress OTHER than in [Title 8](#). Title 8 acts as a substitute for the Constitution for the purposes of only citizenship within territories and/or possessions OR abroad. [Fourteenth Amendment/CONSTITUTIONAL](#) citizenship is NOWHERE described or referenced in in [Title 8](#) of the U.S. Code. Statutes in [Title 8](#) are not necessary to define or authorize citizenship for people in states of the Union:

"Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE!], and not a constitutional, right. 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 would have been unnecessary. While longstanding practice is not sufficient to demonstrate constitutionality, such a practice requires special scrutiny before being set aside. See, e.g., Jackman

1 v. *Rosenbaum Co.*, 260 U.S. 22, 31 (1922) (Holmes, J.) (“If a thing has been practiced for two hundred years by
2 common consent, it will need a strong case for the [Fourteenth Amendment](#) to affect it[.]”); *Walz v. Tax Comm’n*,
3 397 U.S. 664, 678 (1970) (“It is obviously correct that no one acquires a vested or protected right in violation of
4 the Constitution by long use Yet an unbroken practice . . . is not something to be lightly cast aside.”). And
5 while Congress cannot take away the citizenship of individuals covered by the Citizenship Clause [of the
6 Fourteenth Amendment], it can bestow citizenship upon those not within the Constitution’s breadth. See [U.S.
7 Const. art. IV, § 3, cl. 2](#) (“Congress shall have Power to dispose of and make all needful Rules and Regulations
8 respecting the Territory belonging to the United States[**].”); *id.* At [art. I, § 8, cl. 4](#) (Congress may “establish
9 an uniform Rule of Naturalization . . .”). To date, Congress has not seen fit to bestow birthright citizenship upon
10 American Samoa, and in accordance with the law, this Court must and will respect that choice.¹⁶
11 [[Tuaua v. U.S.A.](#), 951 F.Supp.2d. 88 (2013)]

12 Note the following in the above:

13 “If the Citizenship Clause [of the [Fourteenth Amendment](#)] guaranteed birthright citizenship in unincorporated
14 territories, these statutes would have been unnecessary.”

15 All statutory statuses in [Title 8](#) are therefore POLITICAL statuses rather than CIVIL statuses. For the meaning of "civil
16 status", see:

Civil Status (important!), SEDM
<https://sedm.org/litigation-main/civil-status/>

17 However, the political status imputed in Title 8 ("citizen" and/or "national") is not that mentioned in the Constitution. The
18 constitution does not apply on federal territory with the exception of [Article 1, Section 8, Clause 17](#) except insofar as Congress
19 legislatively allows it to apply. Once it is made to apply, that constitutional provision which is legislatively applied cannot be
20 legislatively revoked, because Constitutional rights cannot be legislatively revoked and are private property.

21 “[T]he Constitution is applicable to territories acquired by purchase or conquest only when and so far as
22 Congress shall so direct”
23 [[Downes v. Bidwell](#), 182 U.S. 244, 279 (1901)]

24 All titles of the U.S. Code OTHER than [Title 8](#) and which are CIVIL in nature limit themselves to domiciled parties against
25 whom statutory civil law may lawfully be enforced per [Federal Rule of Civil Procedure 17](#)(b). The origin of civil statutory
26 enforcement authority is domicile on federal territory or representing an entity or office domiciled there (such as "person").
27 Thus, all such parties must be at least domiciled on federal territory to civilly enforce. And, one can't have a domicile without
28 physical presence there at some point in time. See:

[Why Domicile and Becoming a “Taxpayer” Require Your Consent](#), Form #05.002
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>

30 **11.8.1.18 Constitutional**

31 The term “constitutional” when used as a prefix to any other term, means that the term it precedes pertains only to land,
32 property, rights, or privileges under the exclusive jurisdiction of a state of the Union and not within the civil or criminal
33 jurisdiction of the national government.

34 **11.8.1.19 Law Practice**

35 The terms "law practice" or "practice of law":

- 36 1. Exclude any and all statutory references to said term in any state or federal statute.
- 37 2. Exclude any use of these terms found in any rule of court.
- 38 3. Exclude any litigation in which the party "practicing" is representing either a government instrumentality or acting as
39 an officer for said instrumentality such as a statutory "taxpayer" (under the Internal Revenue Code), "driver" (under the
40 vehicle code), "spouse" (under the family code), or "benefit recipient" (under any entitlement program, including
41 Social Security).

- 1 4. Include litigation involving ONLY the protection of EXCLUSIVELY PRIVATE rights beyond the jurisdiction of any
2 de jure government.

3 **11.8.1.20 Sovereign**

4 The word "sovereign" when referring to humans or governments means all the following:

- 5 1. A human being and NOT a "government". Only human beings are "sovereign" and only when they are acting in strict
6 obedience to the laws of their religion. All powers of government are delegated from the PEOPLE and are NOT
7 "divine rights". Those powers in turn are only operative when government PREVENTS the conversion of PRIVATE
8 rights into PUBLIC rights. When that goal is avoided or undermined or when law is used to accomplish involuntary
9 conversion, we cease to have a government and instead end up with [a private, de facto for profit corporation that has no](#)
10 [sovereign immunity and cannot abuse sovereign immunity to protect its criminal thefts from the people.](#)
- 11 2. EQUAL in every respect to any and every government or actor in government. All governments are legal "persons"
12 and under our Constitutional system, ALL "persons" are equal and can only become UNEQUAL in relation to each
13 other WITH their EXPRESS and NOT IMPLIED consent. Since our Constitutional rights are unalienable per the
14 Declaration of Independence, then we can't become unequal in relation to any government, INCLUDING through our
15 consent.
- 16 3. Not superior in any way to any human being within the jurisdiction of the courts of any country.
- 17 4. Possessing the EQUAL right to acquire rights over others by the same mechanisms as the government uses. For
18 instance, if the government encourages the filing of FALSE information returns that essentially "elect" people into
19 public office without their consent, then we have an EQUAL right to elect any and every government or officer within
20 government into our PERSONAL service as our PERSONAL officer without THEIR consent. See:

Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>

- 21 5. Subject to the criminal laws of the jurisdiction they are physically situated in, just like everyone else. This provision
22 excludes "quasi criminal provisions" within civil franchises, such as tax crimes.
- 23 6. The origin of all authority delegated to the government per the Declaration of Independence.
- 24 7. Reserving all rights and delegating NONE to any and every government or government actor. U.C.C. 1-308 and its
25 predecessor, U.C.C. 1-207.
- 26 8. Not consenting to any and every civil franchise offered by any government.
- 27 9. Possessing the same sovereign immunity as any government. Hence, like the government, any government actor
28 asserting a liability or obligation has the burden of proving on the record of any court proceeding EXPRESS
29 WRITTEN consent to be sued before the obligation becomes enforceable.
- 30 10. Claiming no civil or franchise status under any statutory franchise, including but not limited to "citizen", "resident",
31 "driver" (under the vehicle code), "spouse" (under the family code), "taxpayer" (under the tax code). Any attempt to
32 associate a statutory status and the public rights it represents against a non-consenting party is THEFT and SLAVERY
33 and INJUSTICE.
- 34 11. Acting as a fiduciary, agent, and trustee on behalf of God 24 hours a day, seven days a week as an ambassador of a
35 legislatively foreign jurisdiction and as a public officer of "Heaven, Inc.", a private foreign corporation. God is the
36 ONLY "sovereign" and the source of all sovereignty. We must be acting as His agent and fiduciary before we can
37 exercise any sovereignty at all. Any attempt by so-called "government" to interfere with our ability to act as His
38 fiduciaries is a direct interference with our right to contract and the free exercise of religion. See:

Delegation of Authority Order from God to Christians, Form #13.007
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf>

- 39 12. Capable of being civilly sued ONLY under the common law and equity and not under any statutory civil law. All
40 statutory civil laws are law for government and public officers, and NOT for private human beings. They are civil
41 franchises that only acquire the "force of law" with the consent of the subject. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

- 42 13. Protected from the civil statutory law by the First Amendment requirement for separation of church and state because
43 we Christians are the church and our physical body is the "temple" of the church. See: [1 Cor. 6:19](#).
- 44 14. Responsible for all the injuries they cause to every other person under equity and common law ONLY, and not under
45 civil statutory law.

46 **11.8.1.21 Anarchy**

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

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

30 *"No man in this country [including legislators of the government as a legal person] is so high that he is above*
31 *the law. No officer of the law may set that law at defiance with impunity. All the officers of the government,*
32 *from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only supreme power*
33 *in our system of government, and every man who by accepting office participates in its functions is only the more*
34 *strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of*
35 *the authority which it gives," 106 U.S., at 220. "Shall it be said... that the courts cannot give remedy when the*
36 *Citizen has been deprived of his property by force, his estate seized and converted to the use of the government*
37 *without any lawful authority, without any process of law, and without any compensation, because the president*
38 *has ordered it and his officers are in possession? If such be the law of this country, it sanctions a tyranny which*
39 *has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-*
40 *regulated liberty and the protection of personal rights," 106 U.S., at 220, 221.*
41 *[United States v. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)]*

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

50 In support of the above definition of "anarchy", here is how the U.S. Supreme Court defined it:

51 *"Decency, security, and liberty alike demand that government officials shall be subjected to the same rules of*
52 *conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled*
53 *if it fails to observe the law scrupulously. Our government is the potent, the omnipresent teacher. For good or*
54 *for ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker,*
55 *it breeds contempt for law; it invites every man to become a law unto himself; it invites anarchy. To declare*
56 *that in the administration of the criminal law the end justifies the means-to declare that the government may*

1 *commit crimes in order to secure the conviction of a private criminal-would bring terrible retribution. Against*
2 *that pernicious doctrine this court should resolutely set its face."*
3 [*Olmstead v. United States, 277 U.S. 438 (1928)*]

4 The above requirements are a consequence of the fact that the foundation of the United States Constitution is [EQUAL](#)
5 [protection and EQUAL treatment](#). Any attempt to undermine equal rights and equal protection described above constitutes:

- 6 1. The establishment of a state sponsored religion in violation of the First Amendment and the Religious Freedom
7 Restoration Act, 42 U.S.C. Chapter 21B. That religion is described in: [Socialism: The New American Civil Religion,](#)
8 [Form #05.016](#). The object of worship of such a religion is imputing "supernatural powers" to civil rulers and forcing
9 everyone to worship and serve said rulers as "superior beings".
- 10 2. The establishment of an unconstitutional Title of Nobility in violation of [Article 1, Section 9, Clause 8 of the United](#)
11 [States Constitution](#).

12 For court admissible proof that your CIVIL government is the MAIN and most damaging type of anarchist in modern society,
13 both from a legal perspective and a theological perspective, see:

<p>Your Irresponsible, Lawless, and Anarchist Beast Government, Form #05.054 https://sedm.org/Forms/05-MemLaw/YourIrresponsibleLawlessGov.pdf</p>
--

14 **11.8.1.22 Political**

15 The term "political" as used throughout our website in reference to us or our activities:

- 16 1. Excludes the endorsement of specific candidates for political office.
- 17 2. Excludes any motivation that might result in a revocation of 26 U.S.C. §501(c)(4) status.
- 18 3. Excludes activities of public officers or agents of the government.
- 19 4. Excludes those who are "persons", "individuals", "taxpayers" under any revenue law.
- 20 5. Excludes those with a domicile or residence "in this State", meaning the government.
- 21 6. Includes efforts to educate the public about the law and the legal limits upon the jurisdiction of those in the
22 government.
- 23 7. Includes ONLY EXCLUSIVELY PRIVATE people beyond the [civil legislative control](#) of the specific government
24 affected by the policy.
- 25 8. Involves the protection of purely private property and private rights exclusively owned by human beings and not
26 businesses or artificial entities of any description.
- 27 9. Includes activities undertaken ONLY in the fulfillment of [purely religious goals as a full time fiduciary of God under](#)
28 [the Bible trust indenture](#).

29 **11.8.1.23 Non-citizen national**

30 The term "non-citizen national" MEANS a human being born in a constitutional state and domiciled or at least physically
31 present there. These people are described in [8 U.S.C. §1101\(a\)\(21\)](#). They are STATUTORY "non-resident non-persons" as
32 described in [Non-Resident Non-Person Position, Form #05.020](#). It DOES NOT mean or include those who are:

- 33 1. [Domiciled](#) either abroad or on federal territory.
- 34 2. Statutory "nationals and citizens of the United States[**] at birth" per [8 U.S.C. §1401](#). These people are born in federal
35 territories exclusively.
- 36 3. Statutory "national but not citizen of the United States[**] at birth" per [8 U.S.C. §1408](#). These people are born in
37 federal possessions such as Puerto Rico.
- 38 4. Statutory "citizens of the United States[**]" per [8 U.S.C. §1101\(a\)\(22\)\(A\)](#).
- 39 5. Statutory "national of the United States [**]" per [8 U.S.C. §1101\(a\)\(22\)](#).

40 **11.8.1.24 State national**

41 The term "state national" means those who are:

1. Born in a Constitutional but not Statutory "State" as described in the Fourteenth Amendment or the original constitution.
2. Standing on land protected by the Constitution and/or the organic law and therefore possessing natural and Constitutional and PRIVATE rights as documented in:

Enumeration of Inalienable Rights, Form #10.002
<https://sedm.org/Forms/10-Emancipation/EnumRights.pdf>
3. Not claiming any government statutory privilege, immunity, exemption, "benefit", domicile, or civil statutory protection in the context of a specific interaction and reserving all rights per U.C.C. §1.308.
4. Invoking ONLY the common law, the criminal law, God's laws, and the national and state Bill of Rights or constitutional rights for their protection in a court of law. They are therefore NOT "anarchists" who reject ALL law. Instead, they only reject that subset of law (the CIVIL STATUTORY law) that acquires the "force of law" from their consent in some form, whether express or implied.
5. Reject the statutory terms "citizen", "resident", or "person" and the use of the word "citizenship" in ANY context in describing themselves. Instead, they insist on the consistent use of "nationality" and "domicile" to describe their degree of POLITICAL and CIVIL/LEGAL membership in the communities they live in respectively. Domicile, in turn, is VOLUNTARY and cannot be compelled, except possibly in a probate proceeding involving a DEAD person with no rights. POLITICAL membership conveys NO civil enforcement authority. Only CIVIL/LEGAL membership can, and it must be voluntary.
6. Owing allegiance to THE PEOPLE as individuals and sovereigns occupying the land within the state, and not to the government that serves them under the constitution as the delegation of authority order. "State" in a political sense always refers to PEOPLE occupying land and never to GOVERNMENTS or government corporations. In biblical terms, that allegiance is called "love" and it is commanded by God in Matt. 22:34-40. God NEVER commands Christians to love governments or civil rulers and often tells people to DISOBEY them when they violate the Bible as their delegation of authority order (Form #13.007).

Equivalent to a "non-citizen national of the United States OF AMERICA" or a "free inhabitant" under the Articles of Confederation. EXCLUDES any of the following:

1. STATUTORY "person" under [26 U.S.C. §6671](#)(b) and [§7343](#).
2. Statutory "national and citizen of the United States** at birth" as defined in [8 U.S.C. §1401](#). This is a territorial citizen rather than a state citizen.
3. "citizen of the United States**[federal zone]" under [26 U.S.C. §911](#), 26 U.S.C. §3121(e), or [26 C.F.R. §1.1-1](#)(c).
4. "National but not citizen of the United States** at birth" under [8 U.S.C. §1408](#). This is a person born in a federal possession RATHER than a state of the Union.
5. "U.S.[**] non-citizen national" under [8 U.S.C. §1452](#). This is a person born in a federal possession RATHER than a state of the Union.
6. STATUTORY "U.S. person" as defined in [26 U.S.C. §7701](#)(a)(30), which is a human being born and domiciled on federal territory not within the exclusive jurisdiction of any Constitutional state.

The term is a SUBSET of the term "American National" as used by the Department of State in [8 U.S.C. §1502](#) because it:

1. Excludes citizens or nationals within territories or possessions or those born abroad.
2. Includes ONLY those born or naturalized within a constitutional state of the Union.

We make this distinction because we don't want to be in a position of "purposefully availing oneself" of commerce within the exclusive jurisdiction of the national government and thereby make ourselves a target of "selective or UNJUST enforcement". This is also consistent with the SEDM opening page, which says:

*"Our goal is to inspire, empower, motivate, and educate mainly those born or naturalized in the [USA \(and NOT "U.S."\)](#) and who are Members in how to love, honor, obey, glorify, and lift up our Sovereign Lord above every man, king, ruler, government, and [Earthly law](#) at a personal and very practical level and in every area of our lives. This is the essence of our religious worship and the essence, according to the Bible, of how we love our God."
 [SEDM Opening Page; <http://sedm.org>]*

1 "state" for a foreign national = the country of which that person is a national. "state" for an American National is the United
2 States of America, or just America. "state" is not defined in 8 U.S.C. although "State" is defined in [8 U.S.C. §1101\(a\)\(36\)](#)
3 and they are NOT equivalent. See [8 U.S.C. §1101\(a\)\(21\)](#) for another reference to a "state national". Remember the context
4 of [8 U.S.C. §1101](#) is immigration and nationality. So when we speak of a state in this context, we are talking about
5 international states. In that context, American nationality (or U.S. nationality) is what we are---nationality of California is
6 meaningless in this context. So to say you are a national of California is to say you are a national of the United States[***]
7 OF AMERICA or an American National.

8 For the purposes of "State", the following definition applies:

9 *State*

10 *As a noun, a people permanently occupying a fixed territory bound together by common habits and custom into*
11 *one body politic exercising, through the medium of an organized government, independent sovereignty and*
12 *control over all persons and things within its boundaries, capable of making war and peace and of entering into*
13 *international relations with other states. The section of territory occupied by one of the United States. The people*
14 *of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public; as in the*
15 *title of a case, "The State v. A. B." The circumstances or condition of a being or thing at a given time.*
16 *[The Free Dictionary, Farlex; SOURCE: <https://legal-dictionary.thefreedictionary.com/state/>]*

17 "State national" is NOT a statutory term and is not commonly used by courts of law. Therefore, if you invoke it in government
18 correspondence or in litigation, you should take great care to define it BEFORE invoking it so that you do not invite charges
19 of being "frivolous".

20 **11.8.1.25 "Non-Person" or "Non-Resident Non-Person"**

21 The term ["non-person" or "non-resident non-person" \(Form #05.020\)](#) as used on this site we define to be a human who is all
22 of the following:

- 23 1. Not domiciled on federal territory and not representing a corporate or governmental office that is so domiciled under
24 [Federal Rule of Civil Procedure 17](#). See [Form #05.002](#) for details.
- 25 2. Not engaged in a public office within any government. This includes the civil office of "person", "individual",
26 "citizen", or "resident". See [Form #05.037](#) and [Form #05.042](#) for court-admissible proof that statutory "persons",
27 "individuals", "citizens", and "residents" are public offices.
- 28 3. Not "purposefully or consensually availing themselves" of commerce with any government. Therefore, they do not waive
29 sovereign immunity under the [Foreign Sovereign Immunities Act \(FSIA\), 28 U.S.C. Chapter 97](#).
- 30 4. Obligations and Rights in relation to Governments:
 - 31 4.1. Waives any and all privileges and immunities of any civil status and all rights or "entitlements" to receive
32 "benefits" or "civil services" from any government. It is a maxim of law that [REAL de jure governments \(Form](#)
33 [#05.043\)](#) MUST give you the right to not receive or be eligible to receive "benefits" of any kind. See Form
34 [#05.040](#) for a description of the SCAM of abusing "benefits" to destroy sovereignty. The reason is because they
35 MUST guarantee your right to be self-governing and self-supporting:

36 *Invito beneficium non datur.*

37 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be*
38 *considered as assenting. Vide Assent.*

39 *Potest quis renunciare pro se, et suis, juri quod pro se introductum est.*

40 *A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv.*
41 *Inst. n. 83.*

42 *Quilibet potest renunciare juri pro se inducto.*

43 *Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv.*
44 *Inst. n. 83.*

45 *[Bouvier's Maxims of Law, 1856;*

46 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm/>]*

- 47 4.2. Because they are not in receipt of or eligible to receive property or benefits from the government, they owe no
48 CIVIL STATUTORY obligations to that government or any STATUTORY "citizen" or STATUTORY
49 "resident", as "obligations" are described in [California Civil Code Section 1428](#). This means they are not party to

any contracts or compacts and have injured NO ONE as injury is defined NOT by statute, but by the common law. See [Form #12.040](#) for further details on the definition of "obligations".

4.3. Because they owe no statutory civil obligations, the definition of "justice" REQUIRES that they MUST be left alone by the government. See [Form #05.050](#) for a description of "justice".

5. For the purposes of citizenship on government forms:

5.1. STATUTORY "[citizen](#)" and "[resident](#)" are PUBLIC OFFICES and fictions of law within the national government and not human beings. Whenever [CIVIL STATUTORY obligations \(Form #12.040\)](#) attach to a [civil status \(Form #13.008\)](#) such as "citizen", "resident", or "person", then the civil or legal status has to be voluntary or else unconstitutional involuntary servitude is the result in violation of the Thirteenth Amendment. President Obama even admitted that "citizen" is a public office in his Farewell Address. See [SEDM Exhibit #01.018](#) for proof. You have a RIGHT to not be an officer of the government WITHOUT even PAY! They even make you PAY for the privilege with income taxation, because the tax is imposed upon STATUTORY "[citizen](#)" and "[resident](#)" in [26 C.F.R. §1.1-1\(a\)](#). Who else can institute SLAVERY like that and why can't you do that to THEM if we are all REALLY equal ([Form #05.033](#)) as the Constitution requires?

5.2. Does NOT identify as a STATUTORY "citizen" ([8 U.S.C. §1401](#) and [26 C.F.R. §1.1-1\(c\)](#)), "resident" (alien under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#)), "U.S. citizen" (not defined in any statute), "U.S. resident" (not defined in any statute), or "U.S. person" ([26 U.S.C. §7701\(a\)\(30\)](#)).

5.3. Identifies themselves as a "national" per [8 U.S.C. §1101\(a\)\(21\)](#) and per common law by virtue of birth or naturalization within the CONSTITUTIONAL "United States***".

5.4. Is NOT an "alien individual" in [26 C.F.R. §1.1441-1\(c\)\(3\)\(i\)](#) because a "national" under [8 U.S.C. §1101\(a\)\(21\)](#) or "U.S. national" under [22 C.F.R. §51.1](#) owing allegiance to a state of the Union and not the national or federal government. Thus, they are not subject to the presence test under [26 U.S.C. §7701\(b\)](#) and may not lawfully be kidnapped into exclusive national government jurisdiction as a privileged alien "resident" or have a privileged "residence" ([26 C.F.R. §1.871-2\(b\)](#)) within the EITHER the statutory geographical "United States" in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) or "United States*" the COUNTRY in [26 C.F.R. §301.7701\(b\)-1\(c\)\(2\)](#).

5.5. Is legislatively but not constitutionally "[foreign](#)" and "[alien](#)" to the national government by virtue of not having a [domicile](#) (for nationals under [8 U.S.C. §1101\(a\)\(21\)](#)) or "[residence](#)" (for "alien individuals" under [26 C.F.R. §1.871-2\(b\)](#)) within the exclusive legislative jurisdiction of the national government. The words "[foreign](#)" and "[alien](#)" by themselves are NOT defined within the Internal Revenue Code. This is MALICIOUSLY deliberate so as to DECEIVE the American public in states of the Union into FALSELY declaring a [domicile](#) or [residence](#) within the exclusive jurisdiction of the national government. By using "and subject to ITS jurisdiction" after the word "citizen" in [26 C.F.R. §1.1-1\(c\)](#), the average American in states of the Union is deceived using equivocation into VOLUNTEERING for a civil STATUTORY office under the Secretary of the Treasury called "citizen" and "resident" subject to exclusive national government jurisdiction. The "citizen" in this regulation is NOT the POLITICAL citizen mentioned in the Fourteenth Amendment to the Constitution, but a STATUTORY citizen legislatively created and owned by Congress and thus a PRIVILEGE. Those in states of the Union who have neither a [domicile](#) nor [residence](#) within the exclusive jurisdiction of the national government and are not "subject to ITS jurisdiction" and who [FALSELY CLAIM on a government form \(Form #12.023\)](#) such as a W-9 that they are STATUTORY "[U.S. persons](#)" have in practical effect VOLUNTEERED to become privileged STATUTORY "[taxpayers](#)" and uncompensated officers of the national government EVERYWHERE IN THE WORLD who are on duty 24 hours a day, 7 days a week per [26 C.F.R. §1.1-1\(a\)](#)! The corrupt, covetous government WANTS this process of volunteering to be invisible in order to VICTIMIZE the Americans into becoming surety to pay off an endless mountain of public debt that there is NO LIMIT on. That's criminal peonage in violation of [18 U.S.C. §1581](#) if you knew you could unvolunteer and aren't allowed to. Its also criminal human trafficking. You can't UNVOLUNTEER and leave the system until you know HOW you volunteered in the first place. See "[Hot Issues: Invisible Consent](#)" for details on how your consent was procured INVISIBLY. That process of volunteering to pay income tax that state nationals don't owe is exhaustively described in: [How State Nationals Volunteer to Pay Income Tax](#), Form #08.024; <https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>.

6. Earnings originate from outside:

6.1. The [STATUTORY "United States**"](#) as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) (federal zone) and

6.2. The U.S. government federal corporation as a privileged legal fiction.

Thus, their earnings are expressly EXCLUDED rather than EXEMPTED from "[gross income](#)" under [26 U.S.C. §871](#) and are a "foreign estate" under [26 U.S.C. §7701\(a\)\(31\)](#). See [26 U.S.C. §872](#) and [26 C.F.R. §1.872-2\(f\)](#) and [26 C.F.R. §1.871-7\(a\)\(4\)](#) and [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#) for proof.

7. Earnings are expressly EXCLUDED rather than EXEMPTED from STATUTORY "[wages](#)" as defined in [26 U.S.C. §3401\(a\)](#) because all services performed outside the [STATUTORY "United States**"](#) as defined in [26 U.S.C.](#)

- 1 [§7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone) and the CORPORATION "United States" as a legal fiction. Therefore, not
2 subject to "wage" withholding of any kind for such services per:
3 7.1. [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#) in the case of income tax.
4 7.2. [26 C.F.R. §31.3121\(b\)-3\(c\)\(1\)](#) in the case of Social Security.
- 5 8. Expressly EXCLUDED rather than EXEMPTED from income tax reporting under:
6 8.1. [26 C.F.R. §1.1441-1\(b\)\(5\)\(i\)](#).
7 8.2. [26 C.F.R. §1.1441-1\(e\)\(1\)\(ii\)\(A\)\(1\)](#).
8 8.3. [26 C.F.R. §1.6041-4\(a\)\(1\)](#).
- 9 9. Expressly EXCLUDED rather than EXEMPTED from backup withholding because earnings are not reportable by [26](#)
10 [U.S.C. §3406](#) and [26 C.F.R. §31.3406\(g\)-1\(e\)](#). Only "reportable payments" are subject to such withholding.
- 11 10. Because they are EXCLUDED rather than EXEMPTED from income tax reporting and therefore withholding, they
12 have no "taxable income".
13 10.1. Only reportable income is taxable.
14 10.2. There is NO WAY provided within the Internal Revenue Code to make earnings not connected to a [statutory](#)
15 ["trade or business"/public office \(Form #05.001\)](#) under [26 U.S.C. §6041](#) reportable.
16 10.3. The only way to make earnings of a nonresident alien not engaged in the "trade or business" franchise taxable
17 under [26 U.S.C. §871](#)(a) is therefore only when the PAYOR is lawfully engaged in a "trade or business" but the
18 PAYEE is not. This situation would have to involve the U.S. government ONLY and not private parties in the
19 states of the Union. The information returns would have to be a [Form 1042s](#). It is a crime under [18 U.S.C. §91](#) for
20 a private party to occupy a public office or to impersonate a public office, and Congress cannot establish public
21 offices within the exclusive jurisdiction of the states of the Union to tax them, according to the [License Tax](#)
22 [Cases, 72 U.S. 462, 18 L.Ed. 497, 68 S.Ct. 331 \(1866\)](#).
- 23 11. Continue to be a ["national of the United States"](#) ([Form #05.006](#)) and not lose their CONSTITUTIONAL citizenship
24 while filing form 1040NR. See [26 U.S.C. §873\(b\)\(3\)](#). They do NOT need to "expatriate" their nationality to file as a
25 "nonresident alien" and will not satisfy the conditions in [26 U.S.C. §877](#) (expatriation to avoid tax). Expatriation is loss
26 of NATIONALITY, and NOT loss of STATUTORY "citizen" status under [8 U.S.C. §1401](#).
- 27 12. If they submit the [SEDM Form W-8SUB, Form #04.231](#) to control withholding and revoke their Form W-4, then they:
28 12.1. Can submit [SSA Form 7008](#) to correct your SSA earnings to zero them out. See [SEDM Form #06.042](#).
29 12.2. Can use [IRS Form 843](#) to request a full refund or abatement of all FICA and Medicare taxes withheld if the
30 employer or business associate continues to file W-2 forms or withhold against your wishes. See [SEDM Form](#)
31 [#06.044](#).
- 32 13. Are eligible to replace the SSN with a TEMPORARY International Taxpayer Identification Number (ITIN) that
33 expires AUTOMATICALLY every year and is therefore NOT permanent and changes. If you previously applied for an
34 SSN and were ineligible to participate, you can terminate the SSN and replace it with the ITIN. If you can't prove you
35 were ineligible for Social Security, then they will not allow you to replace the SSN with an ITIN. See:
36 13.1. [Form W-7](#) for the application.
37 <https://www.irs.gov/forms-pubs/about-form-w-7>
38 13.2. [Understanding Your IRS Individual Taxpayer Identification Number, Publication 1915](#)
39 <https://www.irs.gov/pub/irs-pdf/p1915.pdf>
40 13.3. [Why You Aren't Eligible for Social Security, Form #06.001](#) for proof that no one within the exclusive
41 jurisdiction of a constitutional state of the Union is eligible for Social Security.
42 <https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>
- 43 14. Must file the paper version of IRS Form 1040NR, because there are no electronic online providers that automate the
44 preparation of the form or allow you to attach the forms necessary to submit a complete and accurate return that
45 correctly reflects your status. This is in part because the IRS doesn't want to make it easy or convenient to leave their
46 slave plantation.
- 47 15. Is a SUBSET of ["nonresident aliens"](#) who are not required to have or to use Social Security Numbers (SSNs) or
48 Taxpayer Identification Numbers (TINs) in connection with tax withholding or reporting. They are expressly excluded
49 from this requirement by:
50 15.1. [31 C.F.R. §1020.410\(b\)\(3\)\(x\)](#) .
51 <https://www.law.cornell.edu/cfr/text/31/1020.410>
52 15.2. [26 C.F.R. §301.6109-1\(b\)\(2\)](#) .
53 <https://www.law.cornell.edu/cfr/text/26/301.6109-1>
54 15.3. [W-8BEN Inst. p. 1,2,4,5 \(Cat 25576H\)](#).
55 <https://www.irs.gov/pub/irs-pdf/iw8ben.pdf>
56 15.4. [Instructions for the Requesters of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY, p. 1,2,6 \(Cat](#)
57 [26698G\)](#).

1 <https://www.irs.gov/pub/irs-pdf/iw8.pdf>
2 15.5. [Pub 515 Inst. p. 7 \(Cat. No 16029L\)](#),
3 <https://www.irs.gov/pub/irs-pdf/p515.pdf>

4 More on SSNs and TINs at:

5 [About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#)

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

7 [About SSNs and TINs on Government Forms and Correspondence, Form #04.104](#)

8 <https://sedm.org/Forms/04-Tax/1-Procedure/AboutSSNs/AboutSSNs.htm>

9 They are "non-persons" BY VIRTUE of not benefitting from any civil statutory privilege and therefore being "PRIVATE".
10 By "privilege", we mean ANY of the things described in [5 U.S.C. 553\(a\)\(2\)](#):

11 [5 U.S. Code § 553 - Rule making](#)

12 *(a) This section applies, according to the provisions thereof, except to the extent that there is involved—*

13 *[. . .]*

14 *(2) a matter relating to agency management or personnel or to public property, loans, grants, benefits, or*
15 *contracts.*

16 The above items all have in common that they are PROPERTY coming under [Article 4, Section 3, Clause 2](#) of the Constitution
17 that is loaned or possessed or granted temporarily to a human being with legal strings attached. Thus, Congress has direct
18 legislative jurisdiction not only over the property itself, but over all those who USE, BENEFIT FROM, or HAVE such
19 property physically in their custody or within their temporary control. We remind the reader that Congress enjoys control
20 over their own property NO MATTER WHERE it physically is, including states of the Union, and that it is the MAIN source
21 of their legislative jurisdiction within the exclusive jurisdiction of Constitutional states of the Union!:

22 [United States Constitution](#)
23 [Article 4, Section 3, Clause 2](#)

24 *The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory*
25 *or other Property belonging to the United States; and nothing in this Constitution shall be so construed as to*
26 *Prejudice any Claims of the United States, or of any particular State.*

27
28 **“The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting**
29 **the territory or other property belonging to the United States. This power applies as well to territory**
30 **belonging to the United States within the States, as beyond them. It comprehends all the public domain,**
31 **wherever it may be. The argument is, that the power to make ‘ALL needful rules and regulations’ ‘is a**
32 **power of legislation,’ ‘a full legislative power;’ ‘that it includes all subjects of legislation in the territory,’**
33 **and is without any limitations, except the positive prohibitions which affect all the powers of**
34 **Congress. Congress may then regulate or prohibit slavery upon the public domain within the new States, and**
35 **such a prohibition would permanently affect the capacity of a slave, whose master might carry him to it. And why**
36 **not? Because no power has been conferred on Congress. This is a conclusion universally admitted. But the**
37 **power to ‘make rules and regulations respecting the territory’ is not restrained by State lines, nor are there**
38 **any constitutional prohibitions upon its exercise in the domain of the United States within the States; and**
39 **whatever rules and regulations respecting territory Congress may constitutionally make are supreme, and**
40 **are not dependent on the situs of ‘the territory.’”**
41 *[Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856)]*

42 By property, we mean all the things listed in [5 U.S.C. §553\(a\)\(2\)](#) such as SSNs (property of the government per [20 C.F.R.](#)
43 [§422.103\(d\)](#)), contracts (which are property), physical property, chattel property, "benefits", "offices", [civil statuses](#),
44 privileges, civil statutory remedies, etc. A "[public office](#)" is, after all, legally defined as someone in charge of the PROPERTY
45 of the "public",

46 **“Public office.** *The right, authority, and duty created and conferred by law, by which for a given period, either*
47 *fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the*
48 *sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58.*
49 *An agency for the state, the duties of which involve in their performance the exercise of some portion of the*
50 *sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State,*
51 *13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of*

1 Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52
2 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but**
3 **for such time as de- notes duration and continuance, with Independent power to control the property of**
4 **the public, or with public functions to be exercised in the supposed interest of the people, the service to be**
5 **compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is**
6 **a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.**
7 *[Black's Law Dictionary, Fourth Edition, p. 1235]*

8 Even the public office ITSELF is property of the national government, so those claiming any civil statutory status are claiming
9 a civil office within the government. It is otherwise unconstitutional to regulate private property or private rights. The only
10 way you can surrender your private status is voluntarily adopt an office or civil status or the "benefits", "rights", or privileges
11 attaching to said office or status, as we prove in:

- 12 1. [Civil Status \(important!\), SEDM](https://sedm.org/litigation-main/civil-status/)
13 <https://sedm.org/litigation-main/civil-status/>
- 14 2. [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf)
15 <https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>
- 16 3. [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf)
17 <https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

18 It is custody or "benefit" or control of government/public property that grants government control over those handling or
19 using such property:

20 *"The State in such cases exercises no greater right than an individual may exercise over the use of his own*
21 *property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated*
22 *or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The*
23 *recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the*
24 *privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it."*
25 *[Munn v. Illinois, 94 U.S. 113 (1876)]*

26
27 *"The rich rules over the poor,*
28 *And the borrower is servant to the lender."*
29 *[Prov. 22:7, Bible, NKJV]*

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

31
32 *"The alien [Washington, D.C. is legislatively "alien" in relation to states of the Union] who is among you shall*
33 *rise higher and higher above you, and you shall come down lower and lower [malicious destruction of EQUAL*
34 *PROTECTION and EQUAL TREATMENT by abusing FRANCHISES]. He shall lend to you [Federal*
35 *Reserve counterfeiting franchise], but you shall not lend to him; he shall be the head, and you shall be the tail.*

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

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

51 You cannot MIX or comingle PRIVATE property with PUBLIC property without converting the PRIVATE property
52 ownership from absolute to qualified. You must keep them SEPARATE at all times and it is the MAIN and MOST

1 IMPORTANT role of government to maintain that separation. Governments, after all, are created ONLY to protect private
2 property and the FIRST step in that protection is to protect PRIVATE property from being converted to PUBLIC property.
3 For proof, see:

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

4 What Congress is doing is abusing its own property to in effect create "de facto public offices" within the government, in
5 violation of [4 U.S.C. §72](#), as is proven in:

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

6 This is how we describe the reason why people should avoid privileges and thereby avoid possession, custody, use, or
7 "benefit" of government/public property on the opening page of our site:

8 *"People of all races, genders, political beliefs, sexual orientations, and nearly all religions are welcome here.*
9 *All are treated equally under REAL "law". The only way to remain truly free and equal under the civil law is to*
10 *avoid seeking government civil services, benefits, property, special or civil status, exemptions, privileges, or*
11 *special treatment. All such pursuits of government services or property require individual and lawful consent to*
12 *a franchise and the surrender of inalienable constitutional rights AND EQUALITY in the process, and should*
13 *therefore be AVOIDED. The rights and equality given up are the "cost" of procuring the "benefit" or property*
14 *from the government, in fact. Nothing in life is truly "free". Anyone who claims that such "benefits" or property*
15 *should be free and cost them nothing is a thief who wants to use the government as a means to STEAL on his or*
16 *her behalf. All just rights spring from responsibilities/obligations under the laws of a higher power. If that higher*
17 *power is God, you can be truly and objectively free. If it is government, you are guaranteed to be a slave because*
18 *they can lawfully set the cost of their property as high as they want as a Merchant under the U.C.C. If you want*
19 *it really bad from people with a monopoly, then you will get it REALLY bad. Bend over. There are NO*
20 *constitutional limits on the price government can charge for their monopoly services or property. Those who*
21 *want no responsibilities can have no real/PRIVATE rights, but only privileges dispensed to wards of the state*
22 *which are disguised to LOOK like unalienable rights. Obligations and rights are two sides of the same coin, just*
23 *like self-ownership and personal responsibility. For the biblical version of this paragraph, read 1 Sam. 8:10-22.*
24 *For the reason God answered Samuel by telling him to allow the people to have a king, read Deut. 28:43-51.*
25 *which is God's curse upon those who allow a king above them. Click Here*
26 *(<https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>) for a detailed description*
27 *of the legal, moral, and spiritual consequences of violating this paragraph."*
28 *[SEDM Opening Page; <http://sedm.org>]*

29 "Non-resident Non-Person" or "non-person" are synonymous with "transient foreigner", "in transitu", and "stateless" (in
30 relation to the national government). We invented this term. The term does not appear in federal statutes because statutes
31 cannot even define things or people who are not subject to them and therefore foreign and sovereign. The term "non-
32 individual" used on this site is equivalent to and a synonym for "non-person" on this site, even though STATUTORY
33 "individuals" are a SUBSET of "persons" within the Internal Revenue Code. Likewise, the term "private human" is also
34 synonymous with "non-person". Hence, a "non-person":

- 35 1. Retains their sovereign immunity. They do not waive it under the Foreign Sovereign Immunities Act, 28 U.S.C.
36 Chapter 97 or the longarm statutes of the state they occupy.
- 37 2. Is protected by the United States Constitution and not federal statutory civil law.
- 38 3. May not have federal statutory civil law cited against them. If they were, a violation of Federal Rule of Civil Procedure
39 17 and a constitutional tort would result if they were physically present on land protected by the United States
40 Constitution within the exterior limits of states of the Union.
- 41 4. Is on an equal footing with the United States government in court. "Persons" would be on an UNEQUAL, INFERIOR,
42 and subservient level if they were subject to federal territorial law.

43 Don't expect vain public servants to willingly admit that there is such a thing as a human "non-person" who satisfies the above
44 criteria because it would undermine their systematic and treasonous plunder and enslavement of people they are supposed to
45 be protecting. However, the U.S. Supreme Court has held that the "right to be left alone" is the purpose of the constitution.
46 *Olmstead v. United States*, 277 U.S. 438. A so-called "government" that refuses to leave you alone or respect or protect your
47 sovereignty and equality in relation to them is no government at all and has violated the purpose of its creation described in
48 the Declaration of Independence. Furthermore, anyone from the national or state government who refuses to enforce this
49 status, or who imputes or enforces any status OTHER than this status under any law system other than the common law is:

1. "purposefully availing themselves" of commerce within OUR jurisdiction.
2. STEALING, where the thing being STOLEN are the public rights associated with the statutory civil "status" they are presuming we have but never expressly consented to have.
3. Engaging in criminal identity theft, because the civil status is associated with a domicile in a place we are not physically in and do not consent to a civil domicile in.
4. Consenting to our Member Agreement.
5. Waiving official, judicial, and sovereign immunity.
6. Acting in a private and personal capacity beyond the statutory jurisdiction of their government employer.
7. Compelling us to contract with the state under the civil statutory "social compact".
8. Interfering with our First Amendment right to freely and civilly DISASSOCIATE with the state.
9. Engaged in a constitutional tort.

If freedom and self-ownership or "ownership" in general means anything at all, it means the right to deny any and all others, including governments, the ability to use or benefit in any way from our body, our exclusively owned private property, and our labor.

"We have repeatedly held that, as to property reserved by its owner for private use, 'the right to exclude [others is] one of the most essential sticks in the bundle of rights that are commonly characterized as property.' " [Loretto v. Teleprompter Manhattan CATV Corp., 458 U.S. 419, 433 \(1982\)](#), quoting [Kaiser Aetna v. United States, 444 U.S. 164, 176 \(1979\)](#). "
[*Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987)*]

"In this case, we hold that the "right to exclude," so universally held to be a fundamental element of the property right,[11] falls within this category of interests that the Government cannot take without compensation." [Kaiser Aetna v. United States, 444 U.S. 164 (1979)]

FOOTNOTES:

[11] See, e. g., [United States v. Pueblo of San Ildefonso, 206 Cr.Cl. 649, 669-670, 513 F.2d. 1383, 1394 \(1975\); United States v. Lutz, 295 F.2d. 736, 740 \(CA5 1961\)](#). As stated by Mr. Justice Brandeis, "[a]n essential element of individual property is the legal right to exclude others from enjoying it." [International News Service v. Associated Press, 248 U.S. 215, 250 \(1918\) \(dissenting opinion\)](#).

If you would like a W-8 form that ACCURATELY describes the withholding and reporting status of a "non-resident non-person", see:

[W-8SUB, Form #04.231](#)
<https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>

11.8.1.26 "Advice" or "legal advice"

The term "advice" or "legal advice" means education about tools, facts, remedies, and options for making your own informed choice. It does not include any method of: 1. Transferring liability or responsibility from the person asking to the person responding; 2. Anything that could be classified as "legal advice" or "law practice" as used in any statute or enacted law; 3. Anything that could be classified as factual or a basis for belief or reliance upon the person asked in connection with commercial speech subject to government protection or regulation.

11.8.1.27 Socialism

The term "socialism" means any attempt by any government to use civil legislation to abolish private property or to convert private property ownership to public property, public rights, or privileges, whether by consent or by theft. "Ownership" and "control" are synonymous for the purpose of this definition. Such property includes land, labor, physical objects, chattel property, or constitutional rights.

Examples of the implementation of socialism include the following activities by government:

1. Government Franchises and licensing. See:

Government Instituted Slavery Using Franchises, Form #05.030
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>
2. Civil statutes when enforced against those not consensually serving WITHIN the government. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
3. Domicile, which is a civil statutory protection franchise. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
4. Income and excise taxation. See:

The "Trade or Business" Scam, Form #05.001
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>
5. Extraterritorial civil enforcement under the COLOR, but without the actual AUTHORITY of law. against parties not domiciled within the jurisdiction or venue doing the enforcement. See:

Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>
6. Any attempt to change the [civil status \(Form #13.008\)](#) of parties situated extraterritorially without the exclusive jurisdiction of the lawmaker with or without their express or implied [consent \(Form #05.003\)](#). The result is that they are made to APPEAR as parties domiciled within the civil jurisdiction or venue of the lawmaker. See:

Government Identity Theft, Form #05.046
<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>
7. Any attempt to offer a "benefit" or franchise without recognizing or enforcing the right to NOT participate or to quit on any and every form administering the program. Thus, the program is TREATED as mandatory by fiat but in fact is voluntary. This violates the common law maxim that you have a right to refuse a "benefit". See:

Avoiding Traps in Government Forms Course, Form #12.023
<https://sedm.org/LibertyU/AvoidingTrapsGovForms.pdf>

The result of implementing socialism through civil legislation is ultimately to abolish constitutional or common law protections for property, and to replace them with legislatively granted civil privileges that come with obligations and a corresponding surrender of said rights. Below is how we describe this process on the opening page of our website:

"People of all races, genders, political beliefs, sexual orientations, and nearly all religions are welcome here. All are treated equally under REAL "law". The only way to remain truly free and equal under the civil law is to avoid seeking government civil services, benefits, property, special or civil status, exemptions, privileges, or special treatment. All such pursuits of government services or property require individual and lawful consent to a franchise and the surrender of inalienable constitutional rights AND EQUALITY in the process, and should therefore be AVOIDED. The rights and equality given up are the "cost" of procuring the "benefit" or property from the government, in fact. Nothing in life is truly "free". Anyone who claims that such "benefits" or property should be free and cost them nothing is a thief who wants to use the government as a means to STEAL on his or her behalf. All just rights spring from responsibilities/obligations under the laws of a higher power. If that higher power is God, you can be truly and objectively free. If it is government, you are guaranteed to be a slave because they can lawfully set the cost of their property as high as they want as a Merchant under the U.C.C. If you want it really bad from people with a monopoly, then you will get it REALLY bad. Bend over. There are NO constitutional limits on the price government can charge for their monopoly services or property. Those who want no responsibilities can have no real/PRIVATE rights, but only privileges dispensed to wards of the state which are disguised to LOOK like unalienable rights. Obligations and rights are two sides of the same coin, just like self-ownership and personal responsibility. For the biblical version of this paragraph, read 1 Sam. 8:10-22. For the reason God answered Samuel by telling him to allow the people to have a king, read Deut. 28:43-51, which is God's curse upon those who allow a king above them. Click Here (<https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>) for a detailed description of the legal, moral, and spiritual consequences of violating this paragraph."
 [SEDM Website Opening Page; <http://sedm.org>]

For the purpose of this definition "socialism" does NOT include "social control over the means of production" as most contemporary reference sources FALSELY identify it. Early dictionaries defined it consistent with our definition but over the years, the word has fairly recently been redefined to REMOVE the mention of abolition of private property from the definition. This was done so that statist would conveniently stop having to APOLOGIZE for government theft through the legislative process. For examples of this phenomenon, see:

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

1 It is important to emphasize here that when you want to stop public opposition to a government activity such as theft or
2 conversion of private property, the easiest way is to redefine terms so that there is no word that accurately refers to the activity
3 that is being opposed. The result is that you have eliminated vocabulary that could describe the thing being opposed, and thus
4 to eliminate the political opposition entirely. This approach, in fact, is the heart of the modern phenomenon of "[Identity](#)
5 [politics](#)": Control public opinion and public opposition by controlling language.

6 An important goal of this website is to ELIMINATE all forms of socialism as defined here, and thus to restore the supremacy
7 of individual rights over governmental rights to our political and democratic processes and institutions. For details on the
8 evils of socialism, see:

- 9 1. *Socialism: The New American Civil Religion*, Form #05.016
10 <https://sedm.org/Forms/05-MemLaw/SocialismCivilReligion.pdf>
- 11 2. *Social Security: Mark of the Beast*, Form #11.407
12 <http://famguardian.org/Publications/SocialSecurity/TOC.htm>

13 **11.8.1.28 “Grant” or “loan”**

14 The term "grant" or "loan", in the context of this website and especially in relation to any type of property or right or to
15 "franchises" generally, means a temporary conveyance or transfer of physical custody or possession of absolutely owned
16 property with legal strings or conditions attached by the grantor in which there are no moities or usufructs over the property
17 held or reserved by the party to whom the property is loaned or temporarily conveyed.

- 18 1. The grantor or lender is the "Merchant" under [U.C.C. §2-104](#)(1).
- 19 2. The recipient or borrower of the property conveyed is the "Buyer" under [U.C.C. §2-103](#)(1)(a).
- 20 3. The property loaned can include land, physical/chattel property, rights, or privileges.
- 21 4. The legal relation or "privity" created between the grantor and the borrower or recipient is referred to as a "franchise".
22 All franchises are contracts or agreements of one kind or another. Franchises are defined as "a privilege [meaning
23 "property"] in the HANDS of a subject". Receipt of the property by the Buyer, in fact is what MAKES them the
24 "subject"
- 25 5. The regulation of the property is done through the civil statutory code, which assigns both rights and obligations to the
26 Merchant (grantor) and the Buyer.
- 27 6. Upon voluntary acceptance of the property by the Buyer, a civil status is assigned to both the BUYER and the
28 MERCHANT fixing the relations between them under the privity. Such civil statuses might include "citizen",
29 "resident", "person" (under the civil statutory franchise code), "taxpayer" (under the income tax code), "driver" (under
30 the vehicle code), etc.
- 31 7. The CIVIL STATUTORY STATUS assigned to the MERCHANT and the BUYER after the property is accepted
32 constitutes a type of "membership". A "citizen", for instance, is a BUYER of government civil statutory protection
33 franchise services, and also a "MEMBER" of a club called "GOVERNMENT" (a corporation) that delivers said
34 services.
- 35 8. Both CIVIL STATUTORY RIGHTS (PRIVILEGES) and OBLIGATIONS attach to the civil status assigned to the
36 parties and these RIGHTS and OBLIGATIONS are the method of controlling and managing the property until it is
37 "RETURNED" or SURRENDERED by the Buyer to the GRANTOR. The civil statutory OBLIGATIONS assigned to
38 the civil status of the BUYER become corresponding RIGHTS on the part of the MERCHANT/GRANTOR and vice
39 versa.
- 40 9. If the property, benefit, or privilege was never voluntarily accepted, then the OBLIGATIONS that attach to it cannot be
41 enforced against the BUYER by the MERCHANT in court. Under the common law, you have a RIGHT to refuse to
42 accept property, "benefits", etc. in every scenario, even after you applied for them.
- 43 10. In pursuing and accepting the property of the Merchant, the Buyer surrenders ABSOLUTE ownership of a part of his
44 or her otherwise private property and is therefore subject to regulation of him or her self by the Merchant. If the
45 Merchant is a government, then they or their activities in which the granted property are used become and "infected
46 with a public interest" and are subject to civil statutory regulation.

47 The above process, in fact, has been admitted by the U.S. Supreme Court and the California Supreme Court as the "very
48 essence" of CIVIL government:

49 *"When one becomes a member of society, he necessarily parts with some rights or privileges which, as an*
50 *individual not affected by his relations to others, he might retain. HN4 "A body politic," as aptly defined in*

1 the preamble of the Constitution of Massachusetts, "is a social compact by which the whole people covenants
2 with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the
3 common good." This does not confer power upon the whole people to control rights which are purely and
4 exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of laws
5 requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure
6 another. This is the very essence of government, and has found expression in the maxim sic utere tuo ut
7 alienum non loedas. From this source come the HNS police powers, which, as was said by Mr. Chief Justice
8 Taney in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent
9 in every sovereignty, . . . that is to say, . . . the power to govern men and things." Under these powers the
10 government regulates the conduct of its citizens one towards another, and the manner in which each shall use
11 his own property, when such regulation becomes necessary for the public good. In their exercise it has been
12 customary in England from time immemorial, and in this country from its first colonization, to regulate ferries,
13 common carriers, hackmen, bakers, millers, wharfingers, innkeepers, &c., and in so doing to fix a maximum of
14 charge to be made for services rendered, accommodations furnished, and articles sold. To this day, statutes are
15 to be found in many of the States upon some or all these subjects; and we think it has never yet been successfully
16 contended that such legislation came within any of the constitutional prohibitions against interference with
17 private property. With the Fifth Amendment in force, Congress, in 1820, conferred power upon the city of
18 Washington "to regulate . . . the rates of wharfage at private wharves, . . . the sweeping of chimneys, and to fix
19 the rates of fees therefor, . . . and the weight and quality of bread," 3 Stat. 587, sect. 7; and, in 1848, "to make all
20 necessary regulations respecting hackney carriages and the rates of fare of the same, and the rates of hauling by
21 cartmen, wagoners, carmen, and draymen, and the rates of commission of auctioneers," 9 id. 224, sect. 2."

22 "From this it is apparent that, down to the time of the adoption of the [Fourteenth Amendment](#), it was not supposed
23 that statutes regulating the use, or even the price of the use, of private property necessarily deprived an owner of
24 his property without due process of law. Under some circumstances they may, but not under all. The amendment
25 does not change the law in this particular: it simply prevents the States from doing that which will operate as
26 such a deprivation."

27 "This brings us to inquire as to the principles upon which this power of regulation rests, in order that we may
28 determine what is within and what without its operative effect. Looking, then, to the common law, from whence
29 came the right which the Constitution protects, we find that when private property is "affected with a public
30 interest, it ceases to be *juris privati* only." This was said by Lord Chief Justice Hale more than two hundred years
31 ago, in his treatise *De Portibus Maris*, 1 Harg. Law Tracts, 78, and has been accepted without objection as an
32 essential element in the law of property ever since. Property does become clothed with a public interest when
33 used in a manner to make it of public consequence, and affect the community at large. When, therefore, one
34 devotes his property to a use in which the public has an interest, he, in effect, grants to the public an interest in
35 that use, and must submit to be controlled by the public for the common good, to the extent of the interest he has
36 thus created. He may withdraw his grant by discontinuing the use; but, so long as he maintains the use, he must
37 submit to the control."
38 [[Munn v. Illinois, 94 U.S. 113 \(1876\)](#)]

39
40 " It will be found that from the earliest periods of our history the State laws regulated the privilege of the elective
41 franchise within their respective limits, and that these laws were exactly such as local interests, peculiar
42 conditions, or supposed policy dictated, and that it was never asserted that the exclusion of any class of
43 inhabitants from the privilege of voting amounted to an interference with the privileges of the excluded class as
44 citizens. As was well said by Judge Mills, of the Court of Appeals of Kentucky: "The mistake on the subject arises
45 from not attending to a sensible distinction between political and civil rights. The latter constitute the citizen,
46 while the former are not necessary ingredients. A State may deny all her political rights to an individual, and yet
47 he may be a citizen. The rights of office and suffrage are political purely, and are denied by some or all the
48 States to part of their population, who are still citizens. A citizen, then, is one who owes the Government
49 allegiance, service, and money by way of taxation, and to whom the Government, in turn, grants and
50 guarantees liberty of person and of conscience, the right of acquiring and possessing [PUBLIC, not
51 PRIVATE] property [WHY?, because the CONSTITUTION protects PRIVATE property ONLY, and CIVIL
52 STATUTES protect PUBLIC PROPERTY. You have to SURRENDER some portion of the protections of the
53 CONSTITUTION in order to acquire, use, or "benefit" from PUBLIC property], of marriage and the social
54 relations, of suit and defense, and security of person, estate, and reputation. These, with some others which
55 might be enumerated, being guaranteed and secured by Government, constitute a citizen. To aliens we extend
56 these privileges by courtesy; to others we secure them--to male as well as female--to the infant as well as the
57 person of hoary hairs." (1 Litt. R. 342.)"
58 [[Van Valkenburg v. Brown, 43 Cal. 43 \(1872\)](#)]

59 In the context of GOVERNMENT grants of property:

- 60 1. This conveyance of property is the foundation of ALL governmental civil statutory privileges and most civil statutory
61 law, as explained in [Why Civil Statutory Law is Law for Government and Not Private Persons, Form #05.037](#).

- 1 2. The constitutional authority for such grants is [Article 4, Section 3, Clause 2](#) of the U.S. Constitution, which allows
- 2 Congress to "dispose of and make all needful rules and Regulations respecting the Territory or other property
- 3 belonging to the United States".
- 4 3. Those receiving the granted property and the associated privileges essentially waive their constitutional rights under
- 5 the Brandeis Rules of the U.S. Supreme Court, [Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466](#)
- 6 [\(1936\)](#).
- 7 4. Individual agencies of the government are created to manage the SPECIFIC property and franchises and privileges
- 8 loaned or granted, and such agencies DO NOT have jurisdiction over PRIVATE parties NOT in receipt or eligible to
- 9 receive said property. These agencies are referred to as "the administrative state". [Click here](#) for details on the
- 10 "Administrative State".
- 11 5. Types of property that may be loaned must fit within [5 U.S.C. §553\(a\)\(2\)](#).
- 12 6. In the context of GOVERNMENT property so granted or loaned to the public, the party in temporary custody of the
- 13 property is legally defined as a "public officer" subject to DIRECT legislative control of Congress WITHOUT the need
- 14 for implementing regulations pursuant to [5 U.S.C. §553\(a\)](#), and [44 U.S.C. §1505\(a\)\(1\)](#).

15 *"Public office. The right, authority, and duty created and conferred by law, by which for a given period, either*
 16 *fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the*
 17 *sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58.*
 18 *An agency for the state, the duties of which involve in their performance the exercise of some portion of the*
 19 *sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State,*
 20 *13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of*
 21 *Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52*
 22 *P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for***
 23 ***such time as de- notes duration and continuance, with Independent power to control the property of the public,***
 24 *or with public functions to be exercised in the supposed interest of the people, the service to be compensated by*
 25 *a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.*
 26 *State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.*
 27 *[Black's Law Dictionary, Fourth Edition, p. 1235]*

- 28 7. Jurisdiction over government property extends EXTRATERRITORIALY and INTERNATIONALLY, and thus
- 29 grants can occur anywhere in the world and may cross state borders and reach into a Constitutional state of the Union.
- 30 8. There is NO CONSTITUTIONAL AUTHORITY EXPRESSLY GRANTED that allows government to abuse
- 31 government property to CREATE new public offices. This is a usurpation and an invasion of the states in violation of
- 32 [Article 4, Section 4](#) of the Constitution.
- 33 9. This source of jurisdiction is the MAIN source of jurisdiction in the case of the income tax, which is an excise tax and
- 34 a franchise tax upon federal offices legislatively created by Congress but usually implemented ILLEGALLY and
- 35 UNCONSTITUTIONALLY within states of the Union, as described in [Challenge to Income Tax Enforcement](#)
- 36 [Authority Within Constitutional States of the Union, Form #05.052](#).

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

42 *But very different considerations apply to the internal commerce or domestic trade of the States. Over this*
 43 *commerce and trade Congress has no power of regulation nor any direct control. This power*
 44 *belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a*
 45 *State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly*
 46 *granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive*
 47 *power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It*
 48 *is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports,*
 49 *and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus*
 50 *limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing*
 51 *subjects. **Congress cannot authorize [e.g. LICENSE using a Social Security Number] a trade or business within***
 52 *a State in order to tax it."*
 53 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

54 God vehemently forbids Christians from participating in any grants or loans of government property and warns Christians
 55 that they will be CURSED if they participate. This curse is the STRONGEST and SCARRIEST curse in all the bible:

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

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

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

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

20 The reason God forbids becoming and borrower of government property is that the legal relation created by the transaction,
21 being a franchise or contract or agreement, causes conflicts of interest and allegiance and sin.

22 **"The rich rules over the poor,**
23 **And **the borrower is servant to the lender.**"**
24 **[Prov. 22:7, Bible, NKJV]**

25
26 **"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan**
27 **government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by**
28 **becoming a "resident" or domiciliary in the process of contracting with them], lest they make you sin against**
29 **Me [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely**
30 **be a snare to you."**
31 **[Exodus 23:32-33, Bible, NKJV]**

32
33 **"I [God] brought you up from Egypt [slavery] and brought you to the land of which I swore to your fathers; and**
34 **I said, 'I will never break My covenant with you. And you shall make no covenant [contract or franchise or**
35 **agreement of ANY kind] with the inhabitants of this [corrupt pagan] land; you shall tear down**
36 **their [man/government worshipping socialist] altars.' But you have not obeyed Me. Why have you done this?**

37 **"Therefore I also said, 'I will not drive them out before you; but they will become as thorns [terrorists and**
38 **persecutors] in your side and their gods will be a snare [slavery!] to you.'"**

39 **So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up**
40 **their voices and wept.**
41 **[Judges 2:1-4, Bible, NKJV]**

42 God also says that the only thing that Christians are allowed to be in relation to any and all governments is Merchants.

43 **"For the Lord your God will bless you just as He promised you; you shall lend to many nations, but you shall**
44 **not borrow; you shall reign over many nations, but they shall not reign over you."**
45 **[Deut. 15:6, Bible, NKJV]**

46 **"The Lord will open to you His good treasure, the heavens, to give the rain to your land in its season, and to bless**
47 **all the work of your hand. You shall lend to many nations, but you shall not borrow."**
48 **[Deut. 28:12, Bible, NKJV]**

49 **"You shall not charge interest to your brother--interest on money or food or anything that is lent out at interest."**
50 **[Deut. 23:19, Bible, NKJV]**

1 "To a foreigner you may charge interest, but to your brother you shall not charge interest, that the Lord your
2 God may bless you in all to which you set your hand in the land which you are entering to possess."
3 [Deut. 23:20, Bible, NKJV]

4 For more information on the subject of franchises and their perils and pitfalls, see:

- 5 1. *Government Franchises Course*, Form #12.012
6 <https://sedm.org/Forms/FormIndex.htm>
- 7 2. *Government Instituted Slavery Using Franchises*, Form #05.030
8 <https://sedm.org/Forms/FormIndex.htm>
- 9 3. *How Scoundrels Corrupted Our Republican Form of Government*, Family Guardian Fellowship (OFFSITE LINK)
10 <https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>

11 For tools and tactics to FIGHT the EXTRATERRITORIAL abuse of franchises and the UNCONSTITUTIONAL grants of
12 government property that implement them, see:

- 13 1. *Hot Issues: Laws of Property*, SEDM
14 <https://sedm.org/laws-of-property/>
- 15 2. *Authorities on Rights as Property*, SEDM Blog
16 <https://sedm.org/authorities-on-rights-as-property/>
- 17 3. *Path to Freedom*, Form #09.015, Sections 5.5 through 5.8
18 <https://sedm.org/Forms/FormIndex.htm>
- 19 4. *Separation Between Public and Private Course*, Form #12.025
20 <https://sedm.org/Forms/FormIndex.htm>
- 21 5. *Private Right or Public Right? Course*, Form #12.044
22 <https://sedm.org/Forms/FormIndex.htm>
- 23 6. *Lawfully Avoiding Government Obligations Course*, Form #12.040
24 <https://sedm.org/Forms/FormIndex.htm>
- 25 7. *Proof of Claim: Your Main Defense Against Government Greed and Corruption*, Form #09.073
26 <https://sedm.org/Forms/FormIndex.htm>
- 27 8. *Federal Enforcement Authority Within States of the Union*, Form #05.032
28 <https://sedm.org/Forms/FormIndex.htm>
- 29 9. *Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union*, Form #05.052
30 <https://sedm.org/Forms/FormIndex.htm>
- 31 10. *Administrative State: Tactics and Defenses Course*, Form #12.041
32 <https://sedm.org/Forms/FormIndex.htm>

33 **11.8.1.29 Benefit**

34 The term "Benefit" means advantage; profit; fruit; gain; interest, and real consideration associated with a specific transaction
35 which conveys a right or property interest to a specific status, class, or group lawfully requesting said "benefit" which:

- 36 1. Is not dispensed by an administrative agency of any state or federal government, but by a private individual.
- 37 2. Does not require the recipient to be an officer, agent, employee, or "personnel" within any government.
- 38 3. Is not called a "tax" or collected by the Internal Revenue Service, but is clearly identified as "private business activity
39 beyond the core purposes of government".
- 40 4. Does not confer upon the grantor any form of sovereign, official, or judicial immunity.
- 41 5. Is legally enforceable in OTHER than a franchise court or administrative agency. That is, may be heard in equity
42 within a true, Article III constitutional court and NOT a legislative franchise court.
- 43 6. True constitutional courts are provided in which to litigate disputes arising under the benefit and those with said
44 disputes are not required to exhaust administrative remedies with an executive branch agency BEFORE they may
45 litigate. These constitutional courts are required to produce evidence that they are constitutional courts with OTHER
46 than strictly legislative franchise powers when challenged by the recipients of said benefits.
- 47 7. The specific value of the consideration can be quantified at any time.
- 48 8. Monies paid in by the recipient to subsidize the program are entirely refundable if the benefits they pay for have not
49 been received or employed either partially or in full.
- 50 9. Has all contributions paid in refunded if they die and never collect any benefits.

- 1 10. Participation in the program is not also attached to any other government program. For instance, being a recipient of
2 "social insurance" does not also make the recipient liable for unrelated or other federal taxes.
- 3 11. The term "benefit" must be defined in the franchise agreement that dispenses it, and its definition may not be left to the
4 subjective whims of any judge or jury.
- 5 12. If the "benefit" is financial, then it is paid in lawful money rather than Federal Reserve Notes, which are non-interest
6 bearing promissory notes that are not lawful money and are backed by nothing.
- 7 13. The franchise must expressly state that participation is voluntary and that no one can be prosecuted or punished for
8 failure to participate.
- 9 14. The identifying numbers, if any, that administer the program may not be used for identification and may not be shared
10 with or used by any nongovernmental entity other than the recipient him or her self.
- 11 15. May not be heard by any judge, jurist, or prosecutor who is a recipient or beneficiary of the same benefit, because this
12 would cause a conflict of interest in violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455, 18 U.S.C. §597,
13 and 18 U.S.C. §201.
- 14 16. During any litigation involving the "benefit", both the grantor and the grantee share equal obligation to prove that
15 equally valuable consideration was provided to the other party. Note that Federal Reserve Notes do not constitute
16 lawful money or therefore consideration.
- 17 17. Does NOT include a return of monies UNLAWFULLY withheld against a non-taxpayer. It is not a commercial
18 "benefit" or "purposeful availment" to have property STOLEN by a corrupted government returned to me.

19 Anything offered by the government that does not meet ALL of the above criteria is herein defined as an INJURY and a
20 TORT. Compelled participation is stipulated by both parties as being slavery in criminal violation of 18 U.S.C. §1583, 42
21 U.S.C. §1994, and the Thirteenth Amendment.

22 Receipt and/or acceptance of any government form by any government constitutes consent by the recipient of the application
23 to use the above definition of "benefit" in any disputes that might arise over such acceptance. Government recipient and its
24 agents, employees, and assignees forfeit their right as private individuals acting in any government office to define the term
25 "benefit" and agree to use ONLY the above definition.

26 Because the Submitter is ineligible for and does not seek any kind of "benefit" by submitting any of the attached forms, the
27 Submitter and Recipient both stipulate that the perjury statement has no "materiality" or legal actionability because it cannot
28 produce any kind of injury to the Recipient.

29 Parties stipulate that this definition applies to any and all past, present, or future forms they receive by any parties concerned
30 with this disclaimer.

31 More on the subject of "benefit" can be found at:

- 32 1. [Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "benefit"](https://famguardian.org/TaxFreedom/CitesByTopic/Benefit.htm) -legal authorities on "benefit"
33 <https://famguardian.org/TaxFreedom/CitesByTopic/Benefit.htm>
- 34 2. [Sovereignty and Freedom Points and Authorities, Litigation Tool #10.018, Section 4.10: "Benefits": ALLEGED but](https://sedm.org/Litigation/10-PracticeGuides/PointsAuth.pdf)
35 [not ACTUAL public rights/property that CANNOT form lawful "consideration" in forming a lawful contract or civil](https://sedm.org/Litigation/10-PracticeGuides/PointsAuth.pdf)
36 [statutory obligation](https://sedm.org/Litigation/10-PracticeGuides/PointsAuth.pdf)
37 <https://sedm.org/Litigation/10-PracticeGuides/PointsAuth.pdf>
- 38 3. [5 U.S.C. §553\(a\)\(2\)](https://www.law.cornell.edu/uscode/text/5/553)-Subjects those in receipt of "benefits" to DIRECT LEGISLATIVE CONTROL of congress. Watch
39 out!
40 <https://www.law.cornell.edu/uscode/text/5/553>
- 41 4. [Government Instituted Slavery Using Franchises, Form #05.030](https://sedm.org/Forms/05-MemLaw/Franchises.pdf)-Government "benefits" are illegally abused to
42 establish unconstitutional franchises in the constitutional states of the Union
43 <https://sedm.org/Forms/05-MemLaw/Franchises.pdf>
- 44 5. [The Government "Benefits" Scam, Form #05.040](https://sedm.org/product/the-government-benefits-scam-form-05-040/) (Member Subscriptions)
45 <https://sedm.org/product/the-government-benefits-scam-form-05-040/>
- 46 6. [Why the Government is the Only Real Beneficiary of All Government Franchises, Form #05.051](https://sedm.org/product/why-the-government-is-the-only-real-beneficiary-of-all-government-franchises-form-05-051/) (Member
47 Subscriptions)
48 <https://sedm.org/product/why-the-government-is-the-only-real-beneficiary-of-all-government-franchises-form-05-051/>
- 49 7. [Proof: How to Prove in Court that a So-Called Tax is REALLY an Illegal Extortion"](https://sedm.org/proof-how-to-prove-in-court-that-a-so-called-tax-is-really-an-illegal-extortion/)** (Member Subscriptions)
50 <https://sedm.org/proof-how-to-prove-in-court-that-a-so-called-tax-is-really-an-illegal-extortion/>

- 1 8. [U.S. Constitution, Article 4, Section 3, Clause 2](#)- Gives Congress the authority to DIRECTLY and legislatively control
 2 all those in receipt of "benefits", which are government property on loan to the recipient with legal strings attached.
 3 <https://law.justia.com/constitution/us/article-4/>
 4 9. [Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404](#) (Member Subscriptions)-
 5 income taxation is administered as a "benefit". The OFFICE of "taxpayer", "person", "individual", "citizen", and
 6 "resident" are legislatively created and granted property and all those who use or invoke these statuses are in receipt of
 7 a "benefit". If you doubt this, visit ID.ME and try to sign up for an account with the IRS. They are identified as a
 8 "benefit",
 9 <https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>

10 **11.8.1.30 Weaponization of Government**

11 The process by which a classically governmental function is abused as a method to destroy or war against private rights,
 12 private property, common law remedies, constitutional remedies, or even personal choice and autonomy. The
 13 PERPETRATOR we call the RECRUITER and the VICTIM we call the PEON, VASSAL, and SLAVE. We describe the
 14 HAZARDS of participating in, NOT opposing, or benefiting from the "weaponization of government" on the opening page
 15 of our site as follows:

16 *People of all races, genders, political beliefs, sexual orientations, and nearly all religions are welcome here. All*
 17 *are treated equally under REAL "law". The only way to remain truly free and equal under the civil law is to*
 18 *avoid seeking government civil services, benefits, property, [special or civil status](#), exemptions, privileges, or*
 19 *special treatment. All such pursuits of government services or property require [individual and lawful consent to](#)*
 20 *a [franchise](#) and the surrender of [inalienable constitutional rights AND EQUALITY](#) in the process, and should*
 21 *therefore be AVOIDED. The rights and equality given up are the "cost" of procuring the "benefit" or property*
 22 *from the government, in fact. Nothing in life is truly "free". Anyone who claims that such "benefits" or property*
 23 *should be free and cost them nothing is a thief who wants to use the government as a means to STEAL on his or*
 24 *her behalf. All [just rights](#) spring from responsibilities/obligations under the [laws of a higher power](#). If that higher*
 25 *power is God, you can be [truly and objectively free](#). If it is government, you are [guaranteed to be a slave](#) because*
 26 *they can lawfully set the cost of their property as high as they want as a Merchant under the U.C.C. [If you want](#)*
 27 *it really bad from people with a monopoly, then you will get it REALLY bad. Bend over. There are NO*
 28 *constitutional limits on the price government can charge for their monopoly services or property. Those who*
 29 *want no responsibilities can have no [real/PRIVATE rights](#), but only privileges dispensed to wards of the state*
 30 *which are disguised to LOOK like unalienable rights. Obligations and rights are two sides of the same coin, just*
 31 *like self-ownership and personal responsibility. For the biblical version of this paragraph, read [1 Sam. 8:10-22](#).*
 32 *For the reason God answered Samuel by telling him to allow the people to have a king, read [Deut. 28:43-51](#),*
 33 *which is God's curse upon those who allow a king above them. [Click Here](#) for a detailed description of the legal,*
 34 *moral, and spiritual consequences of violating this paragraph.*
 35 *[Sovereignty Education and Defense Ministry (SEDM) Website Opening Page; <http://sedm.org/>]*

36 Below are the elements describing exactly what we mean by this term:

- 37 1. The result is:
 38 1.1. An INVOLUNTARY conversion of PRIVATE property, PRIVATE rights, and PRIVATE civil status into PUBLIC property,
 39 PUBLIC rights, and PUBLIC civil statutory status respectively.
 40 1.2. A destruction of the legal separation between PUBLIC and PRIVATE. See:
 41

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

 42 1.3. A government that has superior or supernatural powers in relation to the people it was created to SERVE from below rather
 43 than RULE from above.
 44 1.4. The creation of a ALLEGED but not ACTUAL consensual connection between a fictional office (the "franchisee") in the
 45 government and an otherwise PRIVATE human OUTSIDE the government.
 46 1.5. A destruction of equality of treatment and protection between the GOVERNORS and the GOVERNED. See:
 47

<i>Requirement for Equal Protection and Equal Treatment</i> , Form #05.033 https://sedm.org/Forms/05-MemLaw/EqualProtection.pdf

 48 1.6. The establishment of a civil or governmental religion in violation of the First Amendment. See:
 49

<i>Socialism: The New American Civil Religion</i> , Form #05.016 https://sedm.org/Forms/05-MemLaw/SocialismCivilReligion.pdf

 50 2. Such activities:
 51 2.1. Work a purpose OPPOSITE of that of establishing government in the first place, which is EXCLUSIVELY the protection of
 52 PRIVATE property and PRIVATE rights.
 2.2. Violate the Bill of Rights of the constitution of the government doing so.
 2.3. Violate the oath of office of those working in the government who conspire to engage in such activities.
 2.4. Result in a conversion of the government engaging in them from DE JURE to DE FACTO. See:

De Facto Government Scam, Form #05.043
<https://sedm.org/Forms/05-MemLaw/CorpGovt.pdf>

3. The method of instituting this weaponization of government usually consists of illegal "bundling" of a WANTED service with an UNWANTED service, privilege or franchise. This makes it IMPOSSIBLE to avoid the UNWANTED service, privilege, or franchise, because:
 - 3.1. The government has a monopoly on the WANTED aspect of the product or service.
 - 3.2. Private industry is usually legally prohibited from offering the WANTED service. In some cases, the offering of the service is a criminal offense, in order to ENSURE and protect this criminal mafia racketeering.
4. The techniques described herein fit in the following CRIMINAL categories:
 - 4.1. Extortion. [18 U.S.C. §872](#). They are coercing you into a public office and franchise so you become a usually ONGOING sponsor of their criminal activities.
 - 4.2. Offer to procure appointive public office. [18 U.S.C. §210](#). Offering you the UNWANTED portion of the service, which is usually a public office, constitutes a criminal offer to procure the public office with the bribe of "benefits" that you technically aren't eligible for.
 - 4.3. Bribery of public officials and witnesses. [18 U.S.C. §201](#). The monies paid to the government under the coerced public office or fiction occupied by the victim of this extortion constitute bribes to a public official to treat you AS IF you are a real de jure public officer and to pay you "benefits" that only public officers can collect.
 - 4.4. Conflict of interest. [18 U.S.C. §208](#). A criminal financial conflict of interest is created in the people offering the WANTED service to market and compel the UNWANTED service to increase their revenues.
 - 4.5. Peonage and slavery. [18 U.S.C. §1581](#) and Thirteenth Amendment. The civil statutory obligations that attach to the compelled office that the VICTIM involuntarily occupies constitute PEONAGE.
 - 4.6. Impersonating a public officer. [18 U.S.C. §912](#). Government can only regulate its own officers. Those officers must, in turn, be lawfully elected, appointed, or hired and they NEVER are. Following proper appointment, election, or hiring protocol would, after all, inform you that you are a volunteer, and they can NEVER admit that they need your consent to regulate you.
5. Those in government engaging in such activities protect themselves from criminal consequences by:
 - 5.1. Abusing "equivocation" of key terms to make PUBLIC and PRIVATE indistinguishable.
 - 5.2. Playing stupid.
 - 5.3. Ensuring that people administering the program are NOT legally responsible or accountable for anything they say, write, or publish. See:

Legal Deception, Propaganda, and Fraud, Form #05.014
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
- 5.4. Compartmentalizing service personnel at the bottom by telling them to learn PROCEDURES and NEVER actual LAW. Thus, they can claim plausible deniability and never be prosecuted personally for their criminal activities. .
6. To ensure the continuation and protection of the weaponization of government, the corrupt government agents and employees engaging in it will:
 - 6.1. Hide forms for quitting the programs.
 - 6.2. Describe the program as "voluntary" but provide no regulations, forms, or internal procedures to QUIT.
 - 6.3. Not offer options on the application for the WANTED service any method of UNBUNDLING or REMOVING the UNWANTED service from the transaction.
 - 6.4. Define no statutory or regulatory terms which recognize ANYONE who has not volunteered for the UNWANTED service so that their PRIVATE rights can be legally recognized and even ADMINISTRATIVELY enforced.
The above tactics, in a PRIVATE business context, would be referred to as "marketing".
7. To ensure that the government is never victimized by the above tactics by PRIVATE people using it against THEM, the corrupted and covetous government must implement SOVEREIGN IMMUNITY in its own case but DENY it to the sovereign people they serve:
 - 7.1. Government must claim to have sovereign immunity which requires EXPRESS WRITTEN CONSENT to surrender that sovereign immunity. By the way, the CONSTITUTION DOES NOT AUTHORIZE sovereign immunity and there is therefore NO SUCH THING! See: [Najim v. CACI Premier Tech., Inc., 368 F.Supp.3d. 935 \(2019\)](#).
 - 7.2. The Sovereign People from whom that sovereign immunity was delegated DO NOT have sovereign immunity. Thus, sovereign immunity is a "supernatural power" the people as the "natural" cannot and do not possess.
 - 7.3. All people signing up for the SCAM UNWANTED service do so through usually IMPLIED rather than EXPRESS consent. Thus, they are UNAWARE that they are "electing" themselves ILLEGALLY into a public office and joining the government by doing so. This constitutes fraud, because they are NOT ALLOWED to know that is what they are doing, and if they knew that was what they were doing, they would DEMAND the ability to NOT CONSENT to the UNWANTED service connected to the office and receive only the WANTED service or product. See:

Proof That There Is a "Straw Man", Form #05.042
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>
8. Synonyms for this process include: adhesion contract, unconscionable contract, compelled franchise, compelled privilege, SLAVERY, PEONAGE, HUMAN TRAFFICKING.

54 Examples of government programs which usually implement "weaponization of government" as described above:

1 1. Passports. Most people use this document mainly for INTERSTATE travel and ID to conduct commerce, neither of which can be or
2 should be "privileged" or regulated. Foreign travel use requests the PRIVILEGE of protection abroad is only secondary and should
3 be optional. The Department of State should offer TWO passports, one for INTRASTATE use and one for FOREIGN use, so that you
4 have a "NONPRIVILEGED" version of the document that you can obtain WITHOUT the need to collect an SSN or TIN. Forcing
5 applicants to provide an SSN or TIN to receive ANY kind of passport essentially bundles a DE FACTO public office with otherwise
6 PRIVATE travel. That office is called "STATUTORY citizen" under [8 U.S.C. §1401](#), 26 C.F.R. §1.1-1(c), etc. See:

Getting a USA Passport as a "state national", Form #10.013
<https://sedm.org/product/getting-a-usa-passport-as-a-state-national-form-10-013/>

- 7 2. State "resident" ID. This id is intended primarily for use in commerce, and most people, if they had a choice, would AVOID the
8 STATUTORY "resident" civil status and public office bundled with it.
- 9 3. Driver licensing. This id is intended primarily for use in commerce, and most people, if they had a choice, would AVOID the
10 STATUTORY "driver" civil status and public office bundled with it.
- 11 4. Marriage licensing. Licensed marriage is a civil statutory privilege and a three party contract. A licensed marriage is polygamy with
12 the state, and the state is the only one of the three parties who can rewrite the contract at will any time they want. Thus, the state
13 literally becomes god as the only party with superior or supernatural powers in violation of the First Amendment.
- 14 5. Professional licensing. Government uses licenses to institute in effect ECONOMIC EMBARGOES on all those who don't follow
15 their rules. If you don't follow their rules and regulations, they take away the license. In the absence of a license, you lose business
16 and could literally starve in some cases. The result is GENOCIDE.
- 17 6. Building permits. It's not your property if you need permission from the government to do anything to it that doesn't demonstrably
18 injure others.
- 19 7. Property taxes. Through the Torrens Act and the building code, the state claims a shared ownership in the property and acquires
20 absolute ownership. If you don't pay the property tax, they literally STEAL your property and all your equity. The absolute owner is
21 the only party who can deprive other parties of the use of the property so they are the absolute owner.
- 22 8. The Federal Reserve counterfeiting franchise. We presently have "currency", and not "money". Currency in turn is a debt
23 instrument, and the effective lender is the PRIVATE, for profit, Federal Reserve. Every attempt to regulate the use of this fiat
24 currency through money laundering statutes presupposes that those handling it are engaged in a public office in the national
25 government. See:
- 26 8.1. *The Money Scam*, Form #05.041
27 <https://sedm.org/Forms/05-MemLaw/MoneyScam.pdf>
- 28 8.2. *The Money Laundering Enforcement Scam*, Form #05.044
29 <https://sedm.org/Forms/05-MemLaw/MoneyLaunderingScam.pdf>
- 30 9. Criminal courts, who will insist that you must be "REPRESENTED" essentially by a public officer and officer of the court with a
31 criminal financial conflict of interest, or they won't allow litigation to proceed. See:

Unlicensed Practice of Law, Form #05.029
<https://sedm.org/product/unlicensed-practice-of-law-form-05-029/>

32 In the private commercial marketplace, such tactics by large corporations include the following:

- 33 1. The Google Android operating system:
34 1.1. If phone manufacturers want to implement on their phone, must agree to use Google Search as their default search engine.
35 1.2. Developers who want to sell their apps in the Google Play store must run all payments through the Google Play payment
36 system and pay a commission to Google. They are NOT allowed to have their OWN private app store or payment platform.
- 37 2. The Apple IOS operating system. Vendors who want to offer their apps in the Apple Store must use the Apple payment platform and
38 pay an exorbitant 30% of all revenues their app collects, even if it isn't the sale of their app initially. This is extortion.
- 39 3. The Microsoft Windows operating system. For years, Microsoft mandated that the Internet Explorer browser had to be installed as
40 the default browser on all new PC's sold, or the manufacturer could not buy Windows to install on their computer.
- 41 4. Amazon marketplace. Third party vendors who sell on Amazon must agree in writing when they sign up to NEVER offer the
42 products they sell on Amazon at a LOWER price than the Amazon price.
- 43 5. Banks. Most banks COMPEL you ILLEGALLY into a public office called a [STATUTORY "U.S. Person"](#) in order to open a bank
44 account, even though it is ILLEGAL to occupy or elect yourself into such an office. They do this by refusing to accept the W-8 form
45 and mandating the use of the W-9 form to open an account, even though the W-9 doesn't apply to most Americans. See:

"U.S. Person" Position, Form #05.052
<https://sedm.org/Forms/05-MemLaw/USPersonPosition.pdf>

- 46 6. Money Service Businesses (MSBs) such as Western Union. They require you to provide an SSN in order to obtain a reloadable gift
47 card and claim that "the law" mandates this.
- 48 6.1. Their basis for doing so is usually "anti-money laundering" statutes (not "laws", but "statutes") that DO NOT apply to the
49 average American. See:
- The Money Laundering Enforcement Scam*, Form #05.044
<https://sedm.org/Forms/05-MemLaw/MoneyLaunderingScam.pdf>
- 50 6.2. No law mandates that a state national and nonresident alien not engaged in the "trade or business" franchise must have or use
51 an SSN or TIN, but they ILLEGALLY refuse to allow prospective cardholders to claim this status or avoid the SSN/TIN
52 requirement. See:

About IRS Form W-8BEN, Form #04.202

<https://sedm.org/Forms/04-Tax/2-Withholding/W-8BEN/AboutIRSFormW-8BEN.htm>

7. Private employers accepting job applicants. They say you MUST fill out a W-4 and will not accept a W-8 in order to obtain a job, NOT as an "employee", but simply as a "worker" who is NOT a statutory government "employee". See

Federal and State Tax Withholding Options for Private Employers, Form #09.001

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

The European Union has previously SANCTIONED large corporations to the tune of billions of dollars of penalties connected with the above tactics, which they label in court as "anti-competitive behavior". Why aren't they applying the SAME tactics to THEMSELVES, as far as the MONEY system? For instance, why aren't PRIVATE companies allowed to have private money systems and not connect those who use them into a public office illegally? Every time someone tries to do this, they get RAIDED illegally under the guise of "know your customer rules" that don't apply to private people. This has happened with eGold, Bitclub, Liberty Dollar, National Commodity and Barter Association (NCBA), and MANY others. Litigating against these entities can only have one purpose: Protect a de facto monopoly on money that the Constitution does NOT EXPRESSLY authorize and which is therefore FORBIDDEN. See:

1. The Money Scam, Form #05.041

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

2. Why It Is Illegal for You to Enforce Money Laundering Statutes In My Specific Case, Form #06.046

<https://sedm.org/Forms/06-AvoidingFranch/MonLaundEnfIllegal.pdf>

3. Money Laundering Enforcement Scam, Form #05.044

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

The main purpose of ELIMINATING all "weaponization of government" as described above is to:

1. Pursue "justice", which is legally defined as the "right to be left alone" by everyone, INCLUDING and ESPECIALLY government. See:

What is "Justice"?, Form #05.050

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

2. Restore the constitutional separation between PUBLIC and PRIVATE. The Constitution is a TRUST indenture, and the main "benefit" it delivers, in fact, is PRIVATE PROPERTY! See:

Separation Between Public and Private Course, Form #12.025

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

3. Restore government to its DE JURE functions and eliminate all DE FACTO practices. See:

De Facto Government Scam, Form #05.043

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

4. Eliminate the "Administrative State" that depends for its entire existence upon the ILLEGAL creation of the public offices that animate and implement the above FRAUD upon the people. See:

Administrative State: Tactics and Defenses Course, Form #12.041

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

5. To eliminate the criminal activities and criminal financial conflicts of interest in both the judiciary and the legal profession created by the above.

11.8.1.31 Natural law

For the purposes of this website and ministry, the term "natural law" is synonymous with the following behavior by civil government:

1. ALL property is absolutely owned.
2. The protection of private property is not regarded by anyone in government as "making law" ([Litigation Tool #01.009](#)), but rather a fulfillment of the main purpose of establishing government and the oath that all public officers take when accepting office. The CIVIL statutes DO NOT protect PRIVATE property, but PUBLIC property that became public by donating PRIVATE property to a public use, a public purpose, and/or a public office. In that sense, the current civil government ONLY PROTECTS ITSELF and its own PUBLIC property, and NEVER YOU or ANY HUMAN BEING at least from a CIVIL perspective! See:

Why the Government is the Only Real Beneficiary of All Government Franchises, Form #05.051**

<https://sedm.org/product/why-the-government-is-the-only-real-beneficiary-of-all-government-franchises-form-05-051/>

3. [Civil statutes \(Form #05.037\)](#) are not called "law", but civil service franchise contracts.

4. Only voting and jury service are privileges that can be CIVILLY regulated by default. Any other thing that is a voluntary privilege must be expressly signed up for and PAID for in writing on the annual tax return filed at the beginning of each year and only lasts for one year.
5. Government ID's are NOT used to change your civil status to a "resident" or "domiciliary". You remain PRIVATE when using government ID. See:

*Hot Issues: Identification**, SEDM
<https://sedm.org/identification/>
6. No other [franchise or privilege \(Form #05.030\)](#) is or can be bundled with voting or jury service, such as [civil DOMICILE \(Form #05.002\)](#).
7. All government "civil services" must be requested IN WRITING at the beginning of each year and you only pay for what you ask for. The purpose of filing tax returns is to CONSENT to specific civil services you want and to pay for them in advance. Those who didn't pay for them may not receive them. See [SEDM Disclaimer, Section 4.6](#) for a definition of "civil service".
8. Everyone is subject to the criminal and common law, whether they consent or not.
9. Civil courts may not enforce civil statutory law upon any party UNLESS they expressly consented in writing to receive its benefits as public property. If they didn't, only the common law and criminal law applies. That consent shall appear on the tax return filed annually.
10. Administrative tax enforcement is NOT permitted and not necessary, since all civil services consumed are prepaid annually in advance. If you don't prepay, you don't get the service.
11. Every government agent is personally accountable for the accuracy and truthfulness of EVERYTHING he or she communicates to the public that might have an adverse affect on PRIVATE property or PRIVATE rights. Thus, they are PRESUMED to be communicating under penalty of perjury at all times. If they lie, they are civilly penalized. ANONYMOUS communication or collection letters are FORBIDDEN. All must be signed by a human being.
12. All government "benefits" are regarded as "civil services" that must be 100% paid annually for by those who consume them AS THEY ARE USED. Use of public funds for charity is FORBIDDEN.
13. The filing of [information returns \(Form #04.001\)](#) such as the W-2 and 1099 are forbidden and a criminal offense of impersonating a public office. They are unnecessary if civil services are consented to and paid for annually and you don't need to BE a public officer to consume civil services. Being a sponsor is sufficient to consume said services.
14. Consent must always be OVERT and in writing, and NEVER COVERT or implied through actions of any kind. See:

*Hot Issues: Invisible Consent**, SEDM
<https://sedm.org/invisible-consent/>

For a system of government that implements the above and builds upon existing organic and statutory law, and which requires the least possible changes to the current system to implement, see:

Self Government Federation: Articles of Confederation, Form #13.002
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/SGFArtOfConfed.pdf>

11.8.1.32 Rules for interpreting words or terms that are not expressly defined

Other than the words defined above, all words used on this website and in the materials on it shall:

1. **Have only the common meaning ascribed to them.**
2. **Be associated with the EXCLUSIVELY PRIVATE status beyond the reach of civil statutory law.**
3. **NOT be construed in any way to have the statutory meaning found in any federal or state law.**
4. **NOT be associated with a "public office", "publici juris", or "public interest", or anything within the CIVIL jurisdiction of any state or federal court.**
5. **Be subject to enforcement only in the context of the common law where perfect equity and equality is enforced between the government and any and every human being.**

The only exception to this rule is that when a word is surrounded in quotation marks and preceded or succeeded by an indication of the legal definition upon which it is based, then and only then will it assume the legal definition.

The legal or statutory definitions for words used by this ministry in turn:

1. Shall be based FIRST upon statutory definitions provided.

2. Shall conclusively be presumed to EXCLUDE the ordinary or EXCLUSIVELY PRIVATE civil context for the meaning of words. This is because the ability to regulate EXCLUSIVELY PRIVATE conduct is REPUGNANT TO THE CONSTITUTION as held by the U.S. Supreme Court.
3. Shall rely FIRST on the [Sovereignty Forms and Instructions Online, Form #10.004, Cites By Topic](#) for the statutory definitions.
<http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>
4. May not ADD anything not EXPRESSLY appearing in any statute in which they are defined, if a statutory definition is provided. Any attempt to do so shall be interpreted as TREASON by the judge or government prosecutor who attempts it.

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

The purpose of this requirement is to [eliminate ALL presumptions](#) from any legal proceeding about what we might write or say so that such false and unauthorized presumptions *cannot* be used to discredit or slander us or prejudice our rights or sovereignty. For instance, here are two examples:

Statement from this website	Meaning
Wages are not taxable	Earnings from labor of a human being that <i>do not</i> fit the description of "wages" defined in 26 U.S.C. §3401(a) and 26 C.F.R. §31.3401(a)-3 are not taxable without the consent of the subject.
"Wages" are taxable	Wages as defined in 26 U.S.C. §3401(a) and 26 C.F.R. §31.3401(a)-3 ARE taxable because they fit the legal description of " wages ".

Key to Capitalization Conventions within Laws. Whenever you are reading a particular law, including the [U.S. Constitution](#), or a statute, the [Sovereign](#) referenced in that law, who is usually the author of the law, is referenced in the law with the first letter of its name capitalized. For instance, in the U.S. Constitution the phrase "We the People", "State", and "Citizen" are all capitalized, because these were the sovereign entities who were writing the document residing in the States. This document formed the federal government and gave it its authority. Subsequently, the federal government wrote statutes to implement the intent of the Constitution, and it became the Sovereign, but only in the context of those territories and lands ceded to it by the union states. When that federal government then refers in statutes to federal "States", for instance in [26 U.S.C. §7701\(a\)\(10\)](#) or [4 U.S.C. §110\(d\)](#), then these federal "States" are Sovereigns because they are part of the *territory* controlled by the Sovereign who wrote the statute, so they are capitalized. Foreign states referenced in the federal statutes then must be in lower case. The sovereign 50 union states, for example, must be in lower case in federal statutes because of this convention because they are foreign states. *Capitalization is therefore always relative to who is writing the document, which is usually the Sovereign and is therefore capitalized.* The exact same convention is used in the Bible, where all appellations of God are capitalized because they are sovereigns: "Jesus", "God", "Him", "His", "Father". These words aren't capitalized because they are proper names, but because the entity described is a sovereign or an agent or part of the sovereign. The only exception to this capitalization rule is in state revenue laws, where the state legislators use the same capitalization as the Internal Revenue Code for "State" in referring to federal enclaves within their territory because they want to scam money out of you. In state revenue laws, for instance in the California Revenue and Taxation Code (R&TC) sections 17018 and 6017, "State" means a federal State within the boundaries of California and described as part of the Buck Act of 1940 found in [4 U.S.C. §§105-113](#).

Terms in Quotation Marks: Whenever a term appears in quotation marks, we are using the statutory or regulatory definition of the term *instead* of the layman's or dictionary definition. We do this to clarify which definition we mean and to avoid creating the kind of confusion with definitions that our government and the unethical lawyers who work in it are famous for. For instance, when we use say "employee", we mean the statutory definition of that term found in [26 U.S.C. §3401\(c\)](#) and [26 C.F.R. §31.3401\(c\)-1](#) rather than the common definition everyone uses, which means anyone who receives compensation for their labor. "Employees" are much more narrowly defined in the Internal Revenue Code to mean elected or appointed

1 officers of the U.S. government only. We also put terms in quotation marks if they are new or we just introduced the term,
2 to emphasize that we are trying to explain what the word means.

1 **11.8.2 Meaning of Geographical and political terms**

2 This section describes the meaning of various geographical and political terms used throughout this proceeding.

3 **Table 12: Summary of meaning of various terms and the contexts in which they are used**

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state or foreign country	Union state or foreign country	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" ¹¹¹	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" ¹¹² (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively ¹¹³	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

4 What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not
5 includes!) federal States only under [Title 48 of the U.S. Code](#)¹¹⁴, and these areas do not include any of the 50 Union States.
6 This is true in *most cases and especially in the Internal Revenue Code*. In the context of the above, a "Union State" means
7 one of the 50 Union states of the United States* (the country, not the federal United States**), which are sovereign and
8 foreign with respect to federal legislative jurisdiction.

9 I will interpret each and every use of any one of the words of art or geographical terms defined above and used in any pleading
10 filed in this matter as having the default meanings provided if no specific statutory definition is provided by the government
11 opponent or the court.

12 All geographical terms appearing in Table 1 describe *six* different and unique *contexts* in which legal "terms" can be used,
13 and each implies a DIFFERENT meaning. Government opponent and the court are demanded to describe which context they
14 intend for each use of a geographical term in order to prevent any ambiguity. For instance, if they use the term "United

¹¹¹ See California Revenue and Taxation Code, Section 6017

¹¹² See California Revenue and Taxation Code, Section 17018

¹¹³ See, for instance, U.S. Constitution Article IV, Section 2.

¹¹⁴ See <https://www.law.cornell.edu/uscode/text/48>

1 States”, they MUST follow the term with a parenthesis and the context such as “United States (Federal constitution)”. The
2 contexts are:

- 3 1. Federal constitution
- 4 2. Federal statutes
- 5 3. Federal regulations
- 6 4. State constitution
- 7 5. State statutes
- 8 6. State regulations

9 If the context is “Federal statutes”, the specific statutory definition from the I.R.C. MUST be specified after that phrase to
10 prevent any ambiguity. For instance:

11 *“United States (Federal statutes, 26 U.S.C. §7701(a)(9) and (a)(10)).*

12 If the context is “Federal regulations”, the specific regulation to which is referred to or assume must be provided if there is
13 one. For instance:

14 *“United States (Federal regulations, 26 C.F.R. §31.3121(e)-1”).*

15 Every unique use of a geographical term may ONLY have ONE context. If multiple contexts are implicated, then a new
16 sentence and a new statement relevant to that context only must be made. For instance:

- 17 1. “Defendant is a citizen of the United States (Federal constitution).”
- 18 2. “Defendant is NOT a citizen of the United States (Federal statutes or 8 U.S.C. §1401).”

19 If a geographical term is used and the context is not specified by the speaker and the speaker is talking about jurisdiction, it
20 shall imply the statutory context only.

21 I welcome a rebuttal on the record of anything appearing in the above pamphlet within 30 days, including an answer to all
22 the admissions at the end. If no rebuttal is provided, government opponent admits it all pursuant to Federal Rule of Civil
23 Procedure 8(b)(6). Silence is an admission, because injustice and prejudicial presumptions about the status of the litigants
24 will result if the government opponent does not speak on the record about this MOST PIVOTAL subject. Government
25 opponent is using this proceeding to enforce “club dues” called taxes, and Defendant simply seeks to establish that he/she
26 chooses not to join the club and cannot be compelled to join without violating the First Amendment prohibition against
27 compelled association.

28 **“The Supreme Court, though rarely called upon to examine this aspect of the right to freedom of association,**
29 **has nevertheless established certain basic rules which will cover many situations involving forced or prohibited**
30 **associations. Thus, where a sufficiently compelling state interest, outside the political spectrum, can be**
31 **accomplished only by requiring individuals to associate together for the common good, then such forced**
32 **association is constitutional. ¹¹⁵ But the Supreme Court has made it clear that compelling an individual to**
33 **become a member of an organization with political aspects [such as a “citizen”], or compelling an individual**
34 **to become a member of an organization which financially supports [through payment of club membership**
35 **dues called “taxes”], in more than an insignificant way, political personages or goals which the individual**
36 **does not wish to support, is an infringement of the individual's constitutional right to freedom of association.**

¹¹⁵ Lathrop v. Donohue, 367 U.S. 820, 81 S.Ct. 1826, 6 L.Ed.2d. 1191 (1961), reh'g denied, 368 U.S. 871, 82 S.Ct. 23, 7 L.Ed.2d. 72 (1961) (a state supreme court may order integration of the state bar); Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S.Ct. 714, 100 L.Ed. 1112 (1956), motion denied, 351 U.S. 979, 76 S.Ct. 1044, 100 L.Ed. 1494 (1956) and reh'g denied, 352 U.S. 859, 77 S.Ct. 22, 1 L.Ed.2d. 69 (1956) (upholding the validity of the union shop provision of the Railway Labor Act).

The First Amendment right to freedom of association of teachers was not violated by enforcement of a rule that white teachers whose children did not attend public schools would not be rehired. Cook v. Hudson, 511 F.2d. 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975), reh'g denied, 515 F.2d. 762 (5th Cir. 1975) and cert. granted, 424 U.S. 941, 96 S.Ct. 1408, 47 L.Ed.2d. 347 (1976) and cert. dismissed, 429 U.S. 165, 97 S.Ct. 543, 50 L.Ed.2d. 373, 12 Empl. Prac. Dec. (CCH) ¶ 11246 (1976).

Annotation: Supreme Court's views regarding Federal Constitution's First Amendment right of association as applied to elections and other political activities, 116 L.Ed.2d. 997, § 10.

1 ¹¹⁶ *The First Amendment prevents the government, except in the most compelling circumstances, from wielding*
2 *its power to interfere with its employees' freedom to believe and associate, or to not believe and not associate; it*
3 *is not merely a tenure provision that protects public employees from actual or constructive discharge.* ¹¹⁷ *Thus,*
4 *First Amendment principles prohibit a state from compelling any individual to associate with a political party,*
5 *as a condition of retaining public employment.* ¹¹⁸ *The First Amendment protects nonpolicymaking public*
6 *employees from discrimination based on their political beliefs or affiliation.* ¹¹⁹ *But the First Amendment protects*
7 *the right of political party members to advocate that a specific person be elected or appointed to a particular*
8 *office and that a specific person be hired to perform a governmental function.* ¹²⁰ *In the First Amendment context,*
9 *the political patronage exception to the First Amendment protection for public employees is to be construed*
10 *broadly, so as presumptively to encompass positions placed by legislature outside of "merit" civil service.*
11 *Positions specifically named in relevant federal, state, county, or municipal laws to which discretionary authority*
12 *with respect to enforcement of that law or carrying out of some other policy of political concern is granted, such*
13 *as a secretary of state given statutory authority over various state corporation law practices, fall within the*
14 *political patronage exception to First Amendment protection of public employees.* ¹²¹ *However, a supposed*
15 *interest in ensuring effective government and efficient government employees, political affiliation or loyalty, or*
16 *high salaries paid to the employees in question should not be counted as indicative of positions that require a*
17 *particular party affiliation.* ¹²²
18 [*American Jurisprudence 2d, Constitutional law, §546: Forced and Prohibited Associations (1999)*]

19 If the “Federal constitution” and the “Federal statutes” meanings of a geographical term are said by the speaker to be
20 equivalent, some authority MUST be provided. The reason is that this is VERY seldom the case. For instance:

- 21 1. The term “United States” in the context of the Federal constitution implies ONLY the states of the Union and excludes
22 federal territory... .WHEREAS
23 2. The term “United States” in the statutory sense includes only federal territory and excludes states of the Union.

24 Example proofs for the above consists of the following:

¹¹⁶ *Rutan v. Republican Party of Illinois*, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) (conditioning public employment hiring decisions on political belief and association violates the First Amendment rights of applicants in the absence of some vital governmental interest).

¹¹⁷ *Rutan v. Republican Party of Illinois*, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990).

Annotation: Public employee's right of free speech under Federal Constitution's First Amendment—Supreme Court cases, 97 L.Ed.2d. 903.

First Amendment protection for law enforcement employees subjected to discharge, transfer, or discipline because of speech, 109 A.L.R. Fed. 9.

First Amendment protection for judges or government attorneys subjected to discharge, transfer, or discipline because of speech, 108 A.L.R. Fed. 117.

First Amendment protection for public hospital or health employees subjected to discharge, transfer, or discipline because of speech, 107 A.L.R. Fed. 21.

First Amendment protection for publicly employed firefighters subjected to discharge, transfer, or discipline because of speech, 106 A.L.R. Fed. 396.

¹¹⁸ *Abood v. Detroit Bd. of Ed.*, 431 U.S. 209, 97 S.Ct. 1782, 52 L.Ed.2d. 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977), reh'g denied, 433 U.S. 915, 97 S.Ct. 2989, 53 L.Ed.2d. 1102 (1977); *Parrish v. Nikolits*, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

¹¹⁹ *LaRou v. Ridlon*, 98 F.3d. 659 (1st Cir. 1996); *Parrish v. Nikolits*, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

¹²⁰ *Vickery v. Jones*, 100 F.3d. 1334 (7th Cir. 1996), cert. denied, 117 S.Ct. 1553, 137 L.Ed.2d. 701 (U.S. 1997).

Responsibilities of the position of director of a municipality's office of federal programs resembled those of a policymaker, privy to confidential information, a communicator, or some other office holder whose function was such that party affiliation was an equally important requirement for continued tenure. *Ortiz-Pinero v. Rivera-Arroyo*, 84 F.3d. 7 (1st Cir. 1996).

¹²¹ *McCloud v. Testa*, 97 F.3d. 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 FED App. 335P (6th Cir. 1996), reh'g and suggestion for reh'g en banc denied, (Feb. 13, 1997).

Law Reviews: Stokes, When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995.

Pave, Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 N.W. U LR 304, Fall, 1995.

Singer, Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.

As to political patronage jobs, see § 472.

¹²² *Parrish v. Nikolits*, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

1 "The earliest case is that of *Hepburn v. Ellzey*, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under
2 that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between
3 citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court
4 of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct
5 political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference
6 to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense
7 of that instrument. **The result of that examination is a conviction that the**
8 **members of the American confederacy only are the states contemplated in**
9 **the Constitution , . . . and excludes from the term the signification**
10 **attached to it by writers on the law of nations.'** This case was followed in
11 **Barney v. Baltimore, 6 Wall. 280, 18 L.Ed. 825, and quite recently in Hooe**
12 **v. Jamieson, [166 U.S. 395](#) , 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same**
13 **rule was applied to citizens of territories in New Orleans v. Winter, 1**
14 **Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a**
15 **territory from the District of Columbia. But it was said that 'neither of**
16 **them is a state in the sense in which that term is used in the Constitution.'**
17 In *Scott v. Jones*, 5 How. 343, 12 L.Ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*,
18 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court
19 of a state in cases where the validity of a state statute is drawn in question, **an act of a territorial legislature was**
20 **not within the contemplation of Congress."**
21 [*Downes v. Bidwell*, [182 U.S. 244](#) (1901)]

22 "As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during
23 good behavior, it necessarily follows that, **if Congress authorizes the creation of courts and the appointment of**
24 **judges for limited time, it must act independently of the Constitution upon territory which is not part of the**
25 **United States within the meaning of the Constitution."**
26 [*O'Donoghue v. United States*, [289 U.S. 516](#), 53 S.Ct. 740 (1933)]

27 Notice that last quote "not part of the United States within THE meaning of the Constitution", which implies that there is
28 ONLY ONE meaning and that meaning does not include the "territory" of the United States, which is the community property
29 of the states mentioned in ONLY ONE place in the constitution, which is Article 1, Section 8, Clause 17 and nowhere else.

30 The most likely words to be subjected to "deliberate and malicious and self-serving verbicide" and deceit by the government
31 opponent and the Court are "United States", "State", and "trade or business". The rules of statutory construction indicated
32 in section 11.7 shall be VERY STRICTLY applied to these terms:

- 33 1. Since the terms are statutorily defined, the statutory definition shall SUPERSEDE the common meaning or the
34 constitutional meaning of the term.
- 35 2. Only that which is expressly specified SOMEWHERE within the statutes cited as authority may be "included" within
36 the meaning.
- 37 3. That which is NOT expressly specified shall be presumed to be purposefully excluded by implication:

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

45 "**When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's**
46 **ordinary meaning**. *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition
47 of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a
48 rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"); *Western*
49 *Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96
50 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152,
51 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.
52 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney
53 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
54 [*Stenberg v. Carhart*, [530 U.S. 914](#) (2000)]

1 *"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v.*
2 *Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed*
3 *in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe*
4 *legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who*
5 *has not even read it."*
6 *[Meese v. Keene, 481 U.S. 465, 484 (1987)]*

7 **11.8.3 Citizenship and nationality**

8 If the speaker is talking about the citizenship:

- 9 1. Any reference to the citizenship of a litigant MUST specify one and only one definition of "United States" identified in
10 the preceding section and follow the term "United States" with the asterisk symbology shown in Table 4 therein. For
11 instance, the following would define a person who is a citizen of a state of the Union who has a domicile within that state
12 on other than federal territory within:

13 *"citizen of the United States*** (Federal Constitution)"*

- 14 2. If one of the six contexts for a geographical term is not specified when describing citizenship or if the term "United
15 States" is not followed by the correct number of asterisks to identify WHICH "United States" is intended from within
16 section 11.8.3, then the context shall imply the "Federal constitution" and exclude the "Federal statutes" and imply
17 THREE asterisks.
- 18 3. If the context is the "Federal Constitution", the following citizenship status shall be imputed to the person described.
- 19 3.1. Constitutional citizen within the meaning of the Fourteenth Amendment.
- 20 3.2. Not a statutory citizen pursuant to 8 U.S.C. §1401 or 26 C.F.R. §1.1-1(c) or 26 U.S.C. §911.
- 21 3.3. "national" pursuant to 8 U.S.C. §1101(a)(21).
- 22 3.4. NOT a "national but not citizen of the United States[*] at birth" pursuant to 8 U.S.C. §1408.
- 23 4. If the term "United States" is used in describing citizenship, it shall imply the "Federal Constitution" and exclude the
24 "Federal Statutes" contexts.
- 25 5. The only method for imputing a citizenship status within the "Federal Statutes" context is to invoke one of the following
26 terms, and to specify WHICH SINGLE definition of "United States" is implied within the list of three definitions defined
27 by the U.S. Supreme Court in *Hooven & Allison Co. v. Evatt*, 324 U.S. 652 (1945).
- 28 5.1. "statutory citizen of the United States pursuant to 8 U.S.C. §1401".
- 29 5.2. "citizen pursuant to 26 C.F.R. §1.1-1(c)".

30 The implication of all the above is that the person being described by default:

- 31 1. Is not domiciled or resident on federal territory of the "United States***" and is therefore protected by the United States
32 Constitution.
- 33 2. Is not domiciled or resident within any United States judicial district.
- 34 3. Is not domiciled or resident within any internal revenue district described in Treasury Order 150-02. The only remaining
35 internal revenue district is the District of Columbia.
- 36 4. May not lawfully have his or her or its legal identity kidnapped and transported to the District of Columbia involuntarily
37 pursuant to 26 U.S.C. §7701(a)(39) or 26 U.S.C. §7408(d).
- 38 5. Is a "stateless person" within the meaning of 28 U.S.C. §1332 because not domiciled in the "States" described in 28
39 U.S.C. §1332(e). See [Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)](#) for the meaning of the term "stateless
40 person".
- 41 6. Is a nonresident to the exclusive jurisdiction of the United States government described in Article 1, Section 8, Clause
42 17 of the United States Constitution.
- 43 7. Is a statutory "non-resident non-person" for the purposes of federal taxation and is NOT a "nonresident alien individual".
44 All "individuals" are aliens and public offices and creations of Congress within the I.R.C. The only time an "individual"
45 includes STATUTORY "U.S.** citizens" is when they are domiciled on federal territory and temporarily abroad under
46 26 U.S.C. §911(d). When "citizens" are in this condition, they interface to the I.R.C. as "resident aliens" under a tax
47 treaty with the foreign country that they are in.
- 48 8. Is protected by the separation of legislative powers between the states and the federal government:

49 *"The people of the United States, by their Constitution, have affirmed a division of internal governmental powers*
50 *between the federal government and the governments of the several states-committing to the first its powers by*
51 *express grant and necessary implication; to the latter, or [301 U.S. 548, 611] to the people, by reservation, 'the*

1 powers not delegated to the United States by the Constitution, nor prohibited by it to the States.' The Constitution
2 thus affirms the complete supremacy and independence of the state within the field of its powers. *Carter v. Carter*
3 *Coal Co.*, [298 U.S. 238, 295](#), 56 S.Ct. 855, 865. The federal government has no more authority to invade that
4 field than the state has to invade the exclusive field of national governmental powers; for, in the oft-repeated
5 words of this court in *Texas v. White*, 7 Wall. 700, 725, 'the preservation of the States, and the maintenance of
6 their governments, are as much within the design and care of the Constitution as the preservation of the Union
7 and the maintenance of the National government.' The necessity of preserving each from every form of illegitimate
8 intrusion or interference on the part of the other is so imperative as to require this court, when its judicial power
9 is properly invoked, to view with a careful and discriminating eye any legislation challenged as constituting such
10 an intrusion or interference. See *South Carolina v. United States*, [199 U.S. 437, 448](#), 26 S.Ct. 110, 4 Ann.Cas.
11 737."
12 [*Steward Machine Co. v. Davis*, [301 U.S. 548](#) (1937)]
13

14 "We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S.
15 Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal
16 government are few and defined. Those which are to remain in the State governments are numerous and
17 indefinite." *The Federalist* No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally**
18 **mandated division of authority "was adopted by the Framers to**
19 **ensure protection of our fundamental liberties."** *Gregory v. Ashcroft*, [501](#)
20 [U.S. 452, 458](#) (1991) (internal quotation marks omitted). "Just as the separation and independence of the
21 coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any
22 one branch, a healthy balance of power between the States and the Federal Government will reduce the risk
23 of tyranny and abuse from either front." *Ibid.* "
24 [*U.S. v. Lopez*, [514 U.S. 549](#) (1995)]

- 25 9. Is protected by the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 because an instrumentality of a foreign
26 state, meaning a state of the Union, as a jurist, voter, or domiciliary.

27 *Foreign States*: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
28 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the
29 action is brought; and hence, one state of the Union is foreign to another, in that sense."
30 [*Black's Law Dictionary*, Sixth Edition, p. 648]

31 *Foreign Laws*: "The laws of a foreign country or sister state. In conflicts of law, the legal principles of
32 jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,
33 and in that respect are called 'jus receptum'."
34 [*Black's Law Dictionary*, Sixth Edition, p. 647]

35 If you want to know why the above rules are established for citizenship, please refer to:

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

36 **11.9 Meaning of "United States" based on CONTEXT used¹²³**

37 **11.9.1 Three geographical definitions of "United States"**

38 Most of us are completely unaware that the term "[United States](#)" has several distinct and separate legal meanings and contexts
39 and that it is up to us to know and understand these differences, to use them appropriately, and to clarify exactly which one
40 we mean whenever we sign any government or financial form (including voter registration, tax documents, etc.). If we do
41 not, we could unknowingly, unwillingly and involuntarily be creating [false presumptions](#) that cause us to surrender our
42 Constitutional rights and our sovereignty. The fact is, most of us have unwittingly been doing just that for most, if not all, of
43 our lives. Much of this misunderstanding and legal ignorance has been deliberately "manufactured" by our corrupted
44 government in the public school system. It is a fact that our public dis-servants want docile sheep who are easy to govern,
45 not "high maintenance" "sovereigns capable of critical and independent thinking and who demand their rights. We have
46 become so casual in our use of the term "United States" that it is no longer understood, even within the legal profession, that

¹²³ Source: [Why You are a "national", "state national", and Constitutional but not Statutory Citizen](#), Form #05.006, Section 3;
<https://sedm.org/Forms/FormIndex.htm>.

1 there are actually *three different* legal meanings to the term. In fact, the legal profession has contributed to this confusion
 2 over this term by removing its definitions from all legal dictionaries currently in print that we have looked at. See Great IRS
 3 Hoax, Form #11.302, Section 6.13.1 for details on this scam.

4 Most of us have grown up thinking the term “United States” indicates and includes all 50 states of the Union. This is true in
 5 the context of the U.S. Constitution but it is not true in all contexts. As you will see, this is the third meaning assigned to the
 6 term “United States” by the United States Supreme Court. But, usually when we (Joe six pack) use the term United States
 7 we actually think we are saying the united States, as we are generally thinking of the several states or the union of States. As
 8 you will learn in this section, the meaning of the term depends entirely on the context and when we are filling out federal
 9 forms or speaking with the federal government, this is a very costly false presumption.

10 First, it should be noted that the term United States is a noun. In fact, it is the proper name and title “We the people...” gave
 11 to the corporate entity (non-living thing) of the federal (central) government created by the Constitution. This in turn
 12 describes where the “United States” federal corporation referenced in 28 U.S.C. §3002(15)(A) was to be housed as the Seat
 13 of the Government - In the District of Columbia, not to exceed a ten mile square.

14 *Constitution*
 15 *Article 1, Section 8, Clause 17*

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

21 Below is how the united States Supreme Court addressed the question of the meaning of the term “United States” (see Black’s
 22 Law Dictionary) in the famous case of *Hooven & Allison Co. v. Evatt*, 324 U.S. 652 (1945). The Court ruled that the term
 23 United States has three uses:

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

29 We will now break the above definition into its three contexts and show what each means.

30 **Table 13: Meanings assigned to "United States" by the U.S. Supreme Court in Hooven & Allison v. Evatt**

#	U.S. Supreme Court Definition of “United States” in Hooven	Context in which usually used	Referred to in this article as	Interpretation
1	“It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations.”	International law	“United States*”	“These <u>united States</u> ,” when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where “U.S.” refers to the sovereign society. You are a “Citizen of the United States” like someone is a Citizen of France, or England. We identify this version of “United States” with a single asterisk after its name: “United States*” throughout this article.
2	“It may designate the territory over which the sovereignty of the United States extends, or”	Federal law Federal forms	“United States**”	“The United States (the District of Columbia, possessions and territories)”. Here Congress has exclusive legislative jurisdiction. In this sense, the term “United States” is a singular noun. You are a person residing in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in one of the sovereign States could still be a member of the Federal area and therefore a “citizen of the United States.” This is the definition used in most “Acts of Congress” and federal statutes. We identify this version of “United States” with two asterisks after its name: “United States**” throughout this article. This definition is also synonymous with the “United States” corporation found in 28 U.S.C. §3002(15)(A).

#	U.S. Supreme Court Definition of "United States" in Hooven	Context in which usually used	Referred to in this article as	Interpretation
3	"...as the collective name for the states which are united by and under the Constitution."	Constitution of the United States	"United States****"	"The <u>several States</u> which is the <u>united States of America</u> ." Referring to the <u>50 sovereign States</u> , which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the <u>Congress does not</u> have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the <u>States</u> in the 9th and 10th Amendments, and you are a " <u>Citizen of these united States</u> ." This is the definition used in the Constitution for the United States of America. We identify this version of "United States" with three asterisks after its name: "United States****" throughout this article.

1 The U.S. Supreme Court helped to clarify which of the three definitions above is the one used in the U.S. Constitution, when
2 it held the following. Note they are implying the THIRD definition above and not the other two:

3 *"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under*
4 *that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between*
5 *citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court*
6 *of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct*
7 *political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference*
8 *to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense*
9 *of that instrument. The result of that examination is a conviction that the members of the American confederacy*
10 *only are the states contemplated in the Constitution, . . . and excludes from the term the signification attached*
11 *to it by writers on the law of nations.' This case was followed in Barney v. Baltimore, 6 Wall. 280, 18 L.Ed.*
12 *825, and quite recently in Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule*
13 *was applied to citizens of territories in New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt*
14 *was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a*
15 *state in the sense in which that term is used in the Constitution.' In Scott v. Jones, 5 How. 343, 12 L.Ed. 181,*
16 *and in Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867, it was held that under*
17 *the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state*
18 *statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."*
19 *[Downes v. Bidwell, [182 U.S. 244](#) (1901)]*

20 The U.S. Supreme Court further clarified that the Constitution implies the third definition above, which is the United
21 States*** when they held the following. Notice that they say "not part of the United States within the meaning of the
22 Constitution" and that the word "the" implies only ONE rather than multiple GEOGRAPHIC meanings:

23 *"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during*
24 *good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of*
25 *judges for limited time, it must act independently of the Constitution upon territory which is not part of the*
26 *United States within the meaning of the Constitution."*
27 *[O'Donoghue v. United States, [289 U.S. 516](#), 53 S.Ct. 740 (1933)]*

28 And finally, the U.S. Supreme Court has also held that the Constitution does not and cannot determine or limit the authority
29 of Congress over federal territory and that the ONLY portion of the Constitution that does in fact expressly refer to federal
30 territory and therefore the statutory "United States" is Article 1, Section 8, Clause 17. Notice they ruled that Puerto Rico is
31 NOT part of the "United States" within the meaning of the Constitution, just like they ruled in O'Donoghue above that
32 territory was no part of the "United States":

33 *In passing upon the questions involved in this and kindred cases, we ought not to overlook the fact that, while the*
34 *Constitution was intended to establish a permanent form of government for the states which should elect to*
35 *take advantage of its conditions, and continue for an indefinite future, the vast possibilities of that future could*
36 *never have entered the minds of its framers. The states had but recently emerged from a war with one of the*
37 *most powerful nations of Europe, were disheartened by the failure of the confederacy, and were doubtful as to*
38 *the feasibility of a stronger union. Their territory was confined to a narrow strip of land on the Atlantic coast*
39 *from Canada to Florida, with a somewhat indefinite claim to territory beyond the Alleghenies, where their*
40 *sovereignty was disputed by tribes of hostile Indians supported, as was popularly believed, by the British, who*
41 *had never formally delivered possession [182 U.S. 244, 285] under the treaty of peace. The vast territory beyond*
42 *the Mississippi, which formerly had been claimed by France, since 1762 had belonged to Spain, still a powerful*
43 *nation and the owner of a great part of the Western Hemisphere. Under these circumstances it is little wonder*
44 *that the question of annexing these territories was not made a subject of debate. The difficulties of bringing*
45 *about a union of the states were so great, the objections to it seemed so formidable, that the whole thought of*
46 *the convention centered upon surmounting these obstacles. The question of territories was dismissed with a*
47 *single clause, apparently applicable only to the territories then existing, giving Congress the power to govern*
48 *and dispose of them.*

1 Had the acquisition of other territories been contemplated as a possibility, could it have been foreseen that, within
2 little more than one hundred years, we were destined to acquire, not only the whole vast region between the
3 Atlantic and Pacific Oceans, but the Russian possessions in America and distant islands in the Pacific, it is
4 incredible that no provision should have been made for them, and the question whether the Constitution should
5 or should not extend to them have been definitely settled. If it be once conceded that we are at liberty to acquire
6 foreign territory, a presumption arises that our power with respect to such territories is the same power which
7 other nations have been accustomed to exercise with respect to territories acquired by them. If, in limiting the
8 power which Congress was to exercise within the United States^{***}, it was also intended to limit it with regard
9 to such territories as the people of the United States^{***} should thereafter acquire, such limitations should
10 have been expressed. Instead of that, we find the Constitution speaking only to states, except in the territorial
11 clause, which is absolute in its terms, and suggestive of no limitations upon the power of Congress in dealing
12 with them. The states could only delegate to Congress such powers as they themselves possessed, and as they
13 had no power to acquire new territory they had none to delegate in that connection. The logical inference from
14 this is that if Congress had power to acquire new territory, which is conceded, that power was not hampered
15 by the constitutional provisions. If, upon the other hand, we assume [182 U.S. 244, 286] that the territorial
16 clause of the Constitution was not intended to be restricted to such territory as the United States then possessed,
17 there is nothing in the Constitution to indicate that the power of Congress in dealing with them was intended to
18 be restricted by any of the other provisions.

19 [. . .]

20 If those possessions are inhabited by alien races, differing from us in religion, customs, laws, methods of taxation,
21 and modes of thought, the administration of government and justice, according to Anglo-Saxon principles, may
22 for a time be impossible; and the question at once arises whether large concessions ought not to be made for a
23 time, that ultimately our own theories may be carried out, and the blessings of a free government under the
24 Constitution extended to them. We decline to hold that there is anything in the Constitution to forbid such action.

25 **We are therefore of opinion that the island of Porto Rico is a territory appurtenant and**
26 **belonging to the United States, but not a part of the United States^{***} within the revenue**
27 **clauses of the Constitution;** that the Foraker act is constitutional, so far as it imposes duties upon imports
28 from such island, and that the plaintiff cannot recover back the duties exacted in this case.
29 [*Downes v. Bidwell*, 182 U.S. 244 (1901)]

30 11.9.2 The two political jurisdictions/nations within the United States*

31 Another important distinction needs to be made. Definition 1 above refers to the country “United States*”, but this country
32 is not a “nation”, in the sense of international law. This very important point was made clear by the U.S. Supreme Court in
33 1794 in the case of *Chisholm v. Georgia*, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793) , when it said:

34 *This is a case of uncommon magnitude. One of the parties to it is a State; certainly respectable, claiming to be*
35 *sovereign. The question to be determined is, whether this State, so respectable, and whose claim soars so high,*
36 *is amenable to the jurisdiction of the Supreme Court of the United States? This question, important in itself,*
37 *will depend on others, more important still; and, may, perhaps, be ultimately resolved into one, no less radical*
38 *than this ‘do the people of the United States form a Nation?’*

39 *A cause so conspicuous and interesting, should be carefully and accurately viewed from every possible point of*
40 *sight. I shall examine it; 1st. By the principles of general jurisprudence. 2nd. By the laws and practice of*
41 *particular States and Kingdoms. **From the law of nations little or no***
42 **illustration of this subject can be expected. By that law the**
43 **several States and Governments spread over our globe, are**
44 **considered as forming a society, not a NATION.** *It has only been by a very*
45 *few comprehensive minds, such as those of Elizabeth and the Fourth Henry, that this last great idea has been*
46 *even contemplated. 3rdly. and chiefly, I shall examine the important question before us, by the Constitution of the*
47 *United States, and the legitimate result of that valuable instrument.*
48 [*Chisholm v. Georgia*, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793)]

49 An earlier edition of Black’s Law Dictionary further clarifies the distinction between a “nation” and a “society” by clarifying
50 the differences between a national government and a federal government, and keep in mind that the American government
51 is called “federal government”:

52 “**NATIONAL GOVERNMENT.** *The government of a whole nation, as distinguished from that of a local or*
53 *territorial division of the nation, and also as distinguished from that of a league or confederation.*

1 "A national government is a government of the people of a single state or nation, united as a community by what
2 is termed the "social compact," and possessing complete and perfect supremacy over persons and things, so far
3 as they can be made the lawful objects of civil government. A federal government is distinguished from a
4 national government by its being the government of a community of independent and sovereign states, united
5 by compact." Piqua Branch Bank v. Knoup, 6 Ohio.St. 393."
6 [Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176]
7

8 **"FEDERAL GOVERNMENT.** The system of government administered in a state formed by the union or
9 confederation of several independent or quasi independent states; also the composite state so formed.

10 In strict usage, there is a distinction between a confederation and a federal government. The former term denotes
11 a league or permanent alliance between several states, each of which is fully sovereign and independent, and
12 each of which retains its full dignity, organization, and sovereignty, though yielding to the central authority a
13 controlling power for a few limited purposes, such as external and diplomatic relations. In this case, the
14 component states are the units, with respect to the confederation, and the central government acts upon them,
15 not upon the individual citizens. In a federal government, on the other hand, the allied states form a union,-
16 not, indeed, to such an extent as to destroy their separate organization or deprive them of quasi sovereignty
17 with respect to the administration of their purely local concerns, but so that the central power is erected into a
18 true state or nation, possessing sovereignty both external and internal,-while the administration of national
19 affairs is directed, and its effects felt, not by the separate states deliberating as units, but by the people of all,
20 in their collective capacity, as citizens of the nation. The distinction is expressed, by the German writers, by the
21 use of the two words "Staatenbund" and "Bundesstaat;" the former denoting a league or confederation of states,
22 and the latter a federal government, or state formed by means of a league or confederation."
23 [Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740]

24 So the "United States*" the country is a "society" and a "sovereignty" but not a "nation" under the law of nations, by the
25 Supreme Court's own admission. Because the Supreme Court has ruled on this matter, it is now incumbent upon each of us
26 to always remember it and to apply it in all of our dealings with the Federal Government. If not, we lose our individual
27 Sovereignty by default and the Federal Government assumes jurisdiction over us. So, while a sovereign American will want
28 to be the third type of Citizen, which is a "Citizen of the United States***" and on occasion a "citizen of the United States**",
29 he would never want to be the second, which is a "citizen of the United States*". A human being who is a "citizen" of the
30 second is called a statutory "U.S. citizen" under [8 U.S.C. §1401](#), and he is treated in law as occupying a place not protected
31 by the Bill of Rights, which is the first ten amendments of the United States Constitution. Below is how the U.S. Supreme
32 Court, in a dissenting opinion, described this "other" United States, which we call the "federal zone":

33 "I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this
34 court, a radical and mischievous change in our system of government will result. We will, in that event, pass
35 from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative
36 absolutism..

37 [..]

38 "The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this country
39 substantially two national governments; one to be maintained under the Constitution, with all of its
40 restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising
41 such powers [of absolutism] as other nations of the earth are accustomed to..

42 [..]

43 It will be an evil day for American liberty if the theory of a government outside the supreme law of the land
44 finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full
45 authority to prevent all violation of the principles of the Constitution."
46 [Downes v. Bidwell, [182 U.S. 244](#) (1901), Justice Harlan, Dissenting]

47 **11.9.3 "United States" as a corporation and a Legal Person**

48 The second definition of "United States*" above is also a federal corporation. This corporation was formed in 1871. It is
49 described in [28 U.S.C. §3002\(15\)\(A\)](#):

50 [TITLE 28 > PART VI > CHAPTER 176 > SUBCHAPTER A > Sec. 3002.](#)
51 [TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE](#)
52 [PART VI - PARTICULAR PROCEEDINGS](#)
53 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)
54 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)

1
2 Sec. 3002. Definitions

3 (15) "United States" means -

4 (A) a Federal corporation;

5 (B) an agency, department, commission, board, or other entity of the United States; or

6 (C) an instrumentality of the United States.

7 The U.S. Supreme Court, in fact, has admitted that all governments are corporations when it held:

8 *"Corporations are also of all grades, and made for varied objects; **all governments are corporations, created by***
9 ***usage and common consent, or grants and charters which create a body politic for prescribed purposes; but***
10 ***whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of***
11 ***power, they are all governed by the same rules of law, as to the construction and the obligation of the***
12 ***instrument by which the incorporation is made [the Constitution is the corporate charter]. One universal rule***
13 *of law protects persons and property. It is a fundamental principle of the common law of England, that the term*
14 *freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal, incorporate, politique or natural; it*
15 *is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members*
16 *of corporations are on the same footing of protection as other persons, and their corporate property secured by*
17 *the same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,'*
18 *without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and*
19 *is made inviolable by the federal government, by the amendments to the constitution."*
20 *[Proprietors of Charles River Bridge v. Proprietors of, 36 U.S. 420 (1837)]*

21 If we are acting as a federal "public official" or contractor, then we are representing the "United States** federal corporation".
22 That corporation is a statutory "U.S. citizen" under [8 U.S.C. §1101\(a\)\(22\)\(A\)](#) which is completely subject to all federal law.

23 *"A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was*
24 *created, and of that state or country only."*
25 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]*

26 [Federal Rule of Civil Procedure 17\(b\)](#) says that when we are representing that corporation as "officers" or "employees", we
27 therefore become statutory "U.S. citizens" completely subject to federal territorial law:

28 IV. PARTIES > Rule 17.

29 Rule 17. Parties Plaintiff and Defendant; Capacity

30 (b) Capacity to Sue or be Sued.

31 Capacity to sue or be sued is determined as follows:

32 (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

33 (2) for a corporation, by the law under which it was organized; and

34 (3) for all other parties, by the law of the state where the court is located, except that:

35 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue or
36 be sued in its common name to enforce a substantive right existing under the United States Constitution or
37 laws; and

38 (B) [28 U.S.C. §§754](#) and [959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue or
39 be sued in a United States court.

40 [[Federal Rule of Civil Procedure 17\(b\)](#)]

41 Yet on every government (any level) document we sign (e.g. Social Security, Marriage License, Voter Registration, Driver
42 License, BATF 4473, etc.) they either require you to be a "citizen of the United States" or they ask "are you a resident of
43 Illinois?". They are in effect asking you to assume or presume the second definition, the "United States**", when you fill
44 out the form, but they don't want to tell you this because then you would realize they are asking you to commit perjury on a
45 government form under penalty of perjury. They in effect are asking you if you wish to act in the official capacity of a public
46 employee or officer of the federal corporation. The form you are filling out therefore is serving the dual capacity of a federal
47 job application and an application for "benefits". The reason this must be so, is that they are not allowed to pay PUBLIC
48 "benefits" to PRIVATE humans and can only lawfully pay them to public statutory "employees", public officers, and
49 contractors. Any other approach makes the government into a thief. See the article below for details on this scam:

[Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes](#), Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

1 If you accept the false and self-serving presumption of your public dis-servants, or you answer “Yes” to the question of
2 whether you are a “citizen of the United States” or a “U.S. citizen” on a federal or state form, usually under penalty of perjury,
3 then you have committed perjury under penalty of perjury and also voluntarily placed yourself under their exclusive/plenary
4 legislative jurisdiction as a public official/”employee” and are therefore unlawfully subject to Federal & State Codes and
5 Regulations (Statutes). The Social Security Number they ask for on the form, in fact, is prima facie evidence that you are a
6 federal statutory employee, in fact. Look at the evidence for yourself, paying particular attention to sections 6.1, 6.2 and 6.6:

[Resignation of Compelled Social Security Trustee](http://sedm.org/Forms/FormIndex.htm), Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

7 Most statutes passed by government are, in effect, PRIVATE law only for government. They are private law or contract law
8 that act as the equivalent of a government employment agreement.

9 *“The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes*
10 *of redress” against offensive state action, was “repugnant” to the Constitution. Id., at 15. See also United States*
11 *v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190 U.S.*
12 *127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see,*
13 *e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745*
14 *(1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not been*
15 *questioned.”*
16 *[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]*

17 What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your *private life*.
18 This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control *every aspect*
19 of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call “social
20 engineering”. Just by the deductions they offer, people who are not engaged in a “trade or business” and thus have no income
21 tax liability are incentivized into all kinds of crazy behaviors in pursuit of reductions in a liability that they in fact do not even
22 have. Therefore, the only reasonable thing to conclude is that Subtitle A of the Internal Revenue Code, which would “appear”
23 to regulate the private conduct of *all* individuals in states of the Union, in fact only applies to “public officials” in the official
24 conduct of their duties while present in the District of Columbia, which [4 U.S.C. §72](#) makes the “seat of government”. The
25 Internal Revenue Code (I.R.C.) therefore essentially amounts to a part of the job responsibility and the “employment contract”
26 of “public officials”. This was also confirmed by the House of Representatives, who said that only those who take an oath
27 of “public office” are subject to the requirements of the personal income tax. See:

28 <http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

29 We the People, as the Sovereigns, cannot lawfully become the proper subject to exclusive federal jurisdiction unless and until
30 we surrender our sovereignty by signing a government employment agreement that can take many different forms: IRS Form
31 W-4 and 1040, SSA Form SS-5, etc.

32 [California Civil Code](#)
33 *DIVISION 3. OBLIGATIONS*
34 *PART 2. CONTRACTS*
35 *TITLE 1. NATURE OF A CONTRACT*
36 *CHAPTER 3. CONSENT*

37 *1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations*
38 *arising from it, so far as the facts are known, or ought to be known, to the person accepting.*

39 *[SOURCE:*
40 *<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=civ&group=01001-02000&file=1565-1590>]*

41 The IRS Form W-4 is what both we and the government refer to as a federal “election” form and you are the *only* voter. They
42 are asking you if you want to elect yourself into “public office”, and if you say “yes”, then you got the job and a cage is
43 reserved for you on the federal plantation:

44 *“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*
45 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity*
46 *as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees.*
47 *Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, 425*
48 *U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many*

1 circumstances **government employees** (public officers) can. *O'Connor v. Ortega*, [480 U.S. 709, 723](#) (1987)
2 (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). **Private citizens** cannot be punished for
3 refusing to provide the government information that may incriminate them, but **government employees** (public
4 officers) can be dismissed when the incriminating information that they refuse to provide relates to the
5 performance of their job. *Gardner v. Broderick*, [497 U.S. 62, 95] [392 U.S. 273, 277-278](#) (1968). With regard
6 to freedom of speech in particular: **Private citizens** cannot be punished for speech of merely private concern, but
7 **government employees** (public officers) can be fired for that reason. *Connick v. Myers*, [461 U.S. 138, 147](#) (1983).
8 Private citizens cannot be punished for partisan political activity, but federal and state employees can be
9 dismissed and otherwise punished for that reason. *Public Workers v. Mitchell*, [330 U.S. 75, 101](#) (1947); *Civil*
10 *Service Comm'n v. Letter Carriers*, [413 U.S. 548, 556](#) (1973); *Broadrick v. Oklahoma*, [413 U.S. 601, 616-617](#)
11 (1973)."
12 [*Rutan v. Republican Party of Illinois*, [497 U.S. 62](#) (1990)]

13 By making you into a DE FACTO “public official” or statutory “employee”, they are intentionally destroying the separation
14 of powers that is the main purpose of the Constitution and which was put there to protect your rights.

15 "*To the contrary, the Constitution divides authority between federal and state governments for the protection*
16 *of individuals. State sovereignty is not just an end in itself: "Rather, federalism secures to citizens the liberties*
17 *that derive from the diffusion of sovereign power." Coleman v. Thompson, 501 U.S. 722, 759 (1991)*
18 *(BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the Federal*
19 *Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power*
20 *between the States and the Federal Government will reduce the risk of tyranny and abuse from either front."*
21 *Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458. See The Federalist No. 51, p. 323. (C. Rossiter ed.*
22 *1961)."*
23 [*New York v. United States, 505 U.S. 144* (1992)]

24 They are causing you to voluntarily waive sovereign immunity under the Foreign Sovereign Immunities Act (F.S.I.A.), [28](#)
25 [U.S.C. §1601-1611](#). [28 U.S.C. §1605\(a\)\(2\)](#) of the act says that those who conduct “commerce” within the legislative
26 jurisdiction of the “United States” (federal zone), whether as public official or federal benefit recipient, surrender their
27 sovereign immunity.

28 [TITLE 28 > PART IV > CHAPTER 97 > § 1605](#)
29 [§ 1605. General exceptions to the jurisdictional immunity of a foreign state](#)

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

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

36 They are also destroying the separation of powers by fooling you into declaring yourself to be a *statutory* “U.S.** citizen”
37 under [8 U.S.C. §1401](#). [28 U.S.C. §1603\(b\)\(3\)](#) and [28 U.S.C. §1332\(e\)](#) specifically exclude such statutory “U.S. citizens”
38 from being foreign sovereigns who can file under statutory diversity of citizenship. This is also confirmed by the Department
39 of State Website:

40 “Section 1603(b) defines an “agency or instrumentality” of a foreign state as an entity

41 (1) which is a separate legal person, corporate or otherwise, and

42 (2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other
43 ownership interest is owned by a foreign state or political subdivision thereof, and

44 (3) which is neither a citizen of a state of the United States as defined in Sec. 1332(e) nor created under the
45 laws of any third country.”

46 [*Department of State Website, http://travel.state.gov/law/info/judicial/judicial_693.html*]

47 In effect, they kidnapped your legal identity and made you into a “resident alien federal employee” working in the “king’s
48 castle”, what Mark Twain called “the District of Criminals”, and changed your status from “foreign” to “domestic” by creating
49 false presumptions about citizenship and using the Social Security Number, IRS Form W-4, and SSA Form SS-5 to make
50 you into a “subject citizen” and a “public employee” with no constitutional rights.

51 The nature of most federal law as private/contract law is carefully explained below:

1 As you will soon read, the government uses various ways to mislead and trick us into their private/contract laws (outside our
2 Constitutional protections) and make you into the equivalent of their “employee”, and thereby commits a great fraud on the
3 American People. It is the purpose of this document to expose the most important aspect of that willful deception, which is
4 the citizenship trap.

5 **11.9.4 Why the STATUTORY Geographical “United States” does not include states of the Union**

6 A common point of confusion is the comparison between STATUTORY and CONSTITUTIONAL contexts for the “United
7 States”. Below is a question posed by a reader about this confusion:

8 *Your extensive citizenship materials say that the term “United States” described in 8 U.S.C. §1101(a)(38) ,*
9 *(a)(36) , and 8 C.F.R. §215.1(f) includes only DC, Puerto Rico, Guam, USVI, and CNMI and excludes all*
10 *Constitutional Union states. In fact, a significant portion of what your materials say hinges on the interpretation*
11 *that the term “United States” per 8 U.S.C. §1101(a)(38) includes only DC, Puerto Rico, Guam, USVI, and CNMI*
12 *and excludes all Constitutional Union states. Therefore, it is important that your readers are confident that this*
13 *is the correct interpretation of 8 U.S.C. §1101(a)(38). The problem that most of your readers are going to have*
14 *is that the text for 8 U.S.C. §1101(a)(38) say the “United States” means continental United States, Alaska,*
15 *Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.*

16 *Please explain to me how the term “United States” described in 8 U.S.C. §1101(a)(38), (a)(36) , and 8 C.F.R.*
17 *§215.1(f) can exclude all Constitution Union states when 8 U.S.C. §1101(a)(38) explicitly lists list Alaska and*
18 *Hawaii as part of “United States”. Alaska and Hawaii were the last two Constitutional states to join the Union*
19 *and they became Constitutional Union states on August 21, 1959 and January 3, 1959 respectfully. The only*
20 *possible explanation that I can think of is that the Statutes at Large that 8 U.S.C. §1101(a)(38) is a codification*
21 *of never got updated after Alaska and Hawaii joined the Union. Do you agree? How can one provide legal proof*
22 *of this? This proof needs to go into your materials since this is such a key and pivotal issue to understanding your*
23 *correct political and civil status. It appears that the wording used in 8 U.S.C. §1101(a)(38) is designed to*
24 *obfuscate and confuse most people into thinking that it is describing United States* when in fact is it describing*
25 *only a portion of United States**. If this section of code is out of date, why has Congress never updated it to*
26 *remove Alaska and Hawaii from the definition of “United States” ?*

27 The definitions that lead to this question are as follows:

28 8 U.S.C. §1101(a)(38)

29 *The term “United States”, except as otherwise specifically herein provided, when used in a*
30 *geographical sense, means the continental United States, Alaska, Hawaii, Puerto Rico, Guam, and*
31 *the Virgin Islands of the United States.*

32 _____
33 8 U.S.C. §1101(a)(36)

34 *The term “State” includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the*
35 *United States, and the Commonwealth of the Northern Mariana Islands.*

36 _____
37 8 C.F.R. §215.1(f)

38 *The term continental United States means the District of Columbia and the several States, except*
39 *Alaska and Hawaii.*

40 In response to this question, we offer the following explanation:

- 41 1. The U.S. Supreme Court has held that a “national and citizen of the United States at birth” in 8 U.S.C. §1401 does
42 NOT include state citizens under the Fourteenth Amendment. See Rogers v. Bellei, 401 U.S. 815 (1971). Hence, the
43 “United States” they are referring to in 8 U.S.C. §1401 CANNOT include constitutional states of the Union.

- 1 2. 40 U.S.C. §§3111 and 3112 say that federal jurisdiction does not exist within a state except on land ceded to the
2 national government. Hence, no matter what the geographical definitions are, they do not include anything other than
3 federal territory.
4 3. It is a legal impossibility to have more than one domicile and if you are domiciled in a state of the Union, then you are
5 domiciled OUTSIDE of federal territory and federal civil jurisdiction. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

- 6 4. All statutory terms are limited to territory over which Congress has EXCLUSIVE GENERAL (RATHER than subject
7 matter) jurisdiction. All of the statuses indicted in the statutes (including those in 8 U.S.C. §§ 1401 and 1408) STOP
8 at the border to federal territory and do not apply within states of the Union. One cannot have a status in a place that they
9 are not civilly domiciled, and especially a status that they do NOT consent to and to which rights and obligations
10 attach. Otherwise, the Declaration of Independence is violated because they are subjected to obligations that they
11 didn't consent to and are a slave. This is proven in:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008

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

DIRECT LINK: <http://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>

- 12 5. As the U.S. Supreme Court held, all law is prima facie territorial and confined to the territory of the specific state. The
13 states of the Union are NOT "territory" as legally defined.

14 *Volume 86, Corpus Juris Secundum Legal Encyclopedia*
15 *Territories*
16 §1. Definitions, Nature, and Distinctions

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

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

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

34 *As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and*
35 *not within the boundaries of any of the several states.*
36 *[86 Corpus Juris Secundum (C.J.S.), Territories (2003)]*

37 Therefore, all of the civil statuses found in Title 8 of the U.S. Code do not extend into or relate to anyone civilly
38 domiciled in a constitutional state, regardless of what the definition of "United States" is and whether it is
39 GEOGRAPHICAL or GOVERNMENT sense.

40 *"It is a well established principle of law that all federal regulation applies only within the territorial jurisdiction*
41 *of the United States unless a contrary intent appears."*
42 *[Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]*

43 *"The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend*
44 *into the territorial limits of the states, but have force only in the District of Columbia, and other places that are*
45 *within the exclusive jurisdiction of the national government."*
46 *[Caha v. U.S., 152 U.S. 211 (1894)]*

47 *"There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears*
48 *[legislation] is meant to apply only within the territorial jurisdiction of the United States."*
49 *[U.S. v. Spelar, 338 U.S. 217 at 222]*

1 6. The U.S. Supreme Court has held that Congress enjoys no legislative jurisdiction within a constitutional state. Hence,
2 those in constitutional states can have no civil "status" under the laws of Congress. There are a few RARE exceptions
3 to this, and all of them relate to CONSTITUTIONAL remedies. For instance 42 U.S.C. §1983 implements provisions
4 of the Fourteenth Amendment, so "person" in that statute can also include state nationals. See Litigation Tool #08.008
5 for details on this exception.

6 *"The difficulties arising out of our dual form of government and the opportunities for differing opinions
7 concerning the relative rights of state and national governments are many; **but for a very long time this court
8 has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their
9 political subdivisions.** The same basic reasoning which leads to that conclusion, we think, requires like limitation
10 upon the power which springs from the bankruptcy clause. *United States v. Butler, supra.*"
11 [*Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)*]*

12
13 *"It is no longer open to question that **the general government, unlike the states,** *Hammer v. Dagenhart, 247 U.S.*
14 *251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal***
15 *affairs of the states; and emphatically not with regard to legislation."*
16 [*Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)*]*

17 7. The U.S. Supreme Court has held that Congress can only tax or regulate that which it creates. Since it didn't create
18 humans, then all civil statuses under Title 8 MUST be artificial PUBLIC offices.

19 *"What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which
20 certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the
21 permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature,
22 and can be revoked or altered only by the authority that made it. The life-giving principle and the death-doing
23 stroke must proceed from the same hand."
24 [*VanHorne's Lessee v. Dorrance, 2 U.S. 304 (1795)*]*

25 *"The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law
26 [including a tax law] involving the power to destroy. "
27 [*Providence Bank v. Billings, 29 U.S. 514 (1830)*]*

28 *"The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power
29 to create; and there is a plain repugnance in conferring on one government [THE FEDERAL GOVERNMENT]
30 a power to control the constitutional measures of another [WE THE PEOPLE], which other, with respect to those
31 very measures, is declared to be supreme over that which exerts the control."
32 [*Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886)*]*

33 8. Just like in the Internal Revenue Code, the term "United States" within Title 8 of the U.S. Code is ONLY defined in its
34 GEOGRAPHICAL sense but the GEOGRAPHICAL sense is not the only sense. The OTHER sense is the
35 GOVERNMENT as a legal person.

36 9. There is no way provided in statutes to distinguish the GEOGRAPHICAL use and the GOVERNMENT use in all the
37 cases we have identified. This leaves the reader guessing and also gives judges unwarranted and unconstitutional
38 discretion to apply either context. This confusion is deliberate to facilitate equivocation and mask and protect the
39 massive criminal identity theft ongoing every day in federal courtrooms across the country. See:

[Government Identity Theft, Form #05.046](https://sedm.org/Forms/FormIndex.htm)
<https://sedm.org/Forms/FormIndex.htm>

40 10. The Great IRS Hoax, Form #11.302, Section 5.2.12 talks about the meaning and history of United States in the Internal
41 Revenue Code. It proves that "United States" includes only the federal zone and not the Constitutional states or land
42 under the exclusive jurisdiction of said states.

[Great IRS Hoax, Form #11.302, Section 5.2.12](http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm)
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

43 11. The term "United States" as used in 8 U.S.C. §1401 within "national and citizen of the United States** at birth" does
44 not expressly invoke the GEOGRAPHIC sense and hence, must be presumed to be the GOVERNMENT sense, where
45 "citizen" is a public officer in the government.

46 12. Members of the legal profession have tried to argue with the above by saying that Congress DOES have SUBJECT
47 MATTER jurisdiction within states of the Union as listed in Article 1, Section 8 of the Constitution. However:
48 12.1. The geographical definition of "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d)
49 EXCLUDES states of the Union.

1 *"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one*
2 *thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*
3 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or*
4 *things are specified in a law, contract, or will, an intention to exclude all others from its operation may be*
5 *inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
6 *of a certain provision, other exceptions or effects are excluded."*
7 *[Black's Law Dictionary, Sixth Edition, p. 581]*

8 *"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's*
9 *ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition*
10 *of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a*
11 *rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western*
12 *Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96*
13 *(1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,*
14 *and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.*
15 *943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney*
16 *General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*
17 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

18 12.2. The U.S. Supreme Court has never identified income taxation under 26 U.S.C. Subtitles A and C as an Article 1,
19 Section 8 power related to subject matter jurisdiction. We have also NEVER found any evidence that it is a
20 constitutional power other than the Sixteenth Amendment.

21 12.3. The Sixteenth Amendment did not grant Congress ANY new taxing power that it didn't already have over any
22 new subject or person:

23 *"..by the previous ruling it was settled that the provisions of the Sixteenth Amendment conferred no new power*
24 *of taxation but simply prohibited the previous complete and plenary power of income taxation possessed by*
25 *Congress from the beginning from being taken out of the category of indirect taxation to which it inherently*
26 *belonged and being placed in the category of direct taxation subject to apportionment by a consideration of the*
27 *sources from which the income was derived, that is by testing the tax not by what it was -- a tax on income, but*
28 *by a mistaken theory deduced from the origin or source of the income taxed. "*
29 *[Stanton v. Baltic Mining Co., 240 U.S. 103 (1916)]*

30 The whole point of Title 8 is confuse state citizens with territorial citizens and to thereby usurp jurisdiction over them and
31 commit criminal identity theft. The tools for usurping that jurisdiction are described in:

[Federal Jurisdiction, Form #05.018](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

32 A citizen of the District of Columbia is certainly within the meaning of 8 U.S.C. §1401. All you do by trying to confuse
33 THAT citizen with a state citizen is engage in the Stockholm Syndrome and facilitate identity theft of otherwise sovereign
34 state nationals by thieves in the District of Criminals. If you believe that an 8 U.S.C. §1401 "national and citizen of the
35 United States" includes state citizens, then you have the burden of describing WHERE those domiciled in federal territory
36 are described in Title 8, because the U.S. Supreme Court held that these two types of citizens are NOT the same. Where is
37 your proof?

38 *"The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited,*
39 *opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states.*
40 *No such definition was previously found in the Constitution, nor had any attempt been made to define it by act*
41 *of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the*
42 *public journals. It had been said by eminent judges that no man was a citizen of the United States[***] except*
43 *as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided*
44 *always in the District of Columbia or in the territories, though within the United States[*], were not citizens.*
45 *Whether this proposition was sound or not had never been judicially decided."*
46 *[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]*

47
48 *The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to Bellei*
49 *(an 8 U.S.C. §1401 STATUTORY citizen). The Court first notes that Afroyim was essentially a case construing*
50 *the Citizenship Clause of the Fourteenth Amendment. Since the Citizenship Clause declares that: 'All persons*
51 *born or naturalized in the United States * * * are citizens of the United States * * *,' the Court reasons that the*
52 *protections against involuntary expatriation declared in Afroyim do not protect all American citizens, but only*
53 *those 'born or naturalized in the United States.' Afroyim, the argument runs, was naturalized in this country so*
54 *he was protected by the Citizenship Clause, but Bellei, since he acquired his American citizenship at birth in Italy*

1 as a foreignborn child of an American citizen, was neither born nor naturalized in the United States and, hence,
2 falls outside the scope of the Fourteenth Amendment guarantees declared in Afroyim. One could hardly call this
3 a generous reading of the great purposes the Fourteenth Amendment was adopted to bring about. **While**
4 **conceding that Bellei is an American citizen**, the majority states: 'He simply is not a Fourteenth-Amendment-
5 first-sentence citizen.' Therefore, the majority reasons, the congressional revocation of his citizenship is not
6 barred by the Constitution. **I cannot accept the Court's conclusion that the Fourteenth Amendment protects**
7 **the citizenship of some Americans and not others.** [. . .]

8 **The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional**
9 **action with respect to citizenship, and substitutes in its place the majority's own vague notions of 'fairness.'**
10 **The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view**
11 **of what is 'fair, reasonable, and right.'** **Despite the concession that Bellei was admittedly an American citizen,**
12 **and despite the holding in Afroyim that the Fourteenth Amendment has put citizenship, once conferred, beyond**
13 **the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground**
14 **that the congressional action was not 'irrational or arbitrary or unfair.'** **The majority applies the 'shock-the-**
15 **conscience' test to uphold, rather than strike, a federal statute. It is a dangerous concept of constitutional law**
16 **that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,'**
17 **the statute must be constitutional.**

18 [. . .]

19 Since the Court this Term has already downgraded citizens receiving public welfare, *Wyman v. James*, 400 U.S.
20 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having the misfortune to be illegitimate, *Labine v. Vincent*,
21 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288, I suppose today's decision downgrading citizens born outside the
22 United States should have been expected. Once again, as in *James* and *Labine*, the Court's opinion makes evident
23 that its holding is contrary to earlier decisions. Concededly, petitioner was a citizen at birth, not by constitutional
24 right, but only through operation of a federal statute.
25 [*Rogers v. Bellei*, 401 U.S. 815 (1971)]

26 In summary, all of the above items cannot simultaneously be true and at the same time, the geographical "United States"
27 including states of the Union within any act of Congress. The truth cannot conflict with itself or it is a LIE. Any attempt to
28 rebut the evidence and resulting conclusions of fact and law within this section must therefore deal with ALL of the issues
29 addressed and not cherry pick the ones that are easy to explain.

30 Our conclusion is that the United States**, the area over which the EXCLUSIVE sovereignty of the United States government
31 extends, is divided into two areas in which one can establish their domicile:

- 32 1. American Samoa and
- 33 2. "United States" as described in 8 U.S.C. §1101(a)(38), (a)(36) , and 8 C.F.R. §215.1(f).

34 This is very clear after looking at 8 U.S.C. §1401 and 8 U.S.C. §1408. The term "United States" described in 8 U.S.C.
35 §1101(a)(38), (a)(36), and 8 C.F.R. §215.1(f) is not the inhabited area of United States**, but rather it is one of the two areas
36 within United States** that one can establish a domicile in. The inhabited areas of the United States** would be "United
37 States" per 8 U.S.C. §1101(a)(38) AND American Samoa. Those born in "United States**" are STATUTORY "citizens of
38 the "United States**", where "United States**" is described in 8 U.S.C. §1101(a)(38). They are also STATUTORY
39 "nationals of United States**" per 8 U.S.C. §1401 and 8 U.S.C. §1101(a)(22) .

40 Those born in American Samoa are "non-citizens of the "United States** at birth", where "United States" is described in 8
41 U.S.C. §1101(a)(38). United States** is described in 8 U.S.C. §1101(a)(38) and includes American Samoa, Swains Island,
42 all of the uninhabited territories of the U.S., and federal enclaves within the exterior borders of the Constitutional Union
43 states.

44 For further supporting evidence about the subject of this section, see:

[Tax Deposition Questions](http://sedm.org/Forms/FormIndex-SinglePg.htm), Form #03.016, Section 14: Citizenship
<http://sedm.org/Forms/FormIndex-SinglePg.htm>

45 **11.9.5 Why the CONSTITUTIONAL Geographical "United States" does NOT include federal territory**

1 The case of Valmonte v. INS., 136 F.3d. 914 (C.A.2, 1998) very clearly determines that the CONSTITUTIONAL “United
2 States”, when used in a GEOGRAPHICAL context, means states of the Union and EXCLUDES federal territories. Below is
3 the text of that holding:

4 *The principal issue in this petition is the territorial scope of the term "the United States" in the Citizenship*
5 *Clause of the Fourteenth Amendment.* U.S. Const. amend. XIV, § 1 (“All persons born or naturalized in the
6 United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein
7 they reside.” (emphasis added)). Petitioner, who was born in the Philippines in 1934 during its status as a United
8 States territory, argues she was “born ... in the United States” and is therefore a United States citizen.¹²⁴

9 Petitioner's argument is relatively novel, having been addressed previously only in the Ninth Circuit. See Rabang
10 v. INS, 35 F.3d 1449, 1452 (9th Cir.1994) (“No court has addressed whether persons born in a United States
11 territory are born 'in the United States,' within the meaning of the Fourteenth Amendment.”), cert. denied sub
12 nom. Sanidad v. INS, 515 U.S. 1130, 115 S.Ct. 2554, 132 L.Ed.2d. 809 (1995). In a split decision, the Ninth
13 Circuit held that "birth in the Philippines during the territorial period does not constitute birth 'in the United
14 States' under the Citizenship Clause of the Fourteenth Amendment, and thus does not give rise to United States
15 citizenship.” Rabang, 35 F.3d at 1452. We agree.¹²⁵

16 Despite the novelty of petitioner's argument, the Supreme Court in the Insular Cases¹²⁶ provides authoritative
17 guidance on the territorial scope of the term "the United States" in the Fourteenth Amendment. The Insular
18 Cases were a series of Supreme Court decisions that addressed challenges to duties on goods transported from
19 Puerto Rico to the continental United States. Puerto Rico, like the Philippines, had been recently ceded to the
20 United States. The Court considered the territorial scope of the term "the United States" in the Constitution
21 and held that this term as used in the uniformity clause of the Constitution was territorially limited to the states
22 of the Union. U.S. Const. art. I, § 8 (“[A]ll Duties, Imposts and Excises shall be uniform throughout the United
23 States.” (emphasis added)); see Downes v. Bidwell, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901)
24 (“It can nowhere be inferred that the territories were considered a part of the United States. The Constitution
25 was created by the people of the United States, as a union of States, to be governed solely by representatives of
26 the States; ... In short, the Constitution deals with States, their people, and their representatives.”); Rabang,
27 35 F.3d at 1452. Puerto Rico was merely a territory "appurtenant and belonging to the United States, but not
28 a part of the United States within the revenue clauses of the Constitution." Downes, 182 U.S. at 287, 21 S.Ct.
29 at 787.

30 The Court's conclusion in Downes was derived in part by analyzing the territorial scope of the Thirteenth and
31 Fourteenth Amendments. The Thirteenth Amendment prohibits slavery and involuntary servitude "within the
32 United States, or any place subject to their jurisdiction." U.S. Const. amend. XIII, § 1 (emphasis added). The
33 Fourteenth Amendment states that persons “born or naturalized in the United States, and subject to the
34 jurisdiction thereof, are citizens of the United States and of the State wherein they reside.” U.S. Const. amend
35 XIV, § 1 (emphasis added). The disjunctive "or" in the Thirteenth Amendment demonstrates that "there may
36 be places within the jurisdiction of the United States that are not] part of the Union" to which the Thirteenth
37 Amendment would apply. Downes, 182 U.S. at 251, 21 S.Ct. at 773. Citizenship under the Fourteenth
38 Amendment, however, "is not extended to persons born in any place 'subject to [the United States ']
39 jurisdiction,' " but is limited to persons born or naturalized in the states of the Union. Downes, 182 U.S. at 251,
40 21 S.Ct. at 773 (emphasis added); see also id. at 263, 21 S.Ct. at 777 (“In dealing with foreign sovereignties,
41 the term 'United States' has a broader meaning than when used in the Constitution, and includes all territories
42 subject to the jurisdiction of the Federal government, wherever located.”).¹²⁷

¹²⁴ Although this argument was not raised before the immigration judge or on appeal to the BIA, it may be raised for the first time in this petition. See INA, supra, § 106(a)(5), 8 U.S.C. §1105a(a)(5).

¹²⁵ For the purpose of deciding this petition, we address only the territorial scope of the phrase “the United States” in the Citizenship Clause. We do not consider the distinct issue of whether citizenship is a “fundamental right” that extends by its own force to the inhabitants of the Philippines under the doctrine of territorial incorporation. Dorr v. United States, 195 U.S. 138, 146, 24 S.Ct. 808, 812, 49 L.Ed. 128 (1904) (“Doubtless Congress, in legislating for the Territories would be subject to those fundamental limitations in favor of personal rights which are formulated in the Constitution and its amendments.” (citation and internal quotation marks omitted)); Rabang, 35 F.3d at 1453 n. 8 (“We note that the territorial scope of the phrase ‘the United States’ is a distinct inquiry from whether a constitutional provision should extend to a territory.” (citing Downes v. Bidwell, 182 U.S. 244, 249, 21 S.Ct. 770, 772, 45 L.Ed. 1088 (1901))). The phrase “the United States” is an express territorial limitation on the scope of the Citizenship Clause. Because we determine that the phrase “the United States” did not include the Philippines during its status as a United States territory, we need not determine the application of the Citizenship Clause to the Philippines under the doctrine of territorial incorporation. Cf. United States v. Verdugo-Urquidez, 494 U.S. 259, 291 n. 11, 110 S.Ct. 1056, 1074 n. 11, 108 L.Ed.2d 222 (1990) (Brennan, J., dissenting) (arguing that the Fourth Amendment may be applied extraterritorially, in part, because it does not contain an “express territorial limitation[]”).

¹²⁶ De Lima v. Bidwell, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901); Dooley v. United States, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901); Armstrong v. United States, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901); and Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).

¹²⁷ Congress, under the Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426, expressly extended the Constitution and federal laws to the District of Columbia. See Downes, 182 U.S. at 261, 21 S.Ct. at 777 (stating that the “mere cession of the District of Columbia” from portions of Virginia and Maryland did not “take [the District of Columbia] out of the United States or from under the aegis of the Constitution.”).

1 Following the decisions in the Insular Cases, the Supreme Court confirmed that the Philippines, during its
2 status as a United States territory, was not a part of the United States. See *Hooven & Allison Co. v. Evatt*, 324
3 U.S. 652, 678, 65 S.Ct. 870, 883, 89 L.Ed. 1252 (1945) ("As we have seen, [the Philippines] are not a part of the
4 United States in the sense that they are subject to and enjoy the benefits or protection of the Constitution, as
5 do the states which are united by and under it."); see *id.* at 673-74, 65 S.Ct. at 881 (Philippines "are territories
6 belonging to, but not a part of, the Union of states under the Constitution," and therefore imports "brought
7 from the Philippines into the United States ... are brought from territory, which is not a part of the United States,
8 into the territory of the United States.").

9 Accordingly, the Supreme Court has observed, without deciding, that persons born in the Philippines prior to
10 its independence in 1946 are not [CONSTITUTIONAL] citizens of the United States. See *Barber v. Gonzales*,
11 347 U.S. 637, 639 n. 1, 74 S.Ct. 822, 823 n. 1, 98 L.Ed. 1009 (1954) (stating that although the inhabitants of the
12 Philippines during the territorial period were "nationals" of the United States, they were not "United States
13 citizens"); *Rabang v. Boyd*, 353 U.S. 427, 432 n. 12, 77 S.Ct. 985, 988 n. 12, 1 L.Ed.2d. 956 (1957) ("The
14 inhabitants of the Islands acquired by the United States during the late war with Spain, not being citizens of
15 the United States, do not possess right of free entry into the United States." (emphasis added) (citation and
16 internal quotation marks omitted)).

17 Petitioner, notwithstanding this line of Supreme Court authority since the *Insular Cases*, argues that the
18 Fourteenth Amendment codified English common law principles that birth within the territory or dominion of a
19 sovereign confers citizenship. Because the United States exercised complete sovereignty over the Philippines
20 during its territorial period, petitioner asserts that she is therefore a citizen by virtue of her birth within the
21 territory and dominion of the United States. Petitioner argues that the term "the United States" in the
22 Fourteenth Amendment should be interpreted to mean "within the dominion or territory of the United States."
23 *Rabang*, 35 F.3d at 1459 (Pregerson, J., dissenting); see *United States v. Wong Kim Ark*, 169 U.S. 649, 693, 18
24 S.Ct. 456, 473-74, 42 L.Ed. 890 (1898) (relying on the English common law and holding that the Fourteenth
25 Amendment "affirms the ancient and fundamental rule of citizenship by birth within the territory, in the allegiance
26 and under the protection of the country" (emphasis added)); *Inglis v. Sailors' Snug Harbour*, 28 U.S. (3 Pet.) 99,
27 155, 7 L.Ed. 617 (1830) (Story, J., concurring and dissenting) (citizenship is conferred by "birth locally within
28 the dominions of the sovereign; and ... birth within the protection and obedience ... of the sovereign").

29 We decline petitioner's invitation to construe *Wong Kim Ark* and *Inglis* so expansively. Neither case is reliable
30 authority for the citizenship principle petitioner would have us adopt. The issue in *Wong Kim Ark* was whether a
31 child born to alien parents in the United States was a citizen under the Fourteenth Amendment. That the child
32 was born in San Francisco was undisputed and "it [was therefore] unnecessary to define 'territory' rigorously or
33 decide whether 'territory' in its broader sense (i.e. outlying land subject to the jurisdiction of this country) meant
34 'in the United States' under the Citizenship Clause." *Rabang*, 35 F.3d at 1454.¹²⁸ Similarly, in *Inglis*, a pre-
35 Fourteenth Amendment decision, the Court considered whether a person, born in the colonies prior to the
36 Declaration of Independence, whose parents remained loyal to England and left the colonies after independence,
37 was a United States citizen for the purpose of inheriting property in the United States. Because the person's birth
38 within the colonies was undisputed, it was unnecessary in that case to consider the territorial scope of common
39 law citizenship.

40 The question of the Fourteenth Amendment's territorial scope was not before the Court in Wong Kim Ark or
41 Inglis and we will not construe the Court's statements in either case as establishing the citizenship principle
42 that a person born in the outlying territories of the United States is a United States citizen under the Fourteenth
43 Amendment. See *Rabang*, 35 F.3d at 1454. "[G]eneral expressions, in every opinion, are to be taken in
44 connection with the case in which those expressions are used. If they go beyond the case, they may be respected,
45 but ought not to control the judgment in a subsequent suit when the very point is presented for decision." *Cohens*
46 *v. Virginia*, 19 U.S. (6 Wheat.) 264, 399, 5 L.Ed. 257 (1821) (Marshall, C.J.).

47 In sum, persons born in the Philippines during its status as a United States territory were not "born ... in the
48 United States" under the Fourteenth Amendment. *Rabang*, 35 F.3d at 1453 (Fourteenth Amendment has an
49 "express territorial limitation which prevents its extension to every place over which the government exercises its
50 sovereignty."). Petitioner is therefore not a United States citizen by virtue of her birth in the Philippines during
51 its territorial period.

52 Petitioner makes several additional arguments that we address and dispose of quickly. First, contrary to
53 petitioner's argument, Congress' classification of the inhabitants of the Philippines as "nationals" during the
54 Philippines' territorial period did not violate the Thirteenth Amendment. The Thirteenth Amendment
55 "proscribe[s] conditions of 'enforced compulsory service of one to another.'" *Jobson v. Henne*, 355 F.2d. 129,
56 131 (2d Cir.1966) (quoting *Hodges v. United States*, 203 U.S. 1, 16, 27 S.Ct. 6, 8, 51 L.Ed. 65 (1906)).

¹²⁸ This point is well illustrated by the Court's ambiguous pronouncements on the territorial scope of common law citizenship. See *Rabang*, 35 F.3d at 1454; compare *Wong Kim Ark*, 169 U.S. at 658, 18 S.Ct. at 460 (under the English common law, "every child born in England of alien parents was a natural-born subject" (emphasis added)), and *id.* at 661, 18 S.Ct. at 462 ("Persons who are born in a country are generally deemed citizens and subjects of that country." (citation and internal quotation marks omitted; emphasis added)), with *id.* at 667, 18 S.Ct. at 464 (citizenship is conferred by "birth within the dominion").

1 Furthermore, contrary to petitioner's argument, Congress had the authority to classify her as a "national"
2 and then reclassify her as an alien to whom the United States immigration laws would apply. Congress'
3 authority to determine petitioner's political and immigration status was derived from three sources. Under the
4 Constitution, Congress has authority to "make all needful Rules and Regulations respecting the Territory ...
5 belonging to the United States," see U.S. Const. art. IV, § 3, cl. 2, and "[t]o establish an uniform Rule of
6 Naturalization," id. art. I, § 8, cl.4. The Treaty of Paris provided that "the civil rights and political status of
7 the native inhabitants ... shall be determined by Congress." Treaty of Paris, supra, art. IX, 30 Stat. at 1759.
8 This authority was confirmed in Downes where the Supreme Court stated that the "power to acquire territory
9 by treaty implies not only the power to govern such territory, but to prescribe upon what terms the United States
10 will receive its inhabitants, and what their status shall be." Downes, 182 U.S. at 279, 21 S.Ct. at 784; see Rabang
11 v. Boyd, 353 U.S. 427, 432, 77 S.Ct. 985, 988, 1 L.Ed.2d. 956 (1957) (rejecting argument that Congress did not
12 have authority to alter the immigration status of persons born in the Philippines).

13 Congress' reclassification of Philippine "nationals" to alien status under the Philippine Independence Act
14 was not tantamount to a "collective denaturalization" as petitioner contends. See Afroyim v. Rusk, 387 U.S.
15 253, 257, 87 S.Ct. 1660, 1662, 18 L.Ed.2d. 757 (1967) (holding that Congress has no authority to revoke United
16 States citizenship). Philippine "nationals" of the United States were not naturalized United States citizens. See
17 Manlangit v. INS, 488 F.2d. 1073, 1074 (4th Cir.1973) (holding that Afroyim addressed the rights of a
18 naturalized American citizen and therefore does not stand as a bar to Congress' authority to revoke the non-
19 citizen, "national" status of the Philippine inhabitants).
20 [Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998)]

21 **11.9.6 Meaning of "United States" in various contexts within the U.S. Code**

22 **11.9.6.1 Tabular summary**

23 Next, we must conclusively determine which "United States" is implicated in various key sections of the U.S. Code and
24 supporting regulations. Below is a tabular list that describes its meaning in various contexts, the reason why we believe that
25 meaning applies, and the authorities that prove it.

1 **Table 14: Meaning of "United States" in various contexts**

#	Code section	Term	Meaning	Authorities	Reason
1	8 U.S.C. §1101(a)(38)	Geographical "United States" defined	United States**	8 U.S.C. §1101(a)(36) defines "State" to EXCLUDE constitutional states.	
2	8 U.S.C. §1101(a)(38)	"continental United States"	United States**		
3	8 U.S.C. §1101(a)(22)	"national of the United States" defined	United States**		Allegiance is not territorial, but political.
4	8 U.S.C. §1101(a)(22)(A)	"citizen of the United States" referenced	United States**		Uses the same phrase as 8 U.S.C. §1421 and therefore must be the same.
5	8 U.S.C. §1101(a)(22)(B)	"a person who, though not a citizen of the United States, owes permanent allegiance to the United States"	United States**	Marquez-Almanzar v. INS, 418 F.3d. 210 (2005) Oliver v. INS, 517 F.2d. 426, 427 (2d Cir.1975)	Allegiance is not territorial, but political.
6	8 U.S.C. §1401	"national and citizen of the United States at birth" defined	United States**	Rogers v. Bellei, 401 U.S. 815 (1971)	"citizen" in this section is a revocable privilege. Rights cannot be revoked but privileges can.
7	8 U.S.C. §1408	"non-citizen national of the United States at birth" defined	United States**	Tuaua v. U.S.A, 951 F.Supp.2d. 88 (2013)	
8	8 U.S.C. §1421	"citizens of the United States" referenced	United States***	Eche v. Holder, 694 F.3d. 1026 (2012)	Naturalization is available ONLY in states of the Union or the "United States". Not available in unincorporated territories. Territorial citizens have to travel to constitutional states to be naturalized and become state nationals.
9	8 U.S.C. §1452(a)	"United States citizenship"	United States**	Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp. 981, 982 Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678, 683	
10	8 U.S.C. §1452(b)	"non-citizen national" referenced	United States**	Black's Law Dictionary, Sixth Edition, p. 517 ("ejusdem generis") Campbell v. Board of Dental Examiners, 53 Cal.App.3d. 283, 125 Cal.Rptr. 694, 696	
11	8 C.F.R. §215.1(e)	"United States" defined for "aliens" ONLY	United States*		Section refers to departing aliens, which Congress has jurisdiction over throughout the country. U.S. Const. Art. 1, Section 8, Clause 4
12	Fourteenth Amendment	"citizen of the United States"	United States***	Downes v. Bidwell, 182 U.S. 244 (1901) O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)	Geographical "United States" in the contexts means states of the Union and excludes federal territory. See <i>Why the Fourteenth Amendment is Not a Threat to Your Freedom</i> , Form #08.015
13	26 C.F.R. §1.1-1(c)	"citizen"	United States**	8 U.S.C. §1401	26 C.F.R. §1.1-1(c) says "subject to IT'S jurisdiction" rather than "subject to THE jurisdiction". It also references 8 U.S.C. §1401.
14	26 U.S.C. §7701(a)(30)	"citizen" in the context of Title 26	United States**	26 C.F.R. §1.1-1(c) 26 U.S.C. §7701(a)(9) and (a)(10)	"United States" for the purposes of 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) do not include constitutional states. Therefore this citizen is domiciled on federal territory not within a constitutional state.

2

11.9.6.2 Supporting evidence

Below is a list of the content of some of the above authorities showing the meaning of each status:

1. Geographical “United States**”, 8 U.S.C. §1101(a)(38).

[TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101. \[Aliens and Nationality\]](#)
[Sec. 1101. - Definitions](#)

(a)(36): State [Aliens and Nationality]

The term “State” includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.

2. “continental United States**”, 8 U.S.C. §1101(a)(38).

[TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101. \[Aliens and Nationality\]](#)
[Sec. 1101. - Definitions](#)

(a)(38) The term “United States”, except as otherwise specifically herein provided, when used in a geographical sense, means the [continental United States](#), Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.

3. “citizen of the United States**”, 8 U.S.C. §1101(a)(22)(A).

“Like the constitutional clauses at issue in Rabang and Downes, the Naturalization Clause is expressly limited to the “United States[].” This limitation “prevents its extension to every place over which the government exercises its sovereignty.” Rabang, 35 F.3d. at 1453. Because the Naturalization Clause did not follow the flag to the CNMI when Congress approved the Covenant, the Clause does not require us to apply federal immigration law to the CNMI prior to the CNRA’s transition date.**

The district court correctly granted summary judgment on the merits to the government Defendants. Eche and Lo may, of course, submit new applications for naturalization once they have satisfied the statutory requirements.” [Eche v. Holder, 694 F.3d. 1026]

4. “a person who, though not a citizen of the United States**, owes permanent allegiance to the United States**”, 8 U.S.C. §1101(a)(22)(B).

We have previously indicated that Marquez-Almanzar’s construction of § 1101(a)(22)(B) is erroneous, but have not addressed the issue at length. In Oliver v. INS, 517 F.2d. 426, 427 (2d Cir.1975) (per curiam), the petitioner, as a defense to deportation, argued that she qualified as a U.S. [] national under § 1101(a)(22) (B) because she had resided exclusively in the United States for twenty years, and thus “owe[d] allegiance” to the United States[*]. Without extensively analyzing the statute, we found that the petitioner could not be “a `national’ as that term is understood in our law.” Id. We pointed out that the petitioner still owed allegiance to Canada (her country of birth and citizenship) because she had not taken the U.S. naturalization oath, to “renounce and abjure absolutely and entirely all allegiance and fidelity to any [foreign state of] ... which the petitioner was before a subject or citizen.” Id. at 428 (quoting INA §337(a)(2), 8 U.S.C. §1448(a)(2)). In making this observation, we did not suggest that the petitioner in Oliver could have qualified as a U.S. [*] national by affirmatively renouncing her allegiance to Canada or otherwise swearing “permanent allegiance” to the United States. In fact, in the following sentence we said that Title III, Chapter I of the INA9 “indicates that, **with a few exceptions not here pertinent, one can satisfy [8 U.S.C. §1101(a)(22)(B)] only at birth; thereafter the road lies through naturalization**, which leads to becoming a citizen and not merely a `national.’”10 Id. at 428.*

*Our conclusion in Oliver, which we now reaffirm, is consistent with the clear meaning of 8 U.S.C. §1101(a)(22)(B), read in the context of the general statutory scheme. The provision is a subsection of 8 U.S.C. §1101(a). **Section 1101(a) defines various terms as they are used in our immigration and nationality laws, U.S.Code tit. 8, ch. 12, codified at 8 U.S.C. §§1101-1537. The subsection’s placement indicates that it was designed to describe the attributes of a person who has already been deemed a non-citizen national elsewhere in Chapter 12 of the U.S.Code, rather than to establish a means by which one may obtain that status.** For example, 8 U.S.C. §1408, the only statute in Chapter 12 expressly conferring “non-citizen national” status on anyone, describes four categories of persons who are “nationals, but not citizens, of the United States[**] at*

1 birth." All of these categories concern persons who were either born in an "outlying possession" of the United
2 States[**], see 8 U.S.C. §1408(1), or "found" in an "outlying possession" at a young age, see id. § 1408(3), or
3 who are the children of non-citizen nationals, see id. §§ 1408(2) & (4).¹¹ Thus, § 1408 establishes a category of
4 persons who qualify as non-citizen nationals; those who qualify, in turn, are described by § 1101(a)(22)(B) as
5 owing "permanent allegiance" to the United States[*]. In this context the term "permanent allegiance" merely
6 describes the nature of the relationship between non-citizen nationals and the United States, a relationship that
7 has already been created by another statutory provision. See *Barber v. Gonzales*, 347 U.S. 637, 639, 74 S.Ct.
8 822, 98 L.Ed. 1009 (1954) ("It is conceded that respondent was born a national of the United States; that as such
9 he owed permanent allegiance to the United States...."); cf. *Philippines Independence Act of 1934*, § 2(a)(1),
10 Pub.L. No. 73-127, 48 Stat. 456 (requiring the Philippines to establish a constitution providing that "pending the
11 final and complete withdrawal of the sovereignty of the United States[,] ... [a]ll citizens of the Philippine Islands
12 shall owe allegiance to the United States").

13 **Other parts of Chapter 12 indicate, as well, that §1101(a)(22) (B) describes, rather than**
14 **confers, U.S. [*] nationality. The provision immediately following § 1101(a)(22) defines**
15 **"naturalization" as "the conferring of nationality of a state upon a person after birth,**
16 **by any means whatsoever." 8 U.S.C. §1101(a)(23).** If *Marquez-Almanzar* were correct, therefore,
17 one would expect to find "naturalization by a demonstration of permanent allegiance" in that part of the U.S.Code
18 entitled "Nationality Through Naturalization," see INA tit. 8, ch. 12, subch. III, pt. II, codified at 8 U.S.C. §§1421-
19 58. Yet nowhere in this elaborate set of naturalization requirements (which contemplate the filing by the
20 petitioner, and adjudication by the Attorney General, of an application for naturalization, see, e.g., 8 U.S.C.
21 §§1427, 1429), did Congress even remotely indicate that a demonstration of "permanent allegiance" alone would
22 allow, much less require, the Attorney General to confer U.S. national status on an individual.

23 **Finally, the interpretation of the statute underlying our decision in *Oliver* comports with**
24 **the historical meaning of the term "national" as it is used in Chapter 12. The term**
25 **(which as §§ 1101(a)(22)(B) American War, namely the Philippines, Guam, and Puerto**
26 **Rico in the early twentieth century, who were not granted U.S. [***] citizenship, yet were**
27 **deemed to owe "permanent allegiance" to the United States[***] and recognized as**
28 **members of the national community in a way that distinguished them from aliens. See 7**
29 **Charles Gordon et al., *Immigration Law and Procedure*, §91.01[3] (2005); see also *Rabang v. Boyd*, 353 U.S.**
30 **427, 429-30, 77 S.Ct. 985, 1 L.Ed.2d. 956 (1957) ("The Filipinos, as nationals, owed an obligation of**
31 **permanent allegiance to this country. . . . In the [Philippine Independence Act of 1934], the Congress granted**
32 **full and complete independence to [the Philippines], and necessarily severed the obligation of permanent**
33 **allegiance owed by Filipinos who were nationals of the United States.").** The term "non-citizen national"
34 developed within a specific historical context and denotes a particular legal status. **The phrase "owes**
35 **permanent allegiance" in § 1101(a)(22)(B) is thus a term of art that denotes a legal**
36 **status for which individuals have never been able to qualify by demonstrating permanent**
37 **allegiance, as that phrase is colloquially understood.**¹²
38 [*Marquez-Almanzar v. INS*, 418 F.3d. 210 (2005)]

39 5. "national and citizen of the United States** at birth", 8 U.S.C. §1401. See Form #05.006, Section 5.1.

40 **The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to *Bellei*.**
41 **The Court first notes that *Afroyim* was essentially a case construing the Citizenship Clause of the Fourteenth**
42 **Amendment. Since the Citizenship Clause declares that: 'All persons born or naturalized in the United States[***]**
43 **are citizens of the United States[***],' the Court reasons that the protections against involuntary expatriation**
44 **declared in *Afroyim* do not protect all American citizens, but only those 'born or naturalized in the United States.'**
45 ***Afroyim*, the argument runs, was naturalized in this country so he was protected by the Citizenship Clause, but**
46 ***Bellei*, since he acquired his American citizenship at birth in Italy as a foreignborn child of an American citizen,**
47 **was neither born nor naturalized in the United States[***] and, hence, falls outside the scope of the Fourteenth**
48 **Amendment guarantees declared in *Afroyim*. One could hardly call this a generous reading of the great purposes**
49 **the Fourteenth Amendment was adopted to bring about.**

50 **While conceding that *Bellei* is an American citizen, the majority states: 'He simply is not a Fourteenth-**
51 **Amendment-first-sentence citizen.'** Therefore, the majority reasons, the congressional revocation of his
52 citizenship is not barred by the Constitution. **I cannot accept the Court's conclusion that the Fourteenth**
53 **Amendment protects the citizenship of some Americans and not others.**

54 [. . .]

55 **The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional**
56 **action with respect to citizenship, and substitutes in its place the majority's own vague notions of 'fairness.'**
57 **The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view**
58 **of what is 'fair, reasonable, and right.' Despite the concession that *Bellei* was admittedly an American citizen,**
59 **and despite the holding in *Afroyim* that the Fourteenth Amendment has put citizenship, once conferred, beyond**

1 the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground
2 that the congressional action was not 'irrational or arbitrary or unfair.' The majority applies the 'shock-the-
3 conscience' test to uphold, rather than strike, a federal statute. It is a dangerous concept of constitutional law
4 that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,'
5 the statute must be constitutional.

6 [. . .]

7 Since the Court this Term has already downgraded citizens receiving public welfare, *Wyman v. James*, 400 U.S.
8 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having the misfortune to be illegitimate, *Labine v. Vincent*,
9 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288, I suppose today's decision downgrading citizens born outside the
10 United States should have been expected. Once again, as in *James* and *Labine*, the Court's opinion makes evident
11 that its holding is contrary to earlier decisions. Concededly, petitioner was a citizen at birth, not by constitutional
12 right, but only through operation of a federal statute.
13 [*Rogers v. Bellei*, 401 U.S. 815 (1971)]

14 6. "non-citizen national of the United States** at birth", 8 U.S.C. §1408.

15 Having jurisdiction, the Court turns to defendants' motion to dismiss under Rule 12(b)(6) for failure to state a
16 claim. Plaintiffs' claims all hinge upon one legal assertion:

17 the Citizenship Clause guarantees the citizenship of people born in American Samoa. Defendants argue that
18 this assertion must be rejected in light of the Constitution's plain language, rulings from the Supreme Court and
19 other federal courts, longstanding historical practice, and pragmatic considerations. See generally Defs.' Mem.;
20 Gov't's Reply in Supp. of Their Mot. to Dismiss ("Defs.' Reply") [Dkt. # 20]; Amicus Br. Unfortunately for the
21 plaintiffs, I agree. The Citizenship Clause does not guarantee birthright citizenship to American Samoans. As
22 such, for the following reasons, I must dismiss the remainder of plaintiffs' claims.

23 The Citizenship Clause of the Fourteenth Amendment provides that "[a]ll persons born or naturalized in the
24 United States and subject to the jurisdiction thereof, are citizens of the United States[***] and of the State
25 wherein they reside." U.S. Const. amend. XIV, section 1. Both parties seem to agree that American Samoa is
26 "subject to the jurisdiction" of the United States, and other courts have concluded as much. See Pls.' Opp'n at
27 2; Defs.' Mem. at 14 (citing *Rabang* as noting that the territories are "subject to the jurisdiction" of the United
28 States). But to be covered by the Citizenship Clause, a person must be born or naturalized "in the United States
29 and subject to the jurisdiction thereof." Thus, the key question becomes whether American Samoa qualifies
30 as a part of the "United States" as that is used within the Citizenship Clause.⁸

31 The Supreme Court famously addressed the extent to which the Constitution applies in territories in a series of
32 cases known as the *Insular Cases*.⁹ In these cases, the Supreme Court contrasted "incorporated" territories those
33 lands expressly made part of the United States by an act of Congress with "unincorporated territories" that had
34 not yet become part of the United States and were not on a path toward statehood. See, e.g., *Downes*, 182 U.S. at
35 312; *Dorr v. United States*, 195 U.S. 138, 143 (1904); see also *United States v. Verdugo-Urquidez*, 494 U.S. 259,
36 268 (1990); *Eche v. Holder*, 694 F.3d. 1026, 1031 (9th Cir. 2012) (citing *Boumediene v. Bush*, 553 U.S. 723, 757-
37 58 (2008)).¹⁰ In an unincorporated territory, the Insular Cases held that only certain "fundamental"
38 constitutional rights are extended to its inhabitants. *Dorr*, 195 U.S. 148-49; *Balzac v. Porto Rico*, 258 U.S. 298,
39 312 (1922); see also *Verdugo-Urquidez*, 494 U.S. at 268. While none of the Insular Cases directly addressed
40 the Citizenship Clause, they suggested that citizenship was not a "fundamental" right that applied to
41 unincorporated territories.¹¹

42 For example, in the *Insular Case* of *Downes v. Bidwell*, the Court addressed, via multiple opinions, whether the
43 Revenue Clause of the Constitution applied in the unincorporated territory of Puerto Rico. In an opinion for the
44 majority, Justice Brown intimated in dicta that citizenship was not guaranteed to unincorporated territories. See
45 *Downes*, 182 U.S. at 282 (suggesting that citizenship and suffrage are not "natural rights enforced in the
46 Constitution" but rather rights that are "unnecessary to the proper protection of individuals." He added that
47 "it is doubtful if Congress would ever assent to the annexation of territory upon the condition that its
48 inhabitants, however foreign they may be to our habits, traditions, and modes of life, shall become at once
49 citizens of the United States." *Id.* at 279-80. He also contrasted the Citizenship Clause with the language of
50 the Thirteenth Amendment, which prohibits slavery "within the United States[***], or in any place subject to
51 their jurisdiction." *Id.* at 251 (emphasis added). He stated:

52 [T]he 14th Amendment, upon the subject of citizenship, declares only that "all persons born or naturalized in
53 the United States, and subject to the jurisdiction thereof, are citizens of the United States, and of the state
54 wherein they reside." Here there is a limitation to persons born or naturalized in the United States, which is
55 not extended to persons born in any place "subject to their jurisdiction."

56 *Id.* (emphasis added). In a concurrence, Justice White echoed this sentiment, arguing that the practice of
57 acquiring territories "could not be practically exercised if the result would be to endow the inhabitants with
58 citizenship of the United States." *Id.* at 306.

1 Plaintiffs rightly note that Downes did not possess a singular majority opinion and addressed the right to
2 citizenship only in dicta. Pls.' Opp'n at 25-27. **But in the century since Downes and the Insular Cases were**
3 **decided, no federal court has recognized birthright citizenship as a guarantee in unincorporated territories. To**
4 **the contrary, the Supreme Court has continued to suggest that citizenship is not guaranteed to people born in**
5 **unincorporated territories. For example, in a case addressing the legal status of an individual born in the**
6 **Philippines while it was a territory, the Court noted without objection or concern that "persons born in the**
7 **Philippines during [its territorial period] were American nationals" and "until 1946, [could not] become**
8 **United States citizens. Barber v. Gonzales, 347 U.S. 637, 639 n.1 (1954). Again, in Miller v. Albright, 523 U.S.**
9 **420, 467 n.2 (1998), Justice Ginsberg noted in her dissent that "the only remaining noncitizen nationals are**
10 **residents of American Samoa and Swains Island" and failed to note anything objectionable about their**
11 **noncitizen national status. More recently, in Boumediene v. Bush, the Court reexamined the Insular Cases in**
12 **holding that the Constitution's Suspension Clause applies in Guantanamo Bay, Cuba. 553 U.S. 723, 757-59**
13 **(2008). The Court noted that the Insular Cases "devised . . . a doctrine that allowed [the Court] to use its power**
14 **sparingly and where it would most be needed. This century-old doctrine informs our analysis in the present**
15 **matter." Id. at 759.**

16 [. . .]

17 **Indeed, other federal courts have adhered to the precedents of the Insular Cases in similar cases involving**
18 **unincorporated territories. For example, the Second, Third, Fifth, and Ninth Circuits have held that the term**
19 **"United States" in the Citizenship Clause did not include the Philippines during its time as an unincorporated**
20 **territory. See generally Nolos v. Holder, 611 F.3d. 279 (5th Cir. 2010); Valmonte v. I.N.S., 136 F.3d. 914 (2d**
21 **Cir. 1998); Lacap v. I.N.S., 138 F.3d. 518 (3d Cir. 1998); Rabang, 35 F.3d. 1449. These courts relied**
22 **extensively upon Downes to assist with their interpretation of the Citizenship Clause. See Nolos, 611 F.3d. at**
23 **282-84; Valmonte, 136 F.3d. at 918-21; Rabang, 35 F.3d. at 1452-53. Indeed, one of my own distinguished**
24 **colleagues in an earlier decision cited these precedents to reaffirm that the Citizenship Clause did not include**
25 **the Philippines during its territorial period. See Licudine v. Winter, 603 F.Supp.2d. 129, 132-34 (D.D.C. 2009)**
26 **(Robinson, J.).**12

27 [. . .]

28 **Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a**
29 **statutory [PRIVILEGE!], and not a constitutional, right. In the unincorporated territories of Puerto Rico,**
30 **Guam, the U.S. Virgin Islands, and the Northern Mariana Islands, birthright citizenship was conferred upon**
31 **their inhabitants by various statutes many years after the United States acquired them. See Amicus Br. at 10-**
32 **11. If the Citizenship Clause guaranteed birthright citizenship in unincorporated territories, these statutes**
33 **would have been unnecessary. While longstanding practice is not sufficient to demonstrate constitutionality,**
34 **such a practice requires special scrutiny before being set aside. See, e.g., Jackman v. Rosenbaum Co., 260 U.S.**
35 **22, 31 (1922) (Holmes, J.) ("If a thing has been practiced for two hundred years by common consent, it will need**
36 **a strong case for the Fourteenth Amendment to affect it[.]."); Walz v. Tax Comm'n, 397 U.S. 664, 678 (1970) ("It**
37 **is obviously correct that no one acquires a vested or protected right in violation of the Constitution by long use .**
38 **. . . Yet an unbroken practice . . . is not something to be lightly cast aside.").** And while Congress cannot take
39 away the citizenship of individuals covered by the Citizenship Clause, it can bestow citizenship upon those not
40 within the Constitution's breadth. See U.S. Const, art. IV, § 3, cl. 2 ("Congress shall have Power to dispose of
41 and make all needful Rules and Regulations respecting the Territory belonging to the United States[**]."); id. at
42 art. I, § 8, cl. 4 (Congress may "establish an uniform Rule of Naturalization . . ."). To date, Congress has not
43 seen fit to bestow birthright citizenship upon American Samoa, and in accordance with the law, this Court must
44 and will respect that choice.16
45 [Tuaua v. U.S.A, 951 F.Supp.2d. 88 (2013)]

46 7. "citizen of the United States***" for the purposes of naturalization, 8 U.S.C. §1421.

47 *Eche and Lo* rely on this observation, but our decision in *Rodiek* did not turn on any constitutional issue.
48 Moreover, because Hawaii was an incorporated territory, our observation about the Naturalization Clause must
49 be read in that context. **The CNMI [Commonwealth of the Northern Mariana Islands] is not an incorporated**
50 **territory. While the Covenant is silent as to whether the CNMI is an unincorporated territory, and while we**
51 **have observed that it may be some third category, the difference is not material here because the Constitution**
52 **has "no greater" force in the CNMI "than in an unincorporated territory."** *Comm. of Northern Mariana Islands*
53 *v. Atalig*, 723 F.2d. 682, 691 n. 28 (9th Cir.1984); see *Wabol v. Villacrusis*, 958 F.2d. 1450, 1459 n. 18 (9th
54 Cir.1990). **The Covenant extends certain clauses of the United States Constitution to the CNMI, but the**
55 **Naturalization Clause is not among them. See Covenant §501, 90 Stat. at 267. The Covenant provides that the**
56 **other clauses of the Constitution "do not apply of their own force," even though they may apply with the mutual**
57 **consent of both governments. Id**

58 *The Naturalization Clause does not apply of its own force and the governments have not consented to its*
59 *applicability. **The Naturalization Clause has a geographic limitation: it applies "throughout the United***
60 **States[***]."** *The federal courts have repeatedly construed similar and even identical language in other clauses*
61 **to include states and incorporated territories, but not unincorporated territories. In Downes v. Bidwell, 182**
62 **U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901), one of the Insular Cases, the Supreme Court held that the**

1 Revenue Clause's identical explicit geographic limitation, "throughout the United States[***]." did not include
2 the unincorporated territory of Puerto Rico, which for purposes of that Clause was "not part of the United
3 States[***]." Id. at 287, 21 S.Ct. 770. The Court reached this sensible result because unincorporated territories
4 are not on a path to statehood. See Boumediene v. Bush, 553 U.S. 723, 757–58, 128 S.Ct. 2229, 171 L.Ed.2d
5 41 (2008) (citing Downes, 182 U.S. at 293, 21 S.Ct. 770). In Rabang v. I.N.S., 35 F.3d. 1449 (9th Cir.1994),
6 this court held that the Fourteenth Amendment's limitation of birthright citizenship to those "born ... in the
7 United States" did not extend citizenship to those born in the Philippines during the period when it was an
8 unincorporated territory. U.S. Const., 14th Amend., cl. 1; see Rabang, 35 F.3d. at 1451. Every court to have
9 construed that clause's geographic limitation has agreed. See Valmonte v. I.N.S., 136 F.3d. 914, 920–21 (2d
10 Cir.1998); Lacap v. I.N.S., 138 F.3d. 518, 519 (3d Cir.1998); Licudine v. Winter, 603 F.Supp.2d. 129, 134
11 (D.D.C.2009).

12 Like the constitutional clauses at issue in Rabang and Downes, the Naturalization Clause is expressly limited
13 to the "United States." This limitation "prevents its extension to every place over which the government
14 exercises its sovereignty." Rabang, 35 F.3d. at 1453. Because the Naturalization Clause did not follow the flag
15 to the CNMI when Congress approved the Covenant, the Clause does not require us to apply federal immigration
16 law to the CNMI prior to the CNRA's transition date.

17 *The district court correctly granted summary judgment on the merits to the government Defendants. Eche and Lo*
18 *may, of course, submit new applications for naturalization once they have satisfied the statutory requirements.*
19 *[Eche v. Holder, 694 F.3d. 1026]*

- 20 8. "United States** citizenship", 8 U.S.C. §1452(a). The "domicile" used in connection with federal statutes can only
21 mean federal territory not within any state because of the separation of powers. Therefore "United States" can only
22 mean "United States***".

23 "Domicile and citizen are synonymous in federal courts, Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp.
24 981, 982; inhabitant, resident and citizen are synonymous, Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678,
25 683."
26 *[Black's Law Dictionary, Fourth Edition, p. 311]*

27 *The terms "citizen" and "citizenship" are distinguishable from "resident" or "inhabitant." Jeffcott v. Donovan,*
28 *C.C.A.Ariz., 135 F.2d. 213, 214; and from "domicile," Wheeler v. Burgess, 263 Ky. 693, 93 S.W.2d. 351, 354;*
29 *First Carolinas Joint Stock Land Bank of Columbia v. New York Title & Mortgage Co., D.C.S.C., 59 F.2d. 350,*
30 *351. The words "citizen" and citizenship," however, usually include the idea of domicile, Delaware, L. & W.R.*
31 *Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557; citizen inhabitant and resident often synonymous, Jonesboro*
32 *Trust Co. v. Nutt, 118 Ark. 368, 176 S.W. 322, 324; Edgewater Realty Co. v. Tennessee Coal, Iron & Railroad*
33 *Co., D.C.Md., 49 F.Supp. 807, 809; and citizenship and domicile are often synonymous. Messick v. Southern Pa.*
34 *Bus Co., D.C.Pa., 59 F.Supp. 799, 800.*
35 *[Black's Law Dictionary, Fourth Edition, p. 310]*

36 *"Citizenship and domicile are substantially synonymous. Residency and inhabitation are too often confused with*
37 *the terms and have not the same significance. Citizenship implies more than residence. It carries with it the idea*
38 *of identification with the state and a participation in its functions. As a citizen, one sustains social, political, and*
39 *moral obligation to the state and possesses social and political rights under the Constitution and laws thereof.*
40 *Harding v. Standard Oil Co. et al. (C.C.), 182 F. 421; Baldwin v. Franks, 120 U.S. 678, 7 S.Ct. 763, 32 L.Ed.*
41 *766; Scott v. Sandford, 19 How. 393, 476, 15 L.Ed. 691."*
42 *[Baker v. Keck, 13 F.Supp. 486 (1936)]*

43 "The term 'citizen', as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is
44 substantially synonymous with the term 'domicile'. Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554,
45 557."
46 *[Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944)]*

- 47 9. "non-citizen national" or "U.S.** non-citizen national", 8 U.S.C. §1452(b). Uses the same "United States***" as that
48 found in 8 U.S.C. §1452(a). Otherwise, the ejusdem generis rule is violated.

49 "Ejusdem generis. Of the same kind, class, or nature. In the construction of laws, wills, and other instruments,
50 the "ejusdem generis rule" is, that where general words follow an enumeration of persons or things, by words of
51 a particular and specific meaning, such general words are not to be construed in their widest extent, but are to
52 be held as applying only to persons or things of the same general kind or class as those specifically mentioned.
53 U.S. v. LaBrecque, D.C. N.J., 419 F.Supp. 430, 432. The rule, however, does not necessarily require that the
54 general provision be limited in its scope to the identical things specifically named. Nor does it apply when the
55 context manifests a contrary intention.

56 *Under "ejusdem generis" canon of statutory construction, where general words follow the enumeration of*
57 *particular classes of things, the general words will be construed as applying only to things of the same general*
58 *class as those enumerated. Campbell v. Board of Dental Examiners, 53 Cal.App.3d. 283, 125 Cal.Rptr. 694, 696."*

10. "United States**", 8 C.F.R. §215.1(e). Definition is not identified as geographical, and therefore is political. "subject to THE jurisdiction" is political per .

8 C.F.R. §215.1 Definitions.
Title 8 - Aliens and Nationality

(e) The term United States[*] means the several States, the District of Columbia, the Canal Zone, Puerto Rico, the Virgin Islands, Guam, American Samoa, Swains Island, the Trust Territory of the Pacific Islands, and all other territory and waters, continental and insular, subject to the jurisdiction of the United States[*].

"This section contemplates two sources of citizenship, and two sources only,—birth and naturalization. The persons declared to be citizens are 'all persons born or naturalized in the United States, and **subject to the jurisdiction thereof.**' The evident meaning of these last words is, not merely subject in some respect or degree to the jurisdiction of the United States, **but completely subject to their [plural, not singular, meaning states of the Union] political jurisdiction, and owing them [the state of the Union] direct and immediate allegiance.** And the words relate to the time of birth in the one case, as they do [169 U.S. 649, 725] to the time of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired."
[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

11. "citizen of the United States***", Fourteenth Amendment.

"**It is impossible** to construe the words 'subject to the jurisdiction thereof,' in the opening sentence, as less comprehensive than the words 'within its jurisdiction,' in the concluding sentence of the same section; or **to hold that persons 'within the jurisdiction' of one of the states of the Union are not 'subject to the jurisdiction of the United States[***]'**."
[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898), emphasis added]

"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of judges for limited time, it must act independently of the Constitution upon territory which is not part of the United States[***] within the meaning [meaning only ONE meaning] of the Constitution."
[O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]

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

12. Statutory "citizen" (of the United States**), 26 C.F.R. §1.1-1(c).

26 C.F.R. §1.1-1 Income tax on individuals

(c) Who is a citizen.

Every person born or naturalized in the [federal] United States[**] and **subject to ITS jurisdiction is a citizen.** For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. §14011459). "

13. Statutory "citizen" in the context of "U.S.** person", 26 U.S.C. §7701(a)(30).

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

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

(30) United States person

The term "United States person" means -

(A) a citizen or resident of the United States;

(B) a domestic partnership,

(C) a domestic corporation,

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

(E) any trust if -

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

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

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

(9) United States

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

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

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

(10) State

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

11.9.6.3 Position on conflicting stare decisis from federal courts

We agree with the court authorities above because:

1. The term "citizen" as used in federal court means DOMICILE, not nationality. [Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554, 557.](#) Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944).
2. Federal Rule of Civil Procedure 17(b) limits the applicability of federal civil law to those domiciled on federal territory and no place else. You can only be domiciled in ONE place at a time, and therefore ONLY be a STATUTORY "citizen" in EITHER the state or the national government but not both.
3. Those domiciled in a state of the Union:
 - 3.1. Are NOT domiciled within the exclusive jurisdiction of Congress and hence are not subject to federal civil law.
 - 3.2. Cannot have a civil statutory STATUS under the laws of Congress to which any obligations attach, especially including "citizen" without such a federal domicile.
4. "citizen" as used in 8 U.S.C. §1101(a)(22)(A) cannot SIMULTANEOUSLY be a STATUTORY/CIVIL status AND a CONSTITUTIONAL/POLITICAL status. It MUST be ONE or the other in the context of this statute. This is so because:
 - 4.1. "United States" in the constitution is limited to states of the Union.
 - 4.2. "United States" in federal statutes is limited to federal territory and excludes states of the Union for every title OTHER than Title 8. See 26 U.S.C. §7701(a)(9) and (a)(10).

The federal courts are OBLIGATED to recognize, allow, and provide a STATUS under Title 8 for those who STARTED OUT as STATUTORY "citizens of the United States", including those under 8 U.S.C. §1401 ("nationals and citizens of

1 the United States**”), and who decided to abandon ALL privileges, benefits, and immunities to restore their sovereignty as
2 CONSTITUTIONAL but not STATUTORY “citizens”. This absolute right is supported by the following maxims of law:

3 *Invito beneficium non datur. No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he*
4 *does not dissent he will be considered as assenting. Vide Assent.*

5 *Potest quis renunciare pro se, et suis, juri quod pro se introductum est. A man may relinquish, for himself and*
6 *his heirs, a right which was introduced for his own benefit. See 1 Bouv. Inst. n. 83.*

7 *Quilibet potest renunciare juri pro se inducto. Any one may renounce a law introduced for his own benefit. To*
8 *this rule there are some exceptions. See 1 Bouv. Inst. n. 83.*
9 *[Bouvier’s Maxims of Law, 1856*
10 *SOURCE: <http://famguardian.o...viersMaxims.htm>]*

11 In addition to the above maxims of law on “benefits”, it is an unconstitutional deprivation to turn CONSTITUTIONAL rights
12 into STATUTORY privileges under what the U.S. Supreme Court calls the “Unconstitutional Conditions Doctrine”.

13 *“It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed*
14 *by the Constitution.” Frost & Frost Trucking Co. v. Railroad Comm’n of California, 271 U.S. 583. “Constitutional*
15 *rights would be of little value if they could be indirectly denied,’ Smith v. Allwright, 321 U.S. 649, 644, or*
16 *manipulated out of existence,’ Gomillion v. Lightfoot, 364 U.S. 339, 345.”*
17 *[Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]*

18 An attempt to label someone with a civil status under federal statutory law against their will would certainly fall within in the
19 Unconstitutional Conditions Doctrine. See:

[Government Instituted Slavery Using Franchises](http://sedm.org/Forms/FormIndex.htm), Form #05.030, Section 28.2
<http://sedm.org/Forms/FormIndex.htm>

20 Furthermore, if the Declaration of Independence says that Constitutional rights are Unalienable, then they are INCAPABLE
21 of being sold, given away, or transferred even WITH the consent of the PRIVATE owner.

22 *“We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator***
23 ***with certain unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness. --That to secure*
24 *these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,*
25 *--“*
26 *[Declaration of Independence]*

27 *“Unalienable. Inalienable; **incapable of being aliened, that is, sold and transferred.**”*
28 *[Black’s Law Dictionary, Fourth Edition, p. 1693]*

29 Some people argue that the Declaration of Independence cited above is not “LAW” and they are wrong. The very first
30 enactment of Congress on p. 1 of volume 1 of the Statutes At Large incorporated the Declaration of Independence as the laws
31 of this country.

32 The only place that UNALIENABLE CONSTITUTIONAL rights can be given away, is where they don’t exist, which is
33 among those domiciled AND present on federal territory, where everything is a STATUTORY PRIVILEGE and PUBLIC
34 right and there are no PRIVATE rights except by Congressional grant/privilege.

35 *“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform*
36 *to the effect [182 U.S. 244, 279] that **the Constitution is applicable to territories acquired by purchase or***
37 ***conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every***
38 ***state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the***
39 ***definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and***
40 ***is exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of the***
41 ***territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,***
42 ***Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing***
43 ***a much greater analogy to a British Crown colony than a republican state of America,** and to vest the legislative*
44 *power either in a governor and council, or a governor and judges, to be appointed by the President. It was not*
45 *until they had attained a certain population that power was given them to organize a legislature by vote of the*
46 *people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress*
47 *thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that*
48 *the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of*
49 *habeas corpus, as well as other privileges of the bill of rights.”*

11.9.6.4 Challenge to those who disagree

Those who would argue with the conclusions of section 11.9.5 (such a federal judge) are challenged to answer the following questions WITHOUT contradicting either themselves OR the law. We guarantee they can't do it. However, our answers to the following questions are the only way to avoid conflict. Those answers appear in the next section, in fact. Anything that conflicts with itself or the law simply cannot be true.

1. If the Declaration of Independence says that ALL just powers of government derive ONLY from our consent and we don't consent to ANYTHING, then aren't the criminal laws the ONLY thing that can be enforced against nonconsenting parties, since they don't require our consent to enforce?
2. Certainly, if we DO NOT want "protection" or "benefits, privileges, and immunities" of being a STATUTORY/CIVIL citizen domiciled on federal territory, then there ought to be a way to abandon it and the obligation to pay for it, at least temporarily, right?
3. If the word "permanent" in the phrase "permanent allegiance" is in fact conditioned on our consent and is therefore technically NOT "permanent", as revealed in 8 U.S.C. §1101(a)(31), can't we revoke it either temporarily or conditionally as long as we specify the conditions in advance or the specific laws we have it for and those we don't?

8 U.S.C. §1101 Definitions [for the purposes of citizenship]

(a) As used in this chapter—

(31) The term "permanent" means a relationship of continuing or lasting nature, as distinguished from temporary, but a relationship may be permanent even though it is one that may be dissolved eventually at the instance either of the United States**] or of the individual, in accordance with law.

4. If the separation of powers does not permit federal civil jurisdiction within states, how could the statutory status of "citizen" carry any federal obligations whatsoever for those domiciled within a constitutional state and outside of federal territory?
5. If domicile is what imparts the "force of law" to civil statutes per Federal Rule of Civil Procedure 17 and we don't have a domicile on federal territory, then how could we in turn have any CIVIL status under the laws of Congress, INCLUDING that of "citizen"?
6. Isn't a "non-resident non-person" just someone who refuses to be a customer of specific services offered by government using the civil statutory law? Why can't I choose to be a non-resident for specific franchises or interactions because I don't consent to procure the product or service.¹²⁹
7. If the "citizen of the United States** at birth" under 8 U.S.C. §1401 involves TWO components, being "national" and "citizen", can't we just abandon the "citizen" part for specific transactions by withdrawing consent and allegiance for those transactions or relationships? Wouldn't we do that by simply changing our domicile to be outside of federal territory, since civil status is tied to domicile?

citizen. One who, under the Constitution and laws of the United States***], or of a particular state, is a ***member of the political community, owing allegiance and being entitled to the enjoyment of full civil [STATUTORY]***

¹²⁹ Earlier versions of the following regulation prove this:

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.

[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

1 *rights. All persons born or naturalized in the United States[***], and subject to the jurisdiction thereof, are*
2 *citizens of the United States[***] and of the state wherein they reside. U.S. Const., 14th Amend. See Citizenship.*

3 *"Citizens" are members of a political community who, in their associated capacity, have established or*
4 *submitted themselves to the dominion of a government [by giving up their rights] for the promotion of their*
5 *general welfare and the protection of their individual as well as collective rights. Herriott v. City of Seattle, 81*
6 *Wash.2d. 48, 500 P.2d. 101, 109.*

7 *[Black's Law Dictionary, Sixth Edition, p. 244]*

- 8 8. How can the government claim we have an obligation to pay for protection we don't want if it is a maxim of the
9 common law that we may REFUSE to accept a "benefit"?

10 *"Invito beneficium non datur.*

11 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be*
12 *considered as assenting. Vide Assent."*

13 *Potest quis renunciare pro se, et suis, juri quod pro se introductum est.*

14 *A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv.*
15 *Inst. n. 83.*

16 *Quilibet potest renunciare juri pro se inducto.*

17 *Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv.*
18 *Inst. n. 83.*

19 *[Bouvier's Maxims of Law, 1856;*

20 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

- 21 9. If I'm not allowed to abandon the civil protection of Caesar and the obligation to pay for it and I am FORCED to obey
22 Caesar's "social compact" and franchise called the CIVIL law and am FORCED to be privileged and a civil "subject",
23 isn't there:
24 9.1. An unconstitutional taking without compensation of all the PUBLIC rights attached to the statutory status of
25 "citizen" if we do not consent to the status?
26 9.2. Involuntary servitude?
- 27 10. What if I define what they call "protection" NOT as a "benefit" but an "injury"? Who is the customer here? The
28 CUSTOMER should be the only one who defines what a "benefit" is and only has to pay for it if HE defines it as a
29 "benefit".
- 30 11. The U.S. government claims to have sovereign immunity that allows it to pick and choose which statutes they consent
31 to be subject to. See *Alden v. Maine*, [527 U.S. 706](#) (1999).
32 11.1. Under the concept of equal protection and equal treatment, why doesn't EVERY "person" or at least HUMAN
33 BEING have the SAME sovereign immunity? If the government is one of delegated powers, how did they get it
34 without the INDIVIDUAL HUMANS who delegated it to them ALSO having it?
35 11.2. Why isn't that SAME government subject to the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 and
36 suffer a waiver of sovereign immunity in state court when it tries to commercially invade a constitutional state
37 against the consent of a specific inhabitant who is protected by the Constitution?
38 11.3. Isn't a STATUTORY "citizen" just a CUSTOMER of government services?
39 11.4. Shouldn't that CUSTOMER have the SAME right to NOT be a customer for specific services, franchises, or titles
40 of code? Isn't the essence of FREEDOM CHOICE and exclusive CONTROL over your own PRIVATE property
41 and what you consent to buy and pay for?
42 11.5. Isn't it a conspiracy against rights to PUNISH me by withdrawing ALL government services all at once if I don't
43 consent to EVERYTHING, every FRANCHISE, and every DUTY arbitrarily imposed against "citizens" by
44 government? That's how the current system works. Government REFUSES to recognize those such as state
45 nationals who are unprivileged and terrorizes them and STEALS from them because they refuse to waive
46 sovereign immunity and accept the disabilities of being a STATUTORY "citizen".
47 11.6. What business OTHER than government as a corporation can lawfully force you and punish you for refusing to
48 be a customer for EVERYTHING they make or starve to death and go to jail for not doing so? Isn't this an
49 unconstitutional Title of Nobility? Other businesses and even I aren't allowed to have the same right against the
50 government and are therefore deprived of equal protection and equal treatment under the CONSTITUTION
51 instead of statutory law.
- 52 12. If the First Amendment allows for freedom from compelled association, why do I have to be the SAME status for
53 EVERY individual interaction with the government? Why can't I, for instance, be all the following at the same time?:
54 12.1. A POLITICAL but not STATUTORY/CIVIL "citizen of the United States" under Title 8?

1 12.2. A “nonresident” for every other Title of the U.S. Code because I don’t want the “benefits” or protections of the
2 other titles?

3 12.3. A “non-resident non-person” for every act of Congress.

4 12.4. No domicile on federal territory or within the STATUTORY United States and therefore immune from federal
5 civil law under Federal Rule of Civil Procedure 17(b) .

6 12.5. A PRIVATE “person” only under the common law with a domicile on private land protected by the constitution
7 but OUTSIDE “the State”, which is a federal corporation? Only those who are public officers have a domicile
8 within the STATUTORY “State” and only while on official duty pursuant to 4 U.S.C. §72. When off duty, their
9 domicile shifts to OUTSIDE that STATUTORY “State”.

10 13. Is the “citizen” in Title 8 of the U.S. Code the same “citizen” that obligations attach to under Titles 26 and 31? Could
11 Congress have instead created an office and a franchise with the same name of “citizen of the United States” under
12 Title 26, imposed duties upon it, and fooled everyone into thinking it is the same “citizen” as the one in Title 8?

13 14. If the Bible says that Christians can’t consent to anything Caesar does or have contracts with him (Exodus 23:32-33,
14 Judges 2:1-4), then how could I lawfully have any discretionary status under Caesar’s laws such as STATUTORY
15 “citizen”? The Bible says I can’t have a king above me.

16 *“Owe no one anything [including ALLEGIANCE], except to love one another; for he who loves his neighbor has*
17 *fulfilled the law.”*
18 *[Romans 13:8, Bible, NKJV]*

19 15. If the Bible says that GOD bought us for a price and therefore OWNS us, then by what authority does Caesar claim
20 ownership or the right to extract “rent” called “income tax” upon what belongs to God? Isn’t Caesar therefore simply
21 renting out STOLEN property and laundering money if he charges “taxes” on the use of that which belongs to God?

22 *“For you were bought [by Christ] at a price [His blood]; therefore glorify God in your body and in your spirit,*
23 *which are God’s [property].”*
24 *[1 Cor. 6:20, Bible, NKJV]*

25 Readers wishing to read a detailed debate covering the meaning of the above terms in each context should refer to the
26 following. You will need a free forum account and must be logged into the forums before clicking on the below links, or you
27 will get an error.

28 1. SEDM Member Forums:

29 <http://sedm.org/forums/topic/clarification-of-correct-interpretation-of-united-states-per-8-usc-1101a38/>

30 2. Family Guardian Forums:

31 <http://famguardian.org/forums/topic/state-citizen-falsely-argues-that-he-is-not-a-fourteenth-amendment-citizen/>

32 Lastly, please do not try to challenge the content of this section WITHOUT first reading the above debates IN THEIR entirety.
33 We and the Sovereignty Education and Defense Ministry (SEDM) HATE having to waste our time repeating ourselves.

34 **11.9.6.5 Our answers to the Challenge**

35 It would be unreasonable for us to ask anything of our readers that we ourselves wouldn’t be equally obligated to do. Below
36 are our answers to the challenge in the previous section. They are entirely consistent with ALL the organic law, the rulings
37 of the U.S. Supreme Court, and the Bible. We allege that they are also the ONLY way to answer the challenge without
38 contradicting yourself and thereby proving you are a LIAR, a THIEF, a terrorist, and an identity thief engaged in human
39 trafficking of people’s legal identity to what Mark Twain called “the District of Criminals”.

40 1. **QUESTION:** If the Declaration of Independence says that ALL just powers of government derive ONLY from our
41 consent and we don’t consent to ANYTHING, then aren’t the criminal laws the ONLY thing that can be enforced
42 against nonconsenting parties, since they don’t require our consent to enforce?

43 **OUR ANSWER:** Yes.

44 2. **QUESTION:** Certainly, if we DO NOT want “protection” or “benefits, privileges, and immunities” of being a
45 STATUTORY/CIVIL citizen domiciled on federal territory, then there ought to be a way to abandon it and the
46 obligation to pay for it, at least temporarily, right?

47 **OUR ANSWER:** Yes. Absolutely. One can be protected by the COMMON law WITHOUT being a “person” under
48 the CIVIL law. If one has a right to NOT contract and NOT associate, then that right BEGINS with the right to not
49 procure ANY civil statutory status under what the U.S. Supreme Court calls “the social compact”. All compacts are

contracts. Yet that doesn't make such a person "lawless" because they are still subject to the COMMON law, which hasn't been repealed.

3. **QUESTION:** If the word "permanent" in the phrase "permanent allegiance" is in fact conditioned on our consent and is therefore technically NOT "permanent", as revealed in 8 U.S.C. §1101(a)(31), can't we revoke it either temporarily or conditionally as long as we specify the conditions in advance or the specific laws we have it for and those we don't? **OUR ANSWER:** Yes. All that is required is to notice the government that you don't consent. Everything beyond that point becomes a tort under the common law.

4. **QUESTION:** If the separation of powers does not permit federal civil jurisdiction within states, how could the statutory status of "citizen" carry any federal obligations whatsoever for those domiciled within a constitutional state and outside of federal territory?

OUR ANSWER: They don't. Federal civil and criminal law has no bearing upon anyone OTHER than public officers within a constitutional state. Those officers, in turn, come under federal civil law by virtue of the domicile of the OFFICE they represent and their CONSENT to occupy said office under 4 U.S.C. §72 and Federal Rule of Civil Procedure 17. Otherwise, rule 17 forbids quoting federal civil law against a state citizen domiciled OUTSIDE of federal territory.

5. **QUESTION:** If domicile is what imparts the "force of law" to civil statutes per Federal Rule of Civil Procedure 17 and we don't have a domicile on federal territory, then how could we in turn have any CIVIL status under the laws of Congress, INCLUDING that of "citizen" or "resident"?

OUR ANSWER: You CAN'T. The only reason people believe otherwise is because of propaganda and untrustworthy publications of the government designed to destroy the separation of powers that is the foundation of the Constitution.¹³⁰

6. **QUESTION:** Isn't a "non-resident non-person" just someone who refuses to be a customer of specific services offered by government using the civil statutory code/franchise? Why can't I choose to be a nonresident for specific franchises or interactions because I don't consent to procure the product or service.¹³¹

OUR ANSWER: Yes. You can opt out of specific franchise by changing your status under each franchise. They all must act independently or the Unconstitutional Conditions Doctrine is violated.¹³²

7. **QUESTION:** If the "national and citizen of the United States** at birth" under 8 U.S.C. §1401 involves TWO components, being "national" and "citizen", why can't we just abandon the "citizen" part for specific transactions by withdrawing consent and allegiance for those transactions or relationships? Wouldn't we do that by simply changing our domicile to be outside of federal territory, since civil status is tied to domicile?

OUR ANSWER: Yes. You own yourself and your property. That right of ownership includes the right to exclude all others, including governments, from using or benefitting from the use of your property. See:

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

8. **QUESTION:** How can the government claim we have an obligation to pay for protection we don't want if it is a maxim of the common law that we may REFUSE to accept a "benefit"?

¹³⁰ See *Government Conspiracy to Destroy the Separation of Powers*, Form #05.023; <http://sedm.org/Forms/FormIndex.htm>.

¹³¹ Earlier versions of the following regulation prove this:

[26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.

[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

¹³² For details on the Unconstitutional Conditions Doctrine of the U.S. Supreme Court, see: *Government Instituted Slavery Using Franchises*, Form #05.030, Section 28.2; <http://sedm.org/Forms/FormIndex.htm>.

1 OUR ANSWER: They don't have the authority to demand that we buy or pay for anything that we don't want. It's a
2 crime to claim otherwise in violation of:

3 8.1. The Fifth Amendment takings clause.

4 8.2. Extortion, 18 U.S.C. §872.

5 8.3. Mailing threatening communications, if they try to collect it, 18 U.S.C. §876.

6 8.4. Racketeering, 18 U.S.C. Chapter 95.

- 7 9. QUESTION: If I'm not allowed to abandon the civil protection of Caesar and the obligation to pay for it and I am
8 FORCED to obey Caesar's "social compact" and franchise called the CIVIL law and am FORCED to be privileged and
9 a civil "subject", isn't there:

10 OUR ANSWER:

11 9.1. An unconstitutional taking without compensation of all the PUBLIC rights attached to the statutory status of
12 "citizen" if we do not consent to the status?

13 OUR ANSWER: Yes.

14 9.2. Involuntary servitude?

15 OUR ANSWER: Yes.

- 16 10. QUESTION: What if I define what they call "protection" NOT as a "benefit" but an "injury"? Who is the customer
17 here? The CUSTOMER should be the only one who defines what a "benefit" is and only has to pay for it if HE defines
18 it as a "benefit".

19 OUR ANSWER: YOU the sovereign are the "customer". The customer is always right. A government of delegated
20 powers can have no more powers or sovereignty than the INDIVIDUAL PRIVATE HUMANS who make it up and
21 whom it "serves".

- 22 11. The U.S. government claims to have sovereign immunity that allows it to pick and choose which statutes they consent
23 to be subject to. See *Alden v. Maine*, [527 U.S. 706](#) (1999).

24 11.1. QUESTION: Under the concept of equal protection and equal treatment, why doesn't EVERY "person" or at
25 least HUMAN BEING have the SAME sovereign immunity? If the government is one of delegated powers, how
26 did they get it without the INDIVIDUAL HUMANS who delegated it to them ALSO having it?

27 OUR ANSWER: Yes. Humans also have sovereign immunity. Only their own consent and actions can
28 undermine or remove that sovereignty. It's insane and schizophrenic to conclude that a government of delegated
29 powers can have any more sovereignty than the humans who made it up or delegated that power. Likewise, it's a
30 violation of maxims of law to conclude that the COLLECTIVE can have any more rights than a SINGLE
31 HUMAN.¹³³

32 11.2. QUESTION: Why isn't that SAME government subject to the Foreign Sovereign Immunities Act, 28 U.S.C.
33 Chapter 97 and suffer a waiver of sovereign immunity in state court when it tries to commercially invade a
34 constitutional state against the consent of a specific inhabitant who is protected by the Constitution?

35 OUR ANSWER: They are. To suggest that they can pass any law that they themselves are not ALSO subject to
36 in the context of those protected by the constitution amounts to an unconstitutional Title of Nobility to the
37 "United States" federal corporation as a legal person.

38 11.3. QUESTION: Isn't a STATUTORY "citizen" just a CUSTOMER of government services?

39 OUR ANSWER: Yes. The "services" derived by this customer are called "privileges and immunities". Those
40 who aren't "customers" are: 1. "non-resident non-persons"; 2. Not "subjects". 3. Immune from the civil statutory
41 law under Federal Rule of Civil Procedure 17; 4. Protected only by the common law under principles of equity
42 and the constitution alone.

43 11.4. QUESTION: Shouldn't that CUSTOMER have the SAME right to NOT be a customer for specific services,
44 franchises, or titles of code? Isn't the essence of FREEDOM CHOICE and exclusive CONTROL over your own
45 PRIVATE property and what you consent to buy and pay for?

46 OUR ANSWER: Yes. The main purpose of any government is to protect your EXCLUSIVE ownership over
47 your PRIVATE property and the right to deprive ANYONE and EVERYONE from using or benefitting from the
48 use of your PRIVATE property. If they won't do that, then there IS no government, but just a big corporation
49 employer in which the citizen/government relationship has been replaced by the EMPLOYER/EMPLOYEE
50 relationship. That's the essence of what "ownership" is legally defined as: The RIGHT to exclude others. If you
51 can exclude everyone BUT the government, and they can exclude you without your consent, then THEY are the
52 real owner and you are just a public officer employee acting as a custodian over what is REALLY government

¹³³ "Derativa potestas non potest esse major primitiva. The power which is derived cannot be greater than that from which it is derived." [Bouvier's Maxims of Law, 1856; SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

property. Hence, the government is SOCIALIST, because socialism is based on GOVERNMENT ownership and/or control of ALL property or NO private property at all.

11.5. QUESTION: Isn't it a conspiracy against rights to PUNISH me by withdrawing ALL government services all at once if I don't consent to EVERYTHING, every FRANCHISE, and every DUTY arbitrarily imposed against "citizens" by government? That's how the current system works. Government REFUSES to recognize those such as state nationals who are unprivileged and terrorizes them and STEALS from them because they refuse to waive sovereign immunity and accept the disabilities of being a STATUTORY "citizen".

OUR ANSWER: Yes, absolutely. Under such a malicious enforcement mechanism, uncoerced consent is literally and rationally IMPOSSIBLE.

11.6. QUESTION: What business OTHER than government as a corporation can lawfully force you and punish you for refusing to be a customer for EVERYTHING they make or starve to death and go to jail for not doing so? Isn't this an unconstitutional Title of Nobility? Other businesses and even I aren't allowed to have the same right against the government and are therefore deprived of equal protection and equal treatment under the CONSTITUTION instead of statutory law.

OUR ANSWER: No other business can do that or should be able to do that, and hence, the government has "supernatural" and "superior powers" and has established not only a Title of Nobility, but a RELIGION in which "taxes" become unconstitutional tithes to a state-sponsored religion, civil rulers are "gods" with supernatural powers, you are the compelled "worshipper", and "court" is the church building.¹³⁴

12. QUESTION: If the First Amendment allows for freedom from compelled association, why do I have to be the SAME status for EVERY individual interaction with the government? Why can't I, for instance, be all the following at the same time?:

OUR ANSWER:

12.1. QUESTION: A POLITICAL but not STATUTORY/CIVIL "citizen of the United States" under Title 8?

OUR ANSWER: You can.

12.2. QUESTION: A "nonresident" for every other Title of the U.S. Code because I don't want the "benefits" or protections of the other titles?

OUR ANSWER: You can. Under the Uniform Commercial Code, YOU can be a Merchant in relation to every government franchise selling YOUR private property to the government, and specifying terms that SUPERSEDED or replace the government's author. If they can offer franchises, you can defend yourself with ANTI-FRANCHISES under the concept of equal protection.

12.3. QUESTION: A "nonresident non-person" for every act of Congress.

OUR ANSWER: Yes. Domicile outside of federal territory makes one a nonresident and transient foreign under federal civil law, unless already a public officer lawfully serving in an elected or appointed position WITHIN a constitutional state.

12.4. QUESTION: No domicile on federal territory or within the STATUTORY United States and therefore immune from federal civil law under Federal Rule of Civil Procedure 17(b).

OUR ANSWER: Yes. Absolutely. Choice of law rules and criminal "identity theft" occurs if rule 17 is transgressed and you are made involuntary surety for a public office called "citizen" domiciled in what Mark Twain calls "the District of Criminals".

12.5. QUESTION: A PRIVATE "person" only under the common law with a domicile on private land protected by the constitution but OUTSIDE "the State", which is a federal corporation? Only those who are public officers have a domicile within the STATUTORY "State" and only while on official duty pursuant to 4 U.S.C. §72. When off duty, their domicile shifts to OUTSIDE that STATUTORY "State".

OUR ANSWER: Yes. By refusing to consent to the privileges or benefits of STATUTORY citizenship, you retain your sovereign immunity, retain ALL your constitutional rights, and are victim of a tort of the federal government refuses to leave you alone. The right to be left alone, in fact, is the very DEFINITION of justice itself and the purpose of courts is to promote and protect justice.¹³⁵

13. QUESTION: Is the "citizen" in Title 8 of the U.S. Code the same "citizen" that obligations attach to under Titles 26 and 31? Could Congress have instead created an office and a franchise with the same name of "citizen of the United States" under Title 26, imposed duties upon it, and fooled everyone into thinking it is the same "citizen" as the one in

¹³⁴ For exhaustive proof, see: *Socialism: The New American Civil Religion*, Form #05.016; <http://sedm.org/Forms/FormIndex.htm>.

¹³⁵ "The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men.**" [Olmstead v. United States, *277 U.S. 438, 478* (1928) (Brandeis, J., dissenting); see also *Washington v. Harper*, *494 U.S. 210* (1990)]

1 Title 8?

2 OUR ANSWER: If it is, a usurpation is occurring according to the U.S. Supreme Court in Osborn v. Bank of the
3 United States.

4 *“But if the plain dictates of our senses be relied on, what state of facts have we exhibited here? 898*898 Making*
5 *a person, makes a case: and thus, a government which cannot exercise jurisdiction unless an alien or citizen of*
6 *another State be a party, makes a party which is neither alien nor citizen, and then claims jurisdiction because it*
7 *has made a case. If this be true, why not make every citizen a corporation sole, and thus bring them all into the*
8 *Courts of the United States quo minus? Nay, it is still worse, for there is not only an evasion of the*
9 *constitution implied in this doctrine, but a positive power to violate it. Suppose every*
10 *individual of this corporation were citizens of Ohio, or, as applicable to the other case, were citizens of Georgia,*
11 *the United States could not give any one of them, individually, the right to sue a citizen of the same State in*
12 *the Courts of the United States; then, on what principle could that right be communicated to them in a body?*
13 *But the question is equally unanswerable, if any single member of the corporation is of the same State with*
14 *the defendant, as has been repeatedly adjudged.”*
15 *[Osborn v. Bank of U.S. , 22 U.S. 738 (1824); SOURCE: <http://scholar.google...760256043512250>]*

16 14. QUESTION: If the Bible says that Christians can’t consent to anything Caesar does or have contracts with him
17 (Exodus 23:32-33, Judges 2:1-4), then how could I lawfully have any discretionary status under Caesar’s laws such as
18 STATUTORY “citizen”? The Bible says I can’t have a king above me.

19 OUR ANSWER: Those not domiciled on federal territory and who refuse to accept or consent to any civil status under
20 Caesar’s laws retain their sovereign and sovereign immunity and therefore are on an EQUAL footing with any and
21 every government. They are neither a “subject” nor a “citizen”, but also are not “lawless” because they are still subject
22 to the COMMON law and must be dealt with ONLY as an EQUAL in relation to everyone else, rather than a
23 government SLAVE or SUBJECT. See Exodus 23:32-33, Isaiah 52:1-3, and Judges 2:1-4 on why God forbids
24 Christians to consent to ANYTHING government/Caesarea does, and why this implies that they can’t be anything
25 OTHER than equal and sovereign in relation to Caesar.

26 15. QUESTION: If the Bible says that GOD bought us for a price and therefore OWNS us, then by what authority does
27 Caesar claim ownership or the right to extract “rent” called “income tax” upon what belongs to God? Where is the
28 separation of church and state in THAT? Isn’t Caesar therefore simply renting out STOLEN property and laundering
29 money if he charges “taxes” on the use of property which belongs to God?

30 OUR ANSWER: Yes he is according to God. The Holy Bible says the Heaven and the Earth belong NOT to Caesar,
31 but the God. Deut. 10:15. Caesar, on the other hand, falsely claims that HE owns everything by “divine right”, which
32 means he STOLE the ownership from God. Like Satan, he is a THIEF. He is renting out STOLEN property and
33 therefore MONEY LAUNDERING in violation of God’s laws.

34 **11.10 Administrative Remedies to Prevent Identity Theft on Government Forms**¹³⁶

35 We have prepared an entire short presentation showing you all the “traps” on government forms and how to avoid them:

36

Avoiding Traps in Government Forms Course, Form #12.023 http://sedm.org/Forms/FormIndex.htm
--

37 All of the so-called “traps” described in the above presentation center around the following abuses and FRAUDS:

38 1. The perjury statement at the end of the form betrays where they PRESUME you geographically are. 28 U.S.C. 1746
39 identifies TWO possible jurisdictions, and if they don’t use the one in 28 U.S.C. §1746(1), they are PRESUMING,
usually falsely, that you are located on federal territory and come under territorial law.

40 *28 U.S. Code § 1746 - Unsworn declarations under penalty of perjury*

41 *Wherever, under any law of the United States or under any rule, regulation, order, or requirement made pursuant*
42 *to law, any matter is required or permitted to be supported, evidenced, established, or proved by the sworn*
43 *declaration, verification, certificate, statement, oath, or affidavit, in writing of the person making the same (other*
44 *than a deposition, or an oath of office, or an oath required to be taken before a specified official other than a*
45 *notary public), such matter may, with like force and effect, be supported, evidenced, established, or proved by the*

¹³⁶ Source: *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002, Section 13.9; <http://sedm.org/Forms/FormIndex.htm>.

1 unsworn declaration, certificate, verification, or statement, in writing of such person which is subscribed by him,
2 as true under penalty of perjury, and dated, in substantially the following form:

3 (1) If executed without the United States [federal territory or the government]: "I declare (or certify, verify, or
4 state) under penalty of perjury under the laws of the United States of America that the foregoing is true and
5 correct. Executed on (date).

6 (Signature)".

7 (2) If executed within the United States [federal territory or the government], its territories, possessions, or
8 commonwealths: "I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and
9 correct. Executed on (date).

10 (Signature)".

- 11 2. Telling you when you submit the form that the terms on the form have their ordinary, PRIVATE, non-statutory
12 meaning but after they RECEIVE the form, INTERPRETING all terms in their PUBLIC and STATUTORY context.
13 This is bait and switch, deception, and FRAUD.
- 14 3. Confusing the CONSTITUTIONAL context with the STATUTORY context for geographical words of art such as
15 "United States" and "State".
- 16 4. Confusing CONSTITUTIONAL "Citizens" or "citizens of the United States" in the Fourteenth Amendment with
17 STATUTORY "U.S. citizen", or "nationals and citizens of the United states at birth" under 8 U.S.C. §1401.
- 18 5. Confusing CONSTITUTIONAL "persons" or "people" with STATUTORY "persons" or "individuals".
19 CONSTITUTIONAL "persons" are all MEN OR WOMEN AND NOT ARTIFICIAL entities or offices, while civil
20 STATUTORY persons are all PUBLIC offices and fictions of law created by Congress.
- 21 6. Connecting you with a civil status found in civil statutory law, which is a public office. The form itself does this:
22 6.1. In the "status" block. It either doesn't offer a STATUTORY "non-resident non-person" status in the form or they
23 don't offer ANY form for STATUTORY "non-resident non-persons".
24 6.2. The Title of the form. The upper left corner of the 1040 identifies the applicant as a "U.S. individual", meaning a
25 public office domiciled on federal territory.
26 6.3. Underneath the signature, which usually identifies the civil status of the applicant, such as "taxpayer".

27 The remedy for the above types of deception and fraud is the following:

- 28 1. Avoid filling out any and every government form.
- 29 2. If FORCED to fill out a government form, ALWAYS attach a MANDATORY attachment that defines all
30 geographical, citizenship, and status terms the form with precise definitions and betray whether the meaning is
31 STATUTORY or CONSTITUTION. It CANNOT be both. If you think it is both, you are practicing a logical fallacy
32 called "equivocation". State on the form you are attaching to that the form is "Not valid, false, and fraudulent if not
33 accompanied by the following attachment:_____". The attachments on our site are good for this.
- 34 3. Tell the recipient that if they don't rebut the definitions you provide within a specified time limit, then they agree and
35 are estopped from later challenging it.
- 36 4. Specify that none of the terms on the form submitted have the meaning found in any state or federal statutory code.
37 Instead they imply only the common meaning.

38 There are many forms on our site you can attach to standard forms provided by the IRS, state revenue agencies, financial
39 institutions, and employers that satisfy the above to ensure that your correct status is reflected in their records. Below are the
40 most important ones.

- 41 1. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001
42 <http://sedm.org/Forms/FormIndex.htm>
- 43 2. *Tax Form Attachment*, Form #04.201
44 <http://sedm.org/Forms/FormIndex.htm>
- 45 3. *USA Passport Application Attachment*, Form #06.007
46 <http://sedm.org/Forms/FormIndex.htm>
- 47 4. *Voter Registration Attachment*, Form #06.003
48 <http://sedm.org/Forms/FormIndex.htm>
- 49 5. *Affidavit of Domicile: Probate*, Form #04.223
50 <http://sedm.org/Forms/FormIndex.htm>

1 The language after the line below is language derived from Form #04.223 above. The language included is very instructive
2 and helpful to our readers in identifying HOW the identity theft happens. We strongly suggest reusing this language in the
3 administrative record of any entity who claims you are a statutory "taxpayer", "person", or "individual" under the Internal
4 Revenue Code or state revenue code.

5 _____
6 **AFFIDAVIT REGARDING ESTATE OF**
7 **DECEDENT:** _____
8

9 I certify that the following facts are true under penalty of perjury under the criminal perjury laws of the state I am in but NOT under any
10 OTHER of the civil statutory codes. I am not under any other civil codes as a civil non-resident non-person. The content of this form
11 defines all geographical, citizenship, and domicile terms used on any and all forms to which this estate settlement relates for all parties
12 concerned.

- 13 1. **Civil status and domicile of decedent:** Decedent at the time of his death was:
14 1.1. A CONSTITUTIONAL "Citizen" or "citizen of the United States" as defined in the Fourteenth Amendment.
15 1.2. NOT a STATUTORY "U.S. citizen" or "national and citizen of the United States at birth" under 8 U.S.C. §1401, 26 C.F.R.
16 §1.1-1(c), or 26 U.S.C. §3121(e). 26 C.F.R. §1.1-1(c) identifies an 8 U.S.C. §1401 "U.S. citizen" as the ONLY type of
17 "citizen" subject to the Internal Revenue Code. All such "U.S. citizens" are territorial citizens born within and domiciled
18 within federal territory and NOT a CONSTITUTIONAL "State".
19 1.3. Domiciled in the CONSTITUTIONAL "United States" and CONSTITUTIONAL State at the time of his death.

20 "... the Supreme Court in the Insular Cases¹³⁷ provides authoritative guidance on the territorial scope of the
21 term "the United States" in the Fourteenth Amendment. The Insular Cases were a series of Supreme Court
22 decisions that addressed challenges to duties on goods transported from Puerto Rico to the continental United
23 States. Puerto Rico, like the Philippines, had been recently ceded to the United States. The Court considered the
24 territorial scope of the term "the United States" in the Constitution and held that this term as used in the
25 uniformity clause of the Constitution was territorially limited to the states of the Union. U.S. Const. art. I, § 8
26 ("[A]ll Duties, Imposts and Excises shall be uniform throughout the United States." (emphasis added)); see
27 Downes v. Bidwell, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901) ("[I]t can nowhere be inferred
28 that the territories were considered a part of the United States. The Constitution was created by the people of
29 the United States, as a union of States, to be governed solely by representatives of the States; ... In short, the
30 Constitution deals with States, their people, and their representatives."); Rabang, 35 F.3d at 1452. Puerto Rico
31 was merely a territory "appurtenant and belonging to the United States, but not a part of the United States
32 within the revenue clauses of the Constitution." Downes, 182 U.S. at 287, 21 S.Ct. at 787.

33 The Court's conclusion in Downes was derived in part by analyzing the territorial scope of the Thirteenth and
34 Fourteenth Amendments. The Thirteenth Amendment prohibits slavery and involuntary servitude "within the
35 United States, or any place subject to their jurisdiction." U.S. Const. amend. XIII, § 1 (emphasis added). The
36 Fourteenth Amendment states that persons "born or naturalized in the United States, and subject to the
37 jurisdiction thereof, are citizens of the United States and of the State wherein they reside." U.S. Const. amend
38 XIV, § 1 (emphasis added). The disjunctive "or" in the Thirteenth Amendment demonstrates that "there may
39 be places within the jurisdiction of the United States that are not] part of the Union" to which the Thirteenth
40 Amendment would apply. Downes, 182 U.S. at 251, 21 S.Ct. at 773. Citizenship under the Fourteenth
41 Amendment, however, "is not extended to persons born in any place 'subject to [the United States]
42 jurisdiction,' " but is limited to persons born or naturalized in the states of the Union. Downes, 182 U.S. at 251,
43 21 S.Ct. at 773 (emphasis added); see also id. at 263, 21 S.Ct. at 777 ("[I]n dealing with foreign sovereignties,
44 the term 'United States' has a broader meaning than when used in the Constitution, and includes all territories
45 subject to the jurisdiction of the Federal government, wherever located.").¹³⁸
46 [Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998)]

- 47 1.4. NOT domiciled in the STATUTORY "United States" or "State" as that term is defined in 26 U.S.C. §7701(a)(9) and (a)(10)
48 or 4 U.S.C. §110(d) or the state revenue codes. These areas are federal territory not within the exclusive jurisdiction of a state
49 of the Union.
50 1.5. NOT a STATUTORY "U.S. person" as that term is defined in 26 U.S.C. §7701(a)(30), because it relies on the definition of
51 "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) or the state revenue codes.

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

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

- 1.6. An "individual" in an ordinary or CONSTITUTIONAL sense. By this we mean he was a PRIVATE man or woman protected by the CONSTITUTION and the COMMON LAW and NOT subject to the jurisdiction of the STATUTORY civil law.
- 1.7. NOT an "individual" in a STATUTORY sense or as used in any revenue code. 26 C.F.R. §1.1441-1(c)(3) indicates that "individuals" are "aliens" by default and are both "foreign persons" and "aliens". Therefore the decedent could not possibly be an "individual" as that term is used in the Internal Revenue Code.

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

(c) Definitions

(3) Individual.

(i) Alien individual.

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

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

(c) Definitions

(3) Individual.

(ii) Nonresident alien individual.

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

2. Warning NOT to confuse STATUTORY and CONSTITUTIONAL contexts for geographical or citizenship terms:
- 2.1. Recipient of this form is cautioned NOT to PRESUME that the STATUTORY and CONSTITUTIONAL contexts of geographical, citizenship, or domicile terms are equivalent. They are NOT and are mutually exclusive.
- 2.2. One CANNOT lawfully have a domicile in two different places that are legislatively "foreign" and a "foreign estate" in relation to each other. This is what George Orwell called DOUBLETHINK and the result is CRIMINAL IDENTITY THEFT.
- 2.3. The U.S. Supreme Court held in Rogers v. Bellei, 401 U.S. 815 (1971) that an 8 U.S.C. §1401 STATUTORY "U.S. citizen" is NOT a CONSTITUTIONAL "citizen of the United States" under the Fourteenth Amendment. See also Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998) earlier. Therefore, it is my firm understanding that the decedent:
- 2.3.1. Was NOT domiciled in the STATUTORY "United States" or "State" defined in 26 U.S.C. §7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) or the state revenue codes. These areas are federal territory under the exclusive jurisdiction of the national government.
- 2.3.2. Was NOT a STATUTORY "U.S. citizen" under 8 U.S.C. §1401, which is the ONLY type of "citizen" mentioned anywhere in the Internal Revenue Code. These are territorial citizens domiciled on federal territory, and the decedent was NOT so domiciled.
3. "Intention" of the Decedent:
- The transaction to which this submission relates requires the affiant to provide legal evidence of the "domicile" of the decedent for the purposes of settling the estate. This requires that he/she make a "legal determination" about someone who he/she had a blood relationship with. "Domicile" is a legal term which includes both PHYSICAL presence in a place COMBINED with consent AND intent to dwell there permanently.

***"domicile.** A person's legal home. That place where a man has his true, fixed, and **permanent home** and principal establishment, and to which whenever he is absent he has **the intention of** returning. *Smith v. Smith*, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and **the intention** to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he **intends to** return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges.**"*

[Black's Law Dictionary, Sixth Edition, p. 485]

- 1 3.1. Two types of domicile are involved in the estate of the decedent:
2 3.1.1. The domicile of the PRIVATE PHYSICAL MAN OR WOMAN under the common law and the constitution.
3 3.1.2. The domicile of any PUBLIC OFFICES he/she fills as part of any civil statutory franchises, such as the revenue codes,
4 family codes, traffic codes, etc. These “offices” are represented by the civil statutory “person”, “individual”,
5 “taxpayer”, “driver”, “spouse”, etc.
6 3.2. Legal publications recognize the TWO components of a MAN OR WOMAN, meaning the PUBLIC and the PRIVATE
7 components as follows:

8 *“A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he*
9 *administer or execute them.”*
10 *[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]*

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

- 15 3.3. Man or woman can simultaneously be in possession of BOTH PUBLIC and PRIVATE rights. This gives rise to TWO legal
16 “persons”: PUBLIC and PRIVATE.
17 3.3.1. The CIVIL STATUTORY law attaches to the PUBLIC person. It can do so ONLY by EXPRESS CONSENT, because
18 the Declaration of Independence, which is organic law, declares that all JUST powers derive from the CONSENT of the
19 party. The implication is that anything NOT expressly and in writing consented to is UNJUST and a tort.
20 3.3.2. The COMMON law and the Constitution attach to and protect the PRIVATE person. This is the person most people
21 think of when they refer to someone as a “person”. They are not referring to the PUBLIC civil statutory “person”.
22 This is consistent with the following maxim of law.

23 *Quando duo juro concurrunt in und personâ, aequum est ac si essent in diversis.*
24 *When two rights [public right v. private right] concur in one person, it is the same as if they were two separate*
25 *persons. 4 Co. 118.*
26 *[Bouvier’s Maxims of Law, 1856;*
27 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

- 28 3.4. The affiant would be remiss NOT to:
29 3.4.1. Distinguish between the PRIVATE man or woman and the PUBLIC office that are both represented by the decedent.
30 3.4.2. Condone or allow the recipient of the form to PRESUME that they are both equivalent. They are simply NOT.
31 3.4.3. Not require all those enforcing PUBLIC rights associated with a PUBLIC office in the government (such as “person”,
32 “individual”, “taxpayer”, etc.) to satisfy the burden of proving that the decedent lawfully CONSENTED to the office by
33 making an application, taking an oath, and serving where the office (also called a statutory “trade or business” in 26
34 U.S.C. §7701(a)(26)) was EXPRESSLY authorized to be executed.
35 3.5. Regarding the “intent” of the decedent, affiant is certain that the decedent had NO DESIRE to occupy, accept the benefits of,
36 or accept the obligations of any offices he/she was compelled to fill, and therefore:
37 3.5.1. These offices DO NOT lawfully exist . . .and
38 3.5.2. It would be UNJUST to enforce the obligations of said offices WITHOUT written evidence of consent being presented
39 by those doing the enforcing. . . and
40 3.5.3. The recipient of this form has a duty to provide a way NOT to accept any government “benefit” or franchise or the
41 obligations that attach to such an acceptance in the context of any and all transactions which relate to his PRIVATE,
42 exclusively owned property, including the entire estate that is the subject of probate. . . and

43 *“Invito beneficium non datur.*
44 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be*
45 *considered as assenting. Vide Assent.*

46 *Quilibet potest renunciare juri pro se inducto.*
47 *Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv.*
48 *Inst. n. 83.”*
49 *[Bouvier’s Maxims of Law, 1856; SOURCE:*
50 *<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

51
52 CALIFORNIA CIVIL CODE
53 DIVISION 3. OBLIGATIONS
54 PART 2. CONTRACTS
55 CHAPTER 3. CONSENT

1 [1589](#). A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations
2 arising from it, so far as the facts are known, or ought to be known, to the person accepting.

- 3 3.5.4. It would be criminal THEFT and IDENTITY THEFT to presume that the decedent did hold any such PUBLIC offices or
4 to enforce the obligations of such offices upon the decedent. These offices include any and all civil statuses he might
5 have under the Internal Revenue Code (e.g. “taxpayer”, “person”, or “individual”) or the state revenue codes. Detailed
6 documentation on the nature of this identity theft is included in:

[Government Identity Theft](#), Form #05.046
<http://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

7 4. Location of decedent, estate, and property of the estate:

- 8 4.1. All property of the estate is WITHIN the CONSTITUTIONAL “United States” and the CONSTITUTIONAL State of
9 domicile of the decedent.
10 4.2. All property is WITHOUT the STATUTORY “United States” defined in 26 U.S.C. §7701(a)(9) and (a)(10), and 4 U.S.C.
11 §110(d).
12 4.3. The CONSTITUTIONAL and the STATUTORY “United States” and “State” are mutually exclusive and non-overlapping.

13 5. Definitions of all terms used on Petition for Probate and all papers filed in this action:

- 14 5.1. Any government issued identifying number associated with the Heirs or the Decedent or the estate are hereby declared to be:
15 5.1.1. NOT those defined in 26 U.S.C. §6109 or any federal or state enactment, REGARDLESS of the name assigned to them
16 or its “confusing similarity” with anything that is the property of the government.
17 5.1.2. NOT those defined 26 C.F.R. §301.6109-1 as being associated with a “trade or business” (public office) or
18 STATUTORY “citizen” or “resident” under any government enactment, REGARDLESS of the name assigned to them
19 or its “confusing similarity” with anything that is the property of the government.
20 5.1.3. Instead represent a LICENSE and FRANCHISE to any government actor to become the personal servant and “officer”
21 exercising the privilege and agency of the Heirs and for the exclusive benefit of the Heirs. For their delegation of
22 authority order while acting in such capacity, see:

[Injury Defense Franchise and Agreement](#), Form #06.027
<http://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

23 5.2. The term “permanent address” and “residence”:

- 24 5.2.1. Excludes a domicile or statutory “residence” of the Personal Representative or Heir.
25 5.2.2. Includes only the long-term mailing address.
26 5.2.3. Excludes any connection to the word “inhabitant” or “subject” under the laws of the Constitutional state where the
27 Decedent or Heirs or Personal Representative are found.

28 5.3. The term “resident of the United States”, “resident of the county”:

- 29 5.3.1. Means a human PHYSICALLY PRESENT within a CONSTITUTIONAL “United States”.
30 5.3.2. Means a human NOT physically present in and NOT domiciled within the STATUTORY “United States”, meaning
31 federal territory.
32 5.3.3. Means a human who is not a STATUTORY “resident” as defined in 26 U.S.C. §7701(b)(1)(A) to mean an “ALIEN”.
33 Neither the Decedent nor the Heirs are STATUTORY “aliens”, but rather non-residents.
34 5.3.4. Excludes statutory “individuals” or “persons” in any act of the national for state government.
35 5.3.5. Includes only human beings under the common law and not statutory codes.

36 5.4. The terms “resident” or “resident of _____ (statename)”:

- 37 5.4.1. Excludes that defined in 26 U.S.C. §7701(b)(1)(A) to mean an “ALIEN”.
38 5.4.2. Excludes any and all uses of that term within the state revenue codes. The state revenue codes have the same meaning
39 as the Internal Revenue Code and incorporate the definitions within the Internal Revenue Code into their own title in
40 most cases.
41 5.4.3. Excludes statutory “individuals” or “persons” in any act of the national or state government.
42 5.4.4. Includes only human beings under the common law and not statutory codes.
43 5.4.5. Excludes the following definition of “resident” found in the older version of the Treasury Regulations:

44 *26 C.F.R. §301.7701-5: Domestic, foreign, resident, and nonresident persons. [2005]*

45 *A domestic corporation is one organized or created in the United States, including only the States (and during*
46 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*
47 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*
48 *domestic corporation is a resident corporation even though it does no business and owns no property in the*
49 *United States. A foreign corporation engaged in trade or business within the United States is referred to in the*
50 *regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade*
51 *or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or*
52 *business within the United States is referred to in the regulations in this chapter as a resident partnership, and a*
53 *partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a*
54 *partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its*
55 *members or by the place in which it was created or organized.*
56 *[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]*

1 *[IMPORTANT NOTE!:* Whether a "person" is a "resident" or "nonresident" has NOTHING to do with the
2 nationality or physical location, but with whether it is engaged in a "trade or business", which is defined in 26
3 U.S.C. §7701(a)(26) as "the functions of a public office. None of the heirs or the estate are engaging in a public
4 office and cannot lawfully do so without a lawful political election or political appointment from OTHER than
5 themselves]

6 5.5. The purpose of the definitions in this section (Section 5) is to ensure then neither the Decedent, nor Personal Representative,
7 nor the Heirs are treated as if they are the recipients of any statutory "benefit" or privilege in connection with any government,
8 that they are acting entirely in a PRIVATE capacity, and that they are exercising rightful common law ownership and control
9 over the property in question to exclude the government from receiving any commercial benefit or control over the estate by
10 virtue of this proceeding. Any attempt to undermine this right TO EXCLUDE the government is a denial of an absolute
11 property right and shall constitute a "purposeful availment" of commerce in a foreign jurisdiction and a waiver of official,
12 judicial, and sovereign immunity by all those so abrogating the very purpose of establishing government itself, which is to
13 protect PRIVATE property and PRIVATE rights.

14 *Potest quis renunciare pro se, et suis, juri quod pro se introductum est. A man may relinquish, for himself and*
15 *his heirs, a right which was introduced for his own benefit. See 1 Bouv. Inst. n. 83.*

16 *Invito beneficium non datur. No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he*
17 *does not dissent he will be considered as assenting. Vide Assent.*

18 *Quilibet potest renunciare juri pro se inducto. Any one may renounce a law introduced for his own benefit. To*
19 *this rule there are some exceptions. See 1 Bouv. Inst. n. 83.*

20 *Quod meum est sine me auferri non potest. What is mine cannot be taken away without my consent. Jenk. Cent.*
21 *251. Sed vide Eminent Domain.*

22 *[Bouvier's Maxims of Law, 1856; SOURCE:*
23 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

24 6. The estate and all affiants are a STATUTORY "foreign estate" per 26 U.S.C. §7701(a)(31) because:

25 *TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]*
26 *Sec. 7701. – Definitions*

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

29 *(31) Foreign estate or trust*

30 *(A) Foreign estate*

31 *The term "foreign estate" means an estate the income of which, from sources without the United States which*
32 *is not effectively connected with the conduct of a trade or business within the United States, is not includible*
33 *in gross income under subtitle A.*

34 *(B) Foreign trust*

35 *The term "foreign trust" means any trust other than a trust described in subparagraph (E) of paragraph (30).*

36 6.1. WITHOUT the STATUTORY "United States".

37 *TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]*
38 *Sec. 7701. – Definitions*

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

41 *(9) United States*

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

43 *(10) State*

1 The term "State" shall be construed to include the District of Columbia, where such construction is necessary to
2 carry out provisions of this title.
3

4 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
5 CHAPTER 4 - **THE STATES**
6 Sec. 110. Same; definitions

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

- 8 6.2. WITHIN the CONSTITUTIONAL "United States", meaning states of the CONSTITUTIONAL union of states.
9 6.3. NOT WITHIN the STATUTORY "State" or STATUTORY "United States" under the state revenue codes. It may be within
10 these things in OTHER titles of the state codes, because other titles use different definitions for "State" and "United States".

11 REVENUE AND TAXATION CODE – RTC
12 DIVISION 2. OTHER TAXES [6001 - 60709] (Heading of Division 2 amended by Stats. 1968, Ch. 279.)
13 PART 10. PERSONAL INCOME TAX [17001 - 18181] (Part 10 added by Stats. 1943, Ch. 659.)
14 CHAPTER 1. General Provisions and Definitions [17001 - 17039.2] (Chapter 1 repealed and added by Stats.
15 1955, Ch. 939.)

16 17017 "United States," when used in a geographical sense, includes the states, the District of Columbia, and
17 the possessions of the United States.
18 (Amended by Stats. 1961, Ch. 537.)

19 17018. "State" includes the District of Columbia, and the possessions of the United States.
20 (Amended by Stats. 1961, Ch. 537.)

- 21 6.4. Not connected with a STATUTORY "trade or business" within the STATUTORY "United States" as defined in 26 U.S.C.
22 §7701(a)(26). Decedent was NOT engaged in a public office within the national but not state government.

23 26 U.S.C. §7701

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

26 (26) trade or business

27 "The term 'trade or business' includes the performance of the functions of a public office."

28 NOTE: The U.S. Supreme Court held in the License Tax Cases that Congress CANNOT establish the above "trade or
29 business" in a state in order to tax it.

30 "Congress cannot authorize a trade or business within a State in order to tax it."
31 [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

32 Keep in mind that the "license" they are talking about is the constructive license represented by the Social Security Number
33 and Taxpayer Identification Number, which are only required for those ENGAGING in a STATUTORY "trade or business"
34 per 26 C.F.R. §301.6109-1. The number therefore behaves as the equivalent of what the Federal Trade Commission (FTC)
35 calls a "franchise mark".

36 "A franchise entails the right to operate a business that is "identified or associated with the franchisor's
37 trademark, or to offer, sell, or distribute goods, services, or commodities that are identified or associated with
38 the franchisor's trademark." The term "trademark" is intended to be read broadly to cover not only trademarks,
39 but any service mark, trade name, or other advertising or commercial symbol. This is generally referred to as the
40 "trademark" or "mark" element.

41 The franchisor [the government] need not own the mark itself, but at the very least must have the right to
42 license the use of the mark to others. Indeed, the right to use the franchisor's mark in the operation of the
43 business - either by selling goods or performing services identified with the mark or by using the mark, in
44 whole or in part, in the business' name - is an integral part of franchising. In fact, a supplier can avoid Rule
45 coverage of a particular distribution arrangement by expressly prohibiting the distributor from using its mark."
46 [FTC Franchise Rule Compliance Guide, May 2008;
47 SOURCE: <http://business.ftc.gov/documents/bus70-franchise-rule-compliance-guide>]

1 7. The above definitions of geographical and citizenship terms are NOT definitions as legally defined if they do not include all things
2 or classes of things which are EXPRESSLY included. Furthermore, the rules of statutory construction require that anything and
3 everything that is NOT EXPRESSLY INCLUDED in the above definitions is PURPOSEFULLY EXCLUDED:

4 "Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one**
5 **thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,
6 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or**
7 **things are specified in a law, contract, or will, an intention to exclude all others from its operation may be**
8 **inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
9 of a certain provision, other exceptions or effects are excluded."
10 [Black's Law Dictionary, Sixth Edition, p. 581]

11 **NOTE:** Judges and even government administrators are NOT legislators and cannot by fiat or presumption add ANYTHING they
12 want to the definition of statutory terms. If they do, they are violating the separation of powers and conducting a commercial
13 invasion of the states in violation of Article 4, Section 4 of the United States Constitution. Furthermore, according the creator
14 of our three branch system of government, there is NO FREEDOM AT ALL and liberty is IMPOSSIBLE when the
15 executive and LEGISLATIVE functions are united under a single person:

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

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

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

26 [. . .]

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

31 [The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;
32 SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

33 It is FRAUD to presume that the use of the word "includes" in any definition gives unlimited license to anyone to add whatever they
34 want to a statutory definition. This is covered in:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>.

35 8. The recipient of this form is NOT AUTHORIZED to add anything to the above definitions or PRESUME anything is included that
36 does not EXPRESSLY APPEAR in said definitions of the STATUTORY "United States" or "State". Even the U.S. Supreme Court
37 admits that it CANNOT lawfully do that.

38 "It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v.
39 Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed
40 in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe legislation
41 as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even
42 read it."
43 [Meese v. Keene, 481 U.S. 465, 484 (1987)]

44 "When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's
45 ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition
46 of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a
47 rule, a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western
48 Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945) ; Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96
49 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,
50 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.
51 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney
52 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
53 [Stenberg v. Carhart, 530 U.S. 914 (2000)]

- 1 9. How NOT to respond to this submission: In responding to this submission, please DO NOT:
- 2 9.1. Tell the affiant what to put or NOT to put in his/her paperwork. That would be practicing law on affiant's behalf, which I do
- 3 not consent to.
- 4 9.2. Try to censor this addition or submission. That would be criminal subornation of perjury. This affidavit and the attached
- 5 paperwork are signed under penalty of perjury and therefore constitute "testimony of a witness". Any attempt to influence
- 6 that witness or restrict his or her testimony is criminal subornation of perjury.
- 7 9.3. Threaten to withhold service or in some way punish the affiant for submitting or insisting on including this mandatory
- 8 affidavit. All such efforts constitute criminal witness tampering.
- 9 9.4. Communicate emotions or opinions about this correspondence. The ONLY thing requested in response is FACTS and LAW
- 10 admissible as evidence in court and immediately relevant and "material" to the issues raised herein. Opinions, beliefs, or
- 11 presumptions are not admissible as evidence in court under the rules of evidence and I don't consent or stipulate to admit
- 12 them. Furthermore, even FACTS or LAW are not admissible as evidence unless and until they are communicated by a
- 13 competent IDENTIFIED witness who signs under penalty of perjury. The identification required must include the full legal
- 14 name, email address, phone number, and workplace address of the witness. Otherwise, the evidence is without foundation and
- 15 will be excluded. All attempts to respond emotionally, with opinions, beliefs, or presumptions shall constitute malicious abuse
- 16 of legal process per [18 U.S.C. §1589](#) and the equivalent state statutes.
- 17 9.5. Cite or try to enforce any company policy that might override or supersede what is requested here. Any company policy
- 18 which promotes, condones, or protects the commission of CRIMINAL activity clearly is unenforceable and non-binding on
- 19 anyone it is alleged to pertain to, including the recipient of this form and the submitter as a man or woman.
- 20 10. Invitation and time limit to rebut by recipient of this form: If the recipient disagrees about the civil status, domicile, or location of
- 21 the estate of the decedent, you are required to provide court admissible evidence proving EXACTLY where the term "U.S. citizen",
- 22 "United States", and "State" as you used it in your communication includes CONSTITUTIONAL states of the Union or
- 23 CONSTITUTIONAL "citizens" under the Fourteenth Amendment before the transaction that is related to this submission is
- 24 completed. If you do not rebut the definitions appearing in this affidavit with court admissible evidence, then:
- 25 10.1. You constructively consent and stipulate to the definitions provided here both between us and between you and other parties
- 26 who might be involved in this transaction.
- 27 10.2. You are equitably estopped and subject to laches in all future proceedings from contradicting the definitions herein provided.
- 28 11. Franchise agreement protecting commercial uses or abuses of this submission or any attachments: Any attempt to do any of the
- 29 following shall constitute constructive irrevocable consent to the following franchise agreement by those accepting this submission
- 30 or any of the attached forms or those third parties who use such information as legal evidence in any legal proceeding:
- 31 [Injury Defense Franchise and Agreement](#), Form #06.027; <http://sedm.org/Forms/06-AvoidingFranch/SovereigntyFranchise.pdf>
- 32 11.1. Commercially or financially benefit anyone OTHER than the affiant and his/her immediate blood relatives.
- 33 11.2. PRESUME any thing or class of thing is included in the STATUTORY definitions of "State", "United States", "U.S. citizen",
- 34 or "national and citizen of the United States at birth" in 8 U.S.C. §1401.
- 35 11.3. Enforce any portion of the Internal Revenue Code or state revenue code against this FOREIGN estate. This includes any type
- 36 of withholding, reporting, or compliance to these revenue codes using any information about or provided by the affiant or
- 37 anyone associated with this transaction. Any attempt to do otherwise shall be treated as a criminal offense.
- 38 12. Violations of this affidavit and agreement: Any attempt to enforce any civil status of the decedent or affiant against the affiant is a
- 39 criminal offense described in the following:
- [Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers](#), Form #02.005
<http://sedm.org/Forms/02-Affidavits/AffOfDuress-Tax.pdf>.

Signatures:
Executor #1: _____ Date _____

40 **11.11 Applicability of IRS Presumption Rules in 26 C.F.R. §1.1441-1(b)(3)**

41 IRS Presumption Rules found in 26 C.F.R. §1.1441-1(b)(3) do NOT apply unless and until the government satisfies the

42 burden of proving the following:

- 43 1. The owner of the property is a statutory "alien", and therefore "individual" (26 C.F.R. §1.1441-1(c)(3)) and "person"
- 44 (26 U.S.C. §7701(a)(1)). You cannot be a "payee" who has ANY duty a "withholding agent" to prove ANYTHING
- 45 WITHOUT FIRST being a statutory "person" and therefore an "alien".

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

47 [26 CFR 1.1441-1 - Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

48 § 1.1441-1 [Requirement](#) for the deduction and [withholding](#) of tax on [payments](#) to foreign [persons](#).

49 (b) General rules of withholding-

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

2 (i) In general.

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

5
6 [26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

7 **(c) Definitions**

8 **(3) Individual.**

9 (i) Alien individual.

10 **The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.**
11 **1.1-1(c).**

12
13 [26 C.F.R. §1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

14 **(c) Definitions**

15 **(3) Individual.**

16 (ii) Nonresident alien individual.

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

- 24 2. The property subject to tax was lawfully converted from PRIVATE to PUBLIC ownership or control by satisfying the
25 burden of proof identified below and in the Separation Between Public and Private Course, Form #12.025.

26 **SEDM Disclaimer**

27 **4. Meaning of Words**

28 *The word "private" when it appears in front of other entity names such as "person", "individual", "business",*
29 *"employee", "employer", etc. shall imply that the entity is:*

- 30 1. *In possession of absolute, exclusive ownership and control over their own labor, body, and all their*
31 *property. In Roman Law this was called "dominium".*
32 2. *On an EQUAL rather than inferior relationship to government in court. This means that they have no*
33 *obligations to any government OTHER than possibly the duty to serve on jury and vote upon voluntary*
34 *acceptance of the obligations of the civil status of "citizen" (and the DOMICILE that creates it). Otherwise,*
35 *they are entirely free and unregulated unless and until they INJURE the equal rights of another under the*
36 *common law.*
37 3. *A "nonresident" in relation to the state and federal government.*
38 4. *Not a PUBLIC entity defined within any state or federal statutory law. This includes but is not limited to*
39 *statutory "person", "individual", "taxpayer", "driver", "spouse" under any civil statute or franchise.*
40 5. *Not engaged in a public office or "trade or business" (per 26 U.S.C. §7701(a)(26)). Such offices include but*
41 *are not limited to statutory "person", "individual", "taxpayer", "driver", "spouse" under any civil statute or*
42 *franchise.*
43 6. *Not consenting to contract with or acquire any public status, public privilege, or public right under any*
44 *state or federal franchise. For instance, the phrase "private employee" means a common law worker that is*
45 *NOT the statutory "employee" defined within 26 U.S.C. §3401(c) or 26 C.F.R. §301.3401(c)-1 or any other*
46 *federal or state law or statute.*

- 1 7. Not sharing ownership or control of their body or property with anyone, and especially a government. In
2 other words, ownership is not "qualified" but "absolute".
3 8. Not subject to civil enforcement or regulation of any kind, except AFTER an injury to the equal rights of
4 others has occurred. Preventive rather than corrective regulation is an unlawful taking of property
5 according to the Fifth Amendment takings clause.

6 Every attempt by anyone in government to alienate rights that the Declaration of Independence says are
7 UNALIENABLE shall also be treated as "PRIVATE BUSINESS ACTIVITY" that cannot be protected by sovereign,
8 official, or judicial immunity. So called "government" cannot make a profitable business or franchise out of
9 alienating inalienable rights without ceasing to be a classical/de jure government and instead becoming in effect
10 an economic terrorist and de facto government in violation of Article 4, Section 4.

11 "No servant [or government or biological person] can serve **two masters**; for either he
12 will hate the one and love the other, or else he will be loyal to the one and despise the
13 other. **You cannot serve God and mammon [government].**"
14 [Luke 16:13, Bible, NKJV]

15 [SEDM Disclaimer, Section 4: Meaning of Words; SOURCE: <http://sedm.org/disclaimer.htm>]

- 16 3. The owner of the property was acting as a public officer on official business and therefore was subject to regulations
17 and supervision. The reason for this is explained in:

[Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes](https://sedm.org/Forms/FormIndex.htm), Form #05.008
<https://sedm.org/Forms/FormIndex.htm>

18 The above is consistent with the following holding by the U.S. Supreme Court, in referencing "congressionally created
19 rights", meaning statutory privileges:

20 "The distinction between public rights and private rights has not been definitively explained in our precedents.¹³⁹
21 Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a
22 minimum arise "between the government and others." Ex parte Bakelite Corp., *supra*, at 451, 49 S.Ct., at 413.¹⁴⁰
23 In contrast, "the liability of one individual to another under the law as defined," Crowell v. Benson, *supra*, at 51,
24 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the
25 former category may be removed from Art. III courts and delegated to legislative courts or administrative
26 agencies for their determination. See Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430
27 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); Crowell v. Benson, *supra*, 285 U.S., at 50-
28 51, 52 S.Ct., at 292. See also Katz, Federal Legislative Courts, 43 *Harv.L.Rev.* 894, 917-918 (1930).FN24
29 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power."

30 [. . .]

31 Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other rights,
32 such a distinction underlies in part Crowell's and Raddatz's recognition of a critical difference between rights
33 created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us
34 to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected
35 in Art. III. The constitutional system of checks and balances is designed to guard against "encroachment or
36 aggrandizement" by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S.,
37 at 122, 96 S.Ct., at 683. **But when Congress creates a statutory right [a "privilege" in this case, such as a "trade
38 or business"], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of
39 proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before
40 particularized tribunals created to perform the specialized adjudicative tasks related to that right.FN35 Such
41 provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to**

¹³⁹ Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932), attempted to catalog some of the matters that fall within the public-rights doctrine:

"Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans." Id., at 51, 52 S.Ct., at 292 (footnote omitted).

¹⁴⁰ Congress cannot "withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty." Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272, 284 (1856) (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing "private rights" from "public rights." And it is also clear that even with respect to matters that arguably fall within the scope of the "public rights" doctrine, the presumption is in favor of Art. III courts. See Glidden Co. v. Zdanok, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21 (opinion of Harlan, J.). See also Currie, The Federal Courts and the American Law Institute, Part 1, 36 *U.Chi.L.Rev.* 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13.

1 define the right that it has created. No comparable justification exists, however, when the right being adjudicated
2 is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally
3 been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to
4 define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial
5 power of the United States, which our Constitution reserves for Art. III courts.
6 [Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

7 For more on the IRS Presumption Rules, see:

[Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction](https://sedm.org/Forms/FormIndex.htm), Form #05.017, Section 7.1
<https://sedm.org/Forms/FormIndex.htm>

8 **12. When this document does NOT apply**

9 It is a maxim of law that anything you consent to (and by implication stipulate to) cannot form the basis for an injury in court:

10 *“Volunt non fit injuria.*
11 *He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.*

12 *Consensus tollit errorem.*
13 *Consent removes or obviates a mistake. Co. Litt. 126.*

14 *Melius est omnia mala pati quam malo consentire.*
15 *It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.*

16 *Nemo videtur fraudare eos qui sciunt, et consentiunt.*
17 *One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.”*
18 [*Bouvier's Maxims of Law, 1856;*
19 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]

20 It ought to go without saying that this entire document concerns and limits itself ONLY with those who:

- 21 1. Consent to NOTHING in the context of government.
- 22 2. Retain all of their constitutional and common law rights and protections and waive none. U.C.C. §1.308.
- 23 3. Consent to NO civil statutory statuses, including but not limited to “person”, “citizen”, “resident”, “driver” (under the
24 vehicle code), “taxpayer” (under the tax code), “spouse” (under the family code), etc. under any government CIVIL
25 statute. This means:
 - 26 3.1. No “domicile” or “residence”.
 - 27 3.2. No contracts or applications for “benefits” or “civil services” that require adopting any civil status, such as a
28 driver license application requesting to become a “driver”.
- 29 4. Have exercised NO voluntary First Amendment acts of political association to acquire or retain any political status
30 which might confer “membership” of any kind. See:

[Political Jurisdiction](https://sedm.org/Forms/FormIndex.htm), Form #05.004
<https://sedm.org/Forms/FormIndex.htm>

- 31 5. Are not PRIVILEGED or ENFRANCHISED in any way. See:

[Government Instituted Slavery Using Franchises](https://sedm.org/Forms/FormIndex.htm), Form #05.030
<https://sedm.org/Forms/FormIndex.htm>

- 32 6. Waive ANY and ALL civil statutory protections, “benefits”, or services, and especially while abroad or on federal
33 territory, neither of which have constitutional protections. This is especially true when applying for a passport. See:

[Getting a USA Passport as a “state national”](https://sedm.org/Forms/FormIndex.htm), Form #10.013
<https://sedm.org/Forms/FormIndex.htm>

- 34 7. At all times identify as a STATUTORY “nonresident”, “stateless”, “transient foreigner”, and/or “non-resident non-
35 person” as we define it later in section 11.8.1.25. See:

[Non-Resident Non-Person Position](https://sedm.org/Forms/FormIndex.htm), Form #05.020
<https://sedm.org/Forms/FormIndex.htm>

- 36 8. Do NOT use forms that connect the applicant to a privileged or “resident” civil status, such as the IRS Form 1040.
37 They instead use the IRS Form 1040NR to file returns, for instance. See:

38 8.1. [Avoiding Traps in Government Forms Course](https://sedm.org/LibertyU/AvoidingTrapsGovForms.pdf), Form #12.023
39 <https://sedm.org/LibertyU/AvoidingTrapsGovForms.pdf>

1 8.2. How to File Returns, Form #09.074
2 <https://sedm.org/product/filing-returns-form-09-074/>

3 We warn our members of the consequences of violating any items on the above list on the opening page of our website:

4 *People of all races, genders, political beliefs, sexual orientations, and nearly all religions are welcome here. All*
5 *are treated equally under REAL "law". The only way to remain truly free and equal under the civil law is to*
6 *avoid seeking government civil services, benefits, property, special or civil status, exemptions, privileges, or*
7 *special treatment. All such pursuits of government services or property require individual and lawful consent to*
8 *a franchise and the surrender of inalienable constitutional rights AND EQUALITY in the process, and should*
9 *therefore be AVOIDED. The rights and equality given up are the "cost" of procuring the "benefit" or property*
10 *from the government, in fact. Nothing in life is truly "free". Anyone who claims that such "benefits" or property*
11 *should be free and cost them nothing is a thief who wants to use the government as a means to STEAL on his or*
12 *her behalf. All just rights spring from responsibilities/obligations under the laws of a higher power. If that higher*
13 *power is God, you can be truly and objectively free. If it is government, you are guaranteed to be a slave because*
14 *they can lawfully set the cost of their property as high as they want as a Merchant under the U.C.C. If you want*
15 *it really bad from people with a monopoly, then you will get it REALLY bad. Bend over. There are NO*
16 *constitutional limits on the price government can charge for their monopoly services or property. Those who*
17 *want no responsibilities can have no real/PRIVATE rights, but only privileges dispensed to wards of the state*
18 *which are disguised to LOOK like unalienable rights. Obligations and rights are two sides of the same coin, just*
19 *like self-ownership and personal responsibility. For the biblical version of this paragraph, read 1 Sam. 8:10-22.*
20 *For the reason God answered Samuel by telling him to allow the people to have a king, read Deut. 28:43-51,*
21 *which is God's curse upon those who allow a king above them. Click Here for a detailed description of the legal,*
22 *moral, and spiritual consequences of violating this paragraph.*
23 *[Family Guardian Website Opening Page: <http://famguardian.org>]*

24 The entire basis of the civil statutory law is the consent of the governed, as the Declaration of Independence requires. Any
25 attempt to adopt a civil statutory status is an act of consent that has consequences that could result in becoming subject to
26 regulation and taxation. Adopting a civil statutory status is a First Amendment act of political association, and it is treated
27 by the courts as a request for "membership" of one kind or another. ALL types of such membership ALWAYS results in a
28 loss of constitutional rights!:

29 *"When one becomes a member of society, he necessarily parts with some rights or privileges which, as an*
30 *individual not affected by his relations to others, he might retain. HN4 "A body politic," as aptly defined in*
31 *the preamble of the Constitution of Massachusetts, "is a social compact by which the whole people covenants*
32 *with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the*
33 *common good." This does not confer power upon the whole people to control rights which are purely and*
34 *exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of laws*
35 *requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure*
36 *another. This is the very essence of government, and has found expression in the maxim sic utere tuo ut*
37 *alienum non loedas. From this source come the HNS police powers, which, as was said by Mr. Chief Justice*
38 *Taney in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent*
39 *in every sovereignty, . . . that is to say, . . . the power to govern men and things." Under these powers the*
40 *government regulates the conduct of its citizens one towards another, and the manner in which each shall use*
41 *his own property, when such regulation becomes necessary for the public good."*
42 *[Munn v. Illinois, 94 U.S. 113 (1876)]*

43 In most cases, the government's reason for calling any argument "frivolous" is the existence of evidence in their possession
44 that violates one of the above mechanisms for losing rights. This usually means that the person making the false argument
45 has submitted a form associating themselves with a civil statutory status and the obligations attached to that status, and yet
46 are arguing AGAINST such obligations, either by their words or their contradictory actions. Furthermore, when calling such
47 arguments "frivolous", government often refuses to describe or define EXACTLY why or what evidence is the basis for such
48 a charge. Even if they do try to define it, they will try to do so in a way that is NOT actionable and for which they have to
49 assume NO responsibility. Thus, there is no real legally admissible evidence backing up their assertions. This is a violation
50 of Constitutional requirement for due process, because it deprives those punished or penalized or prosecuted for BEING
51 "frivolous" from knowing EXACTLY what they did wrong.¹⁴¹ This unethical tactic is documented in:

[Responding to "Frivolous" Penalties or Accusations](https://sedm.org/Forms/FormIndex.htm), Form #05.027
<https://sedm.org/Forms/FormIndex.htm>

¹⁴¹ See: Requirement for Due Process of Law, Form #05.045; <https://sedm.org/Forms/FormIndex.htm>.

1 All those accused of being “frivolous” for any argument appearing in this document should therefore insist on:

- 2 1. Any evidence in possession of the government defining what they mean by “frivolous”.
- 3 2. Any evidence in the possession of the government that would contradict the civil status indicated or imputed by those
- 4 making the argument.

5 Just about EVERY argument in this document can be declared FRIVOLOUS if BOTH your ACTIONS and YOUR WORDS
6 are not consistent with each other and with this document. And your ACTIONS are more important than your WORDS. If
7 you claim to not be a “taxpayer” but act like one, the old adage applies:

8 *“If it walks like a duck, and quacks like a duck, then it’s a DUCK!”*

9 Everything in this document is as true as we can make it, but it could be made to APPEAR untrue or frivolous simply by not
10 ACTING consistent with it. Readers therefore should avoid the conundrum of being called frivolous in the process of
11 implementing the truths in the document using the following document on our site to ensure that the words they use in court
12 or administratively that might be inconsistent with the forms they previously submitted:

[Avoiding Traps in Government Forms Course, Form #12.023](https://sedm.org/Forms/FormIndex.htm)
<https://sedm.org/Forms/FormIndex.htm>

13 The arguments in this document therefore do NOT apply to those who meet any of the following:

- 14 1. Represent their earnings as STATUTORY “wages” by voluntarily filing a W-4 absent duress. Doing so for all intents
- 15 and purposes converted their earnings from PRIVATE (CONSTITUTIONAL) to PUBLIC (STATUTORY).
- 16 2. Do not rebut all information returns filed against them using Form #04.001.
- 17 3. Do not warn those they do business with that it is a crime to file information returns using Form #04.001.
- 18 4. Sign or submit any IRS tax form without the following attachment or at least complete our Path to Freedom, Form
- 19 #09.015, Section 2 process to indicate that the form is attached to all FUTURE tax form submissions:

[Tax Form Attachment](https://sedm.org/Forms/FormIndex.htm), Form #04.201
<https://sedm.org/Forms/FormIndex.htm>

20 The reason for the above provisions were identified by the U.S. Supreme Court:

21 ***“When one intends the facts to which the law attaches consequences, he must abide the consequences whether***
22 ***intended or not.***
23 *[State of Texas v. Florida, 307 U.S. 398 (1939)]*

24 If you stipulate to a statutory civil status for your earnings such as “income” or “wages” then you implicitly consent to any
25 obligations that might result from that stipulation. In that sense, adopting any civil status is an act of consent to be regulated
26 and taxed. As a general rule, you should NEVER stipulate or consent to a domicile, or any civil status that is the result of
27 such a domicile, including but not limited to “person”, “citizen”, “resident”, “taxpayer”, etc.

28 § 29. Status

29 ***It may be laid down that the, status- or, as it is sometimes called, civil status, in contradistinction to political***
30 ***status - of a person depends largely, although not universally, upon domicile. The older jurists, whose opinions***
31 ***are fully collected by Story I and Burge, maintained, with few exceptions, the principle of the ubiquity of status,***
32 ***conferred by the lex domicilii with little qualification. Lord Westbury, in Udny v. Udny, thus states the doctrine***
33 ***broadly: “The civil status is governed by one single principle, namely, that of domicile, which is the criterion***
34 ***established by law for the purpose of determining civil status. For it is on this basis that the personal rights of***
35 ***the party - that is to say, the law which determines his majority and minority, his marriage, succession, testacy,***
36 ***or intestacy-must depend.”*** Gray, C. J., in the late Massachusetts case of Ross v. Ross, speaking with special
37 reference to capacity to inherit, says: ***“It is a general principle that the status or condition of a person, the***
38 ***relation in which he stands to another person, and by which he is qualified or made capable to take certain***
39 ***rights in that other’s property, is fixed by the law of the domicile; and that this status and capacity are to be***
40 ***recognized and upheld in every other State, so far as they are not inconsistent with its own laws and policy.”***
41 *[A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and*
42 *Company, 1887, p. 89]*

1 You should also never consent to assigning any civil statutory status to yourself or your PROPERTY either. God himself
2 forbids it:

3 *“Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend*
4 *[“citizen”, “resident”, “taxpayer”, “inhabitant”, or “subject” under a king or political ruler] of the world [or*
5 *any man-made kingdom other than God’s Kingdom] makes himself an enemy of God. ”*
6 *[James 4:4, Bible, NKJV]*

7 For more on the subject of civil status, see:

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

8 What is the SIMPLEST way to prevent adopting a civil status for you or your property? That answer is to put the following
9 short warning on any and every government form you are compelled to sign or submit:

10 *“As a Merchant and not a Buyer in relation to the Recipient of this form, and as the creator of this form, I am the*
11 *only one who can define the words on it and thereby define my intention in submitting it. All terms on this form*
12 *shall be defined to EXCLUDE any term or status in a government statute or regulation and to mean or imply that*
13 *the human or property it references are PRIVATE, and protected by the constitution and the common law. All*
14 *rights reserved. Any use of terms on this form by the recipient to mean or imply the statutory or regulatory*
15 *context shall constitute consent by the recipient to the following franchise agreement:*

16 *Injury Defense Franchise and Agreement, Form #06.027; <https://sedm.org/Forms/FormIndex.htm>. ”*

17 Why is this tactic legally defensible in court and sound? Because under the international laws of the Uniform Commercial
18 Code, “the language of the offer and the language of the acceptance must be the same, and when they are not the same, the
19 last correspondence with a different definition provided becomes a COUNTER-OFFER and flips your status from a Buyer
20 to a Merchant. We cover this in the following:

- 21 1. *Avoiding Traps in Government Forms Course*, Form #12.023
22 <https://sedm.org/Forms/FormIndex.htm>
- 23 2. *Path to Freedom*, Form #09.015, Sections 5.5 through 5.8
24 <https://sedm.org/Forms/FormIndex.htm>
- 25 3. The following videos on our Forms/Pubs Opening Page (<https://sedm.org/Forms/FormIndex.htm>):
 - 26 3.1. *This Form is Your Form*, Mark De Angelis (law professor)
27 <http://www.youtube.com/embed/b6-PRwhU7cg>
 - 28 3.2. *Mirror Image Rule*, Mark De Angelis (law professor)
29 <http://www.youtube.com/embed/j8pgbZV757w>
 - 30 3.3. *The Power of Paper* (OFFSITE LINK)-Minivan Jack
31 <http://www.youtube.com/embed/kEwxYhIal0>

32 **13. Questions for those who object to this Document**

33 Anyone in the government who wishes to argue against the content of this section is asked the following questions. A default
34 answer is provided if they refuse to answer:

- 35 1. Do you claim that I have any contracts with you that might give rise to any civil obligation, including tax obligation?
36 **DEFAULT ANSWER:** No
- 37 2. Do you claim that I am in receipt, custody, or control of any government property or status that might give rise to any
38 constitutional authority to “make needful rules” respecting my conduct in Constitution Article 4, Section 3, Clause 2?
39 (calling the 1040 “a return” implies that I am in custody of government property)
40 **DEFAULT ANSWER:** No
 - 41 2.1. If the answer is YES, then please specifically identify the exact property that gives rise to authority to regulate my
42 conduct using “needful rules”.
43 **ANSWER:** _____
 - 44 2.2. If the answer to question 1 earlier is NO, then how can you impose civil obligations against me, a
45 NONRESIDENT, absent either a CONTRACT or an INJURY without my express consent?

DEFAULT ANSWER: We HAVE no authority. That would be an unconstitutional taking in violation of the Fifth Amendment and Involuntary servitude in violation of the Thirteenth Amendment.

3. Which context applies for each of the following terms as they apply to the situation you impute or assume to me: PRIVATE (CONSTITUTIONAL) or PUBLIC (STATUTORY). You can't choose both PRIVATE and PUBLIC.
- 3.1. "United States citizens or residents"
 - 3.2. "income"
 - 3.3. "wages"
 - 3.4. "person"
 - 3.5. "United States"
 - 3.6. "State"

DEFAULT ANSWER: PUBLIC/STATUTORY ONLY. Excludes PRIVATE/CONSTITUTIONAL.

4. If it is PUBLIC/STATUTORY, by what authority were the earnings converted from PRIVATE to PUBLIC without the express consent of the owner? See:

Separation Between Public and Private Course, Form #12.025
<https://sedm.org/Forms/FormIndex.htm>

DEFAULT ANSWER: There IS no authority. We are THIEVES to do so. The most we can do is make you look like someone domiciled or present on federal territory where there are no constitutional protections and where everything is a privilege or franchise. Thus, we have to institutionalize IDENTITY THEFT to protect our PROTECTION RACKET.

5. Isn't converting from PRIVATE/CONSTITUTIONAL to PUBLIC/STATUTORY without the express consent of the owner when accomplished within the exclusive jurisdiction of a Constitutional state:
- 5.1. An act of eminent domain in a legislatively foreign jurisdiction.
 - 5.2. An unconstitutional "taking" within the meaning of the Fifth Amendment?

DEFAULT ANSWER: Yes if accomplished within the exclusive jurisdiction of a Constitutional state. But everyone in the Internal Revenue Code is PRESUMED to be domiciled and present on federal territory where the Constitution does not apply, other than possibly the Thirteenth Amendment. Claiming or invoking ANY civil status under the Internal Revenue Code is prima facie evidence that you domiciled or at least physically present on federal territory and thus a "taxpayer".

6. If you allege that the Constitution or the common law doesn't apply to the transaction, exactly when and how were the protections of either removed from either the owner or the property itself without the express consent of the owner? You took an oath to support and defend that Constitution. If you are going to violate it or remove the protections of the common law or the Constitution, aren't you at least required to prove when and how that happened as the moving party asserting a liability who has the burden of proof?

DEFAULT ANSWER:

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

[. . .]

6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.^{FN7} Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

FOOTNOTES:

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

"The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally signified a peculiar right or private law conceded to particular persons or places whereby a certain individual or class of individuals was exempted from the rigor of the common law. Privilege or immunity is conferred

1 upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing
2 him to enjoy some particular advantage or exemption."
3 [The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;
4 SOURCE:
5 http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf
6 f]

7
8 FOOTNOTES:

9 See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien,
10 "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History,
11 Economics, and Public Law, vol. 54, p. 31.

12 **14. Resources for Further Reading, Rebuttal, and Research**

13 A number of additional resources are available for those who wish to further investigate federal jurisdiction and taxation as
14 discussed in this pamphlet:

- 15 1. *Frivolous Subjects*, Form #08.026 (OFFSITE LINK) -approaches that members cannot take
16 <https://sedm.org/category/frivolous-subjects/>
- 17 2. *Rebutted False Statements About Sovereignty in the News*, Form #08.027 (OFFSITE LINK) -false statements about
18 sovereignty in the news.
19 <https://sedm.org/category/rebutted-false-statements-about-sovereignty-in-the-news/>
- 20 3. *Taxation Topic Page, Family Guardian Fellowship*. Thorough treatment of tax law
21 <http://famguardian.org/Subjects/Taxes/taxes.htm>
- 22 4. *Great IRS Hoax*, Form #11.302,-Family Guardian Fellowship. Exhaustively analyzes the Income Tax Fraud.
23 <http://sedm.org/Forms/FormIndex.htm>
- 24 5. *Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404
25 <http://sedm.org/Forms/FormIndex.htm>
- 26 6. *Rebutted Version of the IRS pamphlet "The Truth About Frivolous Tax Arguments"*, Form #08.005 -written by Family
27 Guardian Fellowship
28 <http://sedm.org/Forms/FormIndex.htm>
- 29 7. *Rebutted Version of the Congressional Research Service Report 97-59A entitled "Frequently Asked Questions*
30 *Concerning the Federal Income Tax"*, Form #08.006-written by Family Guardian Fellowship
31 <http://sedm.org/Forms/FormIndex.htm>
- 32 8. *Rebutted Version of Dan Evan's Tax Resister FAQ*, Form #08.007-Family Guardian Fellowship
33 <http://sedm.org/Forms/FormIndex.htm>
- 34 9. *Policy Document: UCC Redemption*, Form #08.002. Many of the false beliefs espoused by the redemption
35 community and described in section 9.30 are also rebutted here.
36 <http://sedm.org/Forms/FormIndex.htm>
- 37 10. *Policy Document: Who's Who in the Freedom Community*, Form #08.009
38 <http://sedm.org/Forms/FormIndex.htm>
- 39 11. *Federal Jurisdiction*, Form #05.018
40 <http://sedm.org/Forms/FormIndex.htm>
- 41 12. *Federal Enforcement Authority Within States of the Union*, Form #05.032
42 <http://sedm.org/Forms/FormIndex.htm>
- 43 13. *Federal Jurisdiction*, Family Guardian Fellowship
44 <http://famguardian.org/Subjects/LawAndGovt/Articles/FedJurisdiction/FedJuris.htm>
- 45 14. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017
46 <http://sedm.org/Forms/FormIndex.htm>
- 47 15. *Family Guardian Forums, Forum 7.2, Federal Jurisdiction Topic*: Family Guardian Discussion Forums
48 [http://famguardian.org/forums/forum/7-issue-and-research-debates-anyone-can-read-only-members-can-post/72-](http://famguardian.org/forums/forum/7-issue-and-research-debates-anyone-can-read-only-members-can-post/72-federal-jurisdiction/)
49 [federal-jurisdiction/](http://famguardian.org/forums/forum/7-issue-and-research-debates-anyone-can-read-only-members-can-post/72-federal-jurisdiction/)
- 50 16. *Jurisdiction over Federal Areas within the States*, Form #11.203-- U.S. government report, 1954
51 <http://sedm.org/Forms/FormIndex.htm>