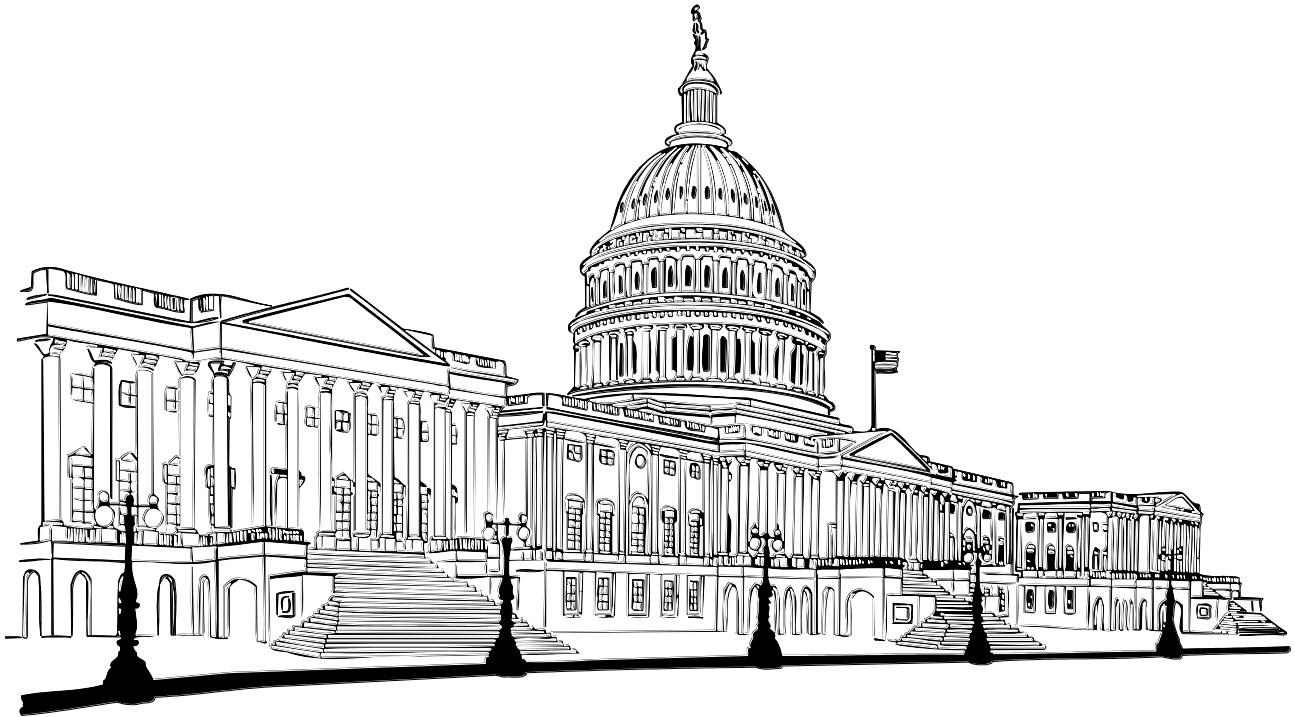


# ***POLITICAL JURISDICTION***

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# 1 Introduction and definition

The subject of how to distinguish between “legal questions” and “political questions” is an often overlooked area of law that can have dramatic affects especially in relation to the subjects of taxation, sovereignty, and freedom. The reason an understanding of this matter is important is that courts will frequently interfere especially in tax cases with a party’s chosen domicile or citizenship in order to compel them to become a “taxpayer”. Most litigants don’t realize that this actually amounts to an abuse of jurisdiction and produces a void judgment and they lack the ability to explain why. Consequently, they allow themselves to be needlessly victimized by a corrupted court. This memorandum will focus on providing legal authorities to prove why courts which do this are violating their authority, breaking down the separation of powers, and involving themselves in political matters or “political questions”. This information will provide standing to either challenge or dismiss any ruling against them which adversely affects their choice of citizenship or domicile.

Black’s Law Dictionary, Sixth Edition defines “political questions” as follows:

*“Political questions. Questions of which courts will refuse to take cognizance, or to decide, on account of their purely political character, or because their determination would involve an encroachment upon the executive or legislative powers.*

*“Political questions doctrine” holds that certain issues should not be decided by courts because their resolution is committed to another branch of government and/or because those issues are not capable, for one reason or another, of judicial resolution. Islamic Republic of Iran v. Pahlavi, 116 Misc.2d. 590, 455 N.Y.S.2d. 987, 990.*

*A matter of dispute which can be handled more appropriately by another branch of the government is not a “justiciable” matter for the courts. However, a state apportionment statute is not such a political question as to render it nonjusticiable. Baker v. Carr, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663. [Black’s Law Dictionary, Sixth Edition, pp. 1158-1159]*

## 2 Authorities on “political questions”

Courts may not involve themselves in any strictly political question:

1. Baker v. Carr, 369 U.S. 186 (1962). Establishes criteria for determining jurisdiction to decide specific aspects of political questions.
2. Luther v. Borden, 48 U.S. 1 (1849). Denied all court’s jurisdiction to hear strictly political matters.
3. Fletcher v. Tuttle, 151 Ill. 41, 37 N.E. 683 (1894). Defined “political rights”.
4. O’Brien v. Brown, 409 U.S. 1 (1972). Ruled that equity courts must refrain from interfering in the administration of the internal affairs of a political party. The court will note that any number of people, including a single person, can defined a political party.

Courts may not involve themselves in the affairs of a political party or its members:

1. Lynch v. Torquato, 343 F.2d. 370 (3<sup>rd</sup> Cir. 1965). Court dismissed petitioner’s challenge to the method of selecting the Democratic County Committee and Chairman.
2. Farmer-Labor State Central Committee v. Holm, 227 Minn. 52, 33 N.W.2d. 831 (1948). Court ruled that “In factional controversies within a party, where there is not controlling statute or clear right based on statute law, the courts will not assume jurisdiction, but will leave the matter for determination within the party organization.. . Such a convention is a deliberative body, and unless it acts arbitrarily, oppressively, or fraudulently, its final determination as to candidates, or any other question of which it has jurisdiction, will be followed by the courts.”
3. White v. Berry, 171 U.S. 366 (1898). Ruled that court of equity will refrain from exercising jurisdiction over the appointment or removal of public officers.

Courts may not compel participation in political parties or interfere with membership in them:

1. Democratic Party of U.S. v. Wisconsin, ex re. LaFollette, 450 U.S. 107, 101 S.Ct. 1010, 67 L.Ed.2d. 82 (1981). Court ruled that freedom of political association “necessarily presupposes the freedom to identify the people who comprise the association, and to limit the association to those people only.”

1 2. *Tashjian v. Republican Party of Connecticut*, 479 U.S. 208, 107 S.Ct. 544, 93 L.Ed.2d. 514 (1986): Ruled that a state  
2 could not constitutionally require that voters in party primaries be registered members of that party.

3 The criteria for determining whether a question is a “political question” is best described in *Baker v. Carr*, which was  
4 explained in *Nixon v. United States*, 506 U.S. 224 (1993) as follows:

5 “A controversy is nonjusticiable -- i.e., involves a political question -- where there is a textually demonstrable  
6 constitutional commitment of the issue to a coordinate political department; or a lack of judicially discoverable  
7 and manageable standards for resolving it. . . .”  
8 [Nixon v. United States, 506 U.S. 224 (1993)]

9 The second criteria above: “or a lack of judicially discoverable and manageable standards for resolving it” is explained in the  
10 same case:

11 *The majority states that the question raised in this case meets two of the criteria for political questions set out in*  
12 *Baker v. Carr*, [369 U.S. 186](#) (1962). *It concludes first that there is “a textually demonstrable constitutional*  
13 *commitment of the issue to a coordinate political department.” It also finds that the question cannot be resolved*  
14 *for “a lack of judicially discoverable and manageable standards.” Ante, at 228.*

15 *Of course the issue in the political question doctrine is not whether the constitutional text commits exclusive*  
16 *responsibility for a particular governmental function to one of the political branches. There are numerous*  
17 *instances of this sort of textual commitment, e.g., Art. I, 8, and it is not thought that disputes implicating these*  
18 *provisions are nonjusticiable. Rather, the issue is whether the Constitution has given one of the political branches*  
19 *final responsibility for interpreting the scope and nature of such a power.*

20 *Although Baker directs the Court to search for “a textually demonstrable constitutional commitment” of such*  
21 *responsibility, there are few, if any, explicit and unequivocal instances in the Constitution of this sort of textual*  
22 *commitment. Conferral on Congress of the power to “Judge” qualifications of its Members by Art. I, 5, may, for*  
23 *example, preclude judicial review of whether a prospective member in fact meets those qualifications. See Powell*  
24 *v. McCormack*, [395 U.S. 486, 548](#) (1969). *The courts therefore are usually left to infer the presence of a political*  
25 *question from the text and structure of the Constitution. In drawing the inference that the Constitution has*  
26 *committed final interpretive authority to one of the political branches, courts are sometimes aided by textual*  
27 *evidence that the judiciary was not meant to exercise judicial review - a coordinate inquiry expressed in Baker’s*  
28 *“lack of judicially discoverable and manageable standards” criterion. See, e.g., Coleman v. Miller*, [307 U.S. 433,](#)  
29 [452-454](#) (1939), *where the Court refused to determine [506 U.S. 224, 241] the lifespan of a proposed*  
30 *constitutional amendment, given Art. V’s placement of the amendment process with Congress and the lack of any*  
31 *judicial standard for resolving the question. See also id., at 457-460 (Black, J., concurring).*  
32 [Nixon v. United States, 506 U.S. 224 (1993)]

### 33 **Choice of “Citizenship” is a strictly political question**

34 The U.S. Supreme Court admitted that CONSTITUTIONAL “citizenship” is a “political tie”, when it held:

35 **“Citizenship is a political tie; allegiance is a territorial tenure. [ . . . ] The doctrine is, that allegiance cannot be**  
36 **due to two sovereigns; and taking an oath of allegiance to a new, is the strongest evidence of withdrawing**  
37 **allegiance from a previous, sovereign....”**  
38 [*Talbot v. Janson*, 3 U.S. 133 (1795) (headnotes, not within case)]

39 Consistent with the above, it and lower courts have also described constitutional citizenship as a POLITICAL status rather  
40 than a CIVIL or STATUTORY status:

41 “This section contemplates two sources of citizenship, and two sources only,—birth and naturalization. The  
42 persons declared to be citizens are ‘all persons born or naturalized in the United States, and **subject to their**  
43 **jurisdiction thereof.**’ The evident meaning of these last words is, not merely subject in some respect or degree to  
44 the jurisdiction of the United States, **but completely subject to their [plural, not singular, meaning states of the**  
45 **Union] political jurisdiction, and owing them [the state of the Union] direct and immediate**  
46 **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  
47 of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth  
48 cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the  
49 naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired.”  
50 [U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

51 **“Pursuing further the application of the statute now before us, in Baldwin v. Franks, supra, it was held the**  
52 **word ‘citizen’ means citizen of the United States in a political sense, and did not include a resident Chinese.”**  
53 [Powe v. United States, 109 F.2d. 147 (1940)]

1 Consequently, a court which interferes with one's voluntary choice of citizenship is involving itself in a strictly "political  
2 matter". However, courts may intervene in preventing the oppression of political right which spring from one's citizenship.  
3 For instance, the statute below protects people based on their citizenship status:

4 [TITLE 8 > CHAPTER 12 > SUBCHAPTER II > Part VIII > § 1324b](#)  
5 [§ 1324b. Unfair immigration-related employment practices](#)

6 *Prohibition of discrimination based on national origin or citizenship status*

7 (3) "Protected individual" defined

8 *As used in paragraph (1), the term "protected individual" means an individual who—*

9 *(A) is a citizen or national of the United States, or*

#### 10 **4 Choice of "Domicile" is a strictly political question**

11 Black's Law Dictionary defines "domicile" as follows:

12 "**domicile**. A person's legal home. That place where a man has his true, fixed, and **permanent home** and  
13 **principal establishment**, and to which whenever he is absent he has **the intention of** returning. *Smith v. Smith*,  
14 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and **the intention** to make it one's  
15 home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place  
16 to which he **intends to** return even though he may actually reside elsewhere. A person may have more than one  
17 residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual**  
18 **residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise**  
19 **the privilege of voting and other legal rights and privileges.**"  
20 [*Black's Law Dictionary, Sixth Edition, p. 485*]

21 Domicile is based on the coincidence of a voluntary commitment of allegiance and consent and physical presence. The  
22 voluntary commitment of allegiance constitutes essentially political allegiance to the regional government, which becomes  
23 the protector and sovereign of those claiming allegiance. That allegiance manifests itself through obedience to the law of the  
24 place where one claims "domicile":

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

28 "**Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit**  
29 **or sojourn, is an adequate basis for taxation, including income, property, and death taxes.** Since the Fourteenth  
30 Amendment makes one a citizen of the state wherein he resides, **the fact of residence creates universally**  
31 **reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously**  
32 **includes a duty to pay taxes, and their nature and measure is largely a political matter.** Of course, the situs of  
33 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration  
34 being a tax on realty laid by the state in which the realty is located."  
35 [*Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)*]

36 We make our intention known of selecting a domicile by virtue of the government forms we fill out. This would include  
37 voter registration, change of address forms, driver's license applications, marriage license applications, income tax forms,  
38 etc.

39 **This right of domicile, he continues, is not established unless the person makes sufficiently known his intention**  
40 **of fixing there, either tacitly or by an express declaration.** *Vatt. Law Nat.* pp. 92, 93.  
41 [*Fong Yue Ting v. United States, 149 U.S. 698 (1893)*]

42 If the choice of domicile has not been directly identified on a government form then several other additional factors are  
43 considered by courts to determine domicile:

- 44
- 45 1. Continuous presence in the state.
- 46 2. Payment of ad valorem (property) taxes.
- 47 3. Payment of personal income taxes.
- 48 4. Reliance upon state sources for financial support.

- 1 5. Domicile in the state of family, or other relatives, or persons legally responsible for the person.
- 2 6. Former domicile in the state and maintenance of significant connections therein while absent.
- 3 7. Ownership of a home or real property.
- 4 8. Admission to a licensed practicing profession in the state.
- 5 9. Long term military commitments in the state.
- 6 10. Commitments to further education in the state indicating an intent to stay here permanently.
- 7 11. Acceptance of an offer of permanent employment in the state.
- 8 12. Location of spouse's employment, if any.
- 9 13. Address of student listed on selective service (draft or reserves) registration.

10 Other factors indicating an intent to make a state one's domicile may be considered. Normally, the following circumstances  
11 do not constitute evidence of domicile sufficient to effect classification as a domiciliary:

- 12 1. Voting or registration for voting.
- 13 2. The lease of living quarters.
- 14 3. A statement of intention to acquire a domicile in state.
- 15 4. Automobile registration; address on driver's license; payment of automobile taxes.
- 16 5. Location of bank or saving accounts.

## 17 **5 Civil and Political statuses**

18 We have taken the type to distinguish civil statuses associated with domicile to political statuses associated with nationality.  
19 Our findings are summarized in the table below:

20 **Table 1: Civil and political status**

<i>Location of birth</i>	<i>Political status</i>	<i>Civil status if domiciled WITHIN "United States**"</i>	<i>Civil status if domiciled WITHOUT "United States**"</i>
"United States**" per 8 U.S.C. §1101(a)(38), per 8 U.S.C. §1101(a)(36), 8 C.F.R. §215.1(f)	"national of the United States**" per 8 U.S.C. §1101(a)(22)	Statutory "citizen of the United States** at birth" per 8 U.S.C. §1401; "United States person" per 26 U.S.C. §7701(a)(30)	"non-citizen national of the United States**" per 8 U.S.C. §1452
"outlying possession of United States" per 8 U.S.C. §1101(a)(29)	"non-citizen national of the United States**" per 8 U.S.C. §1101(a)(22)(B)	"non-citizen national of the United States** at birth" per 8 U.S.C. §1408 and 8 U.S.C. §1452 "United States** person" per 26 U.S.C. §7701(a)(30)	"non-citizen national of the United States**" per 8 U.S.C. §1408, 8 U.S.C. §1452
A Constitutional Union state	Constitutional "citizen of the United States***" per 14th Amendment; "national" of the United States of America per 8 U.S.C. §1101(a)(21)	"United States** person" per 26 U.S.C. §7701(a)(30)	"nonresident alien" per 26 U.S.C. §7701(b)(1)(B) if a public officer "non-resident NON-person" if not a public officer
A foreign country	Foreign "national" per 8 U.S.C. §1101(a)(21) "alien" per 8 U.S.C. §1101(a)(3)	"resident" (alien) per 26 U.S.C. §7701(b)(1)(A) "United States** person" per 26 U.S.C. §7701(a)(30)	"nonresident alien" per 26 U.S.C. §7701(b)(1)(B) if a public officer "non-resident NON-person" if not a public officer

21 For further information on the differences between civil status and political status, see:



1. Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002. Describes the origin of “civil status”.  
<http://sedm.org/Forms/FormIndex.htm>
2. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037 – describes all statutory civil law as law for government and not private people or humans.  
<http://sedm.org/Forms/FormIndex.htm>
3. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006. Describes how nationality and domicile interact with each other to determine both the civil status and political status of the person.  
<http://sedm.org/Forms/FormIndex.htm>

## 6 Political Rights derive from the coincidence of “nationality” and “domicile”

Black’s Law Dictionary defines “political rights” as follows:

*“Political rights. Those which may be exercised in the formation or administration of the government. Rights of citizens established or recognized by constitutions which give them the power to participate directly or indirectly in the establishment or administration of government.”*  
*[Black’s Law Dictionary, Sixth Edition, p. 1159]*

The origins of political rights are usually in the individual’s domicile. The California Constitution, Article II, Section 2, declares the following qualifications for voting:

[California Constitution, Article II, Section 2](#)

*SEC. 2. A United States citizen 18 years of age and resident in this State may vote.*

The California Election Code § 349 then defines the meaning of “residence” for the purposes of voting, which is equated there with “domicile”:

*California Election Code*  
[349. \(a\) “Residence” for voting purposes means a person’s domicile.](#)

*(b) The domicile of a person is that place in which his or her habitation is fixed, wherein the person has the intention of remaining, and to which, whenever he or she is absent, the person has the intention of returning. At a given time, a person may have only one domicile.*

*(c) The residence of a person is that place in which the person’s habitation is fixed for some period of time, but wherein he or she does not have the intention of remaining. At a given time, a person may have more than one residence.*

Therefore, at least in California, a person may not become a registered voter *without* a “domicile” in the state. A person who registers to vote is volunteering to involve him or her self in political affairs and act essentially as a “public officer”, who directs or influences the affairs of the government. Voting also is described as a franchise by the U.S. Supreme Court:

*“Long ago in [Yick Wo v. Hopkins](#), 118 U.S. 356, 370, 6 S.Ct. 1064, 1071, 30 L.Ed. 220 the Court referred to ‘the political franchise of voting’ as a ‘fundamental political right, because preservative of all rights.’ Recently in [Reynolds v. Sims](#), 377 U.S. 533, 561—562, 84 S.Ct. 1362, 1381, 12 L.Ed.2d. 506, we said, ‘Undoubtedly, the right of suffrage is a fundamental matter in a free and democratic society. Especially since **the right to exercise the franchise in a free and unimpaired manner is preservative of other basic civil and political rights, any alleged infringement of the right of citizens to vote must be carefully and meticulously scrutinized.**’ There we were considering charges that voters in one part of the State had greater representation per person in the State Legislature than voters in another part of the State. We concluded:*

*‘A citizen, a qualified voter, is no more nor no less so because he lives in the city or on the farm. This is the clear and strong command of our Constitution’s Equal Protection Clause. This is an essential part of the concept of a government of laws and not men. This is at the heart of Lincoln’s vision of ‘government of the people, by the people, (and) for the people.’ The Equal Protection Clause demands no less than substantially equal state legislative representation for all citizens, of all places as well as of all races.’ *Id.*, at 568, 84 S.Ct. at 1385.”*

*[Harper v. Virginia State Board of Elections Butts v. Harrison, 383 U.S. 663, 86 S.Ct. 1079, 16 L.Ed.2d. 169, 1965 WL 130114 (1966)]*

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“The National Government and the States may not deny or abridge the right to vote on account of race. The Amendment reaffirms the equality of races at the most basic level of the democratic process, the exercise of the voting franchise. It protects all persons, not just members of a particular race. Important precedents give instruction in the instant case. The Amendment was quite sufficient to invalidate a grandfather clause that did not mention race but instead used ancestry in an attempt to confine and restrict the voting franchise, Guinn v. United States, 238 U.S. 347, 364 365; and it sufficed to strike down the white primary systems designed to exclude one racial class (at least) from voting, see, e.g., Terry v. Adams, 345 U.S. 461, 469 470.”

[Rice v Cayetano, 528 U.S. 495, 120 S.Ct. 1044, 145 L.Ed.2d. 1007 (2000)]

Below is how the U.S. Supreme Court describes the exercise of this sovereignty of “We the People” over their servants in government, which is implemented in part by what it calls “the political franchise of voting”:

“The words ‘people of the United States’ and ‘citizens,’ are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct [run] the government through their representatives [servants]. They are what we familiarly call the ‘sovereign people,’ and every citizen is one of this people, and a constituent member of this sovereignty. ...”  
[Boyd v. State of Nebraska, 143 U.S. 135 (1892) ]

This supervision over the affairs of government by “We the People” as individuals occurs both as a voter and as a jurist. White v. Berry, 171 U.S. 366 (1898) ruled that courts of equity may not interfere with the appointment or removal of public officers.

In Sawyer's Case, 124 U.S. 200, 223, 8 S.Sup.Ct. 482, Chief Justice Waite, in a dissenting opinion, said that he was not prepared to hold that an officer of a municipal government could not, under any circumstances, apply to a court of chancery to restrain the municipal authorities from proceeding to remove him from his office without authority of law; that there might be cases when the tardy remedies of quo warranto, certiorari, and other like writs, would be entirely inadequate. In that view of the jurisdiction of equity the writer of this opinion concurred at the time the court disposed of that case.

But the court in its opinion in that case observed that, under the constitution and laws of the United States, the distinction between common law and equity, as existing in England at the time of the separation of the two countries, had been maintained, although both jurisdictions were vested in the same courts, and held that a court of equity had no jurisdiction over the appointment and removal of public officers, and that to sustain a bill in equity to restrain or relieve against proceedings for the removal of public officers would invade the domain of the courts of common law, or of the executive and administrative departments of the government.

After referring to numerous authorities, American and English, in support of the general proposition that a court of chancery had no power to restrain criminal proceedings unless they had been instituted by a party to a suit already [171 U.S. 366, 377] pending before it, and to try the same right that was in issue there, the court proceeded: ‘It is equally well settled that a court of equity has no jurisdiction over the appointment and removal of public officers, whether the power of removal is vested, as well as that of appointment, in executive or administrative boards or officers, or is intrusted to a judicial tribunal. The jurisdiction to determine the title to a public office belongs exclusively to the courts of law, and is exercised either by certiorari, error, or appeal, or by mandamus, prohibition, quo warranto, or information in the nature of a writ of quo warranto, according to the circumstances of the case, and the mode of procedure established by common law or by statute. No English case has been found of a bill for an injunction to restrain the appointment or removal of a municipal officer. But an information in the court of chancery for the regulation of Harrow School, within its undoubted jurisdiction over public charities, was dismissed so far as it sought a removal of governors unlawfully elected; Sir William Grant saying, ‘This court, I apprehend, has no jurisdiction of regard either to the election or a motion of court, I apprehend, has no jurisdiction with General v. Clarendon, 17 Ves. 488, 491. In the courts of the several states the power of a court of equity to restrain by injunction the removal of a municipal officer has been denied in many well- considered cases;’ citing Tappan v. Gray, 3 Edw. Ch. 450, reversed by Chancellor Walworth on appeal (9 Paige, 507, 509, 512), whose decree was affirmed by the court of errors (7 Hill, 259); Hagner v. Heyberger, 7 Watts & S. 104; Updegraff v. Crans, 47 Pa.St. 103; Cochrane v. McCleary, 22 Iowa 75; Delehanty v. Warner, 75 Ill. 185; Sheridan v. Colvin, 78 Ill. 237; Beebe v. Robinson, 52 Ala. 66; and Moulton v. Reid, 54 Ala. 320.

The rule established in Sawyer's Case was applied in Morgan v. Nunn, 84 Fed. 551, in which Judge Lurton said that ‘a court of equity will not, by injunction, restrain an executive officer from making a wrongful removal of a subordinate appointee, nor restrain the appointment of another.’ Similar decisions have been made in other circuit courts of [171 U.S. 366, 378] the United States by Judges Pardee and Newman, in Couper v. Smyth (N. D. Ga.) 84 Fed. 757; by Judge Kirkpatrick, in Page v. Moffett (D. N. J.) 85 Fed. 38; by Judge Jenkins, in Carr v. Gordon (N. D. Ill.) 82 Fed. 373, 379; and by judge Baker, in Taylor v. Kercheval (D. Ind.) Id. 497, 499.  
[White v. Berry, 171 U.S. 366 (1898)]

1 Therefore, no court can interfere with your political choice of domicile and thereby preclude you from involving yourself in  
2 the administration of government as a public officer or within the domicile of your choice.

## 3 **7 Statutory citizenship and domicile compared**

4 Both “citizenship” and “domicile” depend on allegiance. For instance, our description of “domicile” in section 4 revealed  
5 that it is based on allegiance in exchange for protection. Being a statutory “citizen” also has a prerequisite of allegiance. For  
6 instance:

7 [TITLE 8 > CHAPTER 12 > SUBCHAPTER III > Part I > § 1401](#)  
8 [§ 1401. Nationals and citizens of United States at birth](#)

9 *The following shall be **nationals** and citizens of the United States at birth:*

10 *(a) a person born in the United States, and subject to the jurisdiction thereof;*

11 A “national” is then defined as a person who “owes allegiance”:

12 [TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101.](#)  
13 [Sec. 1101. - Definitions](#)

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

15 The only difference between “citizenship” and “domicile” is therefore the object of allegiance. Allegiance, which must be  
16 voluntary, is what makes both of them a political relation and the expression of a First Amendment right of free political  
17 association. With “citizenship”, the allegiance is directed towards a “state”.

18 *“There cannot be a nation without a people. The very idea of a political community, such as a nation is, implies  
19 an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the persons  
20 associated becomes a member of the nation formed by the association. **He owes it allegiance and is entitled to  
21 its protection. Allegiance and protection are, in this connection, reciprocal obligations. The one is a  
22 compensation for the other; allegiance for protection and protection for allegiance.**”*

23 *“For convenience it has been found necessary to give a name to this membership. The object is to designate by a  
24 title the person and the relation he bears to the nation. For this purpose the words 'subject,' 'inhabitant,' and  
25 'citizen' have been used, and the choice between them is sometimes made to depend upon the form of the  
26 government. **Citizen is now more commonly employed, however, and as it has been considered better suited to  
27 the description of one living under a republican government, it was adopted by nearly all of the States upon  
28 their separation from Great Britain, and was afterwards adopted in the Articles of Confederation and in the  
29 Constitution of the United States. When used in this sense it is understood as conveying the idea of membership  
30 of a nation, and nothing more.**”*  
31 *[Minor v. Happersett, 88 U.S. 162 (1874)]*

32 With “domicile”, the allegiance is directed at the local government, which is a child or creation of a superior “state”.  
33 Regardless, both of these relations are entirely and exclusively “political”, and cannot exist without either the tacit or express  
34 “consent of the governed”, as the Declaration of Independence requires. Below is how the U.S. Supreme Court compared  
35 “allegiance” with “citizenship”:

36 *“**Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact;  
37 allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a territorial tenure.  
38 Citizenship is the charter of equality; allegiance is a badge of inferiority. Citizenship is constitutional;  
39 allegiance is personal. Citizenship is freedom; allegiance is servitude. Citizenship is communicable; allegiance  
40 is repulsive. Citizenship may be relinquished; allegiance is perpetual. With such essential differences, the  
41 doctrine of allegiance is inapplicable to a system of citizenship; which it can neither serve to controul, nor to  
42 elucidate. And yet, even among the nations, in which the law of allegiance is the most firmly established, the law  
43 most pertinaciously enforced, there are striking deviations that demonstrate the invincible power of truth, and  
44 the homage, which, under every modification of government, must be paid to the inherent rights of man.....The  
45 doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of allegiance to a new, is the  
46 strongest evidence of withdrawing allegiance from a previous, sovereign.....”**”*  
47 *[Talbot v. Janson, 3 U.S. 133 (1795) (headnotes, not within case)]*

1 The implication of the preceding quote is that if allegiance derived from domicile and that derived from citizenship are in  
2 conflict, then one has to take precedence because conflicting allegiances are not allowed. The practical considerations of life  
3 would lead most rational people to place the importance of allegiance from domicile above that of citizenship.

4 Citizenship and domicile are complementary aspects that fix a person's political affiliations, associations and relationships  
5 under the First Amendment:

- 6 1. "Nationality" (8 U.S.C. §1101(a)(21)) associates the individual with a group of people occupying a political community  
7 called a "state".
- 8 2. "Domicile" associates the individual with the government of local general jurisdiction in the area where he lives, and  
9 thereby fixes his relationship to his immediate neighbors and his political rights in relation to those neighbors. Domicile  
10 requires the coincidence of intent with present or past physical presence. This court cannot determine my "intent" or  
11 compel me to consent, and therefore it cannot make me subject to its laws under Federal Rule of Civil Procedure 17(b)  
12 without my explicit, informed, written consent, which do not and will not give.
- 13 3. A human being whose "nationality" and "domicile" coincide and intersect within the same communities becomes a  
14 "citizen". If they do not match, then he becomes a "national" under 8 U.S.C. §1101(a)(21) but not a "citizen" under 8  
15 U.S.C. §1401. See the following link, section 2 for a complete and very thorough explanation of this:

<p>16 <i>Why You are a "national", "state national", and Constitutional but not Statutory Citizen</i>, Form #05.006 17 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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16 The table below, from the above link, describes the affect that changes in domicile have on citizenship status in the case  
17 of both "foreign nationals" and "domestic nationals". A "domestic national" is anyone born anywhere within any one  
18 of the 50 states on nonfederal land or who was born in any territory or possession of the United States. A "foreign  
19 national" is someone who was born anywhere outside of these areas. The jurisdiction mentioned in the right three  
20 columns is the "federal zone".  
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1 **Table 2: Effect of domicile on citizenship status**

Description	CONDITION		
	Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	“United States” per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>	“United States” per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>	Without the “United States” per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>
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” <a href="#">26 U.S.C. §7701(a)(30)</a>	“U.S. Person” <a href="#">26 U.S.C. §7701(a)(30)</a>	“Nonresident alien individual” if a public officer in the U.S. government. <a href="#">26 C.F.R. §1.1441-1(c)(3)(ii)</a> “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 “national of the United States**”	“national and citizen of the United States** at birth” per <a href="#">8 U.S.C. §1401</a> and “citizen of the United States***” per <a href="#">8 U.S.C. §1101(a)(22)(A)</a> if born in on federal territory. (Not required to file if physically present in the “ <a href="#">United States</a> ” because no statute requires it)	Citizen abroad <a href="#">26 U.S.C. §911</a> (Meets presence test)	“non-citizen National” if born in a state of the Union <a href="#">8 U.S.C. §1408</a> , <a href="#">8 U.S.C. §1452</a> , and <a href="#">8 U.S.C. §1101(a)(22)(B)</a> if born in a possession.
Status if FOREIGN “national” pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a>	“Resident alien” <a href="#">26 U.S.C. §7701(b)(1)(A)</a>	“Resident alien abroad” <a href="#">26 U.S.C. §911</a> (Meets presence test)	“Nonresident alien individual” if a public officer in the U.S. government. <a href="#">26 C.F.R. §1.1441-1(c)(3)(ii)</a> “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” under [8 U.S.C. §1101\(a\)\(21\)](#) but not STATUTORY “citizens” under [8 U.S.C.](#)
- 10 [§1401](#) or [8 U.S.C. §1101\(a\)\(22\)\(A\)](#). They also qualify as:
- 11 3.1. Statutory “nonresident aliens” under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if they are engaged in a public office.
- 12 3.2. Statutory “non-resident non-persons” if not engaged in a public office. See:

*Non-Resident Non-Person Position*, Form #05.020  
<https://sedm.org/Forms/FormIndex.htm>

13 Form more on citizenship, see:

4. Temporary domicile in the middle column on the right must meet the requirements of the "Presence test" documented in IRS publications.
5. "FEDERAL ZONE"=District of Columbia and territories of the United States in the above table
6. The term "individual" as used on the IRS Form 1040 means an "alien" engaged in a "trade or business". All "taxpayers" are "aliens" engaged in a "trade or business". This is confirmed by 26 C.F.R. §1.1441-1(c)(3), 26 C.F.R. §1.1-1(a)(2)(ii), and 5 U.S.C. §552a(a)(2). Statutory "U.S. citizens" as defined in 8 U.S.C. §1401 are not "individuals" unless temporarily abroad pursuant to 26 U.S.C. §911 and subject to an income tax treaty with a foreign country. In that capacity, statutory "U.S. citizens" interface to the I.R.C. as "aliens" rather than "U.S. citizens" through the tax treaty.

## **8 The Foreign Sovereign Immunities Act Protects State Citizens from Changes in their Domicile and Citizenship by the Courts**

The Legal Encyclopedia and other sources confirm that the U.S. government is a "foreign state" in relation to a state of the Union:

*Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state. The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense."*  
[Black's Law Dictionary, Sixth Edition, p. 648]

*"Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or independent foreign states, except in so far as the United States is paramount as the dominating government, and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and judicial proceedings of the other states..."*  
[81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003)]

Therefore, those serving as jurists or voters within a state of the Union amount to "agencies or instrumentalities of a foreign state" and are immune from federal jurisdiction under the Foreign Sovereign Immunities Act, 28 U.S.C. §1604.

TITLE 28 > PART IV > CHAPTER 97 > § 1604  
§ 1604. Immunity of a foreign state from jurisdiction

*Subject to existing international agreements to which the United States is a party at the time of enactment of this Act a foreign state shall be immune from the jurisdiction of the courts of the United States and of the States except as provided in sections 1605 to 1607 of this chapter.*

A person such as a jurist or voter, who participates in the political affairs of a foreign sovereign, such as a state of the Union, is legally classified as an "agency or instrumentality of foreign state" under the Foreign Sovereign Immunities Act, 28 U.S.C. §1602 et seq. Below is the description of what an "agency or instrumentality of a foreign state" is right off the Department of State Website:

*Q. What is the difference between a foreign State, political subdivision, agency or instrumentality?*

*A. Section 1330(a) of the Act gives federal district courts original jurisdiction in personam against foreign states, which are defined as including political subdivisions, agencies, and instrumentalities of foreign states. The Act provides distinct methods of service on a foreign state or political subdivision (28 USC 1608(a)) or service on an agency or instrumentality of a foreign state (28 USC 1608(b)). In order to serve the defendant, the claimant must determine into which category the defendant falls. If in doubt, a claimant should serve the defendant according to both sets of provisions. See Born & Westin, 340-344 (1989) and George, 19 Int'l Law. 51 (1985). **The term "political subdivisions" includes all governmental units beneath the central government, including local governments according to the Act's legislative history. Section 1603(b) defines an "agency or instrumentality" of a foreign state as an entity***

- (1) which is a separate legal person, corporate or otherwise, and*
- (2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other ownership interest is owned by a foreign state or political subdivision thereof, and*
- (3) which is neither a citizen of the a state of the United States as defined in Sec. 1332(c) and (d) nor created under the laws of any third country.*

1 An instrumentality of a foreign state includes a corporation, association, or other juridical person a majority  
2 of whose shares or other ownership interests are owned by the state, even when organized for profit. For a  
3 discussion of the responsibilities of states for the obligations of their instrumentalities, see Restatement (Third)  
4 of the Foreign Relations Law of the United States, Sec. 452, p. 399-401 (1986). See also, the legislative history  
5 of the Act at 1976 U.S. Code Cong. & Ad. News 6614-6618, in particular, which states in part: "[A]s a general  
6 matter, entities which meet the definition of an "agency or instrumentality of a foreign state" could assume a  
7 variety of forms, organizations, such as a shipping line or an airline, a steel company, a central bank, an export  
8 association, a governmental procurement agency or a department or ministry which acts and is suable in its  
9 own name. Id. at 6614. For a discussion of case law regarding the status of quasi-commercial entities in socialist  
10 states, see Born & Westin, p. 343-344 (1989); See also, Note, Breaking Out of the Capitalist Paradigm: The  
11 Significance of Ideology in Determining the Sovereign Immunity of Soviet and Eastern-Bloc Commercial Entities,  
12 2 Hous. J. Int'l. L. 425 (1980); Note, Foreign Sovereign Immunity: Communist and Socialist Organizations -  
13 Effects of State's System of Property Ownership on Determination of Agency or Instrumentality Status Under the  
14 Foreign Sovereign Immunities Act of 1976, 9 Ga. J. Int'l & Comp. L. 111 (1979); But see, Yessenin-Bolpin v.  
15 Novosti Press Agency 443 F.Supp. 849, 852 (S.D.N.Y. 1978); Outboard Marine Corp. v. Pezetel, D.C. Del. 1978,  
16 461 F.Supp. 384; Harris v. VAO Intourist Moscow, D.C. N.Y. 1979, 481 F.Supp. 1056; United Euram Corp. v.  
17 Union of Soviet Socialist Republics, D.C. N.Y. 1978, 461 F.Supp. 609; S&S Mach. Co. v. Masinen export import,  
18 706 F.2d. 411 (2d Cir.), cert. denied, 464 U.S. 850 (1983); Edlow Int'l Co. v. Nuklearna Elektrarna Krsko, 441  
19 F Supp. 827 (D.D.C. 1977); Dayton v. Czechoslovak Socialist Republic, 834 F.2d. 203 (D.C. Cir. 1987).  
20 [SOURCE: [http://travel.state.gov/law/info/judicial/judicial\\_693.html](http://travel.state.gov/law/info/judicial/judicial_693.html)]

21 Therefore, courts of the United States may not interpose, especially in the political affairs of foreign sovereigns domiciled in  
22 states of the Union in the exercise of their political rights such as voting, jury service, citizenship, or choice of domicile.  
23 They may also not impute more than one domicile to a foreign sovereign, because under American legal jurisprudence, a  
24 person can have only ONE domicile:

25 "domicile. A person's legal home. That place where a man has his true, fixed, and permanent home  
26 and principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith,  
27 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's  
28 home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place  
29 to which he intends to return even though he may actually reside elsewhere. A person may have more than one  
30 residence but only one domicile. The legal domicile of a person is important since it, rather than the actual  
31 residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise  
32 the privilege of voting and other legal rights and privileges."  
33 [Black's Law Dictionary, Sixth Edition, p. 485]

34 Some courts might try to ignorantly cite [28 U.S.C. §1603](#) as proof that a person born within and living within a state of the  
35 Union is NOT an agency or instrumentality of a foreign state:

36 [TITLE 28 > PART IV > CHAPTER 97 > § 1603](#)  
37 [§ 1603. Definitions](#)

38 For purposes of this chapter—

- 39 (a) A "foreign state", except as used in section 1608 of this title, includes a political subdivision of a foreign state  
40 or an agency or instrumentality of a foreign state as defined in subsection (b).  
41 (b) An "agency or instrumentality of a foreign state" means any entity—  
42 (1) which is a separate legal person, corporate or otherwise, and  
43 (2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares  
44 or other ownership interest is owned by a foreign state or political subdivision thereof, and  
45 (3) which is neither a citizen of a State of the United States as defined in section 1332 (c) and (d) of  
46 this title, nor created under the laws of any third country.  
47

48 The term "citizen of a State of the United States" refers to a person who is born within and living within a federal territory or  
49 possession. This is confirmed by the definition of "State" found in 4 U.S.C. §110(d):

50 [TITLE 4 > CHAPTER 4 > § 110](#)  
51 [§ 110. Same: definitions](#)

52 As used in sections 105–109 of this title—

53 [. . .]

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

55 The following pamphlet also exhaustively proves that a person born within a state of the Union rather than a federal territory or  
56 possession qualifies as a "national" but not a "citizen" under federal law, 8 U.S.C. §1101(a)(21) .

Therefore, those born within or domiciled within states of the Union are “foreign” with respect to federal legislative jurisdiction and qualify as “foreign sovereigns” under the Foreign Sovereign Immunities Act (F.S.I.A.). Consequently, those domiciled in states of the Union:

1. Can only file under diversity of citizenship jurisdiction pursuant to Article III, Section 2 of the Constitution of the United States of America. Note that they may NOT assert diversity of citizenship pursuant to [28 U.S.C. §1332](#) because the “State” referred to in 28 U.S.C. §1332(d) is a federal territory or possession and NOT a state of the Union.
2. Enjoy sovereign immunity from the jurisdiction of federal courts, subject to the exceptions found in [28 U.S.C. §1605](#) relating mainly to commerce with the federal zone.
3. Are entitled to have their political choice of citizenship and domicile respected and recognized by every federal court. Any court that does not do this is involving itself in “political questions”, and essentially is kidnapping the identity and domicile of the person and transporting it to the federal zone, in violation of [28 U.S.C. §1201](#).
4. Surrender their sovereignty if they voluntarily execute any contracts with the federal government, and especially those relating to commerce such as Social Security Form SS-5, IRS Form W-4, or IRS Form 1040.
5. Surrender their sovereignty and their constitutional rights and commit a crime under [18 U.S.C. §911](#) if they declare themselves to be “citizens of the United States” under federal law.

[TITLE 18 > PART 1 > CHAPTER 43 > § 911](#)  
[§ 911. Citizen of the United States](#)

*Whoever falsely and willfully represents himself to be a citizen of the United States shall be fined under this title or imprisoned not more than three years, or both.*

The U.S. Congress has actually encouraged sovereigns in states of the Union to lie about their citizenship status as described in item 5 above. [Article III](#), Section 2 of the Constitution is the only avenue of redress in federal courts for those who are “nationals” but not “citizens” domiciled in states of the Union. [28 U.S.C. §1332](#) provides the equivalent of this portion of the Constitution in the case of ONLY federal territories and possessions, to exclude states of the Union. Paragraph (b) of that statute says that the minimum amount in controversy for a case involving a Plaintiff is \$75,000. This effectively leaves no redress for those who are wronged by the IRS or the courts themselves if the monetary amounts involved are less than \$75,000. Consequently, it prejudices the rights of those domiciled in federal territories and possessions in the case of wrongs committed by the federal government against them. This is the opposite of what one would expect. The very purpose that government was established was to protect the people it serves, and yet the people in the territories and possessions who are supposed to be protected by the federal government have no avenue of legal redress unless the wrongs are exorbitantly egregious. This statute need to be amended, because it essentially encourages people in states of the Union to misrepresent their citizenship and claim to be statutory “U.S. citizens” pursuant to [8 U.S.C. §1401](#) in order to be able to litigate their claims against the IRS or a corrupt federal agency.

## **9 Effect of Religious Beliefs on Domicile and Citizenship**

Christians are not allowed to maintain an earthly domicile without committing idolatry. See:

Instead, their only Biblical domicile is Heaven. They are “Ambassadors” and/or “citizens” of Heaven” and they hold a public office in the affairs of their church and their God for the benefit of all mankind. Both the Bible and the Supreme Court admitted that you cannot owe primary allegiance to two sovereigns, and that is why the Black’s Law Dictionary says you can only have domicile in ONE PLACE, which for Christians can be no place on earth.

*“No servant can serve two masters ; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government].”*  
*[Jesus [God] speaking in [Luke 16:13](#), Bible, NKJV]*

My sincerely held religious convictions establish that I as a believer cannot be a “citizen” or “subject” to any earthly government. Both of these statuses depend on a voluntary choice of domicile that is within the jurisdiction of a specific



1 earthly government. You will also note that the result of exercising one's religious rights under the First Amendment implies  
2 the ability to allow one's religious views to impact their political affiliations as well. To conclude otherwise, is to interfere  
3 with the exercise of religious rights:

4 "For our citizenship is in heaven [primarily, and not earth], from which we also eagerly wait for the Savior, the  
5 Lord Jesus Christ"  
6 [[Philippians 3:20](#), Bible, NKJV]

7 "Come out from among them [the unbelievers]  
8 And be separate, says the Lord.  
9 Do not touch what is unclean.  
10 And I will receive you.  
11 I will be a Father to you,  
12 And you shall be my sons and daughters,  
13 Says the Lord Almighty."  
14 [[2 Corinthians 6:17-18](#), Bible, NKJV]

15 "Do not love the world or the things in the world. If anyone loves [is a citizen of] the world, the love of the  
16 Father is not in Him. For all that is in the world--the lust of the flesh, the lust of the eyes, and the pride of life--  
17 is not of the Father but is of the world. And the world is passing away, and the lust of it; but he who does the  
18 will of God abides forever."  
19 [[1 John 2:15-17](#), Bible, NKJV]

20 "Adulterers and adulteresses! Do you now know that friendship [and "citizenship"] with the world is enmity  
21 with God? Whoever therefore wants to be a friend [citizen or "taxpayer"] of the world makes himself an  
22 enemy of God."  
23 [[James 4:4](#), Bible, NKJV]

24 "Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble,  
25 and to keep oneself unspotted from the world [and the corrupted governments and laws of the world]."  
26 [[James 1:27](#), Bible, NKJV]

27 The Court should also note that the U.S. Supreme Court agreed that the choice of allegiance and domicile must be voluntary  
28 and uncoerced when it said:

29 "The citizen cannot complain, because he has voluntarily submitted himself to such a form of government. He  
30 owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties  
31 which each exacts for disobedience to its laws. In return, he can demand protection from each within its own  
32 jurisdiction."  
33 [[United States v. Cruikshank](#), [92 U.S. 542](#) (1875) [emphasis added]]

34 The "citizen" they are talking about above is a domiciliary, not a "national". Here is the proof:

35 *The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special*  
36 *purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is*  
37 *styled by Vattel [in his book The Law of Nations as] "domicile," which he defines to be "a habitation fixed in any*  
38 *place, with an intention of always staying there." Such a person, says this author, becomes a member of the new*  
39 *society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens,*  
40 *but is, nevertheless, united and subject to the society, without participating in all its advantages. This right of*  
41 *domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing*  
42 *there, either tacitly or by an express declaration. Vatt. Law Nat. pp. 92, 93. Grotius nowhere uses the word*  
43 *"domicile," but he also distinguishes between those who stay in a foreign country by the necessity of their*  
44 *affairs, or from any other temporary cause, and those who reside there from a permanent cause. The former*  
45 *he denominates "strangers," and the latter, "subjects." The rule is thus laid down by Sir Robert Phillimore:*

46 *There is a class of persons which cannot be, strictly speaking, included in either of these*  
47 *denominations of naturalized or native citizens, namely, the class of those who have ceased*  
48 *to reside [maintain a domicile] in their native country, and have taken up a permanent*  
49 *abode in another. These are domiciled inhabitants. They have not put on a new*  
50 *citizenship through some formal mode enjoined by the law or the new country. They are*  
51 *de facto, though not de jure, citizens of the country of their [new chosen] domicile.*  
52 [[Fong Yue Ting v. United States](#), [149 U.S. 698](#) (1893)]

1 **10 Anyone may change their citizenship or domicile and no Court may interfere with that**  
2 **political choice**

3 If a person decides that the laws and the people of the area in which he lives are injurious of his life, liberty, and property,  
4 then he is perfectly entitled to withhold his allegiance and shift his domicile to a place where better protection is afforded.  
5 When a person has allegiance and domicile to a place or society *other* than where he lives, then he is considered "foreign" in  
6 that society and all people comprising that society become "foreigners" relative to him in such a case. He becomes a "transient  
7 foreigner" and the only laws that are obligatory upon him are the criminal laws and no other. Below is what the U.S. Supreme  
8 Court held about the right of people to choose to disassociate with such "foreigners" who can do them harm. Note that they  
9 say the United States government has the right to exclude foreigners who are injurious. This authority, it says, comes from  
10 the Constitution, which in turn was delegated by the Sovereign People. The People cannot delegate an authority they do not  
11 have, therefore they must individually ALSO have this authority within their own private lives of excluding injurious peoples  
12 from their legal and political life by changing their domicile and citizenship. This act of excluding such foreigners becomes  
13 what we call a "political divorce" and the result accomplishes the equivalent of "disconnecting from the government matrix":

14 *"The government, possessing the powers which are to be exercised for protection and security, is clothed with*  
15 *authority to determine the occasion on which the powers shall be called forth; and its determinations, so far as*  
16 *the subjects affected are concerned, are necessarily conclusive upon all its departments and officers. If, therefore,*  
17 *the government of the United States, through its legislative department, considers the presence of foreigners*  
18 *of a different race in this country, who will not assimilate with us, to be dangerous to its peace and security,*  
19 *their exclusion is not to be stayed because at the time there are no actual hostilities with the nation of which*  
20 *the foreigners are subjects. The existence of war would render the necessity of the proceeding only more obvious*  
21 *and pressing. The same necessity, in a less pressing degree, may arise when war does not exist, and the same*  
22 *authority which adjudges the necessity in one case must also determine it in the other. In both cases its*  
23 *determination is conclusive upon the judiciary. If the government of the country of which the foreigners excluded*  
24 *are subjects is dissatisfied with this action, it can make complaint to the executive head of our government, or*  
25 *resort to any other measure which, in its judgment, its interests or dignity may demand; and there lies its only*  
26 *remedy.*

27 *The power of the government to exclude foreigners from the country whenever, in its judgment, the public interests*  
28 *require such exclusion, has been asserted in repeated instances, [130 U.S. 581, 607] and never denied by the*  
29 *executive or legislative departments.*

30 [. . .]

31 *The power of exclusion of foreigners being an incident of sovereignty belonging to the government of the*  
32 *United States as a part of those sovereign powers delegated by the constitution, the right to its exercise at any*  
33 *time when, in the judgment of the government, the interests of the country require it, cannot be granted away*  
34 *or restrained on behalf of any one. The powers of government are delegated in trust to the United States, and*  
35 *are incapable of transfer to any other parties. They cannot be abandoned or surrendered. Nor can their exercise*  
36 *be hampered, when needed for the public good, by any considerations of private interest. The exercise of these*  
37 *public trusts is not the subject of barter or contract."*  
38 *[Chae Chan Ping v. U.S., [130 U.S. 581](#) (1889)]*

39 Notice above the phrase:

40 *"If the government of the country of which the foreigners excluded are subjects is dissatisfied with this action, it*  
41 *can make complaint to the executive head of our government, or resort to any other measure which, in its*  
42 *judgment, its interests or dignity may demand; and there lies its only remedy."*

43 The court is tacitly admitting that there is NO legal remedy in the case where a foreigner is expelled because the party  
44 expelling him has an absolute right to do so. This right to expel harmful foreigners is just as true of what happens on a  
45 person's private property as it is to what they want to do with their ENTIRE LIFE, property, and liberty. This same argument  
46 applies to us divorcing ourselves from the state where we live. There is absolutely no legal remedy in any court and no judge  
47 has any discretion to interfere with your absolute authority to divorce not only the state, but HIM! This is BIG, folks! You  
48 don't have to prove that a society is injurious in order to disassociate from it because your right to do so is absolute, but if  
49 you want or need a few very good reasons why our present political system is injurious that you can show to a judge or a  
50 court, read through chapter 2 of the free [Great IRS Hoax](#) book:

[Great IRS Hoax](#), Form #11.302, Chapter 2  
<http://sedm.org/Forms/FormIndex.htm>

1 If we divorce the society where we were born, do not abandon our nationality and allegiance to the state, but then choose a  
2 domicile in a place other than where we physically live and which is outside of any government that might have jurisdiction  
3 in the place where we live, then we become "transient foreigners" and here is the status the U.S. Supreme Court then attributes  
4 to us:

5 *The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special*  
6 *purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is*  
7 *styled by Vattel [in his book The Law of Nations as] "domicile," which he defines to be "a habitation fixed in any*  
8 *place, with an intention of always staying there." Such a person, says this author, becomes a member of the new*  
9 *society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens,*  
10 *but is, nevertheless, united and subject to the society, without participating in all its advantages. This right of*  
11 *domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing*  
12 *there, either tacitly or by an express declaration. Vatt. Law Nat. pp. 92, 93. Grotius nowhere uses the word*  
13 *"domicile," but he also distinguishes between those who stay in a foreign country by the necessity of their*  
14 *affairs, or from any other temporary cause, and those who reside there from a permanent cause. The former*  
15 *he denominates "strangers," and the latter, "subjects." The rule is thus laid down by Sir Robert Phillimore:*

16 *There is a class of persons which cannot be, strictly speaking, included in either of these*  
17 *denominations of naturalized or native citizens, namely, the class of those who have ceased*  
18 *to reside [maintain a domicile] in their native country, and have taken up a permanent*  
19 *abode in another. These are domiciled inhabitants. They have not put on a new*  
20 *citizenship through some formal mode enjoined by the law or the new country. They are*  
21 *de facto, though not de jure, citizens of the country of their [new chosen] domicile.*

22 [Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

23 We must remember that in America, the People, and not our public servants, are the Sovereigns. We The People, who are  
24 the Sovereigns, choose our associations and govern ourselves through our elected representatives.

25 *"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They*  
26 *both describe the political body who, according to our republican institutions, form the sovereignty, and who*  
27 *hold the power and conduct the government through their representatives. They are what we familiarly call the*  
28 *'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."* [Boyd  
29 v. State of Nebraska, [143 U.S. 135](#) (1892)]

30 When those representatives cease to have our best interests or protection in mind, then we have not only a right, but a duty,  
31 according to our Declaration of Independence, to alter our form of self-government by whatever means necessary to guarantee  
32 our future security.

33 *"But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce*  
34 *them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide*  
35 *new Guards for their future security."*  
36 [Declaration of Independence]

37 The lawful and most peaceful means of altering that form of government is simply to either choose another government or  
38 country that is already available elsewhere on the planet as our protector, or to use God's laws as the basis for your own self-  
39 government and protection, as suggested in this book. In effect, we are "firing" our local servants in government because  
40 they are not doing their job of protection adequately, and when we do this, we cease to have any obligation to pay for their  
41 services through taxation and they cease to have any obligation to provide any services. If we choose God and His laws as  
42 our form of government, then we choose Heaven as our domicile and our place of primary allegiance and protection. We  
43 then become:

- 44 1. "citizens of Heaven".
- 45 2. "nationals but not citizens" of the country in which we live.
- 46 3. Transient foreigners.
- 47 4. Ambassadors and ministers of a foreign state called Heaven.

1 **11 Changing your domicile changes your relationship from foreign to domestic and changes**  
2 **POLITICAL speech to LEGAL speech in court<sup>1</sup>**

3 Domicile is an EXTREMELY important subject to learn because it defines and circumscribes:

- 4 1. The boundary between what is legislatively "foreign" and legislatively "domestic" in relation to a specific jurisdiction.  
5 Everyone domiciled OUTSIDE a specific jurisdiction is legislatively and statutorily "foreign" in relation to that civil  
6 jurisdiction. Note that you can be DOMESTIC from a CONSTITUTIONAL perspective and yet ALSO be FOREIGN  
7 from a legislative jurisdiction AT THE SAME TIME. This is true of the relationship of most Americans with the  
8 national government.
- 9 2. The boundary between what is POLITICAL speech and LEGAL speech. For everyone not domiciled in a specific  
10 jurisdiction, the civil law of that jurisdiction is POLITICAL and unenforceable. Since real constitutional courts cannot  
11 entertain political questions, then they cannot act in a political capacity against nonresidents.

12 This section will prove these assertions.

13 Throughout our website, we refer to:

- 14 1. The entire Bible as a book about politics and government.
- 15 1.1. The term "mountain" is synonymous with a "kingdom" or country. It can literally refer to a specific landform, but  
16 more often it refers to the location of a political system: Daniel 2:35; Amos 4:1; 6:1; Micah 4:2; Matthew 4:8.  
17 That is why Moses had to go to the top of Mount Sinai (a mountain, which was symbolic of God's political  
18 kingdom) to receive the Ten Commandments in Exodus 19.
- 19 1.2. The term "hill" is synonymous with city or temple. Psalm 15, 1 Sam. 10:5. This is the same "hill" or "tower of  
20 babel" that the first king, Nimrod, built, and which God tried to tear down in Genesis 10.
- 21 2. The "Lawgiver" of any society as literally the "god" of that society:
- 22 *Why All Law is Religious in Nature*, Family Guardian Fellowship  
23 <http://famguardian.org/Subjects/LawAndGovt/ChurchVState/WhyAllManmadeLawRelig.htm>
- 24 3. The Bible as a covenant or contract between Christians and God.
- 25 4. The Bible as a trust indenture. All trusts are special kinds of contracts.
- 26 5. The Heaven and the Earth as the corpus of the trust.
- 27 6. God as the Grantor and the Beneficiary of the Bible trust indenture.
- 28 7. Believers as "trustees" of under the Bible trust indenture.
- 29 8. "Worship" as an act of obedience to the trust indenture and within the authorities delegated by the Trust.
- 30 9. Believers as having a "fiduciary relationship" and exercising agency or "office" on behalf of the Beneficiary, who is  
31 God, while on Earth.
- 32 10. The blessings found in Deut. 28:1-14 as the periodic and current compensation of trustees under the trust indenture.
- 33 11. Our time on Earth as a proving and testing ground to determine who is faithful to and therefore belongs to God. All  
34 those who don't belong to God by definition belong to Satan.
- 35 12. The "blessings of Heaven" as the "deferred compensation" (retirement plan) of trustees under the trust indenture. The  
36 Heaven, and the "House of Many Mansions" mentioned by Jesus in John 14:2 is the "retirement home" for believers  
37 after they leave Earth. On this subject, we often jokingly say:

38 *"My boss is a Jewish carpenter and His benefits program is OUT OF THIS WORLD!"*

- 39 13. Jesus as the "Protector" of the trust indenture. He recruits (calls or hires), qualifies (using His law), and disqualifies  
40 (fires) trustees. Those who have not faithfully executed their duties as trustees will not receive the ongoing "benefits"  
41 (blessings) or the deferred (retirement) compensation of the trust.
- 42 14. Those who do things that are forbidden by the trust or refuse to do things that are commanded as:
- 43 14.1. "sinners": This is what Jesus calls them in Matt. 9. In Spanish, "sin" means "without", and the thing people are  
"without" when they sin is God and His laws.
- 14.2. "lawless": This is what Jesus called them in Matt. 7:23, Matt. 13:41, Matt. 23:28, and Matt. 24:12.

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<sup>1</sup> Source: *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002, Section 11.5; <http://sedm.org/Forms/FormIndex.htm>.

1 The above metaphor is exhaustively proven using the Bible as evidence in the following:

[Delegation of Authority Order from God to Christians](http://sedm.org/Forms/FormIndex.htm), Form #13.007  
<http://sedm.org/Forms/FormIndex.htm>

2 Anyone who does not “worship” (serve ANYONE or ANYTHING ABOVE them, and who in turn possesses superior or  
3 supernatural powers) is an atheist. Those who worship the wrong god are called “idolaters”. Even those who THINK they  
4 are “atheists” often in fact DO worship (obey and serve) a religion without knowing it. The thing they worship is the thing  
5 they put higher in importance than God. This could be SELF, any law system OTHER than God’s, money, sex, power, etc.  
6 The idolatry practiced by atheists is described in:

[Problems with Atheistic Anarchism](http://sedm.org/Forms/FormIndex.htm), Form #08.020  
<http://sedm.org/Forms/FormIndex.htm>

7 The Bible shows how the transition from FOREIGN to DOMESTIC and POLITICAL to LEGAL happens in relation to God  
8 in the following passage:

9 *12 That at that time ye were without (separated from) Christ, **being aliens (shut out) from the commonwealth***  
10 ***(Politeo, polis) of Israel, and strangers (xenos or alien) from the covenants of promise, having no hope, and***  
11 ***without God (atheist) in the world (cosmos):***

12 *13 But now in Christ Jesus ye who sometimes were far off are made nigh by the blood of Christ.*

13 *14 For he is our peace, who hath made both one, and hath broken down the middle wall of partition (hedge or*  
14 *fence) between us;*

15 *15 Having abolished in his flesh the enmity (hostility), even the law (nomos) of commandments contained in*  
16 *ordinances; for to make in himself of twain one new man (anthropos), so making peace;*

17 *16 And that he might reconcile both unto God in one body by the cross, having slain (killed) the enmity thereby:*

18 *17 And came and preached peace to you which were afar off, and to them that were nigh.*

19 *18 For through him we both have access (freedom or right to enter) by one Spirit unto the Father.*

20 *19 Now therefore ye are no more strangers (xenos or foreigner or alien) and foreigners (one who lives in a place*  
21 *without citizenship), but fellow citizens (sumpolitai: from polis) with the saints, and of the household (domestic,*  
22 *blood kindred) of God;*  
23 *[Eph. 2:2-19, Bible, KJV (amplified)]*

24 Translations of the words and phrases found above into contemporary legal language:

25 **Table 3: Biblical v. Legal use of terms within the Bible relating to domicile**

#	Bible term	Legal meaning within secular law
1	“Christ Jesus”	Our political ruler. In secular terms, civil rulers are “kings” under the civil law.
2	“aliens”	Those with a foreign domicile regardless of the geographical place of birth.
3	“commonwealth”	political entity or state.
4	“covenants of promise”	Social Compact. The Social Compact is implemented by the civil statutory law. Criminal law does not require consent to lawfully enforce, so it technically is not a covenant or agreement.
5	“strangers from the covenants”	Not consenting members of the body politic or the “social compact”. Not protected by the civil statutory law.
6	“having no hope”	fearful because outside the protection and benefit of your king or ruler.
7	“without God”	Without a government civil protector.

#	Bible term	Legal meaning within secular law
8	“middle wall of partition”	Legal boundary between what is just and unjust. The Declaration of Independence says that all just powers of government derive from the CONSENT of the governed. It would be unjust and an act of terrorism to interfere with or even protect the property or rights of those who didn’t consent to RECEIVE the protection.
9	“the enmity (hostility)”	The jealous insistence of self-government and self-ownership and one’s PRIVATE rather than PUBLIC status. Also, the status of being a criminal under God’s law who has not yet been arrested or incarcerated. Under God’s laws, we are all criminals and deserve death, eternal separation from God, prison, and isolation. That’s the story of the Garden of Eden. Adam and Eve had to be kicked out of the Garden after they sinned.
10	“abolished in his flesh . . . even the law (nomos) of commandments contained in ordinances; for to make in himself of twain one new man (anthropos), so making peace;”	Christ abolished the enmity and separation between God and us by becoming a living sacrifice and paying the penalty for our sin demanded by God’s commandments. Hence, we can safely leave the slavery and isolation of our sin and return to fellowship with God. Prisons do the same thing. Criminals must be separated from society by being put in jail. They must fulfill their sentence before they can return to society and fellowship as an equal member once again.

1 Before we become Christians, we are legally separated from God and outside of the protection and “benefit” (blessing) of  
2 His laws:

3 1. God’s criminal laws “protect” us. His criminal laws protect us even if we don’t consent to the protection. They attach  
4 to the LAND we stand on and therefore are called the “law of the land”. Sin has the effect of “uprooting us” from the  
5 “protections” of this “law of the land”:

6 *“For the upright will dwell in the land,*  
7 *And the blameless will remain in it;*  
8 **But the wicked will be cut off from the earth.**  
9 **And the unfaithful will be uprooted from it.”**  
10 *[Prov. 2:21-22, Bible, NKJV]*

11 2. God’s civil statutory laws “benefit” or “bless” us. We must consent to become the proper subject of His CIVIL laws,  
12 and hence, we must be a party to a COVENANT to receive their “benefits”. Anything that conveys “benefits” or  
13 “blessings” is a franchise in legal terminology. Legal evidence of the existence of our covenant with God is the act of  
14 baptism. Beyond baptism, our acts of obedience and professed faith also constitutes such legal evidence. James 2.

15 Being “outside” of the protection of a specific system of law as described below is called being “foreign”, a “stranger”,  
16 “stateless”, or a “nonresident” in secular legal terms.

17 *2 That at that time ye were without (separated from) Christ, being aliens (shut out) from the commonwealth*  
18 *(Politeo, polis) of Israel, and strangers (xenos or alien) from the covenants of promise, having no hope, and*  
19 *without God (atheist) in the world (cosmos):*

20 *13 But now in Christ Jesus ye who sometimes were far off are made nigh by the blood of Christ.*

21 *14 For he is our peace, who hath made both one, and hath broken down the middle wall of partition (hedge or*  
22 *fence) between us;*

23 While we are “foreign”, a “stranger”, “stateless”, and a “nonresident” in relation to God and His laws, we are usually  
24 “domestic”, a statutory “person”, and a “subject” in relation to a political ruler. The Apostle Paul refers to the shedding of  
25 this legal identity as “putting on the new man”:

26 *The New Man*

27 *This I say, therefore, and testify in the Lord, that you should no longer walk as the rest of the Gentiles walk, in*  
28 *the futility of their mind, having their understanding darkened, **being alienated from the life of God, because of***  
29 ***the ignorance that is in them, because of the blindness of their heart; who, being past feeling, have given***  
30 ***themselves over to lewdness, to work all uncleanness with greediness.***

1 *But you have not so learned Christ, if indeed you have heard Him and have been taught by Him, as the truth is in*  
2 *Jesus: that you put off, concerning your former conduct, the old man which grows corrupt according to the*  
3 *deceitful lusts, and be renewed in the spirit of your mind, and that you put on the new man which was created*  
4 *according to God, in true righteousness and holiness.*  
5 *[Eph. 4:17-24, Bible, NKJV]*

6 After we have shed Caesars/Satans' authority over us, we are no longer under Caesar's protection:

7 *"But if you are led by the Spirit, you are not under the law."*

8 *[. . .]*

9 *"But the fruit of the Spirit is love, joy, peace, longsuffering, kindness, goodness, faithfulness, gentleness, self-*  
10 *control. Against such there is no law."*  
11 *[Galatians 5:18, Bible, NKJV]*

12 The "new man" referred to above is actually a TRUSTEE POSITION or "office" within the Bible trust indenture, just like  
13 all of man's civil law. The believer then becomes a "foreigner" in relation to Caesar's civil statutory franchise codes and no  
14 longer an AGENT of Caesar, but rather of God. You can only have ONE King and ONE domicile and ONE allegiance at a  
15 time, or you have a conflict of interest:

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

20 To redeem us from the corruption of this pagan system of secular law that enslaves us to worshipping false idols called civil  
21 rulers, Christ shed His blood for us. When we accept His free gift of salvation through faith, we become "domestic" in  
22 relation to God and "foreign" in relation to the world:

23 *13 But now in Christ Jesus ye who sometimes were far off are made nigh by the blood of Christ.*

24 *14 For he is our peace, who hath made both one, and hath broken down the middle wall of partition (hedge or*  
25 *fence) between us;*

26 *15 Having abolished in his flesh the enmity (hostility), even the law (nomos) of commandments contained in*  
27 *ordinances; for to make in himself of twain one new man (anthropos), so making peace;*

28 *16 And that he might reconcile both unto God in one body by the cross, having slain (killed) the enmity thereby:*

29 *17 And came and preached peace to you which were afar off, and to them that were nigh.*

30 *18 For through him we both have access (freedom or right to enter) by one Spirit unto the Father.*

31 *19 Now therefore ye are no more strangers (xenos or foreigner or alien) and foreigners (one who lives in a place*  
32 *without citizenship), but fellow citizens (sumpolitai: from polis) with the saints, and of the household (domestic,*  
33 *blood kindred) of God;*

34 The Biblical political model for government was based on city states rather than "states". Ancient cities had walls around  
35 them and a gate controlling entry and exit. To enter the city, you had to be a STATUTORY "citizen", "resident", or "member"  
36 of the city, and swear allegiance to the ruler.

37 *Blessed are those who do [OBEY] His commandments [LAWS], that they may have the right to the tree of life,*  
38 *and may enter through the gates into the city. But outside [the city and its protection] are dogs and sorcerers*  
39 *and sexually immoral and murderers and idolaters, and whoever loves and practices a lie.*  
40 *[Rev. 22:14-15, Bible, NKJV]*

41 The only way to avoid committing idolatry is to ensure that God is the King of the city you want to be a member of. The  
42 Bible book of Nehemiah describes how such a city can be and was built. It describes the rebuilding of the wall around  
43 Jerusalem and the restoration of God as the King of the Israelites. To do this, all the people in the new city had to:

44 1. Study God's law.

1 Now all the people gathered together as one man in the open square that was in front of the Water Gate; and they  
2 told Ezra the scribe to bring the Book of the Law of Moses, which the LORD had commanded Israel. So Ezra the  
3 priest brought the Law before the assembly of men and women and all who could hear with understanding on the  
4 first day of the seventh month. Then he read from it in the open square that was in front of the Water Gate from  
5 morning until midday, before the men and women and those who could understand; and the ears of all the people  
6 were attentive to the Book of the Law.

7 So Ezra the scribe stood on a platform of wood which they had made for the purpose; and beside him, at his right  
8 hand, stood Mattithiah, Shema, Anaiah, Urijah, Hilkiyah, and Maaseiah; and at his left hand Pedaiah, Mishael,  
9 Malchijah, Hashum, Hashbadana, Zechariah, and Meshullam. And Ezra opened the book in the sight of all the  
10 people, for he was standing above all the people; and when he opened it, all the people stood up. And Ezra  
11 blessed the LORD, the great God.

12 Then all the people answered, "Amen, Amen!" while lifting up their hands. And they bowed their heads and  
13 worshiped the LORD with their faces to the ground.  
14 [Nehemiah 8:1-6, Bible, NKJV]

- 15 2. Restore the authority of God's law by SEPARATING themselves from everyone OUTSIDE, meaning the "foreigners",  
16 "strangers", and "nonresidents" and confessing their sins. Being SEPARATE and being "sanctified" are equivalent in  
17 the context of the Bible. "Sanctified" means "set aside for a purpose", and that purpose is God's purpose.  
18 Sanctification means obedience to Him and His divine law.

19 *The People Confess Their Sins*

20 Now on the twenty-fourth day of this month the children of Israel were assembled with fasting, in sackcloth, and  
21 with dust on their heads. Then those of Israelite lineage separated themselves from all foreigners; and they stood  
22 and confessed their sins and the iniquities of their fathers. And they stood up in their place and read from the  
23 Book of the Law of the Lord their God for one-fourth of the day; and for another fourth they confessed and  
24 worshiped the Lord their God.  
25 [Nehemiah 9:1-3, Bible, NKJV]

26  
27 **The Whole Duty of Man**

28 And moreover, because the Preacher was wise, he still taught the people knowledge; yes, he pondered and sought  
29 out and set in order many proverbs. The Preacher sought to find acceptable words; and what was written was  
30 upright—words of truth. The words of the wise are like goads, and **the words of scholars are like well-driven**  
31 **nails, given by one Shepherd.** And further, my son, be admonished by these. Of making many books there is no  
32 end, and much study is wearisome to the flesh.

33 Let us hear the conclusion of the whole matter:

34 **Fear God and keep His commandments,**  
35 **For this is man's all.**  
36 **For God will bring every work into judgment,**  
37 **Including every secret thing,**  
38 **Whether good or evil.**  
39 [[Eccl. 12:9-14](#), Bible, NKJV]

40 On that last item above, now deceased U.S. Supreme Court Judge Antonin Scalia boldly stated at a legal gathering that  
41 socialism "deprives Christians of sanctification". By this he clearly can only mean that it INTERFERES with obeying God's  
42 laws, since sanctification is effected only through obedience to God's laws. He should know about Christianity because after  
43 all, his son is a Catholic Priest and presided over his own funeral:

[Is Capitalism or Socialism More Conducive to Christian Virtue? | Justice Antonin Scalia](https://www.youtube.com/watch?v=gITw7mepBhk&list=PLin1scINPTOvZ8rxbiOsuA0pY_79K44Mp&index=4)  
[https://www.youtube.com/watch?v=gITw7mepBhk&list=PLin1scINPTOvZ8rxbiOsuA0pY\\_79K44Mp&index=4](https://www.youtube.com/watch?v=gITw7mepBhk&list=PLin1scINPTOvZ8rxbiOsuA0pY_79K44Mp&index=4)

44 The basis for our ministry is, in fact, the rebuilding of this wall of separation between church, which is believers as individual  
45 humans, and the secular pagan state, which is the heathens around us. See the following discussion about Nehemiah in:

SEDM About Us Page, Section 2: Mission Statement  
<http://sedm.org/Ministry/AboutUs.htm>



1 The Heaven we enter after the final judgment called “The New Jerusalem” is described as such a great city. You can’t enter  
2 this walled city without allegiance to its King, who is Jesus, and without obedience to the laws that make it a safe and pleasant  
3 place for EVERYONE. If Jesus is your Savior but NOT your Sovereign Lord and KING, then you can’t enter this city!

#### 4 The New Jerusalem

5 *Then one of the seven angels who had the seven bowls filled with the seven last plagues came to me and talked*  
6 *with me, saying, “Come, I will show you the bride, the Lamb’s wife.” And he carried me away in the Spirit to a*  
7 *great and high mountain, and showed me the great city, the holy Jerusalem, descending out of heaven from God,*  
8 *having the glory of God. Her light was like a most precious stone, like a jasper stone, clear as crystal. Also she*  
9 *had a great and high wall with twelve gates, and twelve angels at the gates, and names written on them, which*  
10 *are the names of the twelve tribes of the children of Israel: three gates on the east, three gates on the north, three*  
11 *gates on the south, and three gates on the west.*

12 *Now the wall of the city had twelve foundations, and on them were the names of the twelve apostles of the Lamb.*  
13 *And he who talked with me had a gold reed to measure the city, its gates, and its wall. The city is laid out as a*  
14 *square; its length is as great as its breadth. And he measured the city with the reed: twelve thousand furlongs. Its*  
15 *length, breadth, and height are equal. Then he measured its wall: one hundred and forty-four cubits, according*  
16 *to the measure of a man, that is, of an angel. The construction of its wall was of jasper; and the city was pure*  
17 *gold, like clear glass. The foundations of the wall of the city were adorned with all kinds of precious stones: the*  
18 *first foundation was jasper, the second sapphire, the third chalcedony, the fourth emerald, the fifth sardonyx, the*  
19 *sixth sardius, the seventh chrysolite, the eighth beryl, the ninth topaz, the tenth chrysoprase, the eleventh jacinth,*  
20 *and the twelfth amethyst. The twelve gates were twelve pearls: each individual gate was of one pearl. And the*  
21 *street of the city was pure gold, like transparent glass.*  
22 *[Rev. 21:9-21, Bible, NKJV]*

23 The wall keeps the sinners, disobedient, and anarchists (in relation to God’s laws) OUT of the city. These people are NOT  
24 subject to the laws applicable WITHIN the city, but instead are “foreign”, a “stranger”, “stateless”, or a “nonresident” in  
25 relation to the civil laws of that place. All laws are prima facie territorial, meaning that they DO NOT apply to people not  
26 ON that land or at least domiciled there.

27 *The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be*  
28 *confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate*  
29 *power. 'All legislation is prima facie territorial.' Ex parte Blain, L. R. 12 Ch. Div. 522, 528; State v. Carter, 27*  
30 *N.J.L. 499; People v. Merrill, 2 Park. Crim. Rep. 590, 596. Words having universal scope, such as 'every*  
31 *contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course,*  
32 *to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch.*  
33 *In the case of the present statute, the improbability of the United States attempting to make acts done in Panama*  
34 *or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue.*  
35 *We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the*  
36 *statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be*  
37 *discussed.*  
38 *[American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358]*

39 *“The canon of construction which teaches that legislation of Congress, unless a contrary intent appears, is meant*  
40 *to apply only within the territorial jurisdiction of the United States, Blackmer v. United States, supra, at 437, is a*  
41 *valid approach whereby unexpressed congressional intent may be ascertained. It is based on the assumption that*  
42 *Congress is primarily concerned with domestic conditions.”*  
43 *[Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]*

44 *“The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend*  
45 *into the territorial limits of the states, but have force only in the District of Columbia, and other places that are*  
46 *within the exclusive jurisdiction of the national government.”*  
47 *[Caha v. U.S., 152 U.S. 211 (1894)]*

48 *“There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears*  
49 *[legislation] is meant to apply only within the territorial jurisdiction of the United States.”*  
50 *[U.S. v. Spelar, 338 U.S. 217 at 222.]*

51 In the case of the civil statutory “codes” or protection franchise, you must not only be ON that land, but must CONSENT to  
52 be protected by them by consensually choosing a domicile within the jurisdiction of the “state” that civilly protects that land.  
53 If you don’t choose such a domicile on the land in which you have injured someone, then:

- 54 1. The party you injured and you are both protected only by the Constitution and the Common law.
- 55 2. You are a “foreign”, a “stranger”, “stateless”, or a “nonresident” in relation to the civil statutory codes of that place.

- 1 3. Those who attempt to enforce the civil statutory “codes” against a non-resident are guilty of compelling you to contract  
2 under the terms of the “social compact”, meaning the civil statutory protection franchise codes.  
3 4. Any case law that is quoted against you is merely “political speech” and propaganda designed to deceive you into  
4 obedience to franchise codes that don’t apply to you. All case law that is quoted in court must derive from parties  
5 “similarly situated”, meaning those who are “nonresidents” under the civil statutory franchise codes. This rule is  
6 maliciously violated all the time by corrupt judges intent on usurping authority and committing TREASON.  
7 5. If you are a Christian and Jesus is your only King and therefore lawgiver, then you are an agent of a foreign state called  
8 “Heaven” and a public officer of the Kingdom of Heaven. You are from the city of “New Jerusalem”.

9 [TITLE 28](#) > [PART IV](#) > [CHAPTER 97](#) > *Sec. 1603.*  
10 [Sec. 1603. - Definitions](#)

11 *For purposes of this chapter -*

12 *(a) A "foreign state", except as used in section 1608 of this title, includes a political subdivision of a foreign state*  
13 *or an agency or instrumentality of a foreign state as defined in subsection (b).*

14 *(b) An "agency or instrumentality of a foreign state" means any entity -*

15 *(1) which is a separate legal person, corporate or otherwise, and*

16 *(2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other*  
17 *ownership interest is owned by a foreign state or political subdivision thereof, and*

18 *(3) which is neither a citizen of a State of the United States as defined in section 1332 (c) and (d) of this title, nor*  
19 *created under the laws of any third country.*

20 As a public officer, agent, and trustee of God under the Bible trust indenture and someone who is “domestic” in relation to  
21 Heaven and “foreign” in relation to Caesar, you are an “ambassador” of God who is subject ONLY to the CIVIL lawgiver  
22 you represent.

23 *“Now then, we are ambassadors for Christ, as though God were pleading through us: we implore you on Christ’s*  
24 *behalf, be reconciled to God. For He made Him who knew no sin to be sin for us, that we might become the*  
25 *righteousness of God in Him.”*  
26 *[2 Cor. 5:20-21, Bible, NKJV]*

27 *“Stand therefore, having girded your waist with truth, having put on the breastplate of righteousness, and having*  
28 *shod your feet with the preparation of the gospel of peace; above all, taking the shield of faith with which you*  
29 *will be able to quench all the fiery darts of the wicked one. And take the helmet of salvation, and the sword of the*  
30 *Spirit, which is the word of God; praying always with all prayer and supplication in the Spirit, being watchful to*  
31 *this end with all perseverance and supplication for all the saints— and for me, that utterance may be given to me,*  
32 *that I may open my mouth boldly to make known the mystery of the gospel, for which I am an ambassador in*  
33 *chains; that in it I may speak boldly, as I ought to speak.”*  
34 *[Eph. 6:14-20, Bible, NKJV]*  
35

36 **PARTICULAR PERSONS**

37 **4. Public Officials and Employees; Members of the Armed Services**

38 **§31 Public Officials and Employees**

39 **Ambassadors, consuls, and other public officials residing abroad in governmental service do not generally**  
40 **acquire a domicile in the country where their official duties are performed, but retain their original domicile,**  
41 **although such officials may acquire a domicile at their official residence, if they engage in business or commerce**  
42 **inconsistent with, or extraneous to, their public or diplomatic character.**

43 *[Corpus Juris Secundum (C.J.S.), Domicile, §31 (2003);*

44 *SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>*

45 Jesus even described how we became “foreign”, a “stranger”, “stateless”, or a “nonresident”:

46 *“If you were of the world, the world would love its own. **Yet because you are not of [domiciled within] the world,***  
47 ***but I [Jesus] chose you [believers] out of the world, therefore the world hates you.** Remember the word that I*  
48 *said to you, ‘A [public] servant is not greater than his [Sovereign] master.’ If they persecuted Me, they will also*  
49 *persecute you. If they kept My word, they will keep yours also [as trustees of the public trust]. But all these*  
50 *things they will do to you for My name’s sake, because **they do not know Him [God] who sent Me.**”*  
51 *[Jesus in John 15:19-21, Bible, NKJV]*

1 The phrase “do not know Him who sent Me” is equivalent to someone who has no commercial or legal relationship with God  
2 by virtue of not accepting or nominating Him as their CIVIL protector. These people are domiciled on Earth within Caesar’s  
3 jurisdiction rather than in Heaven under God’s civil protection. They are therefore practicing idolatry and are under the  
4 control of the “wicked one” as Jesus called Him in Matt. 13, 1 John 2, and 1 John 3. They are “worshipping” a false idol  
5 called “Caesar” because they have nominated HIM as their pagan civil lawgiver instead of God. The source of law in any  
6 society is the GOD of that society and if Caesar’s law deviates from God’s law, then Caesar is the new pagan god:

7 *Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, “Look, you are*  
8 *old, and your sons do not walk in your ways. Now make us a king to judge us like all the nations [and be OVER*  
9 *them]”.*

10 *But the thing displeased Samuel when they said, “Give us a king to judge us.” So Samuel prayed to the Lord.*  
11 *And the Lord said to Samuel, “Heed the voice of the people in all that they say to you; for they have rejected*  
12 *Me [God], that I should not reign over them. According to all the works which they have done since the day that*  
13 *I brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods*  
14 *[Kings, in this case]—so they are doing to you also [government becoming idolatry]. Now therefore, heed their*  
15 *voice. However, you shall solemnly forewarn them, and show them the behavior of the king who will reign*  
16 *over them.”*  
17 *[1 Sam. 8:4-9, Bible, NKJV]*

18 The Bible even describes Jesus as NOT having an Earthly domicile:

19 *Then a certain scribe came and said to Him, “Teacher, I will follow You wherever You go.” And Jesus said to*  
20 *him, “Foxes have holes and birds of the air have nests, but the Son of Man has nowhere to lay His head.”*  
21 *[Matt. 8:19-20, Bible, NKJV]*

22 Consistent with the above analysis, states of the Union:

23 1 Are considered legislatively “foreign” in relation to each other.

24 *“For all national purposes embraced by the Federal Constitution, the States and the citizens thereof are one,*  
25 *united under the same sovereign authority, and governed by the same laws. In all other respects the States are*  
26 *necessarily foreign and independent of each other.”*  
27 *[Buckner v. Finley, 2 Pet. 586 (1829)]*

28 *Foreign Laws: “The laws of a foreign country or sister state. In conflicts of law, the legal principles of*  
29 *jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,*  
30 *and in that respect are called ‘jus receptum’.”*  
31 *[Black’s Law Dictionary, 6<sup>th</sup> Edition, p. 647]*

32 2 Are called “foreign states” in relation to the national government.

33 *Foreign States: “Nations outside of the United States...Term may also refer to another state; i.e. a sister state.*  
34 *The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the*  
35 *action is brought; and hence, one state of the Union is foreign to another, in that sense.”*  
36 *[Black’s Law Dictionary, 6<sup>th</sup> Edition, p. 648]*

37 3 Are called “sovereign” because they are legislatively foreign.

38 *“Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or*  
39 *independent foreign states, except in so far as the United States is paramount as the dominating government, and*  
40 *in so far as the states are bound to recognize the fraternity among sovereignties established by the federal*  
41 *Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and*  
42 *judicial proceedings of the other states...”*  
43 *[81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003)]*

44 4 Can only surrender their “foreign status” WITH THEIR express consent.

45 *Before we can proceed in this cause we must, therefore, inquire whether we can hear and determine the*  
46 *matters in controversy between the parties, who are two states of this Union, sovereign within their respective*  
47 *boundaries, save that portion of power which they have granted to the federal government, and foreign to each*  
48 *other for all but federal purposes. So they have been considered by this Court, through a long series of years*  
49 *and cases, to the present term; during which, in the case of The Bank of the United States v. Daniels, this Court*  
50 *has declared this to be a fundamental principle of the constitution; and so we shall consider it in deciding on the*  
51 *present motion. 2 Peters, 590, 91.*

1 Those states, in their highest sovereign capacity, in the convention of the people thereof; on whom, by the  
2 revolution, the prerogative of the crown, and the transcendent power of parliament devolved, in a plenitude  
3 unimpaired by any act, and controllable by no authority, 6 Wheat. 651; 8 Wheat. 584, 88; adopted the  
4 constitution, by which they respectively made to the United States a grant of judicial power over controversies  
5 between two or more states. By the constitution, it was ordained that this judicial power, in cases where a state  
6 was a party, should be exercised by this Court as one of original jurisdiction. The states waived their exemption  
7 from judicial power, 6 Wheat. 378, 80, as sovereigns by original and inherent right, by their own grant of its  
8 exercise over themselves in such cases, but which they would not grant to any inferior tribunal. By this grant,  
9 this Court has acquired jurisdiction over the parties in this cause, by their own consent and delegated authority;  
10 as their agent for executing the judicial power of the United States in the cases specified.  
11 [The State of Rhode Island and Providence Plantations, Complainants v. the Commonwealth of Massachusetts,  
12 Defendant, 37 U.S. 657, 12 Pet. 657, 9 L.Ed. 1233 (1838)]

13 The same distinctions apply to the PEOPLE within those states in relation to their own state government and even the national  
14 government, at least from a CIVIL statutory perspective.

15 "The United States Government is a foreign corporation with respect to a state." [N.Y. v. re Merriam 36 N.E.  
16 505; 141 N.Y. 479; affirmed 16 S.Ct. 1073; 41 L. Ed. 287] [underlines added]  
17 [19 Corpus Juris Secundum (C.J.S.), Corporations, §884 (2003)]

18 Why is the national government a "foreign corporation" in respect to a CONSTITUTIONAL state? Because their first and  
19 MAIN job is to **leave you alone**, which means treat you as "foreign", "stateless", a "nonresident", and a "stranger" unless  
20 and until you SPECIFICALLY CONSENT, demand, and ask to be civilly protected by selecting a civil domicile. As we  
21 have just proven, you are an IDIOT and an idolater if you ask Caesar to do this, according to God.

22 "Justice is the end of government. It is the end of civil society. It ever has been, and ever will be pursued, until  
23 it be obtained, or until liberty be lost in the pursuit."  
24 [James Madison, The Federalist No. 51 (1788)]

25  
26 PAULSEN, ETHICS (Thilly's translation), chap. 9.

27 "Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing the  
28 lives and interests of others, and, as far as possible, hinders such interference on the part of others. This virtue  
29 springs from the individual's respect for his fellows as ends in themselves and as his co equals. The different  
30 spheres of interests may be roughly classified as follows: body and life; the family, or the extended individual  
31 life; property, or the totality of the instruments of action; honor, or the ideal existence; and finally freedom, or  
32 the possibility of fashioning one's life as an end in itself. The law defends these different spheres, thus giving rise  
33 to a corresponding number of spheres of rights, each being protected by a prohibition. . . . To violate the rights,  
34 to interfere with the interests of others, is injustice. All injustice is ultimately directed against the life of the  
35 neighbor; it is an open avowal that the latter is not an end in itself, having the same value as the individual's own  
36 life. The general formula of the duty of justice may therefore be stated as follows: Do no wrong yourself, and  
37 permit no wrong to be done, so far as lies in your power; or, expressed positively: Respect and protect the right."  
38 [Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2]  
39

40 "The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They  
41 recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a  
42 part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect  
43 Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the  
44 Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized  
45 men."  
46 [Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v. Harper,  
47 494 U.S. 210 (1990)]

48 "Do not strive with [or try to regulate or control or enslave] a man without cause, if he has done you no harm."  
49 [Prov. 3:30, Bible, NKJV]

50 "With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing  
51 more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another, shall  
52 leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from  
53 the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close  
54 the circle of our felicities."  
55 [Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

1 You have to SURRENDER your right to be left alone, fire God as your civil protector, and agree to commit idolatry by asking  
2 Caesar for civil protection. Once you ask, he will make you into a public officer working WITHIN his corporation and  
3 therefore “domestic”. Nearly all statutory “persons” are public officers, as we exhaustively prove 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>

4 If you are not serving WITHIN the above “foreign corporation” of Caesar as a public officer, then you remain “foreign”, a  
5 “stranger”, “stateless”, or a “nonresident” in relation to that corporation. While serving WITHIN that corporation as its agent  
6 and officer, your effective domicile is the domicile of the corporation, which is the District of Columbia under Federal Rule  
7 of Civil Procedure 17(b). If you want to REMAIN “foreign”, a “stranger”, “stateless”, or a “nonresident”, then you MUST  
8 ensure that you NEVER contract, meaning “fornicate” with The Beast Government (Rev. 19:19) for EITHER civil  
9 “protection” or civil “benefits”. In other words, you should NEVER consent to surrender your sovereignty or sovereign  
10 immunity to become a statutory “person”, “citizen”, or “resident” under the CIVIL statutory franchise codes:

11 Commerce. ...Intercourse by way of trade and traffic between different peoples or states and the citizens or  
12 inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the  
13 instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it  
14 is carried on...  
15 [Black’s Law Dictionary, Sixth Edition, p. 269]

16  
17 “Again, the devil took Him [Jesus] up on an exceedingly high [civil/legal status above all other humans]  
18 mountain, and showed Him all the kingdoms of the world and their glory. And he said to Him, “All these things  
19 [“BENEFITS”] I will give You if You will fall down [BELOW Satan but ABOVE other humans] and worship  
20 [serve as a PUBLIC OFFICER] me.”

21 Then Jesus said to him, “Away with you, Satan! For it is written, ‘You shall worship the LORD your God, and  
22 Him only you shall serve.’”

23 Then the devil left Him, and behold, angels came and ministered to Him.”  
24 [Matt. 4:8-11, Bible, NKJV]

25  
26 “I [God] brought you up from Egypt [slavery] and brought you to the land of which I swore to your fathers; and  
27 I said, ‘I will never break My covenant with you. And you shall make no covenant [contract or franchise or  
28 agreement of ANY kind] with the inhabitants of this [corrupt pagan] land; you shall tear down their  
29 [man/government worshipping socialist] altars.’ But you have not obeyed Me. Why have you done this?

30 “Therefore I also said, ‘I will not drive them out before you; but they will become as thorns [terrorists and  
31 persecutors] in your side and their gods will be a snare [slavery!] to you.’”

32 So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up  
33 their voices and wept.  
34 [Judges 2:1-4, Bible, NKJV]

35  
36 “You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan  
37 government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by  
38 becoming a “resident” or domiciliary in the process of contracting with them], lest they make you sin against  
39 Me [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely  
40 be a snare to you.”  
41 [Exodus 23:32-33, Bible, NKJV]

42  
43 ‘For among My [God’s] people are found wicked [covetous public servant] men; They lie in wait as one who  
44 sets snares; They set a trap; They catch men. As a cage is full of birds, So their houses are full of deceit.  
45 Therefore they have become great and grown rich. They have grown fat, they are sleek; Yes, they surpass the  
46 deeds of the wicked; They do not plead the cause, The cause of the fatherless [or the innocent, widows, or the  
47 non-taxpayer]; Yet they prosper, And the right of the needy they do not defend. Shall I not punish them for these  
48 things?’ says the Lord. ‘Shall I not avenge Myself on such a nation as this?’

1 "An astonishing and horrible thing Has been committed in the land: The prophets prophesy falsely, And the  
2 priests [judges in franchise courts that worship government as a pagan deity] rule by their own power; And  
3 My people love to have it so. But what will you do in the end?"  
4 [Jer. 5:26-31, Bible, NKJV]

5  
6 "The taxpayer-- that's someone who works for the federal government but doesn't have to take the civil service  
7 examination."  
8 [President Ronald W. Reagan]

9  
10 "In the matter of taxation, every privilege is an injustice."  
11 [Voltaire]

12  
13 "The more you want [privileges], the more the world can hurt you."  
14 [Confucius]

15  
16 "The Lord is well pleased for His righteousness' sake; He will exalt the law and make it honorable. But this is  
17 a people robbed and plundered! All of them are snared in [legal] holes [by the sophistry of greedy government  
18 lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and no one  
19 says, "Restore!"."

20 Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for  
21 plunder, and Israel to the robbers? Was it not the Lord, He against whom we have sinned? For they would  
22 not walk in His ways, nor were they obedient to His law, therefore He has poured on him the fury of His anger  
23 and the strength of battle; it has set him on fire all around, yet he did not know; and it burned him, yet he did not  
24 take it to heart."  
25 [Isaiah 42:21-25, Bible, NKJV]

26 If we don't obey the above commandments, then here is the process of corruption that happens in which we will be  
27 DESTROYED. This process of corruption is summarized in an ancient maxim of law:

28 "Protectio trahit subjectionem, subjectio projectionem.  
29 Protection draws to it subjection, subjection, protection. Co. Litt. 65."  
30 [Bouvier's Maxims of Law, 1856]

31 The above maxim of law is described in 1 Sam. 8:19-20:

32 Nevertheless the people refused to obey the voice of Samuel; and they said, "No, but we will have a king over us,  
33 that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles  
34 [PROTECT us]."  
35 [1 Sam. 8:19-20, Bible, NKJV]

36 The result of trusting Egypt/Babylon/District of Columbia for protection, franchises, or privileges is the following:

37 Israel Demands a King

38 So Samuel told all the words of the Lord to the people who asked him for a king. And he said, "This will be the  
39 behavior of the king who will reign over you: He will take your sons and appoint them for his own chariots  
40 and to be his horsemen, and some will run before his chariots. He will appoint captains over his thousands  
41 and captains over his fifties, will set some to plow his ground and reap his harvest, and some to make his  
42 weapons of war and equipment for his chariots. He will take your daughters to be perfumers, cooks, and bakers.  
43 And he will take the best of your fields, your vineyards, and your olive groves, and give them to his servants.  
44 He will take a tenth of your grain and your vintage, and give it to his officers and servants. 16 And he will take  
45 your male servants, your female servants, your finest young men,[a] and your donkeys, and put them to his  
46 work. He will take a tenth of your sheep. And you will be his servants. And you will cry out in that day because  
47 of your king whom you have chosen for yourselves, and the Lord will not hear you in that day."  
48 [1 Sam. 8:10-18, Bible, NKJV]

1 *Futile Confidence in Egypt [Babylon]*

2 "Woe to the rebellious children," says the Lord,  
3 "Who take counsel [legal advice], but not of Me,  
4 And who devise plans, but not of My Spirit,  
5 That they may add sin to sin;  
6 Who walk to **go down to Egypt [Babylon]**,  
7 And have not asked My advice [God's laws and holy spirit],  
8 To strengthen themselves in the strength of Pharaoh [District of Columbia],  
9 And to trust in the shadow [franchises] of Egypt!  
10 **Therefore the strength of Pharaoh**  
11 **Shall be your shame,**  
12 **And trust in the shadow of Egypt**  
13 **Shall be your humiliation.**  
14 For his princes were at Zoan,  
15 And his ambassadors came to Hanes.  
16 They were all ashamed of a **people who could not benefit [franchises] them,**  
17 Or be help or benefit,  
18 But a shame and also a reproach."  
19 [[Isaiah 30:1-5](#), Bible, NKJV]

20 Notice the language "no help or benefit" in the last quote above. God is describing an UNFAIR or UNEQUAL trade wrought  
21 out of desperation and which produces "USURY". We describe this as "the raw deal" scam, which is a euphemism for  
22 franchises and the FDR "New Deal". The Bible reiterates this criticism of the government's "raw deal scam" in the following:

23 *For thus says the LORD: " You have sold yourselves for nothing, And you shall be redeemed without money."*  
24 [[Isaiah 52:3](#), Bible, NKJV]

25 The same unequal sale for nothing happened during the famine in Egypt, and also in the first city Babylon between Nimrod  
26 and his "victims", where he used the PLUNDER to build his tower to celebrate his vanity. Do you see a pattern here? It's  
27 about USURY. For more on the "raw deal scam" and its origin with "protection", see:

[Why Domicile and Becoming a "Taxpayer" Require Your Consent](https://sedm.org/Forms/FormIndex.htm), Form #05.002, Section 8  
<https://sedm.org/Forms/FormIndex.htm>

28 The only remedy for the usury is:

- 29 1. Love. God is love. He who does not love His neighbor does not know God.  
30 2. Empathy.  
31 3. Equality between the governors and the governed from a civil perspective, so that idolatry toward government is  
32 IMPOSSIBLE.  
33 4. Requirement for consent of the governed in any and every interaction between the governed and the governors. See  
34 Form #05.003.  
35 5. Contentment, which is the opposite of covetousness.  
36 6. "Meekness", which is a synonym for all the above.

37 For more on who "Babylon the Harlot" and "Mystery Babylon" is, see:

- 38 1. *Devil's Advocate: Lawyers-What We Are Up Against*, SEDM  
39 <http://sedm.org/what-we-are-up-against/>  
40 2. *What is Mystery Babylon? Sermons*, Sermon tapes 8527a through 8537b-Sheldon Emry  
41 <http://sheldonemrylibrary.famguardian.org/CassetteTapedMessages/1985/SheldonEmry/MysteryBabylon/Babylon.htm>  
42 3. *What is Mystery Babylon? Book*-Sheldon Emry  
43 <http://sheldonemrylibrary.famguardian.org/Books/MysteryBabylon/mysterybabylon.htm>  
44 4. *Babylon the Great is Falling*, Jack Hook  
45 <http://famguardian.org/Publications/BabylonTheGreatIsFalling/index.htm>

46 Lastly, President Barack Obama agrees with us that religious people are foreigners in their own society, and by that he can  
47 only mean from both a LEGAL perspective and a POLITICAL perspective:

*President Obama Admits People of Faith are foreigners and strangers in their own society*, SEDM Youtube Channel  
<https://www.youtube.com/watch?v=UeKbkAkASX4>

## **12 Federal District, Circuit, and Tax Courts are Part of the Executive Branch or Legislative instead of the Judicial Branch and therefore can only render political opinions and not orders**

### **12.1 Introduction**

The book *What Happened to Justice?* is available below:

*What Happened to Justice?*, Form #06.012  
<http://sedm.org/Forms/FormIndex.htm>

The above book proves with overwhelming evidence, including over 5,800 pages of government documentation, the following facts about all federal courts:

1. That federal district, circuit, and even the U.S. Supreme Court's appellate but not original jurisdiction, are legislative Article IV territorial courts that, like Congress itself, have no jurisdiction within states of the Union.
2. That federal district and circuit courts are part of the *Executive*, and not *Judicial* Branch of the federal government.
3. That the federal government, excepting possibly the original jurisdiction Supreme Court, has been functioning without a Judicial Branch since the founding of this country in 1789.
4. That rulings of federal district, circuit, and U.S. Tax Courts are "opinions" and not "orders" in respect to persons domiciled in states of the Union.
5. That people domiciled within a state of the Union cannot lawfully serve as jurists in federal court.
6. That federal judges must reside on federal territory within the exterior limits of the judicial district in which they serve and are guilty of a high misdemeanor and may be impeached if they do not.
7. That legislative Article IV federal courts concern themselves exclusively with the "territory and other property of the United States" and do not concern themselves with the rights of persons.
8. That only those with some connection to federal property, including land, territory, franchises, or contracts, can lawfully appear before an Article IV court with a case or controversy. This is a natural consequence of the content of Article IV of the United States Constitution.

If any of the above facts and conclusions surprise you or are in dispute at this point, we strongly encourage you to obtain the CD version of the above book and refute the overwhelming physical evidence for yourself.

Based on the analysis found in the *What Happened to Justice?*, Form #06.012 *book*, any government court, employee, or officer who quotes rulings from federal courts against a person domiciled within a state of the Union is:

1. Engaging in "political questions" rather than "legal questions" or controversies.
2. Abusing federal case law and stare decisis as political propaganda that is irrelevant.
3. Trying to deceive the audience that are the target of such propaganda in order to deprive them of Constitutionally protected rights to life, liberty, and property.
4. Engaging in an unlawful deprivation of rights in violation of [42 U.S.C. §1983](#) which is an actionable tort.

This type of abuse of case law by government employees for "political and propaganda purposes" is commonplace in tax and other types of collection notices from state and federal governments. Frequently, the IRS and state revenue agencies will quote federal case law that is simply irrelevant to the recipient of the notice because he or she is domiciled within a state of the Union on other than federal territory. They will do this in violation of what are called "choice of law rules". The fact that the case law they are citing is irrelevant is confirmed by:

1. Federal Rule of Civil Procedure 17, which requires that the civil codes from the domicile of the party are the only proper basis to sue in federal civil court.

[IV. PARTIES > Rule 17.](#)  
[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 [the "United States", in this case, or its officers on official duty representing the**  
5 **corporation], by the law under which it was organized [laws of the District of Columbia]; 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  
8 or be sued in its common name to enforce a substantive right existing under the United States Constitution  
9 or 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  
11 or be sued in a United States court.

12 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

- 13 2. The geographical definitions of "United States" in the statutes sought to be enforced, which are the basis for determining  
14 the domicile of the parties:

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

17 (a) Definitions

18 (9) United States

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

20 (10) State

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

23  
24 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES  
25 CHAPTER 4 - THE STATES  
26 [Sec. 110. Same; definitions](#)

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

- 28 3. The Rules of Decision Act, 28 U.S.C. §1652, which says on the subject:\

29 [TITLE 28](#) > [PART V](#) > [CHAPTER 111](#) > § 1652  
30 [§ 1652. State laws as rules of decision](#)

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

- 34 4. The rulings of the U.S. Supreme Court, which said on the subject:

35 "There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law  
36 applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the  
37 Law of Torts"  
38 [Erie Railroad v. Tompkins, 304 U.S. 64 (1938)]

- 39 5. Black's Law Dictionary:

40 "Common law. As distinguished from statutory law created by the enactment of legislatures, the common law  
41 comprises the body of those principles and rules of action, relating to the government and security of persons and  
42 property, which derive their authority solely from usages and customs of immemorial antiquity, or from the  
43 judgments and decrees of the courts recognizing, affirming, and enforcing such usages and customs and, in  
44 this sense, particularly the ancient unwritten law of England. In general, it is a body of law that develops and  
45 derives through judicial decisions, as distinguished from legislative enactments. The "common law" is all the  
46 statutory and case law background of England and the American colonies before the American revolution. People

1 v. *Rehman*, 253 C.A.2d. 119, 61 Cal.Rptr. 65, 85. It consists of those principles, usage and rules of action  
2 applicable to government and security of persons and property which do not rest for their authority upon any  
3 express and positive declaration of the will of the legislature. *Bishop v. U.S., D.C.Tex.*, 334 F.Supp. 415, 418.

4 "Calif. Civil Code, Section 22.2, provides that the "common law of England, so far as it is not repugnant to or  
5 inconsistent with the Constitution of the United States, or the Constitution or laws of this State, is the rule of  
6 decision in all the courts of this State."

7 "In a broad sense, "common law" may designate all that part of the positive law, juristic theory, and ancient  
8 custom of any state or nation which is of general and universal application, thus marking off special or local  
9 rules or customs.

10 "For federal common law, see that title.

11 "As a compound adjective "common-law" is understood as contrasted with or opposed to "statutory," and  
12 sometimes also to "equitable" or to "criminal."  
13 [Black's Law Dictionary, Sixth Edition, p. 276]

14 If you would like to learn more about choice of law rules to prevent political abuse by courts, see:

[Flawed Tax Arguments to Avoid](http://sedm.org/Forms/FormIndex.htm), Form #08.004, Section 3  
<http://sedm.org/Forms/FormIndex.htm>

15 It is the duty of vigilant Americans, federal judges, government employees, and government counsel to be alert for the abuse  
16 of case law as "political propaganda" and they should stop it immediately with appropriate citations of legal authority. If  
17 they do not, then there will be no end of further usurpations. Of this type of vigilance, the U.S. Supreme Court has held:

18 "The necessity of preserving each [State of the Union] from every form of illegitimate [federal] intrusion or  
19 interference on the part of the other is so imperative as to require this court, when its judicial power is properly  
20 invoked, to view with a careful and discriminating eye any legislation challenged as constituting such an intrusion  
21 or interference. See *South Carolina v. United States*, [199 U.S. 437, 448](#), 26 S.Ct. 110, 4 Ann.Cas. 737."  
22 [Charles C. Steward Machine Co. v. Davis, 301 U.S. 548 (1937)]

23  
24 "It may be that it...is the obnoxious thing in its mildest and least repulsive form; but illegitimate and  
25 unconstitutional practices get their first footing in that way; namely, by silent approaches and slight deviations  
26 from legal modes of procedure. This can only be obviated by adhering to the rule that constitutional provisions  
27 for the security of person and property should be liberally construed. A close and literal construction deprives  
28 them of half their efficacy, and leads to gradual depreciation of the right, as if it consisted more in sound than in  
29 substance. **It is the duty of the courts to be watchful for the constitutional rights of the citizens, and against**  
30 **any stealthy encroachments thereon. Their motto should be *obsta principalis*,**"  
31 [Mr. Justice Brewer, dissenting, quoting Mr. Justice Bradley in *Boyd v. United States*, 116 U.S. 616, 29 L.Ed.  
32 746, 6 Sup.Ct.Rep. 524]  
33 [Hale v. Henkel, [201 U.S. 43](#) (1906)]

## 34 **12.2 District Court: Article IV Executive Branch**

35 United States District Courts, including all those situated within states of the Union, are established pursuant to Article IV of  
36 the United States Constitution. Authorities documenting this fact include those below:

- 37 1. There is no statute within Title 28 of the United States Code establishing any of them pursuant to Article III of the  
38 Constitution.
- 39 2. When Congress wants to invoke Article III of the Constitution and directly confer Article III jurisdiction, they know  
40 EXACTLY how to do it. Below is an example of such language expressly conferring Article III jurisdiction upon an  
41 earlier version of the Court of Claims prior to 1982. The legislative notes under 28 U.S.C. §171 indicate that the Court  
42 of Claims originally was an Article III court but became an Article I court when the Court of Appeals for the Federal  
43 Circuit was created. Since 1982, only TWO federal courts remain with Constitution Article III jurisdiction, which is the  
44 Court of International Trade and the U.S. Supreme Court's original and not appellate jurisdiction.

45 [28 U.S.C. §171 Legislative Notes](#)  
46 [Amendments](#)

1 1982—Pub. L. 97-164 designated existing provisions as subsec. (a), substituted “sixteen judges who shall  
2 constitute a court of record known as the United States Claims Court” for “a chief judge and six associate judges  
3 who shall constitute a court of record known as the United States Court of Claims” and “The court is declared  
4 to be a court established under article I of the Constitution of the United States” for “**Such court is hereby**  
5 **declared to be a court established under article III of the Constitution of the United States**” in subsec. (a) as  
6 **so designated, and added subsec. (b).**

7 3. The U.S. Supreme Court admitted they are established pursuant to Article IV of the Constitution:

8 “The United States District Court is not a true United States court established under Article III of the  
9 Constitution to administer the judicial power of the United States therein conveyed. It is created by virtue of the  
10 sovereign congressional faculty, granted under Article IV, Section 3, of that instrument, of making all needful  
11 rules and regulations respecting the territory belonging to the United States. The resemblance of its jurisdiction  
12 to that of true United States courts in offering an opportunity to nonresidents of resorting to a tribunal not  
13 subject to local influence, does not change its character as a mere territorial court.”  
14 [*Balzac v. Porto Rico*, 258 U.S. 298 at 312, 42 S.Ct. 343, 66 L.Ed. 627 (1921), Chief Justice Taft, former  
15 President of the United States]

16 4. Appeals Courts have admitted that United States District Courts are legislative courts, and that all of their authority  
17 derives only from acts of Congress, which implies that NONE of their authority derives directly from the Constitution  
18 of the United States.

19 “United States District Courts have only such jurisdiction as is conferred by an Act of Congress under the  
20 Constitution [U.S.C.A. Const. art. 3, sec. 2; 28 U.S.C.A. 1344]”  
21 [*Hubbard v. Ammerman*, 465 F.2d. 1169 (5th Cir. 1972)]  
22 [headnote 2. Courts]

### 23 **12.3 Tax Court: Freytag v. Commissioner, 501 U.S. 868 (1991), Article I Legislative Branch**

24 Per 26 U.S.C. §7441, the U.S. Tax Court is an Article I court in the Legislative Branch, not the Judicial Branch. It was  
25 originally called the “Board of Tax Appeals” to emphasize that it was not a court. California still has a similar structure and  
26 calls its “tax court” the “Franchise Tax Board (FTB)”. At least California is honest enough to call it what it really is: A  
27 franchise court!

28 The “Board of Tax Appeals” was later renamed after its creation to the “U.S. Tax Court” to encourage the DECEPTION that  
29 it is a real court in the Judicial branch rather than the Legislative Branch, even though it isn’t. This sordid history is  
30 documented in the famous U.S. Supreme Court case of Freytag v. Commissioner, 501 U.S. 868 (1991) for those who want  
31 to read further.

32 To muddy and confuse the mix even further, Scalia in the Freytag decision says that the U.S. Tax Court exercises “Executive  
33 powers”, even though Article I that it was created under is the Legislative Branch. He reasons that because Tax Court judges  
34 serve at the pleasure of the President and therefore are subject to his will, then they function AS IF they are in the Executive  
35 Branch, even though the authority for their creation is Article I and the Legislative Branch.

36 “Because taxation is a legislative function, a citizen's obligation to pay a tax 'is a purely statutory creation.'”  
37 [*City of Boise v. Ada County*, 147 Idaho 794, 811 (Idaho 2009)]

38 Why is taxation a legislative function? Because taxation and representation have to go together in the same branch of  
39 government, which is the Legislative Branch. We fought a revolution over this issue in 1776 so its obviously important. The  
40 Legislative Branch cannot delegate the taxation function to the Executive Branch or they will separate the taxation and  
41 representation into two pieces.

42 Consistent with the previous section, even the U.S. Supreme Court has unconstitutionally jumped on the franchise/PLUNDER  
43 bandwagon by recognizing and thereby creating what it calls “The Fourth Branch of Government”. This fictional entity is  
44 described by Justice Antonin Scalia in his concurring opinion within Freytag v. Commissioner, 501 U.S. 868 (1991), which  
45 deals with the U.S. Tax Court.

46 *I must confess that, in the case of the Tax Court, as with some other independent establishments (notably, the so-*  
47 *called "independent regulatory agencies" such as the FCC and the Federal Trade Commission) permitting*  
48 *appointment of inferior officers by the agency head may not ensure the [501 U.S. 921] high degree of insulation*  
49 *from congressional control that was the purpose of the appointments scheme elaborated in the Constitution. That*  
50 *is a consequence of our decision in Humphrey's Executor v. United States, 295 U.S. 602 (1935), which approved*

1 congressional restriction upon arbitrary dismissal of the heads of such agencies by the President, a scheme  
2 avowedly designed to make such agencies less accountable to him, and hence he less responsible for them.  
3 Depending upon how broadly one reads the President's power to dismiss "for cause," it may be that he has no  
4 control over the appointment of inferior officers in such agencies; and if those agencies are publicly regarded as  
5 beyond his control -- a "**headless Fourth Branch**" -- he may have less incentive to care about such appointments.  
6 It could be argued, then, that much of the *raison d'etre* for permitting appointive power to be lodged in "Heads  
7 of Departments," see *supra* at 903-908, does not exist with respect to the heads of these agencies, because they,  
8 in fact, will not be shored up by the President, and are thus not resistant to congressional pressures. That is a  
9 reasonable position -- though I tend to the view that adjusting the remainder of the Constitution to compensate  
10 for Humphrey's Executor is a fruitless endeavor. But, in any event, it is not a reasonable position that supports  
11 the Court's decision today -- both because a "**Court of Law**" artificially defined as the Court defines it is even  
12 less resistant to those pressures, and because the distinction between those agencies that are subject to full  
13 Presidential control and those that are not is entirely unrelated to the distinction between Cabinet agencies and  
14 non-Cabinet agencies, and to all the other distinctions that the Court successively embraces. (The Central  
15 Intelligence Agency and the Environmental Protection Agency, for example, though not Cabinet agencies or  
16 components of Cabinet agencies, are not "independent" agencies in the sense of independence from Presidential  
17 control.) [501 U.S. 922] In sum, whatever may be the distorting effects of later innovations that this Court has  
18 approved, considering the Chief Judge of the Tax Court to be the head of a department seems to me the only  
19 reasonable construction of Article II, § 2.  
20 [Freytag v. Commissioner, 501 U.S. 868 (1991)]

21 Here is how Justice Antonin Scalia describes the U.S. Tax Court, which is an administrative franchise/property court  
22 established under Article 1 of the United States Constitution per 26 U.S.C. §7441. His remarks by implication extend to  
23 other franchise courts that are part of the mysterious "Headless Fourth Branch" of administrative franchise courts and  
24 agencies:

- 25 1. It "exercises the executive power of the United States", and therefore is in the Executive Branch rather than the Judicial  
26 Branch. 501 U.S. 915.
- 27 2. It is an independent agency NOT within the Department of the Treasury:

28 "Since the Tax Court is not a court of law, unless the Chief Judge is the head of a department, the appointment  
29 of the Special Trial Judge was void. Unlike the Court, I think he is. [501 U.S. 915]

30 I have already explained that the Tax Court, like its predecessors, exercises the executive power of the United  
31 States. This does not, of course, suffice to market a "Department[t]" for purposes of the Appointments Clause. If,  
32 for instance, the Tax Court were a subdivision of the Department of the Treasury -- as the Board of Tax  
33 Appeals used to be -- it would not qualify. In fact, however, the Tax Court is a freestanding, self-contained  
34 entity in the Executive Branch, whose Chief Judge is removable by the President (and, save impeachment, no  
35 one else). Nevertheless, the Court holds that the Chief Judge is not the head of a department."  
36 [Freytag v. Commissioner, 501 U.S. 868, 914-915 (1991)]

- 37 3. It does NOT exercise Constitutional "judicial power", but rather statutory and ADMINISTRATIVE power, just like the  
38 I.R.S.

39 When the Tax Court was statutorily denominated an "Article I Court" in 1969, its judges did not magically acquire  
40 the judicial power. They still lack life tenure; their salaries may still be diminished; they are still removable by  
41 the President for "inefficiency, neglect of duty, or malfeasance in office." 26 U.S.C. § 7443(f). (In Bowsher v.  
42 Synar, supra at 729, we held that these latter terms are "very broad" and "could sustain removal . . . for any  
43 number of actual or perceived transgressions.") How anyone with these characteristics can exercise judicial  
44 power "independent . . . [of] the Executive Branch" is a complete mystery. It seems to me entirely obvious that  
45 the Tax Court, like the Internal Revenue Service, the FCC, and the NLRB, exercises executive power. Amar,  
46 Marbury, Section 13, and the Original Jurisdiction of the Supreme Court, 56 U.Chi.L.Rev. 443, 451, n. 43 (1989).  
47 See also Northern Pipeline, 458 U.S. at 113 (WHITE, J., dissenting) (equating administrative agencies and Article  
48 I courts); Samuels, Kramer & Co. v. Commissioner, 930 F.2d. 975, 992-993 (CA2 1991) (collecting academic  
49 authorities for same proposition). [501 U.S. 913]  
50 [Freytag v. Commissioner, 501 U.S. 868, 912 (1991)]

- 51 4. The U.S. Tax Court is like every other administrative franchise/property court, in that it exercises administrative power  
52 within either the Executive or Legislative branches rather than the Judicial Branch:

53 The Tax Court is indistinguishable from my hypothetical Social Security Court. It reviews determinations by  
54 Executive Branch officials (the Internal Revenue Service) that this much or that much tax is owed -- a classic  
55 executive function. For 18 years its predecessor, the Board of Tax Appeals, did the very same thing, see H.  
56 Dubroff, The United States Tax Court 47-175 (1979), and no one suggested that body exercised "the judicial  
57 power." We held just the opposite:

1 **The Board of Tax Appeals is not a court. It is an executive or administrative board,** upon the decision of which  
2 the parties are given an opportunity to base a petition for review to the courts after the administrative inquiry of  
3 the Board has been had and decided. Old [501 U.S. 912] Colony Trust Co. v. Commissioner, 279 U.S. 716, 725  
4 (1929) (Taft, C.J.). Though renamed "the Tax Court of the United States" in 1942, it remained "an independent  
5 agency in the Executive Branch," 26 U.S.C. §1100 (1952 ed.), and continued to perform the same function. As  
6 an executive agency, it possessed many of the accoutrements the Court considers "quintessentially judicial," ante  
7 at 891. It administered oaths, for example, and subpoenaed and examined witnesses, § 1114; its findings were  
8 reviewed "in the same manner and to the same extent as decisions of the district courts in civil actions tried  
9 without a jury," § 1141(a). This Court continued to treat it as an administrative agency, akin to the Federal  
10 Communications Commission (FCC) or the National Labor Relations Board (NLRB). See Dobson v.  
11 Commissioner, 320 U.S. 489, 495-501 (1943).  
12 [Freytag v. Commissioner, 501 U.S. 868, 911-912 (1991)]

- 13 5. Franchise courts adjudicate over "public monies", and these monies MUST BECOME public **BEFORE** a statutory  
14 franchise court can even lawfully entertain a petition for the services of the court. You must donate the monies, in fact,  
15 to a public use and a public office BEFORE they can even lawfully be reported to the IRS on an information return to  
16 begin with. Hence, those who go before the court must lawfully be serving in a public office and that office must be  
17 created and exist INDEPENDENT of any provision of the Internal Revenue Code and not be created BY the I.R.C.  
18 Tax Court Rule 13(a) says that ONLY "taxpayers", and hence "public officers" within the SAME branch as the U.S.  
19 Tax Court itself, can petition said court. 26 U.S.C. §§6901 and 6903 recognize, in fact, that those who petition said  
20 franchise court must be "transferees" over all property to be adjudicated, meaning that the property must ALREADY  
21 be public property before the court can even hear the matter:

22 *It is no doubt true that all such bodies "adjudicate," i.e., they determine facts, apply a rule of law to those facts,*  
23 *and thus arrive at a decision. But there is nothing "inherently judicial" about "adjudication." **To be a federal***  
24 ***officer and to adjudicate are necessary but not sufficient conditions for the exercise of federal judicial power,***  
25 ***as we recognized almost a century and a half ago.***

26 ***That the auditing of the accounts of a receiver of public moneys may be, in an enlarged sense, a judicial act,***  
27 ***must be admitted.** So are all those administrative duties the performance of which involves an inquiry into the*  
28 *existence of facts and the application to them of rules of law. In this sense the act of the President in calling out*  
29 *the militia under the act of 1795, [Martin v. Mott,] [501 U.S. 910] 12 Wheat. 19 [(1827)], or of a commissioner*  
30 *who makes a certificate for the extradition of a criminal, under a treaty, is judicial. But it is not sufficient to bring*  
31 *such matters under the judicial power, that they involve the exercise of judgment upon law and fact."*  
32 [Freytag v. Commissioner, 501 U.S. 868, 909-910 (1991)]

- 33 6. It is FRAUD on the part of the U.S. Supreme Court in the case of the majority opinion in Freytag, to identify the U.S.  
34 Tax Court as exercising "judicial power" in a constitutional sense, and by implication, to describe ANY franchise court  
35 as exercising such constitutional "judicial power". The constitution DOES NOT expressly authorize the creation of  
36 "franchise courts" or a new and independent "Fourth Branch" of government as Scalia calls it, to contain them. Hence,  
37 the I.R.C. itself may not operate in places protected by the Constitution, because the judicial power described is  
38 EXTRA-CONSTITUTIONAL. Therefore the I.R.C. can only operate upon federal territory, public officers within the  
39 government working on federal territory, and statutory but not constitutional "U.S. citizens" domiciled on federal  
40 territory WHEREVER physically situated:

41 ***Having concluded, against all odds, that "the Courts of Law" referred to in Article II, § 2, are not the courts***  
42 ***of law established by Article III, the Court is confronted with the difficult problem of determining what courts***  
43 ***of law they are.** It acknowledges that they must be courts which exercise "the judicial power of the United States"*  
44 *and concludes that the Tax Court is such a court – even though it is not an Article III court. **This is quite a feat,***  
45 ***considering that Article III begins "The judicial Power of the United States" -- not "Some of the judicial***  
46 ***Power of the United States," or even "Most of the judicial Power of the United States" -- "shall be vested in***  
47 ***one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish."***  
48 *Despite this unequivocal text, the Court sets forth the startling proposition that "the judicial power of the United*  
49 *States is not limited to the judicial power defined under Article III." Ante at 889. It turns out, however -- to our*  
50 *relief, I suppose it must be said -- that this is really only a pun. **"The judicial power," as the Court uses it, bears***  
51 ***no resemblance to the constitutional term of art we are all familiar with, but means only "the power to***  
52 ***adjudicate in the manner of courts."** So used, as I shall proceed to explain, the phrase covers an infinite variety*  
53 *of individuals exercising executive, rather than judicial, power (in the constitutional sense), and has nothing to*  
54 *do with the separation of powers or with any other characteristic that might cause one to believe that is what was*  
55 *meant by "the Courts of Law." As far as I can tell, the only thing to be said for this approach is that it makes the*  
56 *Tax [501 U.S. 909] Court a "Cour[t] of Law" -- which is perhaps the object of the exercise.*  
57 [Freytag v. Commissioner, 501 U.S. 868, 908-909 (1991)]

58 In addition to the problems duly noted by Justice Antonin Scalia in the above case, there are many other problems with the  
59 majority opinion in Freytag which they conveniently and deliberately ignored, such as:

1 1. Doesn't the U.S. Tax Court have to be in the Legislative and not Judicial Branch of the government, since Article 1,  
2 Section 8, Clause 1 of the Constitution delegates the power to lay AND collect ONLY to the Legislative Branch and  
3 not Executive Branch? The Constitution forbids delegating powers of one branch to any other branch. The delegation  
4 of the taxation to any branch outside the legislative branch separates the taxation and representation function between  
5 two branches of the government and therefore violates the separation of Powers doctrine and the purpose for  
6 establishing said government to begin with: That taxation and representation should coincide in the SAME physical  
7 person in the House of Representatives.

8 *“...a power definitely assigned by the Constitution to one department can neither be surrendered nor delegated*  
9 *by that department, nor vested by statute in another department or agency. Compare [Springer v. Philippine](#)*  
10 *[Islands](#), 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.”*  
11 *[Williams v. U.S., 289 U.S. 553, 53 S.Ct. 751 (1933)]*

12 2. If the U.S. Tax Court really does exercise “judicial power”, then how can they issue declaratory judgments about taxes,  
13 which are prohibited by 28 U.S.C. §2201(a)? The Freytag case says “*section 7443A(b) of the Internal Revenue Code*  
14 *specifically authorizes the Chief Judge of the Tax Court to assign four categories of cases to special trial judges: ‘(1)*  
15 *any **declaratory judgment proceeding**,’” and yet 28 U.S.C. §2201(a) forbids declaratory judgments for a REAL court  
16 exercising REAL “judicial power”. Here is an example of that prohibition upon a District Court, whereby someone  
17 wanted to be declared a “nontaxpayer”:*

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

26 Obviously, 28 U.S.C. §2201(a) can only pertain to public officers called “taxpayers” petitioning the court, and not to  
27 ALL people or even PRIVATE people protected by the Constitution. As a practical matter, it is a violation of the  
28 legislative intent of the Constitution for Congress to enact any law that interferes with or prevents the protection of  
29 PRIVATE rights that are the ONLY reason why governments were created to begin with. The clear message from the  
30 covetous courts and their self-serving interpretation of 28 U.S.C. §2201(a) is summarized by the following:

31 *“If you want to be our cheap whore who bends over for free, we’ll issue a declaratory judgment telling you how*  
32 *many times and for how long you have to bend over for us. We’ll even coach you on how much you have to pay*  
33 *U.S. for the PRIVILEGE of engaging in such a wonderful activity, which we call a ‘benefit’/franchise. However,*  
34 *we ain’t NEVER going to admit, even though it’s true, that:*

- 35 1. *No one has the power to compel you to BE a whore called a ‘taxpayer’ and if they do, it’s involuntary*  
36 *servitude.*
- 37 2. *“Nontaxpayers” even exist.*
- 38 3. *Not everyone is a “taxpayer”.*
- 39 4. *There is any such thing as private rights or private property.*
- 40 5. *We have the power or even the desire to protect private rights by calling you a “nontaxpayer”.*
- 41 6. *No one in a state of the Union protected by the Constitution can lawfully be a statutory “taxpayer”.*
- 42 7. *The U.S. Tax Court cannot lawfully hear the case of a ‘nontaxpayer’, but rather has to dismiss such as case*  
43 *and end the collection activity.*

44 *In short, we will NEVER satisfy the purpose of the creation of the government, which is the protection of PRIVATE*  
45 *rights and PRIVATE property. Instead, we will use every opportunity to adjudicate as a means to create our own*  
46 *little fiefdom by turning EVERYTHING into a privilege, converting all rights to privileges, and force you to waive*  
47 *all your rights before you can get any kind of remedy at all from the imperial judiciary. It’s our way or the*  
48 *highway. You will either lick the hands that feed and LOVE IT, or we will destroy your commercial identity and*  
49 *implement genocide of you and your family until you do.”*

50 3. The U.S. Supreme Court places the U.S. Tax Court OUTSIDE even the U.S. Treasury and says it is completely  
51 independent of said department. By what authority is a NEW department outside the existing Executive, Legislative,  
52 and Judicial Branches created?  
53 3.1. Is this what you call a “supernatural power”, because it is not expressly created by the NATURAL human beings  
54 who penned the Constitution and delegated authority to the federal government to begin with?

- 3.2. If it is a “supernatural being” with powers superior to the human beings who created it, isn’t this a violation of the requirement for equal protection and equal treatment that is the foundation of the United States Constitution?
4. By what legal authority are the public offices supervised by this unconstitutional “Fourth Branch” created?
5. Where within the franchise agreements themselves does it expressly say that these public offices can lawfully be exercised? 4 U.S.C. §72 says these offices may be exercised ONLY in the District of Columbia and not elsewhere, which means they cannot be exercised within the borders of a state of the Union.
6. Aren’t those who are NOT lawfully serving in public offices within this branch committing the crime of impersonating a public office per 18 U.S.C. §912 to even participate? Doesn’t the U.S. Tax Court itself become a party to a conspiracy to commit this crime if it does not at least verify the lawful creation of the public office being supervised?
7. Is filling out a IRS Forms W-4 or 1040 an act of electing oneself into a public office by consenting to fill the office?
- 7.1. By what authority are such elections held?
- 7.2. By what Constitutional authority can people consent to join the fictitious Fourth Branch of government?
8. By what constitutional authority can those charged with protecting PRIVATE rights abuse their authority to compel EVERYONE to convert them to PUBLIC rights? Isn’t it TREASON to make a business out abusing the legislation and “selective enforcement” to accomplish the OPPOSITE end of the creation of government to begin with?
9. How can the government create a Fourth Branch of government that behaves as a state-sponsored religion using nothing but judicial fiat and prima facie evidence (1 U.S.C. §204), make the object of this religion the worship of civil rulers instead of the living God, and compel payment of tithes to this fake religion without violating the First Amendment establishment clause by creating a state-sponsored religion? The Religious Freedom Restoration Act applies EVERYWHERE, including federal territory and within government itself. See 42 U.S.C. Chapt. 21B.

*“The “establishment of religion” clause of the First Amendment means at least this: **neither a state nor the Federal Government can set up a church.** Neither can pass laws which aid one [state-sponsored political] religion, aid all religions, or prefer one religion over another. Neither can force or influence a person to go to or to remain away from church against his will, or force him to profess a belief or disbelief in any religion. No person can be punished for entertaining or professing religious beliefs or disbeliefs, for church attendance or non-attendance. **No tax in any amount, large or small, can be levied to support any religious activities or institutions, whatever they may be called, or whatever form they may adopt to teach or practice religion.** **Neither a state nor the Federal Government can, openly or secretly, participate in the affairs of any religious organizations or groups and vice versa.**”*  
 [Everson v. Bd. of Ed., 330 U.S. 1, 15 (1947)]

10. Isn’t it a violation of the separation of powers to FORCE EVERYONE into a public office in the Executive Branch as a statutory “taxpayer”, and thereby to effectively:
- 10.1. Replace a de jure government with a de facto government?
- 10.2. Eliminate all PRIVATE rights and replace them with PUBLIC rights?
- 10.3. Convert all PRIVATE property into PUBLIC property, in one massive instance of “eminent domain”?
- 10.4. Outlaw personal responsibility by forbidding people from governing their own lives and forcing them to ask for permission to do ANYTHING from a judicial and administrative oligarchy.
- 10.5. Concentrate all power and sovereignty to what amounts to a private, de facto, for profit corporation monopoly called the “United States”.
- 10.6. Make it impossible for a private person to get a remedy in ANY court in which franchise participation is at issue, because all potential jurists are receiving bribes from the franchise and possibly even participating unlawfully.
11. Isn’t it a violation of the constitutional requirement for equal protection and the equivalent of a “bill of attainder” to, on the one hand provide an essentially ADMINISTRATIVE remedy to those who are statutory “taxpayers”, and yet to NOT provide an equally convenient JUDICIAL remedy to those who are PRIVATE parties and “nontaxpayers”? There is no equivalent court for “nontaxpayers” and U.S. Tax Court Rule 13(a) prohibits these parties from even petitioning the franchise court. The only place PRIVATE parties who are “nontaxpayers” can go is a state court. This is rather scandalous, considering that the MAIN purpose for establishing government to begin with is to protect PRIVATE rights and CONSTITUTIONAL rights, and yet there IS not court within the federal government that can even entertain a suit or provide a remedy for such a person. Hence, there IS no real government at the federal level. The only way you can approach Uncle, in short, is as a privileged statutory “employee” or public officer who has no rights and works as a cheap whore for Uncle without compensation. To add insult to injury, this privileged state of affairs is termed a “benefit” for which you “owe” them a tax to sustain.

*“It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed by the Constitution.” Frost & Frost Trucking Co. v. Railroad Comm’n of California, 271 U.S. 583. “Constitutional rights would be of little value if they could be indirectly denied,” Smith v. Allwright, 321 U.S. 649, 644, or manipulated out of existence,’ Gomillion v. Lightfoot, 364 U.S. 339, 345.”*  
 [Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]

1 12. How did the monies being adjudicated become “public monies” in the case of those who are private parties and NOT  
2 public officers and who are the victim of false information returns that the IRS refuses its legal duty to correct?

3 *“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’*  
4 *and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property [or income] which a***  
5 ***man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it***  
6 ***to his neighbor's injury, and that does not mean that he must use it for his***  
7 ***neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other***  
8 ***public “benefit”]; second, that if he devotes it to a public use, he gives to the public a right to control***  
9 ***that use; and third, that whenever the public needs require, the public may take it upon payment of due***  
10 ***compensation.”***

11 [*Budd v. People of State of New York, 143 U.S. 517 (1892)*]

12 You might want to ask some of these questions if you ever end up in front of the kangaroo U.S. Tax Court.

### 13 **12.4 The U.S. Department of Treasury is in the Executive Branch but the IRS is NOT in ANY** 14 **branch of the government**

15 The U.S. Department of Treasury admits on its website that it is an Executive Branch agency:

16 *Freedom of Information Act*

17 *Mission: To administer a records disclosure program in the Department of the Treasury that is in compliance*  
18 *with the Freedom of Information Act (FOIA) and the Privacy Act.*

19 *The Freedom of Information Act (FOIA) gives any person the right to request access to records **of the Executive***  
20 ***Branch of the United States Government.** The records requested must be disclosed unless they are protected by*  
21 *one or more of the exempt categories of information found in the FOIA. Records that, generally, may be protected*  
22 *from disclosure are: Properly classified material; limited kinds of purely internal matters; matters exempt from*  
23 *disclosure by other statutes; trade secrets or commercial or financial information obtained from a person and*  
24 *privileged or confidential; internal agency communications that represent the deliberative, pre- decisional*  
25 *process, attorney work product, or attorney-client records; information that would be a clearly unwarranted*  
26 *invasion of personal privacy; law enforcement records to the extent that one of six specific harms could result*  
27 *from disclosure; bank examination records; and oil well and similar information.*

28 *Notwithstanding the above protections, the FOIA requires Federal agencies to provide the fullest possible*  
29 *disclosure of information to the public. Administrative and judicial remedies are available to those persons denied*  
30 *access to records.*

31 *Treasury has designated David F. Eisner, Assistant Secretary for Management, as the Chief Freedom of*  
32 *Information Act (FOIA) Officer.*

33 *Treasury FOIA Regulations, 31 CFR Part 1, Subpart A*

34 [*Freedom of Information Act, U.S. Department of Treasury Website, Downloaded 6/2/2021;*  
35 <https://home.treasury.gov/footer/freedom-of-information-act>]

36 The Department of Treasury is the entity from which tax collection notices are mailed. Thus, tax collection APPEARS to  
37 originate from the Department of the Treasury in the Executive Branch. At the same time, the IRS itself, as we will learn in  
38 the next section, is NOT PART of the U.S. Department of Treasury. Nowhere are they identified in Title 31 as a bureau or  
39 agency within the U.S. Department of the Treasury. So WHICH “Department of the Treasury”, other than possibly that of  
40 Puerto Rico, do they LAWFULLY originate from?



## 12.5 Internal Revenue Service: Private collection agency not within the government or even the U.S. Department of Treasury<sup>2</sup>

Through research and analysis of Title 31 of the United States Code (U.S.C.) enacted by Congress, and the statutes used for codification of Title 31, Sections 301-310 inclusive we find that Congress organized the Department of the Treasury as follows:

1. 301(a) – Congress created the Department of the Treasury as an executive department of the U.S. Government at the seat of Government (Washington, DC);
2. 301(b) – Congress provided for appointment of a Department head by the President by and with the advice and consent of the Senate to be known as the Secretary of the Treasury;
3. 301(c) – Congress provided for the position of a Deputy Secretary and at 301(c)(1) -whose duties are prescribed by the Secretary, 301(c)(2) – who is to act for the Secretary when the Secretary is absent, unable, and during office vacancy of the post;
4. 301(d) – Congress created positions for 2 Under Secretaries, 2 Deputy Secretaries and a Treasurer of the United States appointed in the same manner as 301(b) with duties as those prescribed by 301(c)(1), and other personnel;
5. 301(e) - Congress created positions for 8 Assistant Secretaries in addition to those in subsection (d) appointed in the same manner as 301(b) with duties as those of 301(c)(1);
6. 301(f)(1) – Congress provided for appointment of a General Council by the President in the same manner as 301(b), who is to be the chief law officer of the Department and provides for the Secretary to appoint not more than 5 Assistant General Councils with authority to designate one of the Assistant General Councils as the General Council when the General Council is absent or unable to serve or when the office of General Council is vacant (*see note below concerning this section*);
7. 301(f)(2) - Congress created a position for an Assistant General Council appointed by the President in the same manner as 301(b) who shall be Chief Counsel for the Internal Revenue Service as chief law enforcement officer who shall carry out duties and powers prescribed by the Secretary (*see note below concerning this section*);
8. 301(g) - Congress provides that the Department shall have a seal;
9. 302 - Congress created the Department of the Treasury of the United States Government as a Department;
10. 303(a) - Congress created the Bureau of Engraving and Printing as a Bureau in the Department of the Treasury and in 303(b) - a position for a Director known as the Director of the Bureau of Engraving and Printing who is to be appointed by the Secretary of the Treasury, and as such Director at 301(b)(1) - shall carry out the duties and powers as prescribed by the Secretary, and 301(b)(2) - who shall report directly to the Secretary;
11. 304(a) - Congress created the United States Mint as a bureau in the Department of the Treasury and 304(b) - a Director of the Mint is appointed by the President in the same manner as 301(b)(1) who is to be the head of the Mint for a term of 5 years, and upon removal from office the President shall send a message to the Senate giving reasons for such removal, and 304(b)(2) - the Director shall carry out the duties and powers as prescribed by Secretary;
12. 305 - Congress directed that supervision and direction by the Secretary of the Treasury shall be over the Federal Financing Bank established under section 4 of the Federal Financing Bank Act of 1973 (12 U.S.C. §2283);
13. 306(a) - Congress created the Fiscal Service as a service in the Department of the Treasury and 306(b) - Congress created the position of Fiscal Assistant Secretary as head of the Fiscal Service appointed under section 301(d) of this title, 306(c)(1) - Congress created the Bureau of Government Financial Operations within the Fiscal Service and provided for the position of Commission of Government Financial Operations as the head of the bureau and created at 306(c)(2) - the Bureau of Public Debt with the position of Commissioner as the head of the bureau, and at 306(d) - Congress enabled the Secretary of the Treasury to designate another officer or employee of the Department to act as the Fiscal Assistant Secretary when he/she is absent or unable to serve or when the office is vacant;
14. 307 - Congress inserted the Office of the Comptroller of the Currency established under section 324 of the Revised Statutes (12 U.S.C. §1) as an office in the Department of the Treasury;
15. 308 - Congress inserted the United States Customs Service established under section 1 of the act of March 3, 1927 (19 U.S.C. §2071) as a service in the Department of the Treasury;
16. 309 - Congress inserted the Office of Thrift Supervision established under section 3(a) of the Homeowner’s Loan Act as an office in the Department of the Treasury;
17. 310(a) – Congress inserted the Financial Crimes Enforcement Network established by order of the Secretary of the Treasury (Treasury Order No. 150-08, referred to “FinCEN”) on April 25, 1990, as a bureau in the Department of the Treasury and creates the position of Director as head of the FinCEN bureau by appointment of the Secretary of the

<sup>2</sup> Adapted from: *Origins and Authority of the Internal Revenue Service*, Form #05.005, Sections 2.3 and 4.1; <https://sedm.org/Forms/FormIndex.htm>.

Treasury at 310(b)(1) with enumerated duties and powers of the Director at 310(b)(2) and other performance outlines throughout the remainder of subsection (c) and appropriations at subsection (d).

An examination of the above and the entire Title 31 of the U.S. Code reveal that Congress did **NOT** through any enactment:

1. Create the “Internal Revenue Service (IRS)” as an “agency,” “bureau,” “office,” or “service” within the Department of the Treasury.
2. Create the predecessor to the IRS, which is the “Bureau of Internal Revenue (BIR)” as an “agency,” “bureau,” “office,” or “service” within the Department of the Treasury.
3. *Insert* the Internal Revenue Service as an “agency,” “bureau,” “office,” or “service” in the Department of the Treasury with reference to its establishment from any Treasury Order (or otherwise) as it did with FinCEN in section 310(a).

The “only” mention of the IRS anywhere in 301-310 is at **301(f)(2)** (see above) and the mention therein by Congress did **not** create any office of the IRS within the Government of the United States.

**NOTE:** It must be outlined here that the US Code **sources** for revised section 301(f)(1) as listed under Title 31 > Subtitle I > Chapter 3 > Subchapter I > §301 are:

“26:7801(b)(1), (2)(last sentence).”, (3)” with the Statutes at Large **source** listed as “Aug. 16, 1954, ch. 736, § 7801(b), 68A Stat. 915; restated Sept. 22, 1959, Pub. L. 86–368, §1, 73 Stat. 647; Aug. 14, 1964, Pub. L. 88–426, §305(39), 78 Stat. 427; Oct. 4, 1976, Pub. L. 94–455, §1906(b)(13)(B), 90 Stat. 1834”, and

“31:1009” with the Statutes at Large **source** listed as “May 10, 1934, ch. 277, § 512(a), (c), 48 Stat. 758, 759.”;

[SOURCE: [http://www.law.cornell.edu/uscode/html/uscode31/usc\\_sec\\_31\\_00000301---000-notes.html](http://www.law.cornell.edu/uscode/html/uscode31/usc_sec_31_00000301---000-notes.html)]

and the **source** for revised section **301(f)(2)** as listed under Title 31 > Subtitle I > Chapter 3 > Subchapter I > §301 is:

“26:7801(b)(2)(1st, 2nd sentences).” with **no** Statutes at Large **sources** listed;

[SOURCE: [http://www.law.cornell.edu/uscode/html/uscode31/usc\\_sec\\_31\\_00000301---000-notes.html](http://www.law.cornell.edu/uscode/html/uscode31/usc_sec_31_00000301---000-notes.html)]

Congress repealed section 26:7801(b) with “Pub. L. 97-258, Sec. 5(b), Sept. 13, 1982, 96 Stat. 1068, 1078.”)

In fact, throughout Titles 5 and 31, the IRS is mentioned in the following statutes:

1. Title 5:
  - 1.1. 5 U.S.C. §500(c)
  - 1.2. 5 U.S.C. §9508(a)
  - 1.3. 5 U.S.C. §9509(b)(1)(A)
  - 1.4. 5 U.S.C. §9509(b)(2)
  - 1.5. 5 U.S.C. §9509(c)
  - 1.6. 5 U.S.C. §9510(a)(1)
  - 1.7. 5 U.S.C. §9510(b)(1)
  - 1.8. 5 U.S.C. §9510(c)
  - 1.9. 5 U.S.C. §9510(d)
  - 1.10. 5 U.S.C. §9510(e)(2)
2. Title 31:
  - 2.1. 31 U.S.C. §301(f)(2)
  - 2.2. 31 U.S.C. §330(c)(1)
  - 2.3. 31 U.S.C. §713(a)

Yet with what has been provided in this Review with regards to what Congress **did** create in Title 31, Sections 301-310, federal courts are erroneously ruling on this very issue of the IRS being an agency within the Department of the Treasury by falsely citing Title 31, Section 301(a), which is where Congress created **ONLY** the Department of the Treasury with the full and complete context of section 301(a) is as follows for reiteration:

*“The Department of the Treasury is an executive department of the United States Government at the seat of the Government.”*

1 The federal courts are also using 26 U.S.C. §7801 - "Authority of the Department of the Treasury" at (a)(1) in their attempts  
2 to B.S. the American People into believing that Congress created the IRS when §7801(a) says no such thing as follows:

3 *"Except as otherwise expressly provided by law, the administration and enforcement of this title shall be*  
4 *performed by or under the supervision of the Secretary of the Treasury."*

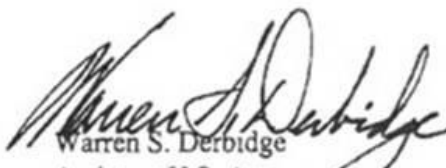
5 Anyone with eyes and a brain can plainly see and deduce that the IRS is not even mentioned by Congress in either 31 U.S.C.  
6 §301(a) or 26 U.S.C. §7801(a) even though federal courts fraudulently claim it is, and section 7801(a)(1) is the IRC itself.  
7 Any notion by the Courts that the Code *itself* created the IRS as an agency within or under the Department of the Treasury is  
8 not only absurd, but is considered willful criminal deception and outrageous miscarriages of justice!

9 What does this mean to you and I? It means that the IRS is a PRIVATE collection agency for the federal reserve, that its  
10 existence was NOT authorized by law by Congress, and therefore that it was created and is accountable to the Secretary of  
11 Treasury to do the work of collecting income taxes. It therefore cannot operate against anyone OUTSIDE of the Department  
12 of the Treasury because the Secretary of Treasury cannot make rules or enforce against any other branch or agency other than  
13 his own. That is why its called a "bureau" rather than an "agency" by the U.S. Attorney in legal discovery. A bureau is  
14 something that only operates WITHIN a specific agency and not outside of it.

15 **There is no doubt the IRS is a "bureau" by the admission of the Department of Justice within the Department of the Treasury,**  
16 **as revealed in legal discovery.**

The Department of Treasury is the agency, Internal Revenue Service is a bureau within  
Treasury. See also 5 United States Code § 105 which defines the term Executive agency and  
Hancock v. Egger, 848 F.2d 87 (6<sup>th</sup> Cir. 1988).

Sincerely,

  
Warren S. Derbidge  
Assistant U.S. Attorney

17  
18 [Diversified Metal Company v. T-Bow Company Trust, Internal Revenue Service,  
19 Civ. No. 93-405—E-EJL, United States District Court, Idaho;  
20 SOURCE: <http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>]

21 The IRS is established by regulation of the Secretary at 26 C.F.R. §601.101. The regulations are known as "Part 600".

22 [26 CFR 601.101 - Introduction](#)

23 § 601.101 Introduction.

24 (a)General.

25 **The Internal Revenue Service is a bureau of the Department of the Treasury under the immediate direction of**  
26 **the Commissioner of Internal Revenue.** *The Commissioner has general superintendence of the assessment and*  
27 *collection of all taxes imposed by any law providing internal revenue. The Internal Revenue Service is the agency*  
28 *by which these functions are performed. **Within an internal revenue district the internal revenue laws are***  
29 **administered by a district director of internal revenue.** *The Director, Foreign Operations District, administers*  
30 *the internal revenue laws applicable to taxpayers residing or doing business abroad, foreign taxpayers deriving*  
31 *income from sources within the United States, and taxpayers who are required to withhold tax on certain*  
32 *payments to nonresident aliens and foreign corporations, provided the books and records of those taxpayers are*  
33 *located outside the United States. For purposes of these procedural rules any reference to a district director or a*  
34 *district office includes the Director, Foreign Operations District, or the District Office, Foreign Operations*  
35 *District, if appropriate. Generally, the procedural rules of the Service are based on the Internal Revenue Code*

1 of 1939 and the Internal Revenue Code of 1954, and the procedural rules in this part apply to the taxes imposed  
2 by both Codes except to the extent specifically stated or where the [procedure](#) under one Code is incompatible  
3 with the [procedure](#) under the other Code. Reference to sections of the Code are references to the Internal Revenue  
4 Code of 1954, unless otherwise expressly indicated.

5 (b)Scope.

6 This part sets forth the procedural rules of the Internal Revenue Service respecting all taxes administered by the  
7 Service, and supersedes the previously published statement (26 CFR (1949 ed., Part 300-End) Parts 600 and  
8 601) with respect to such procedural rules. Subpart A provides a descriptive statement of the general course and  
9 method by which the Service's functions are channeled and determined, insofar as such functions relate generally  
10 to the assessment, collection, and enforcement of internal revenue taxes. Certain provisions special to particular  
11 taxes are separately described in [Subpart D](#) of this part. Conference and practice requirements of the Internal  
12 Revenue Service are contained in [Subpart E](#) of this part. Specific matters not generally involved in the assessment,  
13 collection, and enforcement functions are separately described in [Subpart B](#) of this part. A description of the rule  
14 making functions of the Department of the Treasury with respect to internal revenue tax matters is contained in  
15 [Subpart F](#) of this part. [Subpart G](#) of this part relates to matters of official record in the Internal Revenue Service  
16 and the extent to which records and documents are subject to publication or open to public inspection. This part  
17 does not contain a detailed discussion of the substantive provisions pertaining to any particular tax or the  
18 [procedures](#) relating thereto, and for such information it is necessary that reference be made to the applicable  
19 provisions of law and the regulations promulgated thereunder. The regulations relating to the taxes administered  
20 by the Service are contained in title 26 of the Code of Federal Regulations.

21 [[38 FR 4955](#), Feb. 23, 1973 and [41 FR 20880](#), May 21, 1976, as amended at [45 FR 7251](#), Feb. 1, 1980; [49 FR](#)  
22 [36498](#), Sept. 18, 1984; T.D. 8685, [61 FR 58008](#), Nov. 12, 1996]

23 [SOURCE: <https://www.law.cornell.edu/cfr/text/26/601.101>]

24 The Tenth Circuit identified the above regulation as the origin of the IRS in *Lonsdale v. U.S.*, 919 F.2d. 1440, 1448 (10th  
25 Cir. 1990). In *Snyder v. U.S.*, 596 F.Supp. 240, 247 (N.D. Ind. 1984) it was held the IRS owes its entire legal existence  
26 pursuant to 26 C.F.R. §601.101. The Tenth Circuit cited to Section 601.101 in *U.S. v. Dawes*, 951 F.2d. 1189, 1193(N.3)(10th  
27 Cir. 1991).

28 It should be noted from the above and from 26 U.S.C. §7601 that IRS enforcement is expressly limited to “Internal Revenue  
29 Districts”.

30 **26 C.F.R. §601.101(a)**

31 **Within an internal revenue district the internal revenue laws are administered by a district director of internal**  
32 **revenue.**

33 [SOURCE: <https://www.law.cornell.edu/cfr/text/26/601.101>]

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35 [26 U.S. Code § 7601 - Canvass of districts for taxable persons and objects](#)

36 (a) General rule

37 *The Secretary shall, to the extent he deems it practicable, cause officers or employees of the Treasury Department*  
38 *to proceed, from time to time, **through each internal revenue district and inquire after and concerning all***  
39 ***persons therein who may be liable to pay any internal revenue tax,** and all persons owning or having the care*  
40 *and management of any objects with respect to which any tax is imposed.*

41 It is important to note the following about “Internal Revenue Districts”:

- 42 1. There is ONLY ONE Internal Revenue District, which is the District of Columbia.
- 43 2. There are NO Internal Revenue Districts within any state of the Union.
- 44 3. There are NO “District Directors” within the IRS.
- 45 4. IRS has arbitrarily created “Areas” and “Area Offices” to enforce within, but such Areas have NO LEGISLATIVE  
46 authority to exist and certainly none with a Constitutional state of the Union.

47 The above are consistent with the definition of “United States” in the Internal Revenue Code itself:

1 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > [Sec. 7701](#).  
2 [Sec. 7701. - Definitions](#)

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

5 (9) United States

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

7 (10) State

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

10 For the record, below is the common definition of “bureau” is as follows.

11 **Bureau** *noun*

12 bu-reau / \ 'byūr-(.)ō, 'byər-\

13 plural **bureaus** also **bureaux** \ -(.)ōz \

14 *Definition of bureau*

15 *2a: a specialized administrative unit especially: a subdivision of an executive department of a government*  
16 *the Federal Bureau of Investigation*

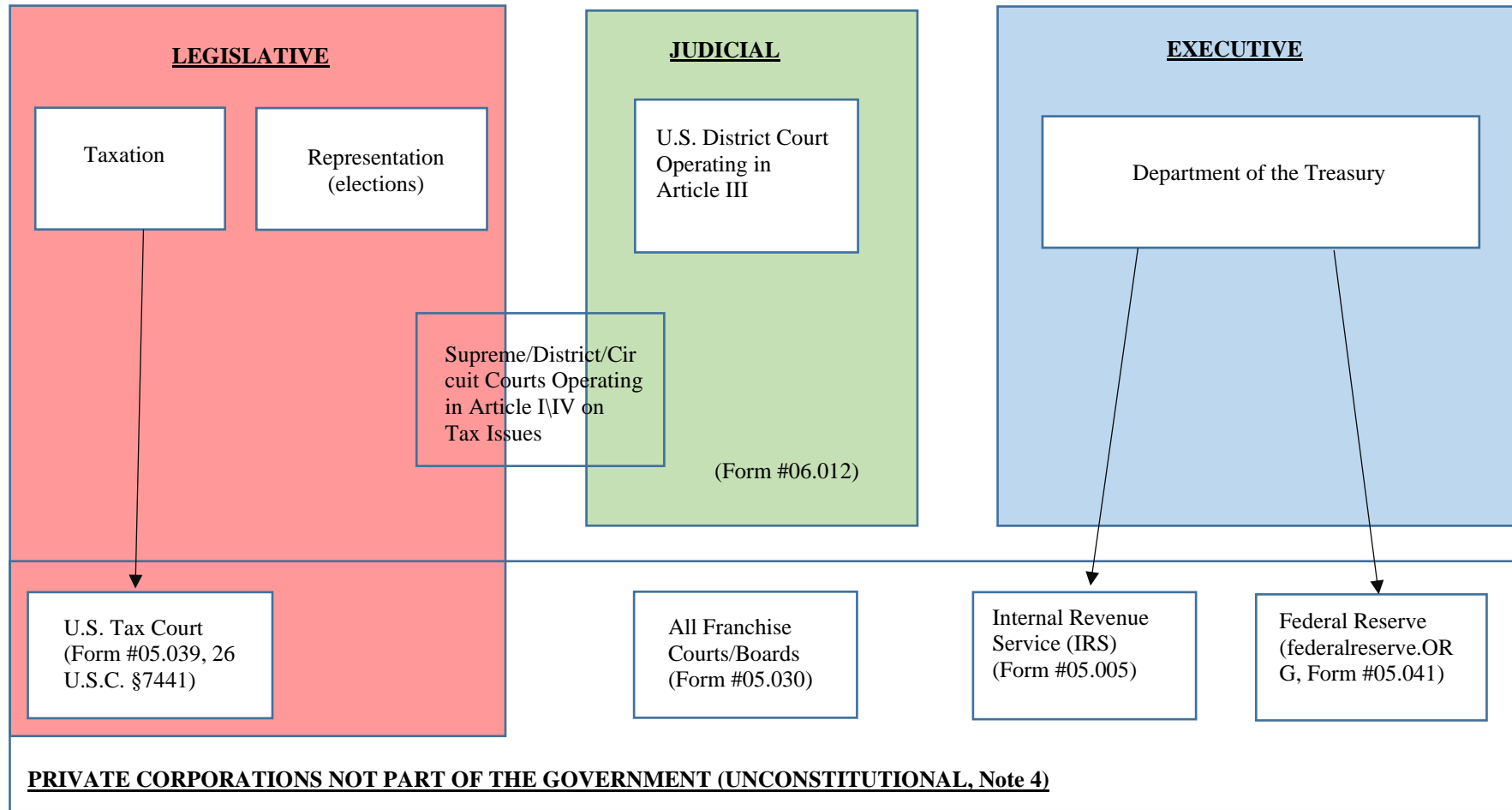
17 [*Webster's Online Dictionary: Bureau; SOURCE: <https://www.merriam-webster.com/dictionary/bureau>*]

18 The Supreme Court has found the IRS is "organized to carry out" the Internal Revenue Laws. By “internal” is meant  
19 “internal” to the U.S. government and statutory “United States” (26 U.S.C. §7701(a)(9) and (a)(10)), not internal to the  
20 geographic “United States” or “United States of America” in the Constitutional States of the Union. U.S. v. Euge, 444 U.S.  
21 707, 719 (N.3)(1980).

22 For further details on the history of the Internal Revenue Service, see:

- 23 1. [Origins and Authority of the Internal Revenue Service](#), Form #05.005  
24 <https://sedm.org/Forms/FormIndex.htm>  
25 2. [The Work and Jurisdiction of the Bureau of Internal Revenue](#), U.S. Government Printing Office, 1948  
26 <http://famguardian.org/PublishedAuthors/Govt/IRS/WorkAndJurisOfTheBIR1948s.pdf>

1 **12.6 Organization Chart of Tax Assessment and Collection**



**NOTES:**

1. Arrows represent a delegation of specific authority.
2. It is a violation of the separation of powers when any of the branches overlap. See Form #05.023.
3. It is a violation of the Constitution for public servants to delegate their powers to private corporations. See Form #05.043.
4. The Constitution does NOT authorize the creation of corporations, franchise courts, or franchises. Therefore, these functions can only operate WITHIN the government but not on private people.

1 **12.7 Courts hearing income tax matters are acting in an “administrative” and not “judicial”**  
2 **capacity as part of the Executive and not Judicial Branch<sup>3</sup>**

3 This section will prove that:

- 4 1. The term “Internal” within the phrase “INTERNAL Revenue Service” means INTERNAL to the Executive Branches of  
5 the United States government and NOT internal to states of the Union.
- 6 2. Any court which is officiating over an income tax matter is:
  - 7 2.1. Engaging in “political questions”.
  - 8 2.2. Acting as an administrative agency within the Legislative or Executive Branch because it is engaging in “political  
9 questions” and because it is interfering with the activities of “public officers” within other branches of the  
10 government.
  - 11 2.3. Not exercising true “judicial power” within the meaning of the U.S. Constitution Article III, regardless of the origins  
12 of its authority as an Article III court.
- 13 3. Since courts exercising true “judicial power” within the meaning of the U.S. Constitution Article III may not engage in  
14 political questions, then they may not interfere with the collection of taxes associated with a “public office” or a “trade  
15 or business”. This, in fact, is the basis:
  - 16 3.1. For the authority of the Anti Injunction Act, [26 U.S.C. §7421](#): The judicial branch may not lawfully intrude on the  
17 internal affairs of the other two branches of the government.
  - 18 3.2. For prohibiting federal courts from making declaratory judgments in relation to “taxes” under the authority of [28  
19 U.S.C. §2201\(a\)](#).
- 20 4. Compelling a person against their will to become a “public officer” or statutory “employee” (per 5 U.S.C. §2105) within  
21 the Executive Branch of the government, which is what a “taxpayer” is, represents a denial of the ONLY guarantee  
22 MANDATED within the U.S. Constitution of providing a “republican form of government”. See U.S. Const. Art. 4,  
23 Section 4. A republican form of government requires separation of powers, and forcing everyone into becoming a  
24 “franchisee” and an “employee” within the U.S. Government:
  - 25 4.1. Destroys the separation of powers between the state and federal government by making everyone into federal  
26 officers.
  - 27 4.2. Destroys the separation between what is “public” and what is “private” by connecting everything to the public  
28 office using the Social Security Number, which is a license number to act as a trustee, fiduciary, and public officer  
29 of the U.S. government.
  - 30 4.3. Effectively imposes eminent domain over all private property and brings it under the control of the federal  
31 government by connecting it with public property called a “Social Security Number”. 20 C.F.R. §422.104 says that  
32 the Social Security Number and the card are property of the U.S. government and not the person carrying it. You  
33 cannot use this “public property” for a “private use” because that would be embezzlement and impersonating a  
34 public officer. Therefore, everything you connect the “trustee license number” to becomes “private property  
35 donated to a temporary public use to procure the benefit of a federal franchise”.

36 We showed in *Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008  
37 that all taxpayer “franchisees” are “officers” and/or statutory “employees” (per 5 U.S.C. §2105) of the government. I.R.C.  
38 Subtitles A and C are franchises that apply only to those acting as “public officers” for the U.S. government. They are excise  
39 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  
40 office”. As such:

- 41 1. The tax is upon “public offices” of the United States, all of whom are in the Executive Branches of the government. This  
42 branch of government are what is called the “political branch”.
- 43 2. The tax is only upon federal “offices” and/or statutory “employees” (per 5 U.S.C. §2105).
  - 44 2.1. It is not upon state officers. If it were on state offices, then a violation of the separation of powers and a criminal  
45 conflict of interest occurs.
  - 46 2.2. The tax is NOT upon the OFFICER, but the OFFICE. The OFFICER and the OFFICE become connected ONLY  
47 through the mutual informed and voluntary consent of both the government and the OFFICER. This process is  
48 called a lawful “election” or “appointment”. You’re a USEFUL IDIOT if you volunteer for such an office in  
49 exchange for a criminal federal bribe such as a “benefit”. Its also illegal to entice private people not already lawfully

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<sup>3</sup> Adapted from: *Government Instituted Slavery Using Franchises*, Form #05.030, Section 25.6; <http://sedm.org/Forms/FormIndex.htm>.

1 serving in public offices to assume the duties of the office by accepting the bribe and thereby effectively and  
2 unilaterally “electing” themselves into public office.

3 For details on the above, 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>

- 4 3. The tax can only be imposed or collected where these “public offices” are lawfully established and exercised by law. 4  
5 U.S.C. §72 requires that all public offices shall be exercised in the District of Columbia and NOT elsewhere except “as  
6 expressly provided by law”. Congress has never enacted any law that “expressly extends” any public office that is the  
7 subject of I.R.C. Subtitles A and C taxes to any place within any state of the Union or to any place outside of federal  
8 territory not within any state. That is why
- 9 3.1. The term “United States” is defined within 26 U.S.C. §7701(a)(9) and (a)(10) for the purposes of I.R.C. Subtitles  
10 A and C to mean the District of Columbia and no part of any state of the Union.
- 11 3.2. 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d) moves the effective domicile of all “U.S. citizens” and “U.S.  
12 residents” to the District of Columbia for the purposes of judicial jurisdiction.
- 13 4. The tax is only upon federal “offices” and/or statutory “employees” (per 5 U.S.C. §2105) while they lawfully serve  
14 “abroad”, which means in a foreign country that is NOT a state of the Union pursuant to 26 U.S.C. §911.
- 15 4.1. There is no provision within the I.R.C. that EXPRESSLY imposes a tax upon “citizens or residents of the United  
16 States” while they are NOT “abroad”, and therefore they don’t owe a tax when geographically located  
17 “domestically”. By “domestic”, we mean within the “United States” (District of Columbia).
- 18 4.2. 26 U.S.C. §911 expressly imposes a tax upon “citizens and residents of the United States” while abroad. What  
19 these two entities have in common is a legal “residence” within the “United States”, which is defined as the District  
20 of Columbia in 26 U.S.C. §7701(a)(9) and (a)(10) and nowhere extended to any state of the Union within the I.R.C.  
21 These statutory “citizens” and “residents” all work for the U.S. government as officers and employees because  
22 while they are on official duty, they are representing a federal corporation and take on the character of that  
23 corporation. That corporation, in turn, is a statutory (per 8 U.S.C. §1401) but not constitutional “citizen” of the  
24 place it was incorporated, which is the District of Columbia.

25 *“A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was  
26 created, and of that state or country only.”  
27 [19 Corpus Juris Secundum (C.J.S.), Corporations, §886]*

28 For further details on the nature of I.R.C. Subtitle A as an excise tax upon “public offices” in the United States government,  
29 see:

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

30 The Constitution, Article 1, Section 8, Clause 1 confers the power to both LAY and COLLECT taxes upon the Legislature,  
31 and not upon any other branch.

32 *U.S. Constitution  
33 Article 1, Section 8, Clause 1*

34 *The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and  
35 provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises  
36 shall be uniform throughout the United States;*

37 Note that the above clause delegates BOTH laying AND collecting in the same person in the Congress. This is the basis for  
38 “taxation with representation”.

- 39 1. Recall that the American revolution was fought BECAUSE of taxation WITHOUT representation.
- 40 2. This power may not lawfully be delegated to another branch, including the Judiciary or anyone in the Executive Branch,  
41 in the context of anything having to do with a state of the Union.
- 42 3. If it is delegated to another branch, can only be delegated in the context of tax collection or enforcement INTERNAL to  
43 the federal government itself and INTERNAL to federal territory where the Constitution does NOT apply.



1 A court which interferes with the collection or assessment of taxes is interfering with the exclusive functions delegated by  
2 the Constitution to the Legislative Branch, which it cannot lawfully do and which is a strictly “political question”. Here is  
3 the way the U.S. Supreme Court stated it:

4 “... a power definitely assigned by the Constitution to one department can neither be surrendered nor delegated  
5 by that department, nor vested by statute in another department or agency. Compare [Springer v. Philippine  
6 Islands, 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.](#)”  
7 [*Williams v. U.S.*, 289 U.S. 553, 53 S.Ct. 751 (1933)]

8 Consequently, tax collection is a “political” function that is inherently non-judicial in nature. On the subject of taxes and the  
9 enforcement of lawful collection in a court of law, the U.S. Supreme Court has furthermore held that:

- 10 1. Any subject of litigation which can be delegated to an Article I administrative agency such as U.S. Tax Court does not  
11 involve the “judicial power” of the government.

12 “The view under discussion—that, Congress having consented that the United States may be sued, the judicial  
13 power defined in [article 3](#) at once attaches to the court authorized to hear and determine the suits—must then be  
14 rejected, for the further reason, or, perhaps, what comes to the same reason differently stated, that it cannot be  
15 reconciled with the limitation fundamentally implicit in the constitutional separation of the powers, namely, that  
16 a power definitely assigned by the Constitution to one department can neither be surrendered nor delegated by  
17 that department, nor vested by statute in another department or agency. Compare [Springer v. Philippine Islands,  
18 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.](#) And since Congress, whenever it thinks proper, undoubtedly  
19 may, without infringing the Constitution, confer upon an executive officer or administrative board, or an  
20 existing or specially constituted court, or retain for itself, the power to hear and determine controversies  
21 respecting claims against the United States, it follows indubitably that such power, in whatever guise or by  
22 whatever agency exercised, is no part of the judicial power vested in the constitutional courts by the third  
23 article. That is to say, a power which may be devolved, at the will of Congress, upon any of the three departments,  
24 plainly is not within the doctrine of the separation and independent exercise of governmental powers  
25 contemplated by the tripartite distribution of such powers. Compare [Kilbourn v. Thompson, 103 U.S. 168, 190-  
26 191, 26 L.Ed. 377.](#)  
27 [*Williams v. U.S.*, 289 U.S. 553, 53 S.Ct. 751 (1933)]

28 Therefore, at least in the context of “taxes”, regardless of what federal court the dispute is being heard in, the courts are  
29 operating in an “administrative mode” as part of the Legislative rather than Judicial branch of the government, even if  
30 the judges themselves are ordained as Article III judges.

- 31 2. All tax subjects are “political” in nature.

32 “Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit  
33 or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth  
34 Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally  
35 reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously  
36 includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of  
37 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration  
38 being a tax on realty laid by the state in which the realty is located.”  
39 [*Miller Brothers Co. v. Maryland, 347 U.S. 340* (1954)]

40 Note the phrase “their nature and measure is largely a “political matter”.

- 41 3. The Judicial Branch is the only branch of the three branches of government that is NOT “political” and is prohibited  
42 from involving itself in “political questions”.

43 “But, fortunately for our freedom from political excitements in judicial duties, this court [the U.S. Supreme  
44 Court] can never with propriety be called on officially to be the umpire in questions merely political. The  
45 adjustment of these questions belongs to the people and their political representatives, either in the State or  
46 general government. These questions relate to matters not to be settled on strict legal principles. They are  
47 adjusted rather by inclination, or prejudice or compromise, often.

48 [ . . . ]

49 Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament  
50 of judges would be that, in such an event, all political privileges and rights would, in a dispute among the  
51 people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and,  
52 under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much  
53 perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing  
54 their representatives to make laws and unmake them, and without our interference as to their principles or policy  
55 in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered

1 by the State or the Union, commence their functions and may decide on the rights which conflicting parties can  
2 legally set up under them, rather than about their formation itself. Our power begins after theirs [the Sovereign  
3 People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to  
4 disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere,  
5 we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither.  
6 The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal  
7 principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed rules; they are  
8 per se questions of law, and are well suited to the education and habits of the bench. But the other disputed  
9 points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and  
10 popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics,  
11 they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school  
12 of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far  
13 removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in  
14 the former way, the consequences might not be able to be averted except by a revolution, while a wrong decision  
15 by a political forum can often be peacefully corrected by new elections or instructions in a single month; and  
16 if the people, in the distribution of powers under the constitution, should ever think of making judges supreme  
17 arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow  
18 such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will  
19 dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but  
20 surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and  
21 one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead  
22 of controlling the people in political affairs, the judiciary in our system was designed rather to control  
23 individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and  
24 the laws, when they are encroached upon. And if the judiciary at times seems to fill the important station of a  
25 check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the  
26 Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves  
27 in their primary capacity as makers and amenders of constitutions."  
28 [Luther v. Borden, 48 U.S. 1 (1849)]

29 Here is another example of the above phenomenon, from the United States Constitution annotated:

#### 30 *The Public Rights Distinction*

31 "That is, "public" rights are, strictly speaking, those in which the cause of action inheres in or lies against the  
32 Federal Government in its sovereign capacity, the understanding since Murray's Lessee. However, to  
33 accommodate Crowell v. Benson, Atlas Roofing, and similar cases, seemingly private causes of action between  
34 private parties will also be deemed "public" rights, when Congress, acting for a valid legislative purpose pursuant  
35 to its Article I powers, fashions a cause of action that is analogous to a common-law claim and so closely  
36 integrates it into a public regulatory scheme that it becomes a matter appropriate for agency resolution with  
37 limited involvement by the Article III judiciary. (82)"

38 [Footnote 82: Granfinanciera, S.A. v. Nordberg, 492 U.S. at 52-54. The Court reiterated that the Government  
39 need not be a party as a prerequisite to a matter being of "public right." Id. at 54. Concurring, Justice Scalia  
40 argued that public rights historically were and should remain only those matters to which the Federal  
41 Government is a party. Id. at 65.]  
42 [Annotated Constitution, Year 2002, p. 640.  
43 SOURCE: <http://www.gpoaccess.gov/constitution/pdf/2002/013.pdf>]

44 Based on the foregoing, whenever a court is hearing any matter relating to income taxation, then they are:

- 45 1. Not part of the judicial branch of the government.
- 46 2. Engaging in "political questions".
- 47 3. Acting as an administrative agency within the Legislative or Executive Branch because it is engaging in "political  
48 questions" and because it is interfering with the activities of "public officers" within other branches of the government.
- 49 4. Not exercising true "judicial power" within the meaning of the U.S. Constitution Article III, regardless of the origins of  
50 its authority as an Article III court.
- 51 5. Engaging in criminal identity theft and kidnapping to take jurisdiction over such a matter if you are not, in fact lawfully  
52 serving in a public office in the U.S. government and administering a public right as part of such office. Note that tax  
53 forms and statutes DO NOT, in fact, create any new public offices, but simply regulate the exercise of EXISTING public  
54 offices lawfully created by means other than the tax code itself, such as under Title 5 of the U.S. Code.

55 Recognizing the above constraints imposed by the separation of powers between branches of the government, the Congress  
56 has enacted the following:

- 1 1. The Anti-Injunction Act, 26 U.S.C. §7421, prohibits federal courts from enjoining the assessment or collection of income
- 2 taxes.
- 3 2. The Declaratory Judgments Act, 28 U.S.C. §2201(a) prohibits courts from declaring rights or status in the context of
- 4 federal income taxes.

5 Both of these acts would be unconstitutional if used to adversely affect or undermine the rights humans who are  
6 “nontaxpayers”, which we define as a person who is *not* the “taxpayer” defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C.  
7 §1313. This was confirmed by the federal courts when they said:

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

13 *“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and*  
14 *not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the*  
15 *Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and*  
16 *no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers]*  
17 *Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”*  
18 *[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

19 Courts may not undermine the Constitutional rights of those domiciled in places protected by the Constitution and the Bill of  
20 Rights without violating their oath to support and defend the Constitution. A consequence of this fact is that they may not  
21 engage in any of the following self-serving activities:

- 22 1. Declare a person who is a “nontaxpayer” as instead being a “taxpayer”. The Declaratory Judgments Act, 28 U.S.C.
- 23 §2201(a) prohibits all such presumptions or declarations by the court. Therefore, a person who declares under penalty
- 24 of perjury that he is a “nontaxpayer” not domiciled in the “United States” must be presumed by the court and the
- 25 government to be such from that point on.
- 26 2. Self-servingly presume that *everyone* is a franchisee called a “taxpayer”. All such presumptions which prejudice
- 27 constitutional rights are unconstitutional. See:

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

- 28 3. Refuse to acknowledge the existence of “nontaxpayers”. This perpetuates the false presumption that everyone is a
- 29 “taxpayer”.
- 30 4. Compel a person to accept the duties of a franchisee called a “taxpayer” or a “public officer” without any PROVEN
- 31 compensation or benefit. This constitutes slavery in violation of the Thirteenth Amendment.
- 32 5. Refuse “nontaxpayers” the ability to discuss laws in front of the jury that prove the existence of “nontaxpayers” or the
- 33 limitations upon the authority of the IRS or the Court. This advantages the government at the expense of individual
- 34 Constitutional rights.
- 35 6. Extend definitions within the Internal Revenue Code by abusing the word “includes” to extend or enlarge his importance
- 36 or jurisdiction by compelling false presumptions about his jurisdiction. This:
- 37 6.1. Violates the rules of statutory construction.

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

44 *“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v.*  
45 *Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed*  
46 *in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe*  
47 *legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who*  
48 *has not even read it.”*  
49 *[Meese v. Keene, 481 U.S. 465, 484 (1987)]*

50 *“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s*  
51 *ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition*  
52 *of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a*

1 rule, "a definition which declares what a term "means" . . . excludes any meaning that is not stated"); *Western*  
2 *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  
3 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152,  
4 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.  
5 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney  
6 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."  
7 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

8 6.2. Turns a society of law into a society of men.

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

13 6.3. Makes the judge into an imperial monarch and a pagan deity to be worshipped in violation of the First Amendment  
14 establishment of religion clauses. See:

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

15 6.4. Unlawfully enlarges federal jurisdiction beyond its clear constitutional limits.

16 6.5. Completely destroys the separation of powers between states of the Union. See:

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

17 6.6. Causes the judge to engage in "treason":

18 "*In another, not unrelated context, Chief Justice Marshall's exposition in* *Cohens v. Virginia*, 6 Wheat, 264  
19 (1821), *could well have been the explanation of the Rule of Necessity; he wrote that a court "must take jurisdiction*  
20 *if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches the confines of*  
21 *the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with whatever difficulties, a*  
22 *case may be attended, we must decide it, if it be brought before us. We have no more right to decline the exercise*  
23 *of jurisdiction which is given, than to usurp that which is not given. The one or the other would be treason to*  
24 *the constitution. Questions may occur which we would gladly avoid; but we cannot avoid them.*" *Id.*, at 404  
25 (emphasis added)  
26 [*U.S. v. Will*, 449 U.S. 200 (1980)]

27 For further details on this scam, see:

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

28 7. Admit into evidence any provision of the I.R.C. as proof of an obligation or duty against a person who is not a "taxpayer"  
29 and who instead is a "nontaxpayer". All franchise agreements are "private law" and "Special law" and is essence behave  
30 as "contracts" or agreements. The U.S. Supreme Court, in fact, referred to income taxes, in fact, as "quasi-contractual"  
31 in *Milwaukee v. White*, 296 U.S. 268 (1935). As such, the provisions of these contracts or agreements may not lawfully  
32 be enforced or cited against those who are not party to them.

33 8. Refuse to enforce the government's duty as moving party to prove that the existence of either explicit or implicit consent  
34 to the franchise agreement codified in I.R.C. Subtitles A and C before these provisions may be enforced against anyone.

35 "*Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with*  
36 *sufficient awareness of the relevant circumstances and likely consequences.*"  
37 [*Brady v. U.S.*, 397 U.S. at 749, 90 S.Ct. 1463 at 1i469 (1970)]

38 Consent may not be "presumed", and must be PROVEN with evidence. Absent demonstrate consent in some form, the  
39 provisions of the franchise agreement may not be enforced against those who do not consent. See:

*Requirement for Consent*, Form #05.003  
<http://sedm.org/Forms/FormIndex.htm>

40 9. Refuse to acknowledge that the basis for authority to impose an income tax is domicile within federal territory and the  
41 exclusive jurisdiction of the United States, regardless of where the "taxpayer" is physically located.

42 "***Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit***  
43 ***or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth***  
44 ***Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally***  
45 ***reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously***  
46 ***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 For details, see:

[Why Domicile and Becoming a "Taxpayer" Require Your Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>

- 5 10. Refuse to acknowledge or enforce the requirement that domicile within any state of the Union on other than federal  
6 territory does not represent domicile within the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10). This:  
7 10.1. Leads to a complete destruction of the separation of powers and devolves a republican form of government into a  
8 totalitarian socialist monopoly and oligarchy.  
9 10.2. Denies a "republican form of government" to person domiciled in states of the Union, which is MANDATED by  
10 Article 4, Section 4 of the United States Constitution.

11 All of the above tactics are typically used by unscrupulous judges and U.S. attorneys to self-servingly, unlawfully, and  
12 criminally expand their importance, jurisdiction, revenues, and to advantage the government at the expense of your  
13 Constitutional rights. You as a vigilant citizen concerned about protecting your constitutional rights should anticipate all the  
14 above very common tactics and expose and oppose them in your pleadings and correspondence BEFORE they are even used.

15 The only way we can have a true "republican form of government" mandated by Article 4, Section 4 of the U.S. Constitution  
16 is:

- 17 1. To have separate franchise courts within the Legislative or Executive Branches for administering federal franchises such  
18 as income taxes.  
19 2. To prohibit judges in federal district courts from entertaining any franchise issue and to focus exclusively on Article III  
20 functions of protecting rights.  
21 3. Establish true Article III federal courts. Right now, the U.S. federal District and Circuit courts are Article IV legislative  
22 courts, not Article III courts. See:

[What Happened to Justice?](http://sedm.org/Forms/FormIndex.htm), Form #06.012  
<http://sedm.org/Forms/FormIndex.htm>

- 23 4. To prevent Congress from determining directly the compensation of federal judges. Right now, federal judge's salaries  
24 are determined directly by the U.S. Congress. Instead, Congress must establish a separate Judicial Branch and fund the  
25 ENTIRE branch and let the branch and not the Congress determine the pay.  
26 5. To prohibit Article III judges from being "taxpayers" subject to IRS extortion. This will allow "nontaxpayers" to receive  
27 complete and independent judges in their tax trials.  
28 6. To prevent the Legislative Branch from unlawfully delegating the authority to "collect" to another branch of the  
29 government, such as the Treasury within the Executive Branch because this separates the "taxation" from the  
30 "representation" functions and only encourages lack of accountability and usurpation. Article 1, Section 8, Clause 1  
31 empowers Congress to 'LAY AND COLLECT' taxes and they delegated the collect part unlawfully to the Executive  
32 Branch, and more particularly to the Treasury and the IRS who serves them. Right now Congressmen conveniently uses  
33 the IRS and the separation of powers as a "scapegoat" why they can't remedy the evil activities of the IRS. Well, THEY  
34 created this problem by a treasonous act of unlawfully delegating the power to COLLECT taxes to another branch of the  
35 government while retaining the power to LAY those same taxes delegated by Article 1, Section 8, Clause 1 of the  
36 Constitution.  
37 7. To modify the Anti-Injunction Act, 26 U.S.C. §7421, and the Declaratory Judgments Act, 28 U.S.C. §2201(a) to indicate  
38 that these provisions in the context of "taxes" only apply to "taxpayer" and not to "nontaxpayers" so that federal courts  
39 don't unlawfully and criminally abuse these acts against private citizens who are not within the United States federal  
40 government as "franchisees". Typically, they unlawfully abuse these acts in conjunction with the Full Payment Rule  
41 found in *Flora v. United States*, 362 U.S. 145, 80 S.Ct. 630, 647 (1960). to avoid litigation and force "nontaxpayers" to  
42 use franchise courts. This:  
43 7.1. Deprives "nontaxpayers" of their constitutional rights.  
44 7.2. Deprives persons protected by the Constitution of a trial by jury. U.S. Tax Court has no jury.  
45 7.3. Compels "nontaxpayers" into becoming "taxpayers". Tax Court Rule 13(a) says that only "taxpayers" can employ  
46 the U.S. Tax Court to resolve disputes. There is no equivalent court for "nontaxpayers".

47 Consistent with the above, the U.S. Supreme Court has held the following. Note that they indicated that they cannot exercise  
48 administrative jurisdiction as part of the Executive Branch, because they recognize that this would violate the separation of  
49 powers:

1 Referring to the provisions for patent appeals this court said in *Butterworth v. U.S.*, 112 U.S. 50, 60, 5 S.Ct. 25,  
2 28 L.Ed. 656, that the function of the court thereunder was not that of exercising ordinary jurisdiction at law or  
3 in equity, but of taking a step in the statutory proceeding under the patent laws in aid of the Patent Office. And in  
4 *Postum Cereal Company v. California Fig Nut Company*, 272 U.S. 693, 698, 47 S.Ct. 284, 285, 71 L.Ed. 478,  
5 which related to a provision for a like appeal in a trade-mark proceeding, this court held: **The decision of the**  
6 **Court of Appeals under section 9 of the act of 1905** <sup>FN2</sup> **is not a judicial judgment. It is a mere administrative**  
7 **decision.** It is merely an instruction to the Commissioner of Patents by a court which is made part of the machinery  
8 of the Patent Office for administrative purposes. Another case in point is *Keller v. Potomac Electric Power Co.*,  
9 261 U.S. 428, 442-444, 43 S.Ct. 445, 67 L.Ed. 731, which involved a statutory proceeding in the courts of the  
10 District of Columbia to revise an order of a commission fixing the valuation of the property of a public utility for  
11 future rate-making purposes. **There this court held that the function assigned to the courts of the District in the**  
12 **statutory proceeding was not judicial in the sense of the Constitution, but was legislative and advisory, because**  
13 **it was that of instructing and aiding the commission in the exertion of power which was essentially legislative.**

14 *FN2.* Now section 89, title 15, U.S. Code (15 USCA s 89). This jurisdiction also was transferred to the Court of  
15 Customs and Patent Appeals by the act cited in note 1.

16 **In the cases just cited, as also in others, it is recognized that the courts of the District of Columbia are not**  
17 **created under the judiciary article of the Constitution but are legislative courts, and therefore that Congress**  
18 **may invest them with jurisdiction of appeals and proceedings such as have been just described.**

19 **But this court [the U.S. Supreme Court] cannot be invested with jurisdiction of that character, whether for**  
20 **purposes of review or otherwise. It was brought into being by the judiciary article of the Constitution, is invested**  
21 **with judicial power only, and can have no jurisdiction other than of cases and controversies falling within the**  
22 **classes enumerated in that article. It cannot give decisions which are merely advisory; nor can it exercise or**  
23 **participate in the exercise of functions which are essentially legislative or administrative.** *Keller v. Potomac*  
24 *Electric Power Co.*, *supra*, page 444, of 261 U.S., 43 S.Ct. 445, 67 L.Ed. 731, and cases cited; *Postum Cereal*  
25 *Co. v. California Fig Nut Company*, *supra*, pages 700-701 of 272 U.S. 47 S.Ct. 284, 71 L.Ed. 478; *Liberty*  
26 *Warehouse Co. v. Grannis*, 273 U.S. 70, 74, 47 S. 282, 71 L.Ed. 541; *Willing v. Chicago Auditorium*  
27 *Association*, 277 U.S. 274, 289, 48 S.Ct. 507, 72 L.Ed. 880; *Ex parte Bakelite Corporation*, 279 U.S. 438, 449,  
28 49 S.Ct. 411, 73 L.Ed. 789.

29 The proceeding on the appeal from the commission's action is quite unlike the proceeding, under sections 1001(a)  
30 to 1004(b) of the Revenue Act of 1926, c. 27, 44 Stat., pt. 2, p. 109 (26 USCA ss 1224-1227), on a petition for the  
31 review of a decision of the Board of Tax Appeals; for, as this court heretofore has pointed out, such a petition

32 (a) brings before the reviewing court the United States or \*\*391 its representative on the one hand and the  
33 interested taxpayer on the other,

34 (b) presents for consideration either the right of the United States to the payment of a tax claimed to be due from  
35 the taxpayer or his right to have refunded to him money which he has paid to satisfy a tax claimed to have been  
36 erroneously charged against him, and

37 (c) calls for a judicial and binding determination of the matter so presented—all of which makes the proceeding a  
38 case or controversy within the scope of the judicial power as defined in the judiciary article. *Old Colony Trust*  
39 *Co. v. Commissioner of Internal Revenue*, 279 U.S. 716, 724-727, 49 S.Ct. 499, 73 L.Ed. 918.  
40 [*Federal Radio Commission v. General Electric Co.*, 281 U.S. 464, 50 S.Ct. 389 (U.S.,1930)]

41 The end of the above ruling compares the issue in the case with taxation and contains a deliberate deception. They refer to  
42 the function of the “Board of Tax Appeals”, which today we know of as “U.S. Tax Court”. They try to create the deception  
43 that the U.S. Tax Court as an Article III court that officiates over “rights”. However, we now know by reading section 12.3  
44 that “U.S. Tax Court is in the Executive Branch and that it officiates over the “trade or business” franchise that forms the  
45 heart of the income tax within I.R.C. Subtitle A. 26 U.S.C. §7441 identifies U.S. Tax Court as an Article I court within the  
46 Legislative and not Judicial Branch. They use the word “taxpayer”, which is synonymous with a franchisee under the I.R.C.  
47 Subtitle A franchise agreement. Franchisees do not have “rights”, but only privileges granted by their “parens patriae”, the  
48 government. Yet the Supreme Court uses the word “rights” in describing the transaction. This is FRAUD. Obviously, either  
49 they don’t know the difference between a “right” and a “privilege” or they are trying to deceive you into thinking that a  
50 “taxpayer” is a person who has constitutional rights and who is NOT the subject of a franchise agreement. The distinction  
51 we wish to emphasize is that the only time “rights” instead of “privileges” can really be at issue in any court is when:

- 52 1. The court is willing and able to recognize the existence of persons who are not party to the franchise agreement, and who  
53 are called “non-taxpayers”.
- 54 2. The court is willing and able to declare that you are a “non-taxpayer” not subject to the I.R.C. The only people who have  
55 REAL rights are those who don’t participate in government franchises and who have this status recognized by the courts.

- 1 3. The court does not enforce the provisions of the franchise agreement in I.R.C. Subtitle A against a non-participant such
- 2 as a “non-taxpayer”.
- 3 4. The court does not interfere with the rights of “non-taxpayers” by invoking the Anti-Injunction Act, 26 U.S.C. §7421 to
- 4 dismiss lawsuits brought by “non-taxpayers” intended to prevent illegal enforcement of the “trade or business” franchise
- 5 against non-participants..
- 6 5. The court does not invoke the Declaratory Judgments Act, 28 U.S.C. §2201(a) as an excuse to avoid declaring the rights
- 7 of a “non-taxpayer” who has illegally become the target of IRS enforcement.

8 We would like to conclude this section by emphasizing the following constraints imposed by the separation of powers doctrine  
9 upon the federal courts:

- 10 1. No judge or court can lawfully serve in TWO branches of the government at the same time. This would constitute an
- 11 ongoing conflict of interest.
- 12 2. A judge or court that serves as a Legislative Branch agency in the context of income taxes that apply to domiciliaries of
- 13 federal territory cannot ALSO serve as an Article III judge under the Constitution.
- 14 3. A judge who is serving in a franchise court within the Legislative Branch, if he orders any kind of penalty against a party
- 15 before him, is violating the Constitutional prohibition against “bills of attainder”, which are penalties administered by
- 16 the Executive Branch rather than true “judicial power” under the Constitution.

17 ***Bill of attainder.*** *Legislative acts, no matter what their form, that apply either to named individuals or to easily*  
18 *ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial. United*  
19 *States v. Brown, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; United States v. Lovett, 328 U.S.*  
20 *303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a “bill of attainder” when the punishment is death and a*  
21 *“bill of pains and penalties” when the punishment is less severe; both kinds of punishment fall within the scope*  
22 *of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec. 10 (as to state*  
23 *legislatures).*  
24 *[Black’s Law Dictionary, Sixth Edition, p. 165]*

25 The only way for a legislative franchise court to bypass the constitutional prohibition against “bills of attainder” in the  
26 case of a litigant before it who is protected by the Constitution of the United States is for the individual to consent to it.  
27 At the point it is consensual is the point at which it ceases to be injurious:

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

30 *Consensus tollit errorem.*  
31 *Consent removes or obviates a mistake. Co. Litt. 126.*

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

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

38 Therefore, those who are protected by the Constitution and who are compelled to appear before a franchise court such  
39 as the U.S. Tax Court, a U.S. District Court, or a federal Circuit Court must:

- 40 3.1. Emphasize that they do not consent to the jurisdiction of the court and thereby do not surrender their right to be
- 41 protected from “bills of attainder” mandated under Article 1, Section 10 of the United States Constitution.
- 42 3.2. Remind the court that they may not institute any penalties, duties, or “taxes” without express written consent on a
- 43 writing that fully discloses ALL of the rights surrendered.
- 44 3.3. Emphasize that you reserve all your rights without prejudice, U.C.C. §1-207 and its successor, U.C.C. §1-308.
- 45 3.4. Never make an “appearance” and thereby consent to the jurisdiction of the court.

46 ***appearance.*** *A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or*  
47 *defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The*  
48 ***voluntary submission*** *to a court’s jurisdiction.*

49 *In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who*  
50 *enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages*

1 of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his behalf.  
2 See e.g., Federal Rule of Criminal Procedure 43.

3 An appearance may be either **general** or **special**; the former is a simple and unqualified or unrestricted  
4 submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific purpose  
5 only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the  
6 sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a  
7 general appearance is made where the defendant waives defects of service and submits to the jurisdiction of court.  
8 *Insurance Co. of North America v. Kulin*, 175 Neb. 260, 121 N.W.2d. 372, 375, 376.  
9 [Black's Law Dictionary, Sixth Edition, p. 97]

10 3.5. Continually emphasize that they are under financial duress.

- 11 4. A judge cannot participate as a “public officer” engaged in a “trade or business” within the Executive Branch in the  
12 context of income taxes, and yet also claim to be a “judicial officer” within another branch of the government for other  
13 purposes. This is an absurd contradiction. The Federalist Papers confirms that power over a man’s subsistence is power  
14 over his will. This means that judges cannot be subject to enforcement by an Executive Branch agency within the  
15 Department of the Treasury called the IRS on the one hand, and at the same time have “judicial independence” and  
16 objectivity in any sense of the word in the context of income tax cases being heard before them.

17 “In the general course of human nature, A POWER OVER A MAN’S SUBSISTENCE AMOUNTS TO A POWER  
18 OVER HIS WILL.”  
19 [Alexander Hamilton, Federalist Paper No. 79]

## 20 **13 How Courts Unconstitutionally Operate in Political Rather than Legal Capacity, and in** 21 **violation of the Separation of Powers**

22 This section concerns itself with techniques that franchise judges use to deceive, enslave, and STEAL from those outside  
23 their territorial jurisdiction by entertaining political questions in violation of the separation of powers doctrine. We will give  
24 examples to illustrate how the process works so that those litigating in corrupted courts will recognize and be able to expose  
25 and combat each technique illustrated.

26 If you would like more information about how all branches of the government, including the judiciary, exceed their  
27 Constitutional bounds in violation of the Separation of Powers Doctrine, see:

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

### 28 **13.1 Judges who advantage the government by OMITTING to rule on issues before them or by** 29 **substituting PRESUMPTIONS for evidence are acting in a POLITICAL capacity rather** 30 **than LEGAL capacity**

31 It is helpful to compare and contrast courts acting in a CONSTITUTIONAL/COMMON LAW capacity with those acting in  
32 the capacity of a LEGISLATIVE/STATUTORY franchise court. Here is a table comparing the two:  
33



1 **Table 4: Comparison of CONSTITUTIONAL court with LEGISLATIVE FRANCHISE court**

#	Characteristic	CONSTITUTIONAL/COMMON LAW COURT	LEGISLATIVE/STATUTORY FRANCHISE COURT
1	Branch of government court and judge are in	Judicial branch	Executive branch
2	Court created by	Constitution or PURSUANT to a specific constitutional provision in the act that created it	Act of Congress ONLY. Expressly invokes NO constitutional authority in the act creating the court.
3	Name of court	Appears in the Constitution	Does NOT appear in the Constitution. Compare “District Court of the United States” (in constitution) with “United States District Court” (current)
4	Right being enforced	PRIVATE right	PUBLIC right/franchise
5	Name of court corresponds with	Name in the Constitution such as “district Court of the United States”	Name given by Congress, such as “United States District Court”, which DOES NOT appear in the Constitution.
6	Capacity in which judge acts	CONSTITUTIONAL/LEGAL capacity	POLITICAL capacity within a POLITICAL branch of the government (Executive Branch)
7	Origin of court’s jurisdiction	1. Domicile or residence within the exclusive jurisdiction of the court OR 2. Physical presence on land protected by the Constitution at the time of the injury.	Consent to participate in the franchise.
8	Presumptions as evidence violate due process?	Yes	No
9	Court may lawfully decline to act when Plaintiff properly invokes its jurisdiction?	No	Yes

2 An important method to distinguish whether a corrupt judge is acting in a POLITICAL capacity are any of the following  
3 behaviors evidenced by him or her:

- 4 1. Makes conclusive presumptions about facts related to the case for the benefit of the Government or defends the  
5 government prosecutor from having to prove presumptions he/she is substituting in place of evidence. All such  
6 presumptions invariably are made to the BENEFIT of the government and at the EXPENSE of the private party to the  
7 proceeding.

8 *“It is apparent, this court said in the Bailey Case ( 219 U.S. 239 , 31 S. Ct. 145, 151) ‘that a constitutional  
9 prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can  
10 be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional  
11 restrictions.’*

12 [[Heiner v. Donnan, 285 U.S. 312 \(1932\)](#)]

13  
14 *A prima facie presumption casts upon the person against whom it is applied the duty of going forward with his  
15 evidence on the particular point to which the presumption relates. A statute creating a presumption that is  
16 arbitrary, or that operates to deny a fair opportunity to repel it, violates the due process clause of the Fourteenth  
17 Amendment.*

18 [[Western and Atlantic Railroad v. Henderson, 279 U.S. 639 \(1929\)](#)]

- 19 2. Declines to hear or rule on issues AGAINST the government’s interest, and thereby ABUSING OMISSION to protect  
20 crime or injuries unlawfully inflicted by the government. This could occur by dismissing cases raising such issues or  
21 by making their ruling unpublished.

1           *"In another, not unrelated context, Chief Justice Marshall's exposition in Cohens v. Virginia, 6 Wheat, 264*  
2 *(1821), could well have been the explanation of **the Rule of Necessity; he we that a court "must take jurisdiction***  
3 *if it should. **The judiciary cannot, as the legislature may, avoid a measure because it approaches the confines***  
4 *of the constitution. **We cannot pass it by, because it is doubtful. With whatever doubts, with whatever***  
5 *difficulties, a case may be attended, we must decide it, if it be brought before us. **We have no more right to***  
6 *decline the exercise of jurisdiction which is given, than to usurp that which is not given. **The one or the other***  
7 *would be treason to the constitution. Questions may occur which we would gladly avoid; but we cannot avoid*  
8 *them." Id., at 404 (emphasis added)*  
9 *[U.S. v. Will, 449 U.S. 200 (1980)]*

10 The fact that franchise courts are Legislative or Executive Branch and NOT Judicial Branch agencies was confirmed by the  
11 opinion of Justice Antonin Scalia. The Executive Branch is a POLITICAL branch, and therefore ALL judges in franchise  
12 courts are POLITICAL rather than JUDICIAL officers. Franchise courts act as the equivalent of binding arbitration boards  
13 that resolve disputes between FELLOW public officers in the SAME branch of the government as the court is in:

14           *I have already explained that **the Tax Court, like its predecessors, exercises the executive power of the United***  
15 *States. This does not, of course, suffice to market a "Departmen[t]" for purposes of the Appointments Clause. **If,***  
16 *for instance, **the Tax Court were a subdivision of the Department of the Treasury -- as the Board of Tax***  
17 *Appeals used to be -- it would not qualify. **In fact, however, the Tax Court is a freestanding, self-contained***  
18 *entity in the Executive Branch, whose Chief Judge is removable by the President (and, save impeachment, no*  
19 *one else). **Nevertheless, the Court holds that the Chief Judge is not the head of a department.**"*  
20 *[Freytag v. Commissioner, 501 U.S. 868, 914-915 (1991)]*

21 Anyone who appears before a Legislative franchise court within the Executive Branch, and who does not lawfully occupy a  
22 public office in that same branch as a litigant:

- 23 1. Is impersonating a public office in the U.S. government in criminal violation of 18 U.S.C. §912.
- 24 2. CANNOT lawfully be declared by any federal court to be a FRANCHISEE called a "taxpayer". The court MUST  
25 accept whatever status they assign to themselves because CITIZENS are the customers for government protection and  
26 the customer is ALWAYS right.

27           *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether*  
28 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) **This***  
29 *Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions*  
30 *brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the*  
31 *instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)*  
32 *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).*  
33 *Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*  
34 *[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*  
35

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

- 41 3. Is a victim of a criminal conflict of interest in violation of 18 U.S.C. §208 if either the judge OR anyone in government  
42 declares an otherwise PRIVATE person to be a statutory franchisee, including a "taxpayer". It has long been a rule  
43 since the founding of this country that no man, or GOVERNMENT may rule on an issue that they have a pecuniary of  
44 financial interest in. Only DISINTERESTED competent fact finders can do so and even then, the statute at 28 U.S.C.  
45 §2201(a) forbids such a determination either DIRECTLY or INDIRECTLY using a presumption.

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 contracts of citizens;*  
49 *a law that made a man judge in his own case; and a law that took the property from A [a "taxpayer"]. and gave*  
50 *it to B [a PRIVATE citizen]. 'It is against all reason and justice,' he added, 'for a people to intrust a legislature*  
51 *with such powers, and therefore it cannot be presumed that they have done it. They may command what is*  
52 *right and prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime,*  
53 *or violate the right of an antecedent lawful private contract, or the right of private property. To maintain that*  
54 *a Federal or State legislature possesses such powers if they had not been expressly restrained, would, in my*  
55 *opinion, be a political heresy altogether inadmissible in all free republican governments.' 3 Dall. 388.*  
56 *[Sinking Fund Cases, 99 U.S. 700 (1878) ]*

1 "It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take  
2 on themselves to judge the law as well as the fact. They never exercise this power but when they suspect  
3 partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English  
4 liberty."

5 [Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]

- 6 4. Cannot lawfully ELECT themselves into public office by CONSENTING TO THE JURISDICTION OF or  
7 APPEARING in said court or even PETITIONING such an administrative franchise court. The ONLY THING the  
8 franchise judge can lawfully do is DISMISS the case for lack of jurisdiction. If he accepts it knowing that the litigant  
9 is NOT an Executive Branch public officer, he is both criminally impersonating a public officer AND violating the  
10 separation of powers doctrine that is the foundation of the Constitution.
- 11 5. Cannot lawfully confer POLITICAL jurisdiction to the Executive Branch Administrative tribunal even IF they consent  
12 to its jurisdiction.
- 13 6. If the non-franchisee is penalized by said LEGISLATIVE FRANCHISE court, he/she is the subject of an  
14 unconstitutional "Bill of Attainder", which is any kind of penalty administered by EITHER the LEGISLATIVE or  
15 EXECUTIVE branches of the government or by any branch OTHER than a TRUE judicial branch.

16 *United States Constitution*  
17 *Article 1, Section. 10*

18 No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin  
19 Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts; pass any  
20 Bill of Attainder, ex post facto Law, or Law impairing the Obligation of Contracts, or grant any Title of Nobility.  
21

22 Bill of attainder. Legislative acts, no matter what their form, that apply either to named individuals or to easily  
23 ascertainable members of a group in such a way as to **inflict punishment on them without a judicial trial.** *United*  
24 *States v. Brown*, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; *United States v. Lovett*, 328 U.S.  
25 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is death and a  
26 "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall within the scope  
27 of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec. 10 (as to state  
28 legislatures).

29 [Black's Law Dictionary, Sixth Edition, p. 165]

30 For further details on the important subject of this section, see:

Government Instituted Slavery Using Franchises, Form #05.030, Sections 25-26

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

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

## 31 **13.2 Judges interfering with choice of domicile or citizenship are terrorists, according to the** 32 **Federal Regulations**

33 Interfering with people's free exercise of political rights by trying to compel them to associate with a domicile or citizenship  
34 or political group they do not want to associate with is TERRORISM. Below is the proof:

35 *Title 28: Judicial Administration*

36 [PART 0—ORGANIZATION OF THE DEPARTMENT OF JUSTICE](#)

37 [§0.85 General functions.](#)

38 (l) *Exercise Lead Agency*

39 *responsibility in investigating all crimes for which it has primary or concurrent jurisdiction and which involve*  
40 *terrorist activities or acts in preparation of terrorist activities within the statutory jurisdiction of the United States.*  
41 *Within the United States, this would include the collection, coordination, analysis, management and*  
42 *dissemination of intelligence and criminal information as appropriate. If another Federal agency identifies an*  
43 *individual who is engaged in terrorist activities or in acts in preparation of terrorist activities, that agency is*  
44 *requested to promptly notify the FBI. **Terrorism includes the unlawful use of [judicial]***  
45 **force and violence [through incarcerations, contempt citations, etc]**  
46 **against persons or property to intimidate or coerce a government, the**

**civilian population, or any segment thereof, in furtherance of political or social [rather than lawful] objectives.**

Therefore, judges that interfere with a person's choice of domicile or citizenship are TERRORISTS. The most enlightening and eloquent of the cases which describes this illegal activity by judges was the U.S. Supreme Court case of *Luther v. Borden*, which stated:

*"But, fortunately for our freedom from political excitements in judicial duties, this court [the U.S. Supreme Court] can never with propriety be called on officially to be the umpire in questions merely political. The adjustment of these questions belongs to the people and their political representatives, either in the State or general government. These questions relate to matters not to be settled on strict legal principles. They are adjusted rather by inclination, or prejudice or compromise, often.*

[. . .]

*Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament of judges would be that, in such an event, all political privileges and rights would, in a dispute among the people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and, under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing their representatives to make laws and unmake them, and without our interference as to their principles or policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered by the State or the Union, commence their functions and may decide on the rights which conflicting parties can legally set up under them, rather than about their formation itself. Our power begins after theirs [the Sovereign People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere, we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither. The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed rules; they are per se questions of law, and are well suited to the education and habits of the bench. But the other disputed points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics, they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in the former way, the consequences might not be able to be averted except by a revolution, while a wrong decision by a political forum can often be peacefully corrected by new elections or instructions in a single month; and if the people, in the distribution of powers under the constitution, should ever think of making judges supreme arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead of controlling the people in political affairs, the judiciary in our system was designed rather to control individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and the laws, when they are encroached upon. And if the judiciary at times seems to fill the important station of a check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves in their primary capacity as makers and amenders of constitutions."*  
[*Luther v. Borden*, 48 U.S. 1 (1849)]

Most of the corruption of American courts on the tax matter is described in the scenario above, in which activist judges have unilaterally involved themselves in such "political questions" by interfering with the political affiliations, domicile, and citizenship choices of the litigants. This has:

1. Made the United States into a federal slave plantation, whereby the "rent" for living on the plantation is an illegally enforced, feudal tribute paid for "protection" that is not wanted or needed. Hence, what is mistakenly called "government" is really nothing more than a "protection racket".
2. Made the federal judiciary into an imperial monarchy who enforce their will rather than what the law actually says.
3. Replaced the political sovereignty of the people with the whims of judges. Below is how the Bible describes this corruption:

*The Book of Judges stands in stark contrast to Joshua. In Joshua, an obedient [to God] people conquered the land through trust in the power of God. In Judges, however, a disobedient and idolatrous [towards judges and government] people are defeated time and time again because of their rebellion against God.*

1 *In seven distinct cycles of sin to salvation, Judges shows how Israel had set aside God's law and in its place*  
2 *substituted "what was right in his [or the Judge's] own eyes" (21:25). The recurring result of abandonment from*  
3 *God's law is corruption from within and oppression from without. During the nearly four centuries spanned by*  
4 *this book, God raises up military champions to throw off the yoke of bondage and to restore the nation to pure*  
5 *worship [of God]. But all too soon the "sin cycle" begins again as the nations spiritual temperature grows*  
6 *steadily colder.*

7 *The Hebrew title is "Shophetim, meaning "judges," "rulers," "delivering." First the judges deliver the people;*  
8 *then they rule and administer justice. The Septuagint used the Greek equivalent of this word, Krtai ("Judges").*  
9 *The Latin Vulgate called it Liber Judicum, the "Book of Judges." This book could also appropriately be titled*  
10 *"The Book of Failure."*  
11 *[The Open Bible, New King James Version, Thomas Nelson Publishers, 1997, p. 340]*

- 12 4. Corrupted the legal process and created conflict of interest of judges and jurors, who because of judicial fiat or tyranny,  
13 are either "taxpayers" or federal benefit recipients, in violation of 18 U.S.C. §208, 18 U.S.C. §597, 28 U.S.C. §455, etc.

14 *"And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous."*  
15 *[Exodus 23:8, Bible, NKJV]*

16 We would therefore certainly hope that it is not the intention of any Court to institute tyranny by substituting its "political  
17 will" for that of the litigants before them in their choice of citizenship, domicile, or political affiliation, all of which are  
18 synonymous. This would be a supreme injustice and the essence of slavery itself, according to the U.S. Supreme Court.

19 *"For the very idea that one man may be compelled to hold his life, or the means of living, or any material right*  
20 *essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom*  
21 *prevails, as being the essence of slavery itself."*  
22 *[Yick Wo v. Hopkins, 118 U.S. 356 (1885)]*

23 *"Justice is the end of government. It is the end of civil society. It ever has been, and ever will be pursued, until it*  
24 *be obtained, or until liberty be lost in the pursuit."*  
25 *[Federalist Paper #51, James Madison]*

### 26 **13.3 Presumptions about the status of the parties**

27 A common technique for judges to act in a political rather than legal or judicial capacity is to make presumptions about the  
28 status of the parties that there is no evidence on the record to support and to treat those presumptions as substantive fact. The  
29 affect of making such unsubstantiated presumptions is to:

- 30 1. Injure your rights and liberties.  
31 2. Violate the [separation of powers](#) by allowing otherwise constitutional courts to unlawfully entertain "political  
32 questions".  
33 3. Cause a violation of [due process of law](#) because decisions are not based on legally admissible evidence. Instead,  
34 presumptions unlawfully and prejudicially turn beliefs into evidence in violation of [Federal Rule of Evidence 610](#) and  
35 the [Hearsay Rule, Federal Rule of Evidence 802](#).  
36 4. Turn judges into "priests" of a civil religion.  
37 5. Turn legal process into an act of religion.  
38 6. Transform "attorneys" into deacons of a state-sponsored religion.  
39 7. Turn the courtroom into a church building.  
40 8. Turn court proceedings into a "worship service" akin to that of a church.  
41 9. Turn statutes into a state-sponsored bible upon which "worship services" are based.  
42 10. Turn "taxes" into tithes to a state-sponsored church, if the controversy before the court involves taxation.

43 Examples of the abuse of presumption towards the parties include the following absolutely false presumptions in the case of  
44 a human being domiciled within a state of the Union:

- 45 1. That:  
46 1.1. All the available statuses a person can have appear on federal government forms.  
47 1.2. The status of "Exempt" is the only way to lawfully avoid the liability described.  
48 1.3. You MUST choose at least one of the statuses indicated.  
49 In fact, the most important ones don't appear on the form, such as the status of "None of the Above" or "transient  
50 foreigner" or "nonresident". See:

Flawed Tax Arguments to Avoid, Form #08.004, Section 8.13

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

2. That you are a franchisee called a “taxpayer”.
3. That because you are a “taxpayer”, you are subject to the Internal Revenue Code.
4. That the government can impose duties on private parties without their consent and without violating the Thirteenth Amendment prohibition against involuntary servitude. In fact, they can’t, and they must presume that you are a “public officer” BEFORE they can even involve you in an action involving federal statutes. See:
  - 4.1. Proof That There is a “Straw Man”, Form #05.042  
<http://sedm.org/Forms/FormIndex.htm>
  - 4.2. 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>
  - 4.3. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>
5. That the offense occurred in a statutory “State”, which is a federal territory and not a state of the Union. This is a false presumption in nearly all cases involving those domiciled within a state of the Union.
6. That the offense occurred in the federal judicial district, which includes federal territory and property within the district and excludes private property not connected with any franchise.
7. That you consented to the jurisdiction of the court by making an “appearance” in court, such as showing up physically or filing a pleading in an action.
8. That those serving on the jury and domiciled within the exclusive jurisdiction of a state of the Union are qualified to serve in a federal trial. In fact, they cannot lawfully qualify to serve unless they are domiciled on federal territory within the exterior limits of the judicial district. See:

What Happened to Justice?, Form #06.012

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

9. That there is no separation of civil jurisdiction between the State and Federal governments, including
  - 9.1. That there is no difference between a Constitutional Citizen and a statutory citizen under federal law. In fact, you can’t be both at the same time.
  - 9.2. That there is no difference between a Constitutional State and a statutory “State” under federal law.
  - 9.3. That you are a statutory “U.S. citizen” as defined in 8 U.S.C. §1401 as a human being domiciled within a state of the Union.
  - 9.4. That you are domiciled in the “United States” as statutorily defined, which includes federal territory and excludes states of the Union.

For further information on the subjects of this section, see:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

### 13.4 Abusing the word “frivolous”

A common technique for involving an otherwise constitutional court in “political matters” is to call the arguments of either party “frivolous”. This technique is also very commonly used by the IRS against those who resist their efforts to unlawfully enforce the Internal Revenue Code. Black’s Law Dictionary defines “frivolous” as follows:

*“Frivolous.”*<sup>4</sup>

[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.”*

<sup>4</sup> The definition of “frivolous” has been broken up into clauses for the purpose of a more complete analysis and breakdown its meaning.

Judges or government prosecutors or even the IRS, when they abuse the word “frivolous”, abuse the following tactics that violate due process of law and the rights of the parties adversely affected:

1. They cite case law from a foreign jurisdiction within which the party is not domiciled, which is therefore irrelevant.
2. They use provisions of a franchise agreement, such as the I.R.C. Subtitle A “trade or business” franchise, against those who are not subject to it because not statutory “taxpayers”, and which are therefore irrelevant.
3. They refuse to provide legally admissible evidence signed under penalty of perjury as required by 26 U.S.C. §6065 proving that the thing they describe as frivolous is erroneous in any way.
4. They provide that which is not legally admissible evidence as justification for why something is “frivolous”. For instance, all of the following resources are in fact not admissible as legal evidence of anything:
  - 4.1. All IRS publications and forms.
  - 4.2. The advice or statements of anyone in the government.
  - 4.3. The Internal Revenue Code, which 1 U.S.C. §204 says is “prima facie evidence”, meaning nothing but a presumption that is NOT legal evidence of anything.
  - 4.4. Court rulings below the U.S. Supreme Court, which the IRS says don’t obligate them, and therefore which don’t obligate anyone else either under the concept of equal protection and equal treatment.

For details on why none of the above are legal evidence of an obligation and therefore cannot be used as justification for calling something “frivolous”, see:

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

For further details on the subject of this section, see:

Responding to “Frivolous” Penalties or Accusations, Form #05.027  
<http://sedm.org/Forms/FormIndex.htm>

### **13.5 Adding things to the statutory meaning of words**

The purpose of providing statutory definitions for terms is to SUPERSEDE, not ENLARGE, the meaning of ordinary words, according to the U.S. Supreme Court:

***“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”); *Colausti 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)]

Any attempt by a judge or government prosecutor to add or imply things or classes of things to a statutory definition that do not appear SOMEWHERE in the statutes themselves:

1. Violates the separation of powers by delegating legislative authority to a branch of the government OTHER than the legislative branch. See:

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

2. Violates the Constitutional requirement for reasonable notice of all things that are included, and thereby violates due process of law. See:

Requirement for Reasonable Notice, Form #05.022  
<http://sedm.org/Forms/FormIndex.htm>

3. Causes those engaging in presumptions about what is included to engage in prejudicial presumptions that violate due process of law.

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

1 The ability to “legislate” is reserved only for the legislative branch. Courts may not legislate by adding things to definitions  
2 that are nowhere indicated in the statutes themselves. Neither juries nor judges can lawfully involve themselves in that process  
3 and if they do, they:

- 4 1. Substitute their own will for that of the legislature.
- 5 2. Turn a society of law into a society of men.
- 6 3. Become the equivalent of a “constitutional convention” and a policy board.
- 7 4. Make the courtroom into a lynch mob against the defendant.

8 For further details on the subject of this section, see:

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

### 9 **13.6 Citing or enforcing irrelevant case law or statutes in civil cases relating to parties with a** 10 **foreign domicile**

11 A common method of entertaining political questions is for a court to cite civil statutes that only pertain to, protect, or obligate  
12 those who have consented to the jurisdiction they apply to by declaring themselves to be or lawfully becoming “citizens” or  
13 “residents” under the laws of that jurisdiction. This is the method by which they become “customers” of the civil protection  
14 offered by said government, who owe allegiance to said government, and who then have a duty to pay for the protection it  
15 affords. All those who do not do so become nonresidents or “transient foreigners” under said jurisdiction.

16 No surprisingly, courts and government prosecutors will frequently turn courts into political forums instead of legal forums  
17 by citing case law or civil statutes against nonresident parties who are not subject to them and for which said authorities are  
18 irrelevant.

19 There are only three ways to become subject to the civil jurisdiction of a specific government or venue. These ways are:

- 20 1. Choosing domicile within a specific jurisdiction.
- 21 2. Representing an entity that has a domicile within a specific jurisdiction even though not domiciled oneself in said  
22 jurisdiction. For instance, representing a federal corporation as a public officer of said corporation, even though  
23 domiciled outside the federal zone. The authority for this type of jurisdiction is, for instance, Federal Rule of Civil  
24 Procedure 17(b).
- 25 3. Engaging in commerce within the civil legislative jurisdiction of a specific government and thereby waiving sovereign  
26 immunity under:
  - 27 3.1. The Foreign Sovereign Immunities Act, 28 U.S.C. §1605.
  - 28 3.2. The Minimum Contacts Doctrine, which implements the Fourteenth Amendment. See *International Shoe Co. v.*  
29 *Washington*, 326 U.S. 310 (1945) .
  - 30 3.3. The Longarm Statutes of the state jurisdiction where you are physically situated at the time. For a list of such  
31 state statutes, see:
    - 32 3.3.1. *SEDM Jurisdictions Database*, Litigation Tool #09.003  
<http://sedm.org/Litigation/LitIndex.htm>
    - 33 3.3.2. *SEDM Jurisdictions Database Online*, Litigation Tool #09.004  
34 <http://sedm.org/Litigation/LitIndex.htm>
    - 35

36 We allege that if the above rules are violated then the following consequences are inevitable:

- 37 1. A crime has been committed. That crime is identity theft against a nonresident party and it involves using a person’s  
38 legal identity as a “person” for the commercial benefit of someone else without their express consent. Identity theft is  
39 a crime in every jurisdiction within the USA. The *SEDM Jurisdictions Database*, Litigation Tool #09.003 indicated  
40 above lists identity theft statutes for every jurisdiction in the USA.
- 41 2. If the entity disregarding the above rules claims to be a “government” then it is acting instead as a private corporation  
42 and must waive sovereign immunity and approach the other party to the dispute in EQUITY rather than law, and do so  
43 in OTHER than a franchise court. Franchise courts include U.S. District Court, U.S. Circuit Court, U.S. Tax Court,  
44 Traffic Court, and Family Court. Equity is impossible in a franchise court.



1 See also *Clearfield Trust Co. v. United States*, 318 U.S. 363, 369 (1943) ("**The United States does business on**  
2 **business terms**") (quoting *United States v. National Exchange Bank of Baltimore*, 270 U.S. 527, 534 (1926));  
3 *Perry v. United States*, supra at 352 (1935) ("**When the United States, with constitutional authority, makes**  
4 **contracts for franchises, it has rights and incurs responsibilities similar to those of individuals who are parties**  
5 **to such instruments. There is no difference . . . except that the United States cannot be sued without its**  
6 **consent**") (citation omitted); *United States v. Bostwick*, 94 U.S. 53, 66 (1877) ("**The United States, when they**  
7 **contract with their citizens, are controlled by the same laws that govern the citizen in that behalf**"); *Cooke v.*  
8 *United States*, 91 U.S. 389, 398 (1875) (explaining that when the United States "comes down from its position  
9 of sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern individuals  
10 there").

11 See *Jones*, 1 Cl.Ct. at 85 ("**Wherever the public and private acts of the government**  
12 **seem to commingle, a citizen or corporate body must by supposition be**  
13 **substituted in its place, and then the question be determined whether the**  
14 **action will lie against the supposed defendant**"); *O'Neill v. United States*, 231 Ct.Cl.  
15 823, 826 (1982) (sovereign acts doctrine applies where, "[w]ere [the] contracts exclusively between private  
16 parties, the party hurt by such governing action could not claim compensation from the other party for the  
17 governing action"). The dissent ignores these statements (including the statement from *Jones*, from which case  
18 *Horowitz* drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not  
19 emphasize the need to treat the government-as-contractor the same as a private party.  
20 [*United States v. Winstar Corp.* 518 U.S. 839 (1996)]

21 All civil litigation and all civil law, in fact, attaches to the domicile or residence of the parties. That domicile or residence  
22 must be voluntarily associated with the forum or venue in which a case is being litigated before the court can lawfully claim  
23 civil jurisdiction over a party. This type of civil jurisdiction is called "in personam" jurisdiction. A civil case that proceeds  
24 absent "in personam" jurisdiction over the Respondent is a violation of due process of law under the Fourteenth Amendment.  
25 This concept was explained in the following case:

26 *In International Shoe Co. v. Washington*, 326 U.S. 310 (1945), the Supreme Court held that a court may exercise  
27 personal jurisdiction over a defendant consistent with due process only if he or she has "certain minimum  
28 contacts" with the relevant forum "such that the maintenance of the suit does not offend 'traditional notions of  
29 fair play and substantial justice.'" *Id.* at 316 (quoting *Milliken v. Meyer*, 311 U.S. 457, 463 (1940)). Unless a  
30 defendant's contacts with a forum are so substantial, continuous, and systematic that the defendant can be deemed  
31 to be "present" in that forum for all purposes, a forum may exercise only "specific" jurisdiction - that is,  
32 jurisdiction based on the relationship between the defendant's forum contacts and the plaintiff's claim. The parties  
33 agree that only specific jurisdiction is at issue in this case.

34 **In this circuit, we analyze specific jurisdiction according to a three-prong test:**

35 **(1) The non-resident defendant must purposefully direct his activities or consummate some transaction with the**  
36 **forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of**  
37 **conducting activities in the forum, thereby invoking the benefits and protections of its laws;**

38 **(2) the claim must be one which arises out of or relates to the defendant's forum-related activities; and**

39 **(3) the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.**

40 *Schwarzenegger v. Fred Martin Motor Co.*, 374 F.3d. 797, 802 (9th Cir. 2004) (quoting *Lake v. Lake*, 817 F.2d.  
41 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in  
42 shorthand fashion, as the "purposeful availment" prong. *Schwarzenegger*, 374 F.3d. at 802. Despite its label, this  
43 prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful availment  
44 of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or by some  
45 combination thereof.

46 We have typically treated "purposeful availment" somewhat differently in tort and contract cases. In tort cases,  
47 we typically inquire whether a defendant "purposefully direct[s] his activities" at the forum state, applying an  
48 "effects" test that focuses on the forum in which the defendant's actions were felt, whether or not the actions  
49 themselves occurred within the forum. See *Schwarzenegger*, 374 F.3d. at 803 (citing *Calder v. Jones*, 465 U.S.  
50 783, 789-90 (1984)). By contrast, in contract cases, we typically inquire whether a defendant "purposefully avails  
51 itself of the privilege of conducting activities" or "consummate[s] [a] transaction" in the forum, focusing on  
52 activities such as delivering goods or executing a contract. See *Schwarzenegger*, 374 F.3d. at 802. However, this  
53 case is neither a tort nor a contract case. Rather, it is a case in which *Yahoo!* argues, based on the **First**  
54 **Amendment**, that the French court's interim orders are unenforceable by an American court.  
55 [*Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme*, 433 F.3d. 1199 (9th Cir. 01/12/2006)]

1 We also establish in the following document that almost all civil statutory law is, in fact, law for government because it  
2 regulates public conduct of public officers. The ability to regulate private conduct is repugnant to the Constitution, as held  
3 by the U.S. Supreme Court, and therefore, the enactment and enforcement of statutes is really just the enforcement of the  
4 equivalent of the employment agreement for public officers of the government:

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

### 5 **13.7 Refusal of franchise courts to dismiss cases involving those who are not franchisees**

6 We thoroughly discuss the differences between franchise courts and constitutional courts in the following resource on our  
7 website:

*Government Instituted Slavery Using Franchises*, Form #05.030, Section 25  
<http://sedm.org/Forms/FormIndex.htm>

8 All franchise courts have in common that they cannot take jurisdiction over any case not involving those who consent to be  
9 franchisees and if they do, a tort is committed. Examples of franchisees include “spouses” under the family code in your  
10 state, “taxpayers” under the Internal Revenue Code, “drivers” under the vehicle code, etc. Below are some examples proving  
11 this:

- 12 1. Tax Court Rule 13(a) says that only franchisees called statutory “taxpayer” may petition the court. Keep in mind that  
13 26 U.S.C. §7441 admits that the Tax Court is an Article I legislative franchise court, and therefore NOT a  
14 constitutional court:

15 *United States Tax Court*  
16 *RULE 13. JURISDICTION*

17 *(a) Notice of Deficiency or of Transferee or Fiduciary Liability Required: Except in actions for declaratory*  
18 *judgment, for disclosure, for readjustment or adjustment of partnership items, for administrative costs, or for*  
19 *review of failure to abate interest (see Titles XXI, XXII, XXIV,XXVI, and XXVII), the jurisdiction of the Court*  
20 *depends (1) **in a case commenced in the Court by a taxpayer**, upon the issuance by the Commissioner of a notice*  
21 *of deficiency in in-come, gift, or estate tax or, in the taxes under Code chapter 41, 42, 43, or 44 (relating to the*  
22 *excise taxes on certain organizations and persons dealing with them), or in the tax under Code chapter 45*  
23 *(relating to the windfall profit tax),or in any other taxes which are the subject of the issuance of a notice of*  
24 *deficiency by the Commissioner; and (2) in a case commenced in the Court by a transferee or fiduciary, upon the*  
25 *issuance by the Commissioner of a notice of liability to the transferee or fiduciary. See Code secs. 6212, 6213,*  
26 *and 6901.*

- 27 2. Federal courts have admitted that the Internal Revenue Code does not apply to those who are not statutory “taxpayers”  
28 as defined in 26 U.S.C. §7701(a)(14).

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

34 *“Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the Federal*  
35 *Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive*  
36 *jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for*  
37 *non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With*  
38 *them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of*  
39 *federal revenue laws.”*  
40 *[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

- 41 3. The U.S. Supreme Court has held that Congress may only delegate authority to hear cases to franchise courts in the  
42 case of what it called “public rights”, which means voluntary franchises that you must consent to participate in:

1 “The distinction between public rights and private rights has not been definitively explained in our precedents.<sup>5</sup>  
2 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  
3 minimum arise “between the government and others.” *Ex parte Bakelite Corp.*, supra, at 451, 49 S.Ct., at 413.<sup>6</sup>  
4 In contrast, “the liability of one individual to another under the law as defined,” *Crowell v. Benson*, supra, at 51,  
5 52 S.Ct., at 292, is a matter of private rights. **Our precedents clearly establish that only controversies in the**  
6 **former category may be removed from Art. III courts and delegated to legislative courts or administrative**  
7 **agencies for their determination. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*,**  
8 **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.,**  
9 **at 50-51, 52 S.Ct., at 292. See also *Katz*, *Federal Legislative Courts*, 43 *Harv.L.Rev.* 894, 917-918 (1930).FN24**  
10 **Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power.**”

11 [ . . . ]

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. 50, 102 S.Ct. 2858 (1983)]

29 Federal Judges administering Article 4, Section 3, Clause 2 “franchise courts” such as U.S. District Court and U.S. Tax Court  
30 and state judges administering family court and traffic court are well known for usurping jurisdiction they in fact do not have  
31 for cases NOT involving public rights and franchises such as the income tax, Social Security, Medicare, vehicle code, family  
32 code, etc.

33 All those who participate in government franchises and “public rights” as described above are public officers and  
34 instrumentalities of the government under the terms of the franchise contract. That is extensively proven in the *Government*  
35 *Instituted Slavery Using Franchises*, Form #05.030 document cited earlier. Hence, any franchise judge serving in a franchise  
36 court who takes jurisdiction over a case not involving a franchisee is, in fact, causing the non-governmental litigant before  
37 him to criminally impersonate a public officer of the government in violation of 18 U.S.C. §912 and are instituting involuntary  
38 servitude against the litigant in violation of the Thirteenth Amendment.

39 Examples of this phenomenon include the following:

- 40 1. A traffic court judge, who is a commissioner in the executive branch rather than a true constitutional judge in the  
41 judicial branch:
  - 42 1.1. Refuses to dismiss the case before him for lack of jurisdiction.
  - 43 1.2. Hears a case involving someone who is either a nonresident in the state or has not consented to become a  
44 franchisee called a “driver” by making application to procure a “driver license”.

<sup>5</sup> *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).

<sup>6</sup> 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.

- 1.3. Tries to fine a nonresident not subject to the civil laws.
- 1.4. Enforces any provision of the vehicle code franchise contract against the non-governmental litigant before him.
- 2. A family court judge:
  - 2.1. Attempts to dissolve a marriage not created with a state marriage license or against those not domiciled on federal territory. For instance, a couple got married but has a private marriage contract instead of a license.
  - 2.2. Refuses to dismiss the case before him for lack of jurisdiction.
  - 2.3. Enforces any provision of the family code franchise contract against the non-governmental litigant before him.
- 3. The U.S. Tax Court:
  - 3.1. Hears a case not involving a “taxpayer”, and who was the victim of a false or fraudulent information return that made him “look” like a statutory “taxpayer” but in fact did not MAKE him one for the tax period in question. See:
 

Correcting Erroneous Information Returns, Form #04.001  
<http://sedm.org/Forms/FormIndex.htm>
  - 3.2. Refuses to dismiss the case before him for lack of jurisdiction.
  - 3.3. Enforces any provision of the Internal Revenue Code against a “nontaxpayer”.
  - 3.4. Attempts to declare the litigant before him as a “taxpayer” in spite of the wishes of the litigant. The Declaratory Judgments Act, 28 U.S.C. §2201(a) forbids any federal judge from making such determinations in cases involving federal taxes.

17 **14 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government**

18 These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who  
 19 would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain  
 20 financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the  
 21 questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an  
 22 admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We  
 23 are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

24 Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person  
 25 against whom you are attempting to unlawfully enforce federal law.

- 26 1. Admit that a “state” is a political group.

27 *“State. A people permanently occupying a fixed territory bound together by common-law habits and custom*  
 28 *into one body politic exercising, through the medium of an organized government, independent sovereignty and*  
 29 *control over all persons and things within its boundaries, capable of making war and peace and of entering into*  
 30 *international relations with other communities of the globe. United States v. Kusche, D.C.Cal., 56 F.Supp. 201,*  
 31 *207, 208. The organization of social life which exercises sovereign power in behalf of the people. Delany v.*  
 32 *Moralitis, C.C.A.Md., 136 F.2d. 129, 130. In its largest sense, a “state” is a body politic or a society of men.*  
 33 *Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d. 636, 254 N.Y.S.2d. 763, 765. A body of people*  
 34 *occupying a definite territory and politically organized under one government. State ex re. Maisano v. Mitchell,*  
 35 *155 Conn. 256, 231 A.2d. 539, 542. A territorial unit with a distinct general body of law. Restatement, Second,*  
 36 *Conflicts, §3. Term may refer either to body politic of a nation (e.g. United States) or to an individual government*  
 37 *unit of such nation (e.g. California).*

38 [...]

39 *The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public;*  
 40 *as in the title of a cause, “The State vs. A.B.”*  
 41 *[Black’s Law Dictionary, Sixth Edition, p. 1407]*

42 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

43 CLARIFICATION: \_\_\_\_\_

- 45 2. Admit that one’s choice of citizenship is a type of political affiliation.

1 "Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact  
2 [contract]; allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a  
3 territorial tenure. [ . . . ] The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of  
4 allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign . . ."  
5 [Talbot v. Janson, 3 U.S. 133 (1795); From the syllabus and not the actual case]

6 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

7  
8 CLARIFICATION: \_\_\_\_\_

9 3. Admit that being a "citizen" implies a political affiliation with a group of people called a "state".

10 *"There cannot be a nation without a people. The very idea of a political community, such as a nation is, implies*  
11 *an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the persons*  
12 *associated becomes a member of the nation formed by the association. He owes it allegiance and is entitled to its*  
13 *protection. Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation*  
14 *for the other; allegiance for protection and protection for allegiance.*

15 *"For convenience it has been found necessary to give a name to this membership. The object is to designate by a*  
16 *title the person and the relation he bears to the nation. For this purpose the words 'subject,' 'inhabitant,' and*  
17 *'citizen' have been used, and the choice between them is sometimes made to depend upon the form of the*  
18 *government. Citizen is now more commonly employed, however, and as it has been considered better suited to*  
19 *the description of one living under a republican government, it was adopted by nearly all of the States upon*  
20 *their separation from Great Britain, and was afterwards adopted in the Articles of Confederation and in the*  
21 *Constitution of the United States. When used in this sense it is understood as conveying the idea of membership*  
22 *of a nation, and nothing more."*  
23 *[Minor v. Happersett, 88 U.S. 162 (1874)]*

24 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

25  
26 CLARIFICATION: \_\_\_\_\_

27 4. Admit that one's choice of "domicile" is also a type of political affiliation.

28 See article about domicile at:  
29 <http://sedm.org/Forms/05-MemLaw/Domicile.pdf>

30 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

31  
32 CLARIFICATION: \_\_\_\_\_

33 5. Admit that there are two legal prerequisites in determining one's "domicile", which are physical presence within the state  
34 and consent to be subject to the laws of that place, which Black's Law Dictionary calls "intent".

35 *"domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and*  
36 *principal establishment, and to which whenever he is absent he has the intention of returning. *Smith v. Smith,**  
37 *206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's*  
38 *home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place*  
39 *to which he intends to return even though he may actually reside elsewhere. A person may have more than one*  
40 *residence but only one domicile. The legal domicile of a person is important since it, rather than the actual*  
41 *residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise*  
42 *the privilege of voting and other legal rights and privileges."*  
43 *[Black's Law Dictionary, Sixth Edition, p. 485]*

44 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

45  
46 CLARIFICATION: \_\_\_\_\_

47 6. Admit that according to the Declaration of Independence, all just powers of government derive from the consent of the  
48 governed.

49 *"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator*  
50 *with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure*

1 these rights, Governments are instituted among Men, deriving their just powers from the consent of the  
2 governed. --That whenever any Form of Government becomes destructive of these ends, it is the Right of the  
3 People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and  
4 organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness.”  
5 [Declaration of Independence]

6 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

7  
8 CLARIFICATION:\_\_\_\_\_

- 9 7. Admit that the enforcement of all civil laws requires the “consent of the governed” while criminal laws do not require  
10 consent in the case of the Defendant.

11 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

12  
13 CLARIFICATION:\_\_\_\_\_

- 14 8. Admit that a person may not have a legal “domicile” in a place without voluntarily consenting to be subject to the civil  
15 laws of that place.

16 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

17  
18 CLARIFICATION:\_\_\_\_\_

- 19 9. Admit that the [First Amendment](#) Assembly Clause protects our right to freely associate with any political group we  
20 choose.

21 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

22  
23 CLARIFICATION:\_\_\_\_\_

- 24 10. Admit that the right to freely associate under the [First Amendment](#) also implies the right to be free from compelled  
25 association with any particular group.

26 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

27  
28 CLARIFICATION:\_\_\_\_\_

- 29 11. Admit that freedom from compelled association implies the ability to avoid choosing any earthly domicile, and thereby  
30 avoid association with the local citizens of a political community called a county or a city.

31 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

32  
33 CLARIFICATION:\_\_\_\_\_

- 34 12. Admit that the freedom from compelled association implies the ability to be a “national” under 8 U.S.C. §1101(a)(21)  
35 but not a “citizen” under 8 U.S.C. §1401.

36 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

37  
38 CLARIFICATION:\_\_\_\_\_

- 39 13. Admit that the freedom from compelled association implies the ability to not have a domicile in the place where one  
40 physically inhabits.

41 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

42  
43 CLARIFICATION:\_\_\_\_\_

1 14. Admit that a person who is compelled to maintain a domicile against his will is not legally responsible for the  
2 consequences of maintaining such a domicile.

3 *"Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and beyond*  
4 *his control, he may be relieved of the consequences attendant on domicile at that place.* In *Roboz (USDC D.C.*  
5 *1963) [Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved which precluded*  
6 *the return of an alien's property if he was found to be domiciled in Hungary prior to a certain date. It was found*  
7 *that Hungary was Nazi-controlled at the time in question and that the persons involved would have left Hungary*  
8 *(and lost domicile there) had they been able to. Since they had been precluded from leaving because of the*  
9 *political privations imposed by the very government they wanted to escape (the father was in prison there), the*  
10 *court would not hold them to have lost their property based on a domicile that circumstances beyond their control*  
11 *forced them to retain."*  
12 [*Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]*

13 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

14 CLARIFICATION: \_\_\_\_\_  
15

16 15. Admit that one may not legally have more than one domicile at a time.

17 *"A person may have more than one residence but only one domicile."*  
18 [*Black's Law Dictionary, Sixth Edition, p. 485]*

19 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

20 CLARIFICATION: \_\_\_\_\_  
21

22 16. Admit that the coincidence of citizenship and domicile establish one's "political rights" in a community.

23 [CALIFORNIA CONSTITUTION](#)  
24 [ARTICLE 2 VOTING, INITIATIVE AND REFERENDUM, AND RECALL](#)

25 SEC. 2. A United States citizen 18 years of age and **resident** in this State may vote.  
26 [SOURCE: [http://www.leginfo.ca.gov/const/article\\_2](http://www.leginfo.ca.gov/const/article_2)]

27 \_\_\_\_\_

28 [California Elections Code](#)  
29 [349. \(a\) "Residence" for voting purposes means a person's domicile.](#)

30 *(b) The domicile of a person is that place in which his or her habitation is fixed, wherein the person has the*  
31 *intention of remaining, and to which, whenever he or she is absent, the person has the intention of returning. At*  
32 *a given time, a person may have only one domicile.*

33 *(c) The residence of a person is that place in which the person's habitation is fixed for some period of time, but*  
34 *wherein he or she does not have the intention of remaining. At a given time, a person may have more than one*  
35 *residence.*  
36 [SOURCE: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=elec&group=00001-01000&file=300-362>]

37 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

38 CLARIFICATION: \_\_\_\_\_  
39

40 17. Admit that when one does not have a domicile in the place they inhabit, they become nationals if they are naturalized or  
41 natural born citizens of the country which has jurisdiction over that that place.

42 See Section 2 of: [Why You are a "national", "state national", and Constitutional but not Statutory Citizen](#), Form  
43 #05.006:  
44 <http://sedm.org/Forms/FormIndex.htm>

45 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny  
46

1 CLARIFICATION: \_\_\_\_\_

2 18. Admit that courts may not interfere with the free exercise of political rights, but have a constitutional obligation to  
3 intervene to protect them.

4 *"In holding that the subject matter of this suit was not justiciable, the District Court relied on Colegrove v. Green,  
5 supra, and subsequent per curiam cases. 29 The [369 U.S. 186, 209] court stated: "From a review of these  
6 decisions there can be no doubt that the federal rule . . . is that the federal courts . . . will not intervene in cases  
7 of this type to compel legislative reapportionment." 179 F. Supp., at 826. We understand the District Court to  
8 have read the cited cases as compelling the conclusion that since the appellants sought to have a legislative  
9 apportionment held unconstitutional, their suit presented a "political question" and was therefore nonjusticiable.  
10 We hold that this challenge to an apportionment presents no nonjusticiable "political question." The cited cases  
11 do not hold the contrary.*

12 **Of course the mere fact that the suit seeks protection of a political right does not mean it presents a political**  
13 **question. Such an objection "is little more than a play upon words." Nixon v. Herndon, 273 U.S. 536, 540 .**  
14 *Rather, it is argued that apportionment cases, whatever the actual wording of the complaint, can involve no  
15 federal constitutional right except one resting on the guaranty of a republican form of government, 30 and that  
16 complaints based on that clause have been held to present political questions which are nonjusticiable.*

17 **We hold that the claim pleaded here neither rests upon nor implicates the Guaranty Clause and that its**  
18 **justiciability is therefore not foreclosed by our decisions of cases involving that clause.** *The District Court*  
19 *misinterpreted Colegrove v. Green and other decisions of this Court on which it relied. Appellants' claim that*  
20 *they are being denied equal protection is justiciable, and if [369 U.S. 186, 210] "discrimination is sufficiently*  
21 *shown, the right to relief under the equal protection clause is not diminished by the fact that the discrimination*  
22 *relates to political rights." Snowden v. Hughes, 321 U.S. 1, 11. To show why we reject the argument based on*  
23 *the Guaranty Clause, we must examine the authorities under it. But because there appears to be some uncertainty*  
24 *as to why those cases did present political questions, and specifically as to whether this apportionment case is*  
25 *like those cases, we deem it necessary first to consider the contours of the "political question" doctrine. "*  
26 *[Baker v. Carr, 369 U.S. 186 (1962)]*

27 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

28  
29 CLARIFICATION: \_\_\_\_\_

30 19. Admit that in cases where there are no contracts or agency with the government which might interfere with or impair  
31 private Constitutional rights, courts may not interfere with one’s choice of citizenship or domicile without violating the  
32 First Amendment right of free association.

33 *"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*  
34 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity*  
35 *as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees.*  
36 *Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, 425*  
37 *U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many*  
38 *circumstances government employees can. O'Connor v. Ortega, 480 U.S. 709, 723 (1987) (plurality opinion); id.,*  
39 *at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the*  
40 *government information that may incriminate them, but government employees can be dismissed when the*  
41 *incriminating information that they refuse to provide relates to the performance of their job. Gardner v.*  
42 *Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in particular:*  
43 *Private citizens cannot be punished for speech of merely private concern, but government employees can be fired*  
44 *for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan*  
45 *political activity, but federal and state employees can be dismissed and otherwise punished for that reason. Public*  
46 *Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973);*  
47 *Broadrick v. Oklahoma, 413 U.S. 601, 616-617 (1973)."*  
48 *[Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]*

49 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

50  
51 CLARIFICATION: \_\_\_\_\_

52 20. Admit that courts which interfere with one’s choice of citizenship or domicile are engaging in “political questions” that  
53 are beyond the jurisdiction of any court and which are reserved for coordinate branches of the government.

54 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny



1 CLARIFICATION: \_\_\_\_\_

2 21. Admit that the consequence of courts involving themselves in the forbidden area of “political questions” was described  
3 by the Supreme Court as follows:

4 “Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament  
5 of judges would be that, in such an event, all political privileges and rights would, in a dispute among the  
6 people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and,  
7 under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much  
8 perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing  
9 their representatives to make laws and unmake them, and without our interference as to their principles or policy  
10 in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered  
11 by the State or the Union, commence their functions and may decide on the rights which conflicting parties can  
12 legally set up under them, rather than about their formation itself. Our power begins after theirs [the Sovereign  
13 People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to  
14 disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere,  
15 we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither.  
16 The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal  
17 principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed rules; they are  
18 per se questions of law, and are well suited to the education and habits of the bench. But the other disputed  
19 points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and  
20 popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics,  
21 they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school  
22 of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far  
23 removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in  
24 the former way, the consequences might not be able to be averted except by a revolution, while a wrong decision  
25 by a political forum can often be peacefully corrected by new elections or instructions in a single month; and  
26 if the people, in the distribution of powers under the constitution, should ever think of making judges supreme  
27 arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow  
28 such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will  
29 dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but  
30 surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and  
31 one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead  
32 of controlling the people in political affairs, the judiciary in our system was designed rather to control  
33 individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and  
34 the laws, when they are encroached upon. And if the judiciary at times seems to fill the important station of a  
35 check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the  
36 Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves  
37 in their primary capacity as makers and amenders of constitutions.”  
38 [Luther v. Borden, [48 U.S. 1](#) (1849)]

39 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

40 CLARIFICATION: \_\_\_\_\_

41  
42 22. Admit that a government agency which fails to recognize your choice of citizenship or domicile is interfering with your  
43 [First Amendment](#) right of free association.

44 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

45 CLARIFICATION: \_\_\_\_\_

46  
47 23. Admit that the main motivation for a court to change the declared domicile or citizenship of a litigant is to extend the  
48 jurisdiction of the court and make the litigant into a “taxpayer” so his property and liberty can be plundered illegally.

49 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

50 CLARIFICATION: \_\_\_\_\_

51  
52 24. Admit that a court failing to recognize one’s voluntary, consensual choice of legal “domicile” within a state of the Union  
53 and moves that domicile to the “United States”, which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) is implementing  
54 the equivalent of kidnapping and identity theft, by transporting the legal “res” or “identity” of the litigant to a foreign  
55 jurisdiction.

1 [United States Code](#)  
2 [TITLE 18 - CRIMES AND CRIMINAL PROCEDURE](#)  
3 [PART I - CRIMES](#)  
4 [CHAPTER 55 - KIDNAPPING](#)  
5 [Section 1201. Kidnapping](#)

6 (a) Whoever unlawfully seizes, confines, inveigles, decoys, kidnaps, abducts, or carries away and holds for  
7 ransom or reward or otherwise any person, except in the case of a minor by the parent thereof, when -

8 (1) the person is willfully transported in interstate or foreign commerce, regardless of whether the person  
9 was alive when transported across a State boundary if the person was alive when the transportation began;

10 (2) any such act against the person is done within the special maritime and territorial jurisdiction of the  
11 United States;

12 (3) any such act against the person is done within the special aircraft jurisdiction of the United States as  
13 defined in section 46501 of title 49;

14 (4) the person is a foreign official, an internationally protected person, or an official guest as those terms  
15 are defined in section 1116(b) of this title; or

16 (5) the person is among those officers and employees described in section 1114 of this title and any such act  
17 against the person is done while the person is engaged in, or on account of, the performance of official duties,  
18 shall be punished by imprisonment for any term of years or for life and, if the death of any person results, shall  
19 be punished by death or life imprisonment.

20 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

21 CLARIFICATION: \_\_\_\_\_  
22

- 23 25. Admit that the above statute refers to kidnapping of a “person”, and that such a legal person includes the “res” and legal  
24 identity of any litigant in any federal court.

25 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

26 CLARIFICATION: \_\_\_\_\_  
27

- 28 26. Admit that a judge who falsifies or changes the declared domicile of a litigant against his will essentially is therefore  
29 instituting involuntary servitude in violation of the Thirteenth Amendment, and thereby abusing the taxing powers of  
30 government to plunder assets of the litigant and make him essentially into a compelled government subcontractor and  
31 “Kelly Girl”, where the “contract” is the compelled choice of domicile.

32 *“The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration.*  
33 *They prohibit peonage. **What is peonage? It may be defined as a state or condition of compulsory service,***  
34 ***based upon the indebtedness of the peon to the master. The basal fact is indebtedness.** As said by Judge*  
35 *Benedict, delivering the opinion in *Jarenillo v. Romero*, 1 N.Mex. 190, 194: ‘One fact existed universally; all*  
36 *were indebted to their masters. **This was the cord by which they seemed bound to their masters’ service.**’ Upon*  
37 *this is based a condition of compulsory service. **Peonage is sometimes classified as voluntary or involuntary,***  
38 ***but this implies simply a difference in the mode of origin, but not in the character of the servitude.** The one*  
39 *exists where the debtor voluntarily contracts to enter the service of his creditor. The other is forced upon the*  
40 *debtor by some provision of law. **But peonage, however created, is compulsory service, involuntary servitude.***  
41 *The peon can release himself therefrom, it is true, by the payment of the [public/government] debt, but otherwise*  
42 ***the service is enforced.** A clear distinction exists between peonage and the voluntary performance of labor or*  
43 ***rendering of services in payment of a debt.** In the latter case the debtor, though contracting to pay his*  
44 *indebtedness by labor or service, and subject like any other contractor to an action for damages for breach of*  
45 *that contract, can elect at any time to break it, and **no law or force compels performance or continuance of the***  
46 ***service.**”*

47 [Clyatt v. U.S., [197 U.S. 207](#) (1905)]  
48

49 *“Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, or at least*  
50 ***the control of the labor and services of one man for the benefit of another, and the absence of a legal right to***  
51 ***the disposal of his own person, property, and services [in their entirety]. This amendment [the Thirteenth***  
52 *Amendment] was said in the *Slaughter House Cases*, 16 Wall, 36, to have been intended primarily to abolish*  
53 *slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the*

1 Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word  
2 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name."  
3 [Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

4 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

5  
6 CLARIFICATION: \_\_\_\_\_

7 27. Admit that the above type of abuse is described in the statutes as "racketeering". To wit:

8 [TITLE 18](#) > [PART I](#) > [CHAPTER 95](#) > § 1951  
9 [1951. Interference with commerce by threats or violence](#)

10 (a) Whoever in any way or degree obstructs, delays, or affects commerce or the movement of any article or  
11 commodity in commerce [including one's labor and services], by robbery or extortion or attempts or conspires  
12 so to do, or commits or threatens physical violence to any person or property in furtherance of a plan or purpose  
13 to do anything in violation of this section shall be fined under this title or imprisoned not more than twenty  
14 years, or both.

15 (b) As used in this section—

16 (1) The term "robbery" means the unlawful taking or obtaining of personal property from the person or in the  
17 presence of another, against his will, by means of actual or threatened force, or violence, or fear of injury,  
18 immediate or future, to his person or property, or property in his custody or possession, or the person or property  
19 of a relative or member of his family or of anyone in his company at the time of the taking or obtaining.

20 (2) The term "extortion" means the obtaining of property from another, with his consent, induced by wrongful  
21 use of actual or threatened force, violence, or fear, or under color of official right.

22 (3) The term "commerce" means commerce within the District of Columbia, or any Territory or Possession of  
23 the United States; all commerce between any point in a State, Territory, Possession, or the District of Columbia  
24 and any point outside thereof; all commerce between points within the same State through any place outside such  
25 State; and all other commerce over which the United States has jurisdiction.

26 (c) This section shall not be construed to repeal, modify or affect section 17 of Title 15, sections 52, 101-115,  
27 151-166 of Title 29 or sections 151-188 of Title 45.

28 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

29  
30 CLARIFICATION: \_\_\_\_\_

31 28. Admit that a threat of contempt of court resulting from challenging a judge's determination of domicile satisfies the  
32 criteria above of "extortion" and that a threat of prison time for contempt is every bit as strong a motivating factor as  
33 actual "physical violence" described above.

34 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

35  
36 CLARIFICATION: \_\_\_\_\_

37 29. Admit that the above type of abuse by government employees may explain why the Bible identifies kings and rulers and  
38 imperial monarchs called judges as "the Beast" in Revelations 19:19:

39 "And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who  
40 sat on the horse and against His army."  
41 [[Rev. 19:19](#), Bible, NKJV]

42 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

43  
44 CLARIFICATION: \_\_\_\_\_

45 **Affirmation:**

1 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing  
2 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these  
3 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,  
4 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not  
5 necessarily lower federal courts.

6 Name (print): \_\_\_\_\_

7 Signature: \_\_\_\_\_

8 Date: \_\_\_\_\_

9 Witness name (print): \_\_\_\_\_

10 Witness Signature: \_\_\_\_\_

11 Witness Date: \_\_\_\_\_