

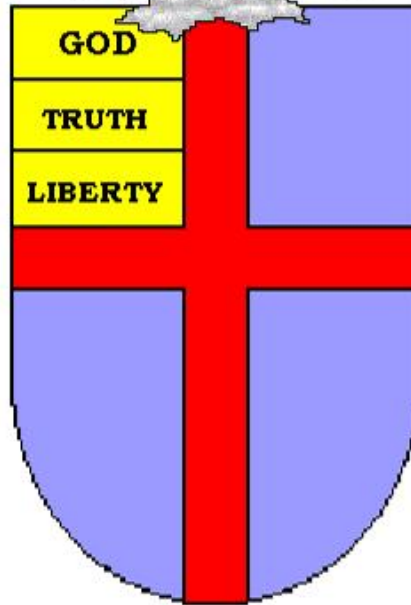
***Nonresident  
Alien  
Position  
Form #12.045***

**by:**  
**Sovereignty Education and  
Defense Ministry (SEDM)**

**<http://sedm.org>**

**December 6, 2023**

**S E D M**



# ***Course Materials***

**If you want a copy of this presentation after viewing the course, you can download it from:**

- *SEDM Forms Page*, Form #12.045  
<http://sedm.org/Forms/FormIndex.htm>**

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*Reasonable Belief About Income Tax Liability*, Form #05.007

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

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

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[https://www.irs.gov/irm/part4/irm\\_04-010-007#idm139859652464096](https://www.irs.gov/irm/part4/irm_04-010-007#idm139859652464096)

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# ***COURSE OUTLINE***

- 1. Dedication**
- 2. Introduction**
- 3. Comparison of Nonresident Alien to U.S. Person**
- 4. Benefits of being a Nonresident Alien**
- 5. Example of a Nonresident Alien who owes NO withholding, NO reporting, and ISN'T required to use an SSN or TIN**
- 6. Statutory Description (but NOT definition) of “nonresident alien”**
- 7. Why is the statutory description of “nonresident alien” a “non-definition”?**
- 8. Common FALSE misconceptions**
- 9. CIVIL domicile as the basis for taxing jurisdiction**
- 10. STATUTORY v. CONSTITUTIONAL contexts compared**

# ***COURSE OUTLINE***

- 11.** “nonresidents” and “nonresident aliens” **HAVE** no domicile in the statutory geographical “United States”
- 12.** **CIVIL** statutory Jurisdiction over “nonresident aliens”
- 13.** “individual” means an alien domestically and internationally
- 14.** Statutory geographical “United States”
- 15.** Statutory geographical “State”
- 16.** The “presence test” doesn’t apply to “nationals”, but only “aliens”
- 17.** “nationals” are **INCAPABLE** of being “resident” or “residents in” the statutory geographical “United States” and therefore **MUST** be “nonresident”
- 18.** Proof that people born anywhere in America are “nonresident aliens” if they **WANT** to be
- 19.** Proof that the **ONLY STATUTORY** “U.S. citizens” left are also “nonresident aliens” or **VOLUNTEERS**



# ***COURSE OUTLINE***

## **20. Malicious Obfuscation:**

**20.1 Why is the word “alien” at the end of the name if “nationals” are included in “nonresident alien”?**

**20.2 “nonresident aliens” are NOT “aliens who are nonresident” or a subset of “aliens”**

**20.3 Statutory “United States” is not limited to the District of Columbia**

**20.4 Deception with “Words of Art”**

**20.5 Confusing STATUTORY “U.S. nationals” with COMMON LAW “U.S. nationals”**

**20.6 Using “Permanent address” on government forms instead of DOMICILE**

## **21. Summary and Conclusions**

## **22. Further reading and research**

# Dedication

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

***"I am a [stranger \[nonresident, Form #05.020\]](#) in the earth; Do not hide [Your commandments \[laws, Form #13.001\]](#) from me."***  
***[[Psalm 119:19](#), Bible, NKJV]***

***"I have become a [stranger \[nonresident, Form #05.020\]](#) to my brothers, and an alien to my mother's children; because zeal for Your [God's] house has eaten me up, and the reproaches of those who reproach You have fallen on me."***  
***[[Psalm 69:8-9](#), Bible, NKJV]***

***"If you were of the world, the world would love its own. Yet because you are [not of \[domiciled within, Form #05.002\]](#) the world, but I [Jesus] chose you [believers] out of the world, therefore the world hates you. Remember the word that I said to you, 'A [public] servant is not greater than his [\[Sovereign\] master](#).' If they persecuted Me, they will also persecute you. If [they \[corrupt de facto government\]](#) kept My word, they will keep yours also [as trustees of the public trust]. But all these things they will do to you for My name's sake, because they do not know Him [God] who sent Me."***  
***[Jesus in [John 15:19-21](#), Bible, NKJV]***

# Dedication

God's [Delegation of Authority Order, the Bible \(Form #13.007\)](#) says you CANNOT consent to give away or even CONTRACT away [ANY of the rights He gave you \(Form #10.002\)](#). All of the methods of loosing CONSTITUTIONAL or COMMON LAW protections require you to violate this commandment DIRECT from God:

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

*"Therefore I also said, '**I will not drive them out before you; but they will become as thorns [terrorists and persecutors] in your side and their gods will be a snare [slavery!] to you.**'"*

So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up their voices and wept.

*[Judges 2:1-4, Bible, NKJV]*

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*"**You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a "resident" or domiciliary in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely be a snare to you.**"*

*[Exodus 23:32-33, Bible, NKJV]*

**For a dramatization of the above, see:**

**[Devil's Advocate: Lawyers, SEDM](#)**

**<https://sedm.org/what-we-are-up-against/>**

# Introduction

- In a country where slavery is prohibited by the Constitution, every scenario where a CIVIL statutory obligation is involved **MUST** provide a way for you to UNVOLUNTEER. See:  
*Lawfully Avoiding Government Obligations*, Form #12.040  
<https://sedm.org/LibertyU/AvoidGovernmentObligations.pdf>
- Tyrants who take power inevitably will try to HIDE or OBSCURE every lawful method to UNVOLUNTEER. We call this “invisible consent”. See:  
*Hot Issues: Invisible Consent\**, SEDM  
<https://sedm.org/invisible-consent/>
- From the perspective of income taxation, that MANDATORY method to “unvolunteer” and withdraw consent is the Nonresident Alien Position. That position is described in:  
*Non-Resident Non-Person Position*, Form #05.020  
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
- This presentation will describe all the essential elements of the Nonresident Alien (NRA) Position so that it can be LAWFULLY and ACCURATELY defined, described, implemented in your tax filings, and defended against malicious lies by the government to obscure it in the case of American Nationals born anywhere in the COUNTRY “United States\*”.

# Introduction

- This presentation is for MEMBERS. MEMBERS are REQUIRED to:
  1. Consent to NOTHING that any government offers.
  2. Consent to no civil statutory status and not invoke it on any government form or define it to exclude the civil statutory context if they do.
  3. Not be serving in the government as a public officer, or statutory “employee” under [5 U.S.C. §2105](#). This includes any rendition of the “straw man” such as “person”, “taxpayer”, etc.
  4. Not be in receipt, custody, or possession of any government property.
  5. Not be an alien.
  6. Be domiciled within the exclusive jurisdiction of a constitutional state or within God’s government on Earth, since He literally OWNS the Earth and all the inhabitants thereof as their only CIVIL “lawgiver”.
- For more on the qualifications of being a member, see:

[SEDM Member Agreement](#), Form #01.001  
<https://sedm.org/participate/member-agreement/>
- Do us a favor and DON’T apply the content of this presentation to anyone who is either NOT an SEDM Member or is not COMPLIANT with the SEDM Member Agreement.
  - All such approaches are DOOMED to fail in court.
  - Mainly SOPHISTS in the government seeking to enrich themselves and slander us are the ones most likely to do this. They always do it by confusing or blurring the contexts for words.
  - We deflect this sort of abuse by defining all terms in our [Disclaimer](#) and demanding context and definitions before any debate or discussion begins. This usually silences all such SOPHIST critics. See [Form #12.042](#).
- NO PRESUMPTIONS PLEASE!

[Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction](#), Form #05.017  
<https://sedm.org/Forms/05-MemLaw/Presumption.pdf>

# Introduction

- **The above warning is repeated on our Disclaimer page:**

## SEDM Disclaimer, Section 1: Introduction

Lastly, it is a fact that anyone who [consents \(Form #05.003\)](#) can have anything done to them that a tyrant government wants to do, REGARDLESS of locality. Consenting to ANYTHING a government wants or offers is not only STUPID, but violates God's [Delegation of Authority Order From God to Christians, Form #13.007](#). Therefore, any and all claims on this website or in communication with us about the authority or [jurisdiction \(Form #05.018\)](#) of any government require and therefore presuppose the following relationship with said government:

1. Not physically present on federal territory.
2. Not domiciled on federal territory. See [Form #05.002](#).
3. Not consenting or assenting to any government franchise, public right, or privilege and thus waive sovereign immunity under the [Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97](#). See [Form #05.030](#).
4. Does not share ownership of any of their property with any government. All property is absolutely owned. Ownership of all property is not "qualified ownership" and is not shared with any government. See [Form #12.025](#).
5. Not claiming any statutory civil status or any of the "benefits" of such status under any act of any government. See [Form #13.008](#).
6. Terms on all forms submitted to any government have the meaning indicated here and are not interpreted in their statutory or regulatory context.
7. A "Merchant" under [U.C.C. §2-104](#)(1) but not a "Buyer" under [U.C.C. §2-103](#)(1)(a) in relation to said government. This is the ONLY relation that God allows with any government and it is a violation of the Biblical delegation of authority for Christians to consent to any change in this relationship. It therefore would also be a violation of the First Amendment to require otherwise. See: [Delegation of Authority Order from God to Christians, Form #13.007](#)  
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf>
8. Invoking the [Injury Defense Franchise and Agreement, Form #06.027](#) for all commercial relations with any government. This makes all governments waive official, judicial, and sovereign immunity for any commercial uses of the name or status of the member that would "benefit" any government.
9. Not allowed BY LAW to [consent \(Form #05.003\)](#) to alienate unalienable organic or private rights to any government per the Declaration of Independence, which was enacted into positive law by the first official act of Congress on Page 1 of the Statutes at Large. See: [Unalienable Rights Course, Form #12.038](#)  
<https://sedm.org/LibertyU/UnalienableRights.pdf>

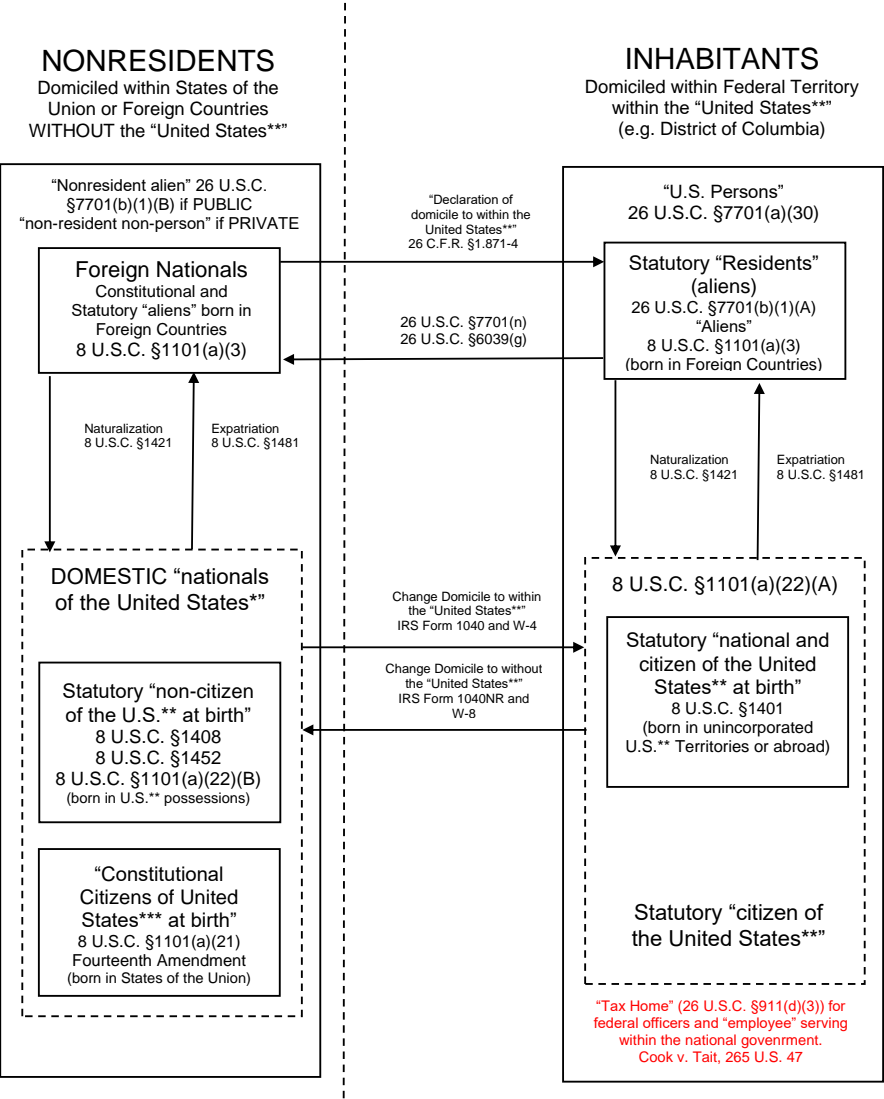
The [burden of proof \(Form #05.025\)](#) imposed upon the government alleging civil or criminal jurisdiction within a constitutional state therefore is to defeat all of the above limitations of its authority within a constitutional state and to prove that people within a state cannot use THE SAME franchise mechanisms against them to defend themselves against tyranny that are the origin of government jurisdiction to begin with. This is why the bible says the following on the subject of government:

*"All nations before Him [God] are as nothing, And they are counted by Him **less than nothing** and worthless."  
[\[Isaiah 40:17, Bible, NKJV\]](#)*

*"He [God] brings the princes to nothing;  
He makes the judges of the earth useless."  
[\[Isaiah 40:23, Bible, NKJV\]](#)*

[SEDM Disclaimer, Section 1; <https://sedm.org/disclaimer.htm>]

# Comparison of Nonresident Alien to U.S. Person



# Comparison of Nonresident Alien to U.S. Person

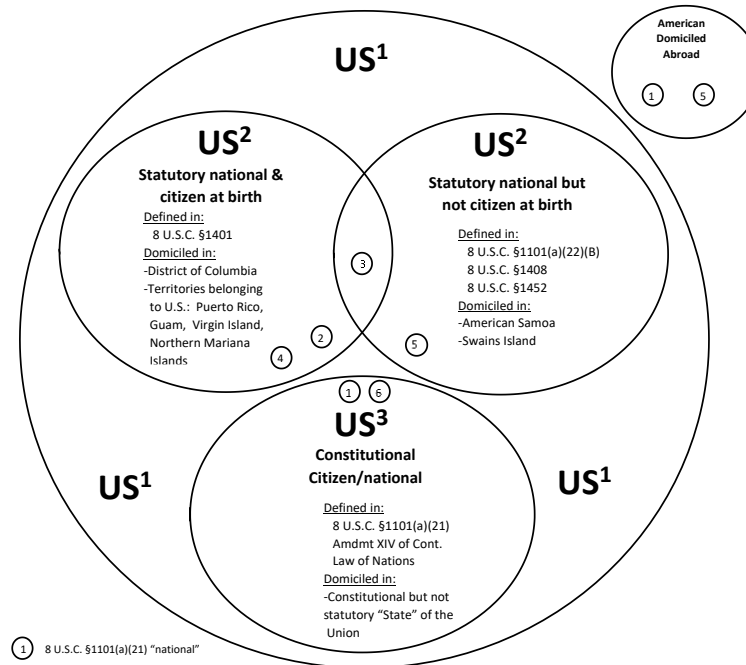
## FEDERAL STATUTORY CITIZENSHIP STATUSES

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

**US<sup>1</sup>**-Context used in matters describing our sovereign country within the family of nations.

**US<sup>2</sup>**-Context used to designate the territory over which the Federal Government is exclusively sovereign.

**US<sup>3</sup>**-Context used regarding sovereign states of the Union united by and under the Constitution.



① 8 U.S.C. §1101(a)(21) "national"

② 8 U.S.C. §1401 "national & citizen of the United States<sup>2</sup> at birth"

③ 8 U.S.C. §1101(a)(22) "national of the United States"<sup>3</sup>

④ 8 U.S.C. §1101(a)(22)(A) "citizen of the United States"<sup>3</sup>

⑤ 8 U.S.C. §1101(a)(22)(B) "person who, though not a citizen of the United States, owes permanent allegiance to the United States"<sup>3</sup>

⑥ Federal Common law "national". See Perkins v. Elg, 307 U.S. 325 (1939). NOT a "national of the United States" under 8 U.S.C. §1101(a)(22) UNLESS all "United States" used here means the CONSTITUTIONAL "United States" and excludes federal territory AND "citizen" excludes 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c) "citizens".



# Comparison of Nonresident Alien to U.S. Person: Filing Statuses

	CONDITION		
Description	Domicile WITHIN the FEDERAL ZONE and located in the 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)(10), <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)(10), <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)(10), <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)</a> for definition of “individual”. “Non-resident NON-person” if NOT a public officer in the U.S. government.
Tax form(s) to file	IRS Form 1040	IRS Form 1040 plus 2555	IRS Form 1040NR: “alien individuals”, “nonresident alien individuals” <u>No filing requirement</u> : “non-resident NON-person”
Status if DOMESTIC “national of the United States**”	“national and citizen of the United States** at birth” per <a href="#">8 U.S.C. §1401</a> and “citizen of the United States***” per <a href="#">8 U.S.C. §1101(a)(22)(B)</a> if born in federal territory (Not required to file if physically present in the “United States” because no statute requires it)	Citizen abroad <a href="#">26 U.S.C. §911</a> (Meets presence test)	“non-resident” 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)</a> for definition of “individual”. “Non-resident NON-person” if NOT a public officer in the U.S. government.

# Comparison of Nonresident Alien to U.S. Person

#	Characteristic	Nonresident Alien Position	U.S. Person Position
1	Described in what form #?	<a href="#">Form #05.020</a> <a href="#">Form #09.081</a>	<a href="#">This form.</a> <a href="#">Form #05.053</a>
2	Parties made liable TO rather than "liable FOR" in 26 C.F.R. §1.1-1(a)	"nonresident aliens" engaged in a "trade or business". "Foreign estate" if no "trade or business" earnings per <a href="#">26 U.S.C. §7701(a)(31)</a>	Citizens of the United States** (federal zone) Residents of the United States** (federal zone)
3	Geographical area where it applies	States of the Union	Federal territory
4	Status established by	Filing 1040NR (changes status of SSN to "foreign person" per <a href="#">26 C.F.R. §301.6109-1(g)(1)(i)</a> )	Filing 1040 (changes status of SSN to "U.S. person" per <a href="#">26 C.F.R. §301.6109-1(g)(1)(i)</a> )
5	Popular among	Private humans	Those practicing law who are worried about losing their license
6	Amount of education/confrontation with withholding agents	High	Low
7	Allows for substitute forms in the regulations?	Yes	Yes
8	Citizenship of those who use it	CONSTITUTIONAL citizens (Fourteenth Amendment and "Citizens" in the original constitution)	STATUTORY citizens ( <a href="#">26 C.F.R. §1.1-1(c)</a> ) domiciled in the exclusive jurisdiction of Congress)
9	Complexity	Very complex	Very simple
10	Requires modification of forms or defining terms to properly use for state domiciled parties?	Yes	Yes
11	Requires accepting a civil privilege?	No	Yes ("citizen of the United States" and SSN/TIN)
12	Withholding form to use	Form W-8 (modified because not a statutory "individual" or "alien")	Modified W-9 (modified to define "U.S." to exclude that in <a href="#">26 U.S.C. §7701(a)(9)</a> and (a)(10)). DO NOT use W-4!

# Comparison of Nonresident Alien to U.S. Person

#	Characteristic	Nonresident Alien Position	U.S. Person Position
13	Tax Return Form	1. Form 1040NR modified or with attachment, but ONLY if engaged in a public office. 2. No tax return required if not engaged in a public office and no income from "sources within the United States**" (federal zone)	1040 modified or custom form
14	Subject to information return reporting? (See Form #04.001)	No	No
15	A STATUTORY "citizen of the United States" under 8 U.S.C. §1401?	No	Yes
16	A "national of the United States****"	Yes, in the case of those born and domiciled in a Constitutional state of the Union.	No
17	A "a person who, though not a citizen of the United States, owes permanent allegiance to the United States" per 8 U.S.C. §1101(a)(22)(B)	Yes, in the case of those born and domiciled in a U.S. possession	No
18	A STATUTORY "nonresident alien"?	1. No for those not engaged in a public office. 2. Yes for those lawfully engaged in a public office.	No
19	A STATUTORY "individual" or "person"?	No. Not an "alien" per 26 C.F.R. §1.1441-1(c)(3)	Yes, but only when abroad per <a href="#">26 U.S.C. §911(d)(1)</a> as a "qualified individual"
20	Domiciled on federal territory?	No	Yes
21	Required to Use SSN or TIN on withholding documents?	No. 31 C.F.R. §306.10, Note 2, 31 C.F.R. §1020.410(b)(3)(x), <a href="#">26 C.F.R. §301.6109-1(b)(2)</a> .	Yes. <a href="#">26 C.F.R. §1.1441-1</a> , <a href="#">26 C.F.R. §301.6109-1(b)(1)</a>
22	"gross income" subject to tax	Only earnings from the statutory geographical "United States" in <a href="#">26 U.S.C. §7701(a)(9)</a> and (a)(10) and <a href="#">4 U.S.C. §110(d)</a> . Collectively called "the federal zone" or connected to a "trade or business" worldwide. See <a href="#">26 U.S.C. §871</a> .	Worldwide earnings. See: 1. Cook v. Tait, 265 U.S. 47 (1924). 2. <a href="#">26 C.F.R. §1.1-1(b)</a> .
23	Deductions and exemptions on "gross income"	Only in the case of "effectively connected income" pursuant to <a href="#">26 U.S.C. §871(b)</a> , <a href="#">26 U.S.C. §873</a> , and <a href="#">26 U.S.C. §162</a> .	1. All earnings subject to deductions (because EVERYTHING earned is "trade or business" pursuant to <a href="#">26 C.F.R. §1.1-1(b)</a> ) 2. Foreign earned income exclusion if abroad under <a href="#">26 U.S.C. §911(b)(2)</a> .

# Comparison of Nonresident Alien to U.S. Person

#	Characteristic	Nonresident Alien Position	U.S. Person Position
24	Examples of U.S. sourced payments subject to withholding and reporting	<ol style="list-style-type: none"> <li>1. Social Security (<a href="#">26 U.S.C. §861(a)(8)</a> )</li> <li>2. Federal employee/office earnings.</li> <li>3. Federal Pensions.</li> <li>4. Earnings from federal corporations including "U.S. Inc" (see <i>Brushaber v. Union Pacific Railroad</i>, 240 U.S. 1 (1916))</li> </ol>	None. See: <ol style="list-style-type: none"> <li>1. <a href="#">26 U.S.C. §1441(d)(1)</a>.</li> <li>2. Treasury Decision (T.D.) 8734: <u>"To the extent withholding is required under chapter 3 of the Code, or is excused based on documentation that must be provided, none of the information reporting provisions under chapter 61 of the Code apply, nor do the provisions under section 3406."</u> [<a href="#">Treasury Decision 8734, 62 F.R. 53391, (October 14, 1997); SEDM Exhibit #09.038</a>]</li> </ol>
25	Income from "employment" within the "United States" not subject to reporting or withholding	None if: <ol style="list-style-type: none"> <li>1. Not connected with a "trade or business" or not "wages" (no W-4). <a href="#">26 C.F.R. §31.3401(a)(6)-1</a></li> <li>2. Working for a foreign employer not engaged in a "trade or business". <a href="#">26 U.S.C. §864(b)(1)</a>.</li> </ol>	Everything (see <a href="#">26 U.S.C. §1441(d)(1)</a> and T.D. 8734 in previous item)
26	Required to use a Social Security Number?	Only if engaged in a "trade or business" ( <a href="#">Form #05.001</a> ), or filing as a resident alien. See <a href="#">26 C.F.R. §301.6109-1(b)(2)</a> .	Always. <a href="#">26 C.F.R. §301.6109-1(b)(1)</a> .
27	Subject to Affordable Care Act?	No	Yes
28	Subject to FATCA reporting?	No	Yes
29	Can take deductions on tax return?	Only on earnings "effectively connected with a trade or business" under <a href="#">26 U.S.C. §162</a> .	Yes (for EVERYTHING on return)
30	Tax imposed by	<a href="#">26 U.S.C. §871</a> Tax on Nonresident alien individuals <a href="#">26 U.S.C. §872</a> Gross Income <a href="#">26 U.S.C. §873</a> Deductions	<a href="#">26 U.S.C. §1</a> Tax imposed <a href="#">26 U.S.C. §61</a> Gross income defined <a href="#">26 U.S.C. §861</a> Income from sources within the United States <a href="#">26 U.S.C. §862</a> Income from sources without the United States
31	Status defined in	<a href="#">26 U.S.C. §7701(b)(1)(B)</a>	<a href="#">26 U.S.C. §7701(a)(30)</a>
32	Subject to backup withholding?	Only in the case of "reportable payments" under <a href="#">26 U.S.C. §3406(b)</a> connected to the "trade or business" franchise.	No.

# Comparison of Nonresident Alien to U.S. Person

- **Footnotes:**

- <sup>[1]</sup> See: Patient Protection and Affordable Care Act, Wikipedia;  
[https://en.wikipedia.org/wiki/Patient\\_Protection\\_and\\_Affordable\\_Care\\_Act](https://en.wikipedia.org/wiki/Patient_Protection_and_Affordable_Care_Act)
- <sup>[2]</sup> See: Foreign Account Tax Compliance Act (FATCA), IRS;  
<https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>.
- This chart derives from:  
*Non-Resident Non-Person Position*, Form #05.020, Section 2.3.1  
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

# ***Benefits of being a Nonresident Alien***

- Both aliens and nationals can be nonresident aliens, **INCLUDING** American Nationals from states of the Union. See [Form #09.081](#).
- Do not owe tax on their **WORLDWIDE** earnings like statutory U.S. citizens and U.S. residents, collectively called “U.S. persons”. See [Form #05.053](#).
- Not required to use a Social Security Number or Taxpayer Identification Number if **NOT** engaged in a “trade or business”. See [26 C.F.R. §301-6109-1\(b\)](#).
- Only “U.S. sourced” payments are taxable, including:
  - Earnings originating from the statutory geographical “United States” under [26 U.S.C. §871\(a\)](#) (District of Columbia).
  - Government payments that are effectively connected under [26 U.S.C. § 871\(b\)](#) from anywhere in the **WORLD**.
- Earnings from **WITHOUT** the statutory geographical United States\*\* and not paid by the U.S. government are **EXCLUDED** rather than **EXEMPTED** from tax under [26 U.S.C. § 872](#). See: *Excluded Earnings and People*, Form #14.019  
<https://sedm.org/Forms/14-PropProtection/ExcludedEarningsAndPeople.pdf>

# ***Benefits of being a Nonresident Alien***

- **1040NR tax return:**
  - Is simpler to prepare for most Americans than 1040 because less has to go on it.
  - Can use Form 1040NR return for partnerships, LLCs, and trusts just like the 1040.
  - Uses the **SAME** tax table as U.S. persons.
  - Can be used both in a constitutional state or abroad.
- **Can take deductions on effectively connected ([trade or business, Form #05.001](#)) earnings just like STATUTORY “U.S. Persons”, but deductions are FAR MORE limited.**
- **No Foreign Bank Account Reporting (FBAR), unlike U.S. persons.**
- **Not subject from Affordable Care Act (ACA) mandates to have health insurance.**

# ***Benefits of being a Nonresident Alien***

- Identifying number on the return is called “Your Identifying Number” instead of “Social Security Number” or “Taxpayer identification Number”.
- Domiciled outside of federal jurisdiction and thus unreachable by the civil statutory law. See:  
*Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
- Cannot be criminally prosecuted for anything but fraud on a government tax form. See:  
*Challenging Jurisdiction Workbook*, Form #09.082  
<https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>



## ***Example of a Nonresident Alien who owes NO withholding, NO reporting, and ISN'T required to use an SSN or TIN***

- “**national**” under **8 U.S.C. §1101(a)(21)**. This is also called a common law national because “state” is NOT capitalized as it is in **28 U.S.C. §1332(e)**.
- Constitutional (Fourteenth Amendment) citizens by birth within the exclusive jurisdiction of a state of the Union. See:  
*Why the Fourteenth Amendment is Not a Threat to Your Freedom*, Form #08.015  
<https://sedm.org/Forms/08-PolicyDocs/FourteenthAmendNotProb.pdf>
- Common law AND constitutionally protected “person”.
- Surrendered the “**benefits**” of being:
  - A privileged **statutory “citizen” (Form #05.006)** or “resident” of any kind.
  - A privileged statutory “**taxpayer**” (**Form #05.013**) or “**person**” (**Form #08.023**) under all civil statutes of the national government.
  - A privileged statutory “**U.S. Person**” (**Form #05.053**).
- Not in receipt, custody, control, or “**benefit**” of government property which might implicate **Article 4, Section 3, Clause 2** jurisdiction **extraterritorially**.
- Not a privileged “alien”.
- With respect to the **STATUTORY geographical “United States\*\*” (federal zone)**:
  - A “**nonresident**”
  - A “**stateless person**”.
  - A “**nonresident alien**”.

## ***Example of a Nonresident Alien who owes NO withholding, NO reporting, and ISN'T required to use an SSN or TIN***

- **Not:**

1. Domiciled within or representing a legal fiction domiciled within the STATUTORY geographical "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).
2. [Consensually \(Form #05.003\)](#) doing business with the "United States\*\*" federal corporation.
3. STATUTORY "[person](#)" under [26 U.S.C. §6671\(b\)](#) and [§7343](#).
4. Statutory "national and citizen of the United States\*\* at birth" as defined in [8 U.S.C. §1401](#). This is a territorial citizen rather than a state citizen.
5. "citizen of the United States\*\*[federal zone]" under [26 U.S.C. §911](#), [26 U.S.C. §3121\(e\)](#), or [26 C.F.R. §1.1-1\(c\)](#).
6. "National but not citizen of the United States\*\* at birth" under [8 U.S.C. §1408](#). This is a person born in a federal possession RATHER than a state of the Union.
7. "U.S.[\*\*] non-citizen national" under [8 U.S.C. §1452](#). This is a person born in a federal possession RATHER than a state of the Union.
8. STATUTORY "[U.S. person](#)" ([Form #05.053](#)) as defined in [26 U.S.C. §7701\(a\)\(30\)](#), which is a human being born and domiciled on federal territory not within the exclusive jurisdiction of any Constitutional state.

## ***Example of a Nonresident Alien who owes NO withholding, NO reporting, and ISN'T required to use an SSN or TIN***

1. “Nonresident alien” per [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).
  - Note that this status is NOT a definition. It defines what a “nonresident alien” IS NOT, but not what it IS.
  - One can be a “national” in a common law sense WITHOUT being a STATUTORY “national but not citizen of the United States at birth” per [8 U.S.C. §1408](#) and [8 U.S.C. §1452](#).
2. Earnings originate from outside:
  - 2.1. The **STATUTORY "United States\*\*"** as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) (federal zone) and
  - 2.2. The U.S. government federal corporation as a privileged legal fiction. Thus, their earnings are not includible in "[gross income](#)" under [26 U.S.C. §871](#) and are a "foreign estate" under [26 U.S.C. §7701\(a\)\(31\)](#). See [26 U.S.C. §872](#) and [26 C.F.R. §1.872-2\(f\)](#) and [26 C.F.R. §1.871-7\(a\)\(4\)](#) and [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#) for proof.
3. Does not and cannot earn STATUTORY "[wages](#)" as defined in [26 U.S.C. §3401\(a\)](#) for services performed outside the **STATUTORY "United States\*\*"** as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) (federal zone) and the CORPORATION "United States" as a legal fiction. Not subject to "wage" withholding of any kind for such services per:
  - 3.1. [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#) in the case of income tax.
  - 3.2. [26 C.F.R. §31.3121\(b\)-3\(c\)\(1\)](#) in the case of Social Security.
4. Expressly EXCLUDED rather than EXEMPTED from income tax reporting under:
  - 4.1. [26 C.F.R. §1.1441-1\(b\)\(5\)\(i\)](#).
  - 4.2. [26 C.F.R. §1.1441-1\(e\)\(1\)\(ii\)\(A\)\(1\)](#).
  - 4.3. [26 C.F.R. §1.6041-4\(a\)\(1\)](#).
5. Expressly EXCLUDED rather than EXEMPTED from backup withholding because earnings are not reportable by [26 U.S.C. §3406\(g\)](#) and [26 C.F.R. §31.3406\(g\)-1\(e\)](#). Only "reportable payments" are subject to such withholding.
6. Use ONLY the Form W-8 to control tax withholding and reporting. See:  
[About IRS Form W-8BEN](#), Form #04.202  
<https://sedm.org/Forms/04-Tax/2-Withholding/W-8BEN/AboutIRSFormW-8BEN.htm>

***Example of a Nonresident Alien who owes NO withholding, NO reporting, and ISN'T required to use an SSN or TIN***

**7. Is a SUBSET of "[nonresident aliens](#)" who are not required to have or to use Social Security Numbers (SSNs) or Taxpayer Identification Numbers (TINs) in connection with tax withholding or reporting. They are expressly excluded from this requirement by:**

**7.1. [31 C.F.R. §1020.410\(b\)\(3\)\(x\)](#).**

**7.2. [26 C.F.R. §301.6109-1\(b\)\(2\)](#).**

**7.3. [W-8BEN Inst. p. 1,2,4,5 \(Cat 25576H\)](#).**

**15.4. [Instructions for the Requesters of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY, p. 1,2,6 \(Cat 26698G\)](#).**

**7.5. [Pub 515 Inst. p. 7 \(Cat. No 16029L\)](#).**

**More on SSNs and TINs at:**

**[About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#)**

**[About SSNs and TINs on Government Forms and Correspondence, Form #04.104](#)**

## ***Example of a Nonresident Alien who owes NO withholding, NO reporting, and ISN'T required to use an SSN or TIN***

- **Keep in mind that the STATUTORY term “individual”:**
  - Is defined as an alien resident of Puerto Rico ONLY in the context of withholding and reporting under [26 U.S.C. §1441\(e\)](#).
  - Is defined in [26 C.F.R. §1.1441-1\(c\)\(3\) \(Form #04.225\)](#) as an ALIEN or NONRESIDENT ALIEN of some kind. This alien is defined as “not a citizen or national of the United States\*\*”.
  - Is NEVER expressly defined as including STATUTORY “citizens” or “residents” as described in [26 C.F.R. §1.1-1\(a\)](#) as persons “liable TO” but not “liable FOR” income tax.
  - Is NOT defined for any OTHER purpose and therefore it could theoretically be ANYONE for the purposes of FILING returns.
- **IRS may try to say that you can't claim “nonresident alien” status for withholding and reporting as a “national”:**
  - This is the closest and ONLY status that a nonresident can truthfully claim who is [domiciled \(Form #05.002\)](#) OUTSIDE of the STATUTORY [geographical “United States\\*\\*”](#) defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).
  - Nowhere in the Internal Revenue Code is the term “alien” defined. This is DELIBERATE.
  - The STATUTORY term “foreign” is defined in [26 U.S.C. §7701\(a\)\(31\)](#) ONLY in the context of the “United States” [federal corporation \(Form #05.024\)](#). Everyone OUTSIDE the corporation who is PRIVATE and constitutionally protected would therefore be “foreign”.

***Example of a Nonresident Alien who owes NO withholding, NO reporting, and ISN'T required to use an SSN or TIN***

- Therefore, there is no way for them to prove that you are NOT a “[nonresident alien](#)” for filing purposes if you say you ARE.
- It is typically almost IMPOSSIBLE to prove a negative, so the IRS typically doesn't argue with you or even [penalize \(Form #05.010\)](#) you for filings as a “[nonresident alien](#)” and a Member. We have NEVER heard of a case where someone was penalized merely for their choice to file the 1040NR form instead of the 1040.
- As we point out in the following, you have a First Amendment RIGHT to declare or establish your [civil status](#) in relation to the government. “[nonresident alien](#)” ([Form #05.020](#)) is, in fact, a CIVIL STATUTORY STATUS:

*Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008

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

# Statutory Description (but NOT definition) of “nonresident alien”

- [26 U.S.C. §7701](#)(b)(1)(B) defines “nonresident alien” as:

[26 U.S. Code § 7701 - Definitions](#)

(b)DEFINITION OF RESIDENT ALIEN AND NONRESIDENT ALIEN

(1)IN GENERAL

For purposes of this title (other than subtitle B)—

(B)Nonresident alien

An individual is a nonresident alien if such individual is neither a citizen of the [United States](#) nor a resident of the [United States](#) (within the meaning of subparagraph (A)).

- Note that:

- The above describes what it is NOT, and not what it IS.
- Functions in effect as a “none of the above” choice, where STATUTORY “citizen” or “resident” are the only other two choices in 26 C.F.R. §1.1-1.
- It only addresses INDIVIDUALS and not artificial entities such as corporations, partnerships, trusts, estates, etc.

Form **1040-NR** Department of the Treasury—Internal Revenue Service  
**U.S. Nonresident Alien Income Tax Return** **2022** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2022, or other tax year beginning \_\_\_\_\_, 2022, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

**Filing Status**  
 Check only one box.

Single     Married filing separately (MFS)     Qualifying surviving spouse (QSS)     Estate     Trust

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:  
 \_\_\_\_\_

# Statutory Description (but NOT definition) of “nonresident alien”

- [26 C.F.R. §1441-1\(c\)\(3\)\(ii\)](#) defines “nonresident alien individual” for the purposes of ONLY tax withholding as follows:

[26 C.F.R. § 1.1441-1 - Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

## (c) Definitions.

The following [definitions](#) apply for purposes of sections 1441 through 1443, 1461, and regulations under those sections. For [definitions](#) of [terms](#) used in these regulations that are defined under sections 1471 through 1474, see subparagraphs (43) through (56) of this paragraph.

## (3) Individual—

(i) *Alien individual.* The term *alien individual* means an individual who is not a citizen or a national of the [United States](#). See [§ 1.1-1\(c\)](#).

## (ii) *Nonresident alien individual.*

The term *nonresident alien individual* means [persons](#) described in section 7701(b)(1)(B), alien [individuals](#) who are treated as [nonresident aliens](#) pursuant to [§ 301.7701\(b\)-7](#) of this chapter for purposes of computing their U.S. [tax liability](#), or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under [§ 301.7701\(b\)-1\(d\)](#) of this chapter. An alien individual who has made an [election](#) under section 6013(g) or [\(h\)](#) to be treated as a resident of the [United States](#) is nevertheless treated as a [nonresident alien](#) individual for purposes of [withholding](#) under chapter 3 of the Code and the regulations thereunder.



# **Statutory Description (but NOT definition) of “nonresident alien”**

- **Note that the above regulation:**
  - Identifies ALIENS as the only type of “nonresident aliens”, even though “nationals” and people born anywhere in the COUNTRY “United States\*\*\*\*” are also permissible. For proof, see:
    - » *Tax Return History-Citizenship*, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/Citizenship/TaxReturnHistory-Citizenship/TaxReturnHistory-Citizenship.htm>
    - » *Rebutted False Arguments About the Nonresident Alien Position When Used by American Nationals*, Form #08.031  
<https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>
  - Refers BACK to [26 U.S.C. §7701\(b\)\(1\)\(B\)](#), and thus does NOT necessarily include EVERYTHING within the meaning of “nonresident alien individual”. Thus, it is a “non-definition” and even a RUSE.
- **The reason it references only aliens, is that jurisdiction over aliens is the ONLY type of jurisdiction that Congress has within the exclusive jurisdiction of a constitutional state. For proof, see:**
  - [Toll v. Moreno, 458 U.S. 1 \(1982\)](#)
  - [26 C.F.R. §301.7701\(b\)-1\(c\)](#) describes the “[United States](#)” as including the LEGISLATIVELY FOREIGN lower case “states” which are constitutional states of the Union for the purposes of ONLY the “physical presence test” of aliens ONLY but not for the purposes of determining income from “U.S. sources”

# **Statutory Description (but NOT definition) of “nonresident alien”**

## **[26 C.F.R. §301.7701\(b\)-1 - Resident alien.](#)**

**(c) Substantial presence test—**

**(2) Determination of presence—**

**(i) Physical presence.**

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

**(ii) United States.**

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

## ***Why is the statutory description of “nonresident alien” a “non-definition”?***

- A real legal “definition” prescribes all the things which are INCLUDED, NOT what is EXCLUDED as in the case of “nonresident alien”. From Black’s Law Dictionary, 4<sup>th</sup> Edition, p. 510:

**DEFINITION.** A description of a thing by its properties; an explanation of the meaning of a word or term. Webster. The process of stating the exact meaning of a word by means of other words. Worcester. See Warner v. Beers, 23 Wend., N.Y., 103; Marvin v. State, 19 Ind. 181. Such a description of the thing defined, including all essential elements and excluding all nonessential, as to distinguish it from all other things and classes. Wilson v. Else, 204 Iowa 857, 216 N.W. 33, 37.

- The purpose of giving a REAL legal “definition” is to give the constitutionally required REASONABLE NOTICE of EVERYTHING that is included so that the reader is not required to GUESS or PRESUME what is included. This is because all PRESUMPTION (Form #05.017) violates due process (Form #05.045) unless it is part of a voluntary franchise. See:

*Requirement for Reasonable Notice*, Form #05.012

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

## ***Why is the statutory description of “nonresident alien” a “non-definition”?***

- **OWNERSHIP** over specific property is the entire and exclusive origin of the government’s right to define **ANYTHING**.
- Without **ABSOLUTE** ownership, any attempt to write a legal definition that **CIVILLY** affects the use or enjoyment of property constitutes a **TAKING** of the property or some aspect of it. Exclusive control and ownership are inseparable.
- Congress didn’t create human beings, **GOD** did! The only thing Congress created and therefore owns from a **CIVIL STATUTORY** perspective are the legal fictions to which **CIVIL STATUTORY PUBLIC** privileges attach. These **PRIVILEGES** are also called **“PUBLIC RIGHTS”**:
  - Such civil statutory statuses include “person”, “citizen”, “resident”, “taxpayer”, etc.
  - The **PUBLIC** rights and privileges that attach to these statuses represent **“PROPERTY”** granted by Congress.
  - If you pursue or invoke such **PUBLIC** privileges, you are in receipt, custody, and benefit of said property and have an implied quid pro quo obligation to **PAY** for such privileges, or you are literally **STEALING**.
  - Privileges and obligations are two sides of the same coin, just like self-ownership and personal responsibility.

## ***Why is the statutory description of “nonresident alien” a “non-definition”?***

- Congress can only write definitions to limit and describe what it **ABSOLUTELY OWNS**. It doesn't own and can't directly control **“nonresident aliens” (Form #05.020)**. It can only control them **INDIRECTLY** by reaching **PROPERTY** within their exclusive jurisdiction on their physical territory:

*“In the case of the federal government where the individual is either a United States citizen or an alien residing in the taxing jurisdiction, the tax under section 1 of the Code is based upon jurisdiction over the person; where the individual is an alien [LEGISLATIVELY OR CONSTITUTIONALLY “foreign”, INCLUDING states of the Union] not residing in the taxing jurisdiction [the “geographical United States”, meaning the District of Columbia per [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d)], the tax under [section 871 of the Code](#) is based upon jurisdiction over the [PUBLIC] property or income of the nonresident individual [GEOGRAPHICALLY and PHYSICALLY] located or earned in the taxing jurisdiction”*

*[[Great Cruz Bay, Inc., St. John v. Wheatley, 495 F.2d. 301, 307 \(3d Cir. 1974\)](#)]*

For an example of this, read [International Shoe Co. v. Washington, 326 U.S. 310 \(1945\)](#), [Pennoyer v. Neff, 95 U.S. 714 \(1878\)](#).

- Thus, Congress cannot even define the **PRIVATE RIGHTS** of people or things that it does not **OWN** and cannot lawfully control through the **CIVIL STATUTORY** franchise “codes”.
- Domicile is the origin of **CIVIL STATUTORY** jurisdiction and the tax code is **CIVIL** in nature. **“Nonresident aliens” DO NOT HAVE a domicile:**

*[Why Domicile and Becoming a “Taxpayer” Require Your Consent](#), Form #05.002*

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

# Common **FALSE** Misconceptions

- **Lawyers actually read and follow the tax code:**  
*"We must note here, as a matter of judicial knowledge, that most lawyers have only scant knowledge of tax law."  
[Bursten v. U.S., 395 F.2d. 976, 981 (5th Cir., 1968); SOURCE:  
[https://scholar.google.com/scholar\\_case?case=12000035795524693850](https://scholar.google.com/scholar_case?case=12000035795524693850)]*
- **If a lawyer realized he didn't know the tax code, he would admit it.**  
**WHY NOT:** That would be a formal admission of professional malpractice that would open up litigation against him and increase his professional insurance rates.
- **The government has the authority to regulate or tax property you absolutely own even if you don't consent to it. See:**  
**Separation Between Public and Private**, Form #12.025  
<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>
- **If the government needed your [consent \(Form #05.003\)](#) to do something, they would respect that and humbly admit it instead of HIDE it and make your consent INVISIBLE.**  
*"For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their greediness, and pierced themselves through with many sorrows."  
[1 Tim. 6:10, Bible, NKJV]*

# Common **FALSE** Misconceptions

- You can be responsible for the obligations of a STATUTORY “citizen” without your continuing consent:

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

“When a change of government takes place, from a monarchical to a republican government, the old form is dissolved. Those who lived under it, and did not choose to become members of the new, had a right to refuse their allegiance to it, and to retire elsewhere. By being a part of the society subject to the old government, they had not entered into any engagement to become subject to any new form the majority might think proper to adopt. That the majority shall prevail is a rule posterior to the formation of government, and results from it. It is not a rule upon mankind in their natural state. There, every man is independent of all laws, except those prescribed by nature. He is not bound by any institutions formed by his fellowmen without his consent”  
[Cruden v. Neale, 2 N.C., 2 S.E. 70 (1796)]

- Express verbal or written consent is the **ONLY** lawful way to consent. See:
  - Hot Issues: Invisible Consent\*, SEDM  
<https://sedm.org/invisible-consent/>
  - Requirement for Consent, Form #05.003  
<https://sedm.org/Forms/05-MemLaw/Consent.pdf>

# Common **FALSE** Misconceptions

- Everything you make is taxable **[“gross income” \(Form #09.080\)](#)**.

**“We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup. Ct. 467, 62 L. Ed.--), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term ‘gross income,’ and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term ‘income’ has no broader meaning in the 1913 act than in that of 1909 (see Stratton’s Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup. Ct. 136), and for the present purpose we assume there is not difference in its meaning as used in the two acts.”**

**[Southern Pacific Co., v. Lowe, [247 U.S. 330](#), 335, 38 S.Ct. 540 (1918)]**



# Common *FALSE* Misconceptions

- CONSTITUTIONAL and STATUTORY “U.S. citizens” are equivalent. In fact, EACH relies on a DIFFERENT geographical definition of “[United States](#)” because the separation of powers doctrine FORBIDS overlap of civil jurisdictions of state and federal. See:
  - *Flawed Tax Arguments*, Form #08.004, Section 8.1  
<https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>
  - *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
- You can trust the IRS, any government worker, or anything anyone in government says, publishes, or writes. See:
  - *Federal Courts and the IRS' Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures!-(HOT!)the reason they LIE is because they aren't held responsible for telling the truth and its so profitable to lie*  
<https://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
  - *Reasonable Belief About Income Tax Liability*, Form #05.007  
<https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>
- Income tax is not voluntary for “nontaxpayers”. See:  
*How State Nationals Volunteer to Pay Income Tax*, Form #08.024  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

# Common *FALSE* Misconceptions

- The Constitution protects ALL RIGHTS of anyone who claims a **civil status** under the Internal Revenue Code or ANY civil statutory law, INCLUDING “person”, “taxpayer”, “citizen”, “resident”, etc. Instead:
  - Invoking the “benefit” of any civil statute comes with an IMPLIED (INVISIBLE) WAVER of constitutional rights affected by the statute or the **civil status** you invoke IN the statute.
  - More at:  
*Catalog of U.S. Supreme Court Doctrines*, Litigation Tool #10.020, Section 5.12:  
Constitutional Avoidance Doctrine  
<https://sedm.org/Litigation/10-PracticeGuides/SCDoctrines.pdf>
- Anyone other than YOU can define the terms on any form you submit as the only fact witness without your consent.
  - You are the only one who signs it and therefore the only fact witness.
  - Only YOU can define what the terms mean or what you intended. This is a fulfillment of your constitutional right to NOT contract or civilly or politically associate.
  - Anyone in the Executive or Judicial Branches who CHANGES your definition is unconstitutionally exercising LEGISLATIVE powers reserved ONLY for the Legislative Branch. This is a requirement of the separation of powers.
  - Anyone who threatens you to change what you put on a form is criminally tampering with a protected witness described in [28 U.S.C. §1746](#).

## ***Civil domicile as the basis for taxing jurisdiction***

- **The U.S. Supreme Court acknowledged that income tax jurisdiction originates from DOMICILE:**

***The obligation of one domiciled within a state to pay taxes there, arises from unilateral action of the state government in the exercise of the most plenary of sovereign powers, that to raise revenue to defray the expenses of government and to distribute its burdens equably among those who enjoy its benefits. Hence, domicile in itself establishes a basis for taxation. Enjoyment of the privileges of residence within the state, and the attendant right to invoke the protection of its laws, are inseparable from the responsibility for sharing the costs of government. See [Fidelity & Columbia Trust Co. v. Louisville, 245 U.S. 54, 58](#); [Maguire v. Trefry, 253 U.S. 12, 14, 17](#); [Kirtland v. Hotchkiss, 100 U.S. 491, 498](#); [Shaffer v. Carter, 252 U.S. 37, 50](#). The Federal Constitution imposes on the states no particular modes of taxation, and apart from the specific grant to the federal government of the exclusive [280\\*280](#) power to levy certain limited classes of taxes and to regulate interstate and foreign commerce, it leaves the states unrestricted in their power to tax those domiciled within them, so long as the tax imposed is upon property within the state or on privileges enjoyed there, and is not so palpably arbitrary or unreasonable as to infringe the Fourteenth Amendment. [Kirtland v. Hotchkiss, supra](#).***

**[[Lawrence v. State Tax Commission, 286 U.S. 276 \(1932\)](#); SOURCE: [https://scholar.google.com/scholar\\_case?case=10241277000101996613](https://scholar.google.com/scholar_case?case=10241277000101996613)]**

# ***Civil domicile as the basis for taxing jurisdiction***

- **Domicile is VOLUNTARY and cannot be coerced. See:**  
*Why Domicile and Becoming a “Taxpayer” Require Your Consent*, form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
- **Domicile:**
  - Is a VOLUNTARY act of political and legal association.
  - Is protected from coercion by the First Amendment freedom from compelled association and your right to NOT contract.
- **Domicile means more than just physical presence, but an INTENT and CONSENT to seek CIVIL STATUTORY PROTECTION from the state.**
  - If you don’t WANT such protection or what we call **“civil services”** ([Disclaimer Page, Section 4.6](#)) and prefer [the common law and/or equity](#), governments can’t lawfully force you to become a “customer” called a civil statutory “CITIZEN” or “RESIDENT”. See:  
*Choice of Law*, Litigation Tool #01.010  
<https://sedm.org/Litigation/01-General/ChoiceOfLaw.pdf>
  - CIVIL STATUTORY “citizen” and “resident” presuppose a DOMICILE within the CIVIL jurisdiction of the power granting the PRIVILEGES of CIVIL STATUTORY “protection” or “services”.
  - As the “CUSTOMER” called a civil statutory “citizen” or “resident”, you are also called a BUYER under [U.C.C. §2-103\(1\)\(a\)](#). The government is called the “Merchant” under [U.C.C. §2-104\(1\)](#). The MERCHANT is the only one who sets the price and the “rules” for using their property, meaning their PROTECTION SERVICES. Watch out! It’s an ADHESION CONTRACT!

# Civil domicile as the basis for taxing jurisdiction

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

*[SEDM Opening Page; <http://sedm.org>]*

# Civil domicile as the basis for taxing jurisdiction

- Choice of domicile is INDEPENDENT of NATIONALITY.
  - You can be BORN in a country as a “national” while NOT having a domicile there.
  - If you don’t have a domicile in a place, you are called a “transient foreigner”, “stateless”, and a “nonresident”.
  - The U.S. Supreme Court acknowledged this as follows:

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

[United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898) ;  
SOURCE: [http://scholar.google.com/scholar\\_case?case=3381955771263111765](http://scholar.google.com/scholar_case?case=3381955771263111765)]

# Civil domicile as the basis for taxing jurisdiction

- All OFFICES in the Internal Revenue Code MUST have a civil statutory domicile within the exclusive jurisdiction of Congress, meaning within the statutory geographical “United States” in 26 U.S.C. §7701(a)(9) and (a)(10).
  - Such offices include “citizen”, “resident”, and “U.S. person”.
  - “Nonresident aliens” are NOT “officers” or “public officers” because no obligations attach directly to them, but only to their PROPERTY (Form #14.018) within the exclusive jurisdiction of the national government.
- The DOMICILE that is the subject of taxation is the domicile of the OFFICE that is taxed:
  - The civil statutory fictional OFFICE is called a civil STATUTORY “citizen”, “resident”, “taxpayer”, “person” (under 26 U.S.C. § 7343 and 6671(b)), etc.
  - The OFFICE is called a “straw man”. See:
    - Proof That There is a “Straw man”, Form #05.042
    - <https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>
  - The domicile of the OFFICE is INDEPENDENT of that of the person FILLING the office. You can be domiciled in the exclusive jurisdiction of a constitutional state and outside the statutory geographical “United States\*\*\*” and yet still REPRESENT a “taxpayer” office that is domiciled in the statutory geographical “United States”.
  - You have to VOLUNTEER to represent an office. NO ONE can force you and if they do, it is INVOLUNTARY SERVITUDE in violation of the Thirteenth Amendment.
  - These distinctions are recognized in Federal Rule of Civil Procedure 17.
- More on domicile at:
  - Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
  - <https://sedm.org/Forms/05-MemLaw/Domicile.pdf>



## ***STATUTORY v. CONSTITUTIONAL contexts compared***

- Context in the legal field is **EVERYTHING**.
- Context in the legal field is like **LOCATION** in the real estate field.
- There are **TWO** main contexts for all legal terms:
  - **CONSTITUTIONAL.**
  - **STATUTORY.**
- The above two contexts are **MUTUALLY** exclusive and non-overlapping from a geographical perspective.
  - The geographical “United States” and “State” in a **STATUTORY** context means federal territory while in a **CONSTITUTIONAL** context, it means the exclusive jurisdiction of constitutional States of the Union.
  - The reason for this dichotomy is the separation of powers at the heart of the United States Constitution. The two jurisdictions are **NOT** permitted to overlap because it would threaten private property and private rights.  
*Government Conspiracy to Destroy the Separation of Powers*, Form #05.023  
<https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>
- The income tax is **CIVIL** in nature and is based entirely upon **DOMICILE**.
- You can only have **ONE** [domicile \(Form #05.002\)](#) at a time, and the place you are domiciled determines your income tax liability.



## ***STATUTORY v. CONSTITUTIONAL contexts compared***

- You **CANNOT** simultaneously be domiciled within a **CONSTITUTIONAL “State”** and a **STATUTORY “State”** (territory or possession, [4 U.S.C. §110\(d\)](#)) at the **SAME** time.
  - Thus, you cannot owe an income tax in **BOTH** jurisdictions at the same time.
  - The only exception is if you [CONSENT \(Form #05.003\)](#), which you should **NEVER** do and would be an **IDIOT** and religious idolater to do. Compliant Members may **NOT** consent to **ANYTHING** that any government offers, in fact. **God FORBIDS** it.

***“nonresidents” and “nonresident aliens” HAVE no domicile in the statutory geographical “United States”***

- The description (but not DEFINITION) of “nonresident alien” in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) describes nonresident aliens as being NEITHER STATUTORY CIVIL “citizens” nor STATUTORY CIVIL “residents”.
- What these two things have in common is a domicile within the exclusive jurisdiction of Congress in the statutory geographical “United States” defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10). Domicile is ALWAYS geographical.
- To say that you are a “nonresident alien” is to:
  - Essentially say you have no domicile within the exclusive jurisdiction of Congress.
  - May still do business there, and if you do, you:
    - » Waive sovereign immunity and agree to be subject to the laws of that place. See the [Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 \(https://www.law.cornell.edu/uscode/text/28/part-IV/chapter-97\)](#).
    - » Since you don’t have a domicile there, you are treated as “legally but not physically present” there.
    - » Owe an income tax there if you are doing business with the GOVERNMENT there and not private humans. “U.S. source” in the tax code means GOVERNMENT source, not GEOGRAPHICAL source.

## **“nonresidents” and “nonresident aliens” HAVE no domicile in the statutory geographical “United States”**

- If you as a “nonresident alien” engage in a privileged “[trade or business](#)”, which is legally defined as “the functions of a public office” in [26 U.S.C. §7701\(a\)\(26\)](#), then you owe tax WHEREVER you conduct such business ANYWHERE IN THE WORLD. Just like statutory “[U.S. person](#)” (Form #05.053).
  - This is because you are handling GOVERNMENT PROPERTY and the government has jurisdiction over said property WHEREVER it is found in the WORLD pursuant to [Article 4, Section 3, Clause 2 of the U.S. Constitution](#).
  - “trade or business” earnings are the equivalent of “private property donated to a public use, a public purpose, and a public office in order to procure the BENEFITS of a privilege”.

*“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness; and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other public “benefit”]; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.**”*  
*[Budd v. People of State of New York, 143 U.S. 517 (1892)]*
  - See [26 U.S.C. §871\(b\)](#) for the WORLDWIDE taxability of “trade or business” earnings.
  - NEVER connect your private labor or property to a [STATUTORY “trade or business” \(Form #05.001\)](#). You don’t need the deductions it brings, because all your earnings OTHER than government payments are EXCLUDED anyway! See:

*Excluded Earnings and People, Form #14.019*  
<https://sedm.org/Forms/14-PropProtection/ExcludedEarningsAndPeople.pdf>
- More on the pitfalls of the STATUTORY “trade or business” franchise privileges at:

*The “Trade or Business” Scam, Form #05.001*  
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>

# Civil statutory Jurisdiction over “nonresident aliens”

- District courts do not have personal jurisdiction over “nonresident aliens”:

*“In the case of the federal government where the individual is either a United States citizen or an alien residing in the taxing jurisdiction, the tax under section 1 of the Code is based upon jurisdiction over the person; where the individual is an alien [LEGISLATIVELY OR CONSTITUTIONALLY “foreign”, INCLUDING states of the Union] not residing in the taxing jurisdiction [the “geographical United States”, meaning the District of Columbia per [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [4 U.S.C. §110\(d\)](#)], the tax under [section 871 of the Code](#) is based upon jurisdiction over the [PUBLIC] property or income of the nonresident individual [GEOGRAPHICALLY and PHYSICALLY] located or earned in the taxing jurisdiction”*

*[\[Great Cruz Bay, Inc., St. John v. Wheatley, 495 F.2d. 301, 307 \(3d Cir. 1974\)\]](#)*

- Only by USING or DAMAGING government property under [Article 4, Section 3, Clause 2](#) can a nonresident alien be brought within the jurisdiction of a District Court. Everything else is handled by the state court. This occurs by:
  - Contracting with the national government.
  - Applying for or receiving government payments, “benefits”, or services.
  - Damaging or stealing government chattel property.

# ***Civil statutory Jurisdiction over “nonresident aliens”***

- **Note that INVOKING civil statutory privileges or civil statuses such as “person”, “taxpayer”, “citizen”, “resident”, etc. under federal law constitutes a REQUEST for the “benefit” of government property. See:**
  - ***Civil Status (Important!)***, SEDM  
<https://sedm.org/litigation-main/civil-status/>
  - **Constitutional Avoidance Doctrine of the U.S. Supreme court described in:**  
***Catalog of U.S. Supreme Court Doctrines***, Litigation Tool #10.020, Section 5.12  
<https://sedm.org/Litigation/10-PracticeGuides/SCDoctrines.pdf>
  - ***Proof that there is a “Straw Man”***, Form #05.042  
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>
  - ***Policy Document: IRS Fraud and Deception About the Statutory Word “Person”***, Form #08.023  
<https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>

## **Civil statutory Jurisdiction over “nonresident aliens”**

- **The only thing that District Courts have CIVIL jurisdiction over is the PROPERTY of the litigant who is a nonresident alien:**

*“Thus the State, through its tribunals, may compel persons domiciled within its limits to execute, in pursuance of their contracts respecting property elsewhere situated, instruments in such form and with such solemnities as to transfer the title, so far as such formalities can be complied with; and the exercise of this jurisdiction in no manner interferes with the supreme control over the property by the State within which it is situated. [Penn v. Lord Baltimore, 1 Ves. 444](#); [Massie v. Watts, 6 Cranch, 148](#); [Watkins v. Holman, 16 Pet. 25](#); [Corbett v. Nutt, 10 Wall. 464](#).”*

*So the State, through its tribunals, may subject property situated within its limits owned by non-residents to the payment of the demand of its own citizens against them; and the exercise of this jurisdiction in no respect infringes upon the sovereignty of the State where the owners are domiciled. Every State owes protection to its own citizens; and, when non-residents deal with them, it is a legitimate and just exercise of authority to hold and appropriate any property owned by such non-residents to satisfy the claims of its citizens. It is in virtue of the State’s jurisdiction over the property of the non-resident situated within its limits that its tribunals can inquire into that non-resident’s obligations to its own citizens, and the inquiry can then be carried only to the extent necessary to control the disposition of the property. If the non-resident [724\\*724](#) have no property in the State, there is nothing upon which the tribunals can adjudicate.”*

*[[Pennoyer v. Neff, 95 U.S. 714 \(1878\)](#)]*

- **Any assertion of PERSONAL jurisdiction BEYOND the above constitutes CRIMINAL IDENTITY THEFT. See:**

**[Identity Theft Affidavit, Form #14.020](#)**

**[https://sedm.org/Forms/14-PropProtection/Identity\\_Theft\\_Affidavit-f14039.pdf](https://sedm.org/Forms/14-PropProtection/Identity_Theft_Affidavit-f14039.pdf)**

## ***Civil statutory Jurisdiction over “nonresident aliens”***

- **Nonresident alien litigation belongs in the Court of Claims, and not federal District courts. Federal districts consist of federal territory AND PROPERTY within the exterior limits of the district owned or ceded to the United States. This is covered in:**

***Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404\*\* (Member Subscriptions)***

***<https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>***

## ***“individual” means an alien domestically and internationally***

- **This discussion presupposes that:**
  - There is **NO CONSENT** to **ANYTHING** the government offers.
  - You do **NOT** work for the federal government as an officer or serve in the military.
  - You reside in a place where the constitution applies, meaning **NOT** within the exclusive jurisdiction of Congress.
- **There is NO definition of STATUTORY “[individual](#)” in the Internal Revenue Code or the Treasury Regulations OTHER than:**
  - [26 C.F.R. § 1.1441-1\(c\)\(3\)](#):
    - » Alien individuals
    - » Nonresident alien individuals
  - [26 U.S.C. §911\(d\)](#): “qualified individual” who is a STATUTORY but not **CONSTITUTIONAL** “citizen” or “resident” abroad in a foreign country. In the relation to the **FOREIGN COUNTRY** they are an “alien” under the auspices of a Tax Treaty.
- **The “presence test” in [26 U.S.C. §7701\(b\)\(1\)](#) only applies to “alien individuals” as we proved earlier.**
- **“Alien individuals” in [26 C.F.R. §1.1441-1\(c\)\(3\)\(i\)](#) are defined as being **NEITHER** a **CIVIL STATUTORY** “citizen” nor “national”.**



## ***“individual” means an alien domestically and internationally***

- **Direct legislative control/jurisdiction throughout the COUNTRY “United States\*” is ONLY over “aliens” and never people born in the country called “nationals” or “U.S. nationals”.**
  - This is because it is a foreign affairs function coming under 5 U.S.C. §553(a)(1).
  - By direct legislative control, we mean direct CIVIL STATUTORY control over people without the need for implementing regulations. None of the enforcement provisions of the Internal Revenue Code have implementing regulations. See:  
*IRS Due Process Meeting Handout*, Form #03.008  
<https://sedm.org/Forms/03-Discovery/IRSDueProcMtgHandout.pdf>

# **“individual” means an alien domestically and internationally**

- Extraterritorial direct legislative control **MUST** fall in one of the following four categories to be lawful. By **“extraterritorial”**, we mean either abroad or within the **exclusive jurisdiction of a constitutional State:**

## SOURCES OF EXTRATERRITORIAL JURISDICTION

1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#). This includes:
  - 1.1 Making or executing war. This is the [Department of Defense \(DOD\)](#), [Title 50 of the U.S. Code](#), and the [Uniform Code of Military Justice \(U.C.M.J.\)](#), [10 U.S.C. Chapter 47](#).
  - 1.2 Regulating aliens within the country. The presence test at [26 U.S.C. §7701\(b\)](#) implements the tax aspect of this.
  - 1.3 Protecting VOLUNTARY STATUTORY citizens (not constitutional citizens) abroad. This is done through passports, [26 U.S.C. §911](#) which pays for the protection, the [Department of State \(DOS\)](#), and the military.
  - 1.4 International commerce with foreign nations. This is done through the [Foreign Sovereign Immunities Act \(FSIA\)](#), [28 U.S.C. Chapter 97, U.S.C.I.S., Department of Homeland Security \(DHS\)](#), and the foreign affairs supervision of the federal courts.
  - 1.5 Economic sanctions on foreign countries and political rulers imposed by the [Department of the Treasury](#).
2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553\(a\)\(2\)](#). Note that:
  - 2.1. "Taxes" do NOT fall in the category of "public property, loans, grants, or benefits", but the U.S. supreme court identified them as a "quasi-contract" in [Milwaukee v. White, 296 U.S. 268 \(1935\)](#).
  - 2.2. In the case of "agency management or personnel", they are talking about public officers serving within the national government as EXPRESSLY GEOGRAPHICALLY authorized by 4 U.S.C. §72 and NOT elsewhere. We'll give you a HINT, there IS not "express legislative authorization" for "taxpayer" offices to be exercised outside the District of Columbia as required, so all those serving in such an office extraterritorially are [DE FACTO officers \(Form #05.043\)](#). The income tax is an excise tax upon the "trade or business" franchise, which is defined in in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office", but those offices may not lawfully be exercised outside the District of Columbia. That is why the statutory geographical "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) is defined as the District of Columbia and NOWHERE expressly extended outside the District of Columbia or the Federal statutory "State" defined in [4 U.S.C. §110\(d\)](#).
  - 2.3. Civil statutory statuses such as "taxpayer", "citizen", "resident", and "person" AND the PUBLIC RIGHTS and privileges that attach to them are PROPERTY legislatively created and therefore owned by the national government. Those claiming these statuses are in receipt, custody, or "benefit" of federal privileges no matter where they physically are, and thus are subject to Congress power to "make all needful rules respecting the Territory and other property" granted by [Article 4, Section 3, Clause 2 of the Constitution](#).
3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).
4. EXPRESS and INFORMED consent or comity in some form. Note that NO ONE can consent FOR YOU. YOU have to consent YOURSELF. Presently, "comity" is legally defined as "willingness to grant a privilege". It USED to be defined as MUTUAL consent or agreement of both parties. This has the INSIDIOUS effect that it is OK for a judge to consent FOR YOU, or you to consent sub silentio or by acquiescence. The RESULT is that you are treated AS IF you are a privileged agent or officer of the state, which we call a "straw man", often without compensation. This is [CRIMINAL HUMAN TRAFFICKING](#) and [CRIMINAL IDENTITY THEFT \(Form #05.046\)](#) if you didn't KNOWINGLY consent. The purpose of this [SOPHISTRY](#) is to procure your consent INVISIBLY, so they don't have to recognize or respect your sovereignty or autonomy. After all, they think they know better than you about what is good for you. See:
  - 4.1. Hot Issues: Invisible Consent  
<https://sedm.org/invisible-consent/>
  - 4.2. How State Nationals Volunteer to Pay Income Tax, Form #08.024  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

[SOURCE: [Citizenship Status v. Tax Status, Form #10.011, Section 15.2; https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm#15.2\\_Geographical\\_definitions](#)]

# **“individual” means an alien domestically and internationally**

- Among those who DO NOT consent in some form and who are not “aliens” (foreign affairs), the **ONLY** category that **extraterritorial jurisdiction** is permitted absent implementing regulations is item 2:

*2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553\(a\)\(2\)](#). Note that:*

*2.1. " Taxes" do NOT fall in the category of "public property, loans, grants, or benefits" , but the U.S. supreme court identified them as a "quasi-contract" in [Milwaukee v. White, 296 U.S. 268 \(1935\)](#).*

*2.2. In the case of "agency management or personnel", they are talking about public officers serving within the national government as EXPRESSLY GEOGRAPHICALLY authorized by [4 U.S.C. §72](#) and NOT elsewhere. We'll give you a HINT, there IS not "express legislative authorization" for "taxpayer" offices to be exercised outside the District of Columbia as required, so all those serving in such an office extraterritorially are [DE FACTO officers \(Form #05.043\)](#). The income tax is an excise tax upon the "trade or business" franchise, which is defined in in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office", but those offices may not lawfully be exercised outside the District of Columbia. That is why the statutory geographical "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) is defined as the District of Columbia and NOWHERE expressly extended outside the District of Columbia or the Federal statutory "State" defined in [4 U.S.C. §110\(d\)](#).*

*2.3. Civil statutory statuses such as "taxpayer", "citizen", "resident", and "person" AND the PUBLIC RIGHTS and privileges that attach to them are PROPERTY legislatively created and therefore owned by the national government. Those claiming these statuses are in receipt, custody, or "benefit" of federal privileges no matter where they physically are, and thus are subject to Congress power to "make all needful rules respecting the Territory and other property" granted by [Article 4, Section 3, Clause 2 of the Constitution](#).*

- People ABROAD would fall under item 1 earlier, but only by **CONSENT (Form #05.002)**. Without consent, enforcement constitutes criminal human trafficking.
- Even item 2 above, consent, is required in the case of “**nationals**” or “**citizens**”, because the target of the enforcement is a civil statutory office that you have to volunteer for.

## ***“individual” means an alien domestically and internationally***

- Therefore, among those who do NOT CONSENSUALLY serve within an office of the government and who consent to NOTHING any government offers:
  - Only ALIENS are included.
  - National jurisdiction everywhere in the COUNTRY is only permissible over ALIENS.
- Among those who are NOT aliens, meaning EITHER “citizens” nor nationals, jurisdiction requires one or more of the following forms on consent:
  - VOLUNTARY domicile. See:
    - Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
  - Consent (a VOLUNTARY “election”) to a **CIVIL STATUS (privilege)** offered by Congress. See:
    - » *Civil Status (important!)*  
<https://sedm.org/litigation-main/civil-status/>
    - » *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008  
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>
    - » *Proof that there is a “Straw Man”*, Form #05.042  
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>

# Statutory geographical “United States”

- There are THREE GEOGRAPHICAL “[United States](#)”, according to the U.S. Supreme Court:

*"The term 'United States' may be used in any one of several senses.*

- 1. It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. [Abbreviated "United States\*" in our materials]*
- 2. It may designate the territory over which the sovereignty of the United States extends, or [Abbreviated "United States\*\*" or "federal United States" or "federal zone" in our materials]*
- 3. It may be the collective name of the states which are united by and under the Constitution. “[Abbreviated "United States\*\*\*" in our materials]”*

See [Hooven & Allison Co. v. Evatt, 324 U.S. 652, \(1945\)](#) for the above definitions.

- In addition, there is also a [LEGAL FICTION “person” \(Form #05.042\)](#) called “[United States](#)” which is a [federal corporation](#) per [28 U.S.C. §3002\(15\)\(A\)](#). We call this “United States\*\*\*\*” or “United States<sup>4</sup>” on our website.
- Do YOU know which one they mean on government forms and government issued ID? They can only mean ONE of the FOUR! See:

*Geographical Definitions and Conventions*, Form #11.215

<https://sedm.org/SampleLetters/DefinitionsAndConventions.htm>

# The *FOUR* “United States”

- Context 4 below is the context for most federal law, including the Internal Revenue Code. See:

*Non-Resident Non-Person Position*, Form #05.020, Sections 4 and 5.4

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

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

#	Abbreviation	Type	Meaning
1	United States*	Geographical	Country United States
2	United States**	Geographical	Federal territory
3	United States***	Geographical	States of the Union
4	United States****	Legal person	Government of the United States

# ***Statutory geographical “United States”***

- If they mean **United States\*\*\*\*** the legal person and corporation, then being "in" THAT "United States" means to be LEGALLY in and not PHYSICALLY in, which is another way of saying you are a **statutory EMPLOYEE or PUBLIC OFFICER** by contract.
- The one they mean on government forms and government ID is Definitions 2 (United States\*\*) or 4 (United States\*\*\*\*) above.
  - This area EXCLUDES constitutional states of the Union.
  - Did YOU know your identity is being legally kidnapped and transported to a place not protected by the Constitution without your **consent** or even your knowledge? This is being maliciously done by **abusing presumption**, "words of art", and selective enforcement.
- Below is an example from the U.S. Supreme Court proving that stockholders of **corporations (Form #05.024)** are public officers. Today, those stockholders are people using fiat currency, which is a debt instrument rather than real money, as we prove in **The Money Scam, Form #05.041**:

# Are you **LEGALLY** but not **PHYSICALLY** within “United States” the corporation?

**If the Bank be constituted a public office, by the connexion between it and the government, it cannot be the mere legal franchise in which the office is vested; the individual stockholders must be the officers. Their character is not merged in the charter. This is the strong point of the Mayor and Commonalty v. Wood, upon which this Court ground their decision in the Bank v. Deveaux, and from which they say, that cause could not be distinguished. Thus, aliens may become public officers, and public duties are confided to those who owe no allegiance to the government, and who are even beyond its territorial limits.**

**With the privileges and perquisites of office, all individuals holding offices, ought to be subject to the disabilities of office. But if the Bank be a public office, and the individual stockholders public officers, this principle does not have a fair and just operation. The disabilities of office do not attach to the stockholders; for we find them every where holding public offices, even in the national Legislature, from which, if they be public officers, they are excluded by the constitution in express terms.**

**If the Bank be a public institution of such character as to be justly assimilated to the mint and the post office, then its charter may be amended, altered, or even abolished, at the discretion of the National Legislature. All public offices are created [22 U.S. 738, 775] purely for public purposes, and may, at any time, be modified in such manner as the public interest may require. Public corporations partake of the same character. So it is distinctly adjudged in Dartmouth College v. Woodward. In this point, each Judge who delivered an opinion concurred. By one of the Judges it is said, that 'public corporations are generally esteemed such as exist for public political purposes only, such as towns, cities, parishes and counties; and in many respects they are so, although they involve some private interests; but, strictly speaking, public corporations are such only as are founded by the government for public purposes, where the whole interest belongs also to the government. If, therefore, the foundation be private, though under the charter of the government, the corporation is private, however extensive the uses may be to which it is devoted, either by the bounty of the founder, or the nature and objects of the institution. For instance, a bank, created by the government for its own uses, whose stock is exclusively owned by the government, is, in the strictest sense, a public corporation. So, a hospital created and endowed by the government for general charity. But a bank, whose stock is owned by private persons, is a private corporation, although it is erected by the government, and its objects and operations partake of a public nature. The same doctrine may be affirmed of insurance, canal, bridge, and turnpike companies. In all these cases, the uses may, in a certain sense, be called public, but the corporations are private; as much [22 U.S. 738, 776] so, indeed, as if the franchises were vested in a single person.[. . .]**

**[Osborn v. Bank of U.S., [22 U.S. 738](#) (1824)]**



# Statutory geographical “United States”

- Knowing WHICH “United States” (Form #10.011, Section 1) you are “within” is critical information that can make all the difference in the world to whether or not you, or the government, owns or controls your property, including your rights.
- Do YOU know:
  - If you are a public officer representing a federal corporation and legal person who is LEGALLY but not PHYSICALLY within the “United States” corporation (Form #05.024)?
  - WHICH “United States” that?:
    - » You are domiciled or resident within (which is DIFFERENT from “living in”)
    - » You are a “citizen” of
    - » Your land is physically OR LEGALLY situated within
    - » You are physically standing within at any given time...
- If you DON’T know the answer to the above, you are GUARANTEED to be a victim of criminal identity theft and a cage is reserved for you on the Federal Plantation!
  - Identity Theft Affidavit, Form #14.020  
[https://sedm.org/Forms/14-PropProtection/Identity Theft Affidavit-f14039.pdf](https://sedm.org/Forms/14-PropProtection/Identity%20Theft%20Affidavit-f14039.pdf)
  - Government Identity Theft, Form #05.046  
<https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

# ***Statutory geographical “United States”***

- Is the light bulb on yet?
- Are you MAD yet? You should be.
- They don't teach this stuff in the GOVERNMENT/public school because they want to graduate what the Soviets called “Useful Idiots” who do what they are told by people who are supposed to be serving them but instead are controlling them.
- How does it feel to be a “Useful Idiot” for [socialist tyrants \(Form #05.016\)](#)?

**You've been deceived, folks!**

# Statutory geographical “United States”

- According to the Internal Revenue Code, “United States” does not EXPRESSLY include the exclusive jurisdiction of the Constitutional “States”. The I.R.C. defines the “[United States](#)” as follows:

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

[Sec. 7701. - Definitions](#)

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

(9) [United States](#)

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

(10) [State](#)

*The term "[State](#)" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.*

- The term “the States” refers to the following

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES

CHAPTER 4 - [THE STATES](#)

[Sec. 110. Same](#); definitions

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

- So “[United States](#)” and “[State](#)” means [federal territory](#) and no part of the exclusive jurisdiction any Constitutional state of the Union IN A GEOGRAPHIC SENSE, but sometimes it may mean the GOVERNMENT sense instead.

# Statutory geographical “United States”

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

*"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."*

*[86 C.J.S. [Corpus, Juris, Secundum, Legal Encyclopedia], Territories]*

- If you want to see this amazing information for yourself, visit:  
Legal Information Institute, U.S. Code  
<http://www.law.cornell.edu/uscode/>
- It is a rule of statutory construction and interpretation that:
  - When a definition is provided in the code, that definition SUPERSEDES RATHER THAN ENLARGES the ordinary meaning of a word:

*"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*

*[[Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#)]*

# Statutory geographical “United States”

- What is NOT EXPRESSLY included in the definition of words MUST be presumed to be PURPOSEFULLY EXCLUDED

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

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

- Public servants are unlawfully abusing “word games” and presumption in order to:
  - DECEIVE and STEAL FROM rather than REALLY protect you
  - Kidnap your legal identity and transport it to a place not protected by the constitution. See 26 U.S.C. §7701(a)(39) and 7408(d). Form #05.046.
  - Unlawfully enlarge their very limited jurisdiction
  - Destroy equal protection and the separation of powers that are the foundation of the United States Constitution and replace them with privileges, franchises and unconstitutional “titles of nobility”. Form #05.030.
  - Conduct a conspiracy to destroy your constitutional rights in violation of 18 U.S.C. §242. They protect this conspiracy by PRETENDING they don’t know these things. This preserves “plausible deniability” so they can PRETEND like they aren’t CRIMINALS. But IGNORANCE OF THE LAW IS NO EXCUSE!

# Statutory geographical “United States”

- THEFT by **PRESUMPTION** and OMISSION (in invoking the CORRECT definition) is a violation of the Constitution:

*“The power to create presumptions is not a means of escape from constitutional restrictions.”*

*[Bailey v. Alabama, [219 U.S. 219](#), 238, et seq., 31 S.Ct. 145; Manley v. Georgia, [279 U.S. 1](#), 5-6, 49 S.Ct. 215]*

- For further details see:

- *Non-Resident Non-Person Position*, Form #05.020, Section 4: Meaning of the United States  
<http://sedm.org/Forms/FormIndex.htm>
- *Geographical Definitions and Conventions*, Form #11.215  
<http://sedm.org/Forms/FormIndex.htm>
- *Citizenship Status v. Tax Status*, Form #10.011  
<http://sedm.org/Forms/FormIndex.htm>
- *An Investigation Into the Meaning of “United States”*  
<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.htm>
- *Legal Deception, Propaganda, and Fraud*, Form #05.014  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

# Statutory geographical “State”

- According to the Internal Revenue Code, “States” does not EXPRESSLY include the exclusive jurisdiction of the Constitutional “States”. The I.R.C. defines the “[States](#)” as follows:

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

[Sec. 7701. - Definitions](#)

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

(10) *State*

*The term "[State](#)" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.*

- The term “the States” refers to the following

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES

CHAPTER 4 - [THE STATES](#)

[Sec. 110. Same](#); definitions

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

# Statutory geographical “State”

- **HOWEVER**, territories and possessions are **EXCLUDED** from the definition of “State” in [26 C.F.R. §301.7701-7](#):

[26 C.F.R. §301.7701-7 - Trusts—domestic and foreign.](#)

§ 301.7701-7 Trusts—domestic and foreign.

(c) *The court test—*

(1) *Safe harbor. A trust satisfies the court test if—*

(i) *Court. The term court includes any federal, [state](#), or local court.*

(ii) *The United States.*

*The term the United States is used in this section in a geographical sense. Thus, for [purposes](#) of the court test, the United [States](#) includes only the [States](#) and the District of Columbia. See section 7701(a)(9). Accordingly, a court within a territory or possession of the United [States](#) or within a foreign country is not a court within the United [States](#).*

- Under [26 U.S.C. §872](#)(b)(8), “State” and “United States” exclude possessions.
- [26 U.S.C. §2209](#) refers to the **ONLY** remaining **STATUTORY** “U.S. citizens” by birth under [8 U.S.C. §1401](#) as “nonresident not a citizen of the United States”!
- Clearly, the **STATUTORY** but not **CONSTITUTIONAL** “U.S. citizen” the tax is imposed upon has nothing to do with where people are born.



# Statutory geographical “State”

- The “presence test” refers to **CONSTITUTIONAL** states as **LEGISLATIVELY FOREIGN STATES** by using a **LOWER CASE “states”** instead of **UPPER CASE “State”**:

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

(c) Substantial presence test—

(2) Determination of presence—

(i) Physical presence.

For purposes of the substantial presence test, an individual shall be treated as present in the United States on any day that he or she is physically present in the United States at any time during the day. (But see §301.7701(b)–3 relating to days of presence that may be excluded.)

(ii) United States.

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

[EDITORIAL: Note that the term "state" as used above includes **ONLY** the federal areas within the exterior limits of the constitutional states, and not the **ENTIRE** state of the Union. This is evidenced by the definition of "this State" in the [California Revenue and Taxation Code](#) sections 6017 and 17018, for instance and also by the [Wikipedia definition of "federal enclave"](#)]

# Statutory geographical “State”

- So WHICH “State”, pray tell, do they mean in [26 U.S.C. §7701\(a\)\(10\)](#)?
  - It’s not those in [4 U.S.C. §110\(d\)](#), because [26 C.F.R. §301.7701-7\(c\)](#) excludes them.
  - The only thing they EXPRESSLY identify is the District of Columbia.
  - Under the Rules of Statutory Construction and Interpretation, what is not EXPRESSLY identified is PURPOSEFLY excluded:

***"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."***

**[Stenberg v. Carhart, 530 U.S. 914 (2000)]**

## **The “presence test” doesn’t apply to “nationals” (CONSTITUTIONAL citizens), but only “aliens”**

- The presence test is found in 26 U.S.C. §7701(b).

### **[26 U.S. Code § 7701 - Definitions](#)**

#### ***(b) DEFINITION OF RESIDENT ALIEN AND NONRESIDENT ALIEN***

##### ***(1) IN GENERAL***

***For purposes of this title (other than subtitle B)—***

##### ***(A) Resident alien***

***An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):***

##### ***(i) Lawfully admitted for permanent residence***

***Such individual [aliens] is a lawful permanent resident of the United States at any time during such calendar year.***

##### ***(ii) Substantial presence test***

***Such individual meets the substantial presence test of paragraph (3).***

##### ***(iii) First year election***

***Such individual makes the election provided in paragraph (4).***

##### ***(B) Nonresident alien***

***An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).***

***The “presence test” doesn’t apply to “nationals” (CONSTITUTIONAL citizens), but only “aliens”***

- The “Substantial Presence” found in [26 U.S.C. §7701\(b\)\(3\)](#) uses the word “[individual](#)” rather than “[alien](#)”, but it is clear that the “[individual](#)” they are talking about is an alien based on [26 U.S.C. §7701\(b\)\(1\)\(A\)\(ii\)](#) ONLY.
- The above applies the “substantial presence test” only to ALIENS and never NATIONALS, “[citizens](#)”, or “[citizens of the United States](#)” because presence in the COUNTRY United States\* is a PRIVILEGE for aliens ONLY and never those born in any part of the country “United States”. Thus, it is a “foreign affairs function” described in [5 U.S.C. §553\(a\)\(1\)](#) which applies throughout the “United States” the COUNTRY.
- However, the authority to EXTEND the geographical “[United States](#)” in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) for any purposes OTHER than foreign affairs functions over aliens does not exist within the CONSTITUTIONAL “United States”. Thus, CONSTITUTIONAL or Fourteenth Amendment “[citizens of the United States](#)” would NOT be subject to the presence test, since their presence is not a privilege as it is with aliens (foreign nationals). By CONSTITUTIONAL “United States\*\*\*”, we mean areas under the exclusive jurisdiction of states which are party to the United States Constitution.

***The “presence test” doesn’t apply  
to “nationals” (CONSTITUTIONAL citizens), but only “aliens”***

- **5 U.S.C. §553(a)(2) and 44 U.S.C. §1505(a) both say essentially that Congress may DIRECTLY LEGISLATE relating to “military or foreign affairs functions” WITHOUT the need for implementing regulations. See the following:**

*Our cases have long recognized the preeminent role of the Federal Government with respect to the regulation of aliens within our borders. See, e.g., Mathews v. Diaz, 426 U.S. 67 (1976); Graham v. Richardson, 403 U.S. 365, 377-380 (1971); Takahashi v. Fish & Game Comm'n, 334 U.S. 410, 418-420 (1948); Hines v. Davidowitz, 312 U.S. 52, 62-68 (1941); Truax v. Raich, 239 U.S. 33, 42 (1915). Federal authority to regulate the status of aliens derives from various sources, including the Federal Government's power "[t]o establish [a] uniform Rule of Naturalization," U.S. Const., Art. I, § 8, cl. 4, its power "[t]o regulate Commerce with foreign Nations", id., cl. 3, and its broad authority over foreign affairs, see United States v. Curtiss-Wright Export Corp., 299 U.S. 304, 318 (1936); Mathews v. Diaz, supra, at 81, n. 17; Harisiades v. Shaughnessy, 342 U.S. 580, 588-589 (1952).  
[Toll v. Moreno, 458 U.S. 1 (1982)]*

- **More on this subject at:**  
***Rebutted False Arguments About the Nonresident Alien Position When Used By American Nationals*, Form #08.031, Section 13.17**  
**<https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>**

***“nationals” are INCAPABLE of being “resident” or “residents in” the statutory geographical “United States” and therefore MUST be “nonresident”***

- **Per the previous section, the presence test only applies to ALIENS, meaning foreign nationals not born anywhere in the COUNTRY “United States\*”. Thus, it is impossible for those who are NOT “aliens” to be physically “resident” anywhere in the COUNTRY “United States” within the confines of Internal Revenue Code Subtitle A or C. The definition of “residence” in the regulations confirm this:**

*Title 26: Internal Revenue*  
**PART 1—INCOME TAXES**  
**nonresident alien individuals**  
**§ 1.871-2 Determining residence of alien individuals.**

*(b) Residence defined.*

An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax. Whether he is a transient is determined by his intentions with regard to the length and nature of his stay. A mere floating intention, indefinite as to time, to return to another country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States, he becomes a resident, though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.

***“nationals” are INCAPABLE of being “resident” or “residents in” the statutory geographical “United States” and therefore MUST be “nonresident”***

- There is therefore deliberately no SIMILAR regulation for determining “residence” of anyone other than “aliens” because jurisdiction over anyone OTHER than aliens is NOT a foreign affairs function that extends outside of the exclusive jurisdiction of Congress into a state of the Union. Extending federal civil jurisdiction into a state of the Union would therefore violate the separation of powers doctrine described below:

***Government Conspiracy to Destroy the Separation of Powers***, Form #05.023

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

- Since it is IMPOSSIBLE for nationals and citizens to satisfy the “substantial presence test” and thereby be “resident”, then the only thing they can ever be in relation to the Internal Revenue Code is a “**nonresident**”. The only citizenship statuses that are “**nonresident**” are “**nonresident aliens**”, and therefore this is the ONLY status they can lawfully have, unless they make a voluntary “election” to be treated AS IF they are the STATUTORY “citizen” mentioned in 26 C.F.R. §1.1-1(c) and **26 U.S.C. §3121**(e) by filing a 1040 income tax return. That sort of election is ILLEGAL for State Nationals, by the way:

***Why It’s a Crime for a State National to File a 1040 Income Tax Return***, Form #08.021

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

## ***Proof that people born anywhere in America are “nonresident aliens” if they WANT to be***

- **22 C.F.R. §51.2** acknowledges that EVERYONE who receives a USA Passport is a “**U.S. national**”.
- For many years, IRS acknowledged directly on the 1040NR form that “U.S. nationals” could file the form. See:  
*Tax Return History: Citizenship*, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/Citizenship/TaxReturnHistory-Citizenship/TaxReturnHistory-Citizenship.htm>
- **26 U.S.C. §873**(b)(3) acknowledges that a “national of the United States” who is ALSO a “nonresident alien” can take a “personal exemption on their tax return”. That’s not an alien
- The definition of “nonresident alien INDIVIDUAL” in **26 U.S.C. §7701**(b)(1)(B) defines what it ISN’T, and not what it IS. Thus, anyone without a civil statutory domicile within the statutory geographical “United States\*\*” (federal zone) can declare the status. Those who are NOT STATUTORY (domiciled) “citizens” and “residents” of the federal zone (federal territory) are clearly within the definition of “nonresident alien”.



## ***Proof that the ONLY STATUTORY “U.S. citizens” left also “nonresident aliens” or VOLUNTEERS***

- **26 U.S.C. §2209** also identifies even statutory “citizens of the United States\*\*” under **8 U.S.C. §1401** born in Puerto Rico as “nonresident not a citizen of the United States” and therefore “nonresident aliens” also.

**26 U.S. Code § 2209 - Certain residents of possessions considered nonresidents not citizens of the United States**

*A decedent who was a citizen of the United States and a resident of a possession thereof at the time of his death shall, for purposes of the tax imposed by this chapter, be considered a “**nonresident not a citizen of the United States**” within the meaning of that term wherever used in this title, but only if such person acquired his United States citizenship solely by reason of (1) his being a citizen of such possession of the United States, or (2) his birth or residence within such possession of the United States.*

- The only other STATUTORY “citizens” in the Internal Revenue Code are described in **26 U.S.C. §911**, which is “citizens and residents abroad”. But even these people HAVE to CONSENT to “citizen” **civil status**. The U.S. government in its response acknowledged in the following case that an American national domiciled in Mexico COULD have claimed “nonresident alien” status.

**Cook v. Tait, 265 U.S. 47 (1924), Citizenship of George W. Cook, Exhibit 01.025**

**<https://sedm.org/Exhibits/EX01.025-CookVTait-Citizenship.pdf>**

## ***Malicious Obfuscation: Why is the word “alien” at the end of the name if “nationals” are included in “nonresident alien”?***

- The definition of the term “[nonresident alien](#)” uses the word “alien” at the end, but WHY?

### **[26 U.S.C. §7701\(b\)\(1\)\(B\) Nonresident alien](#)**

*An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).*

- We have already proved that “[nonresident aliens](#)” can include “[nationals](#)” or “American nationals” born anywhere in America.
- The regulations under the above at [26 C.F.R. §1.1441-1\(c\)\(3\)](#):
  - Refer BACK to the definition above and therefore are not ALL inclusive.
  - Refer only to “aliens” within the definition of “[nonresident alien](#)”.
  - Define aliens as those who are NEITHER “citizens” nor “nationals” who share in common a CIVIL DOMICILE within the exclusive jurisdiction of Congress.
- Because [26 C.F.R. §1.1441-1\(c\)\(3\)\(ii\)](#) refers back to [26 U.S.C. § 7701\(b\)\(1\)\(B\)](#), then it does not and cannot describe ALL that is included in the definition of “[nonresident alien](#)”.

***Malicious Obfuscation: Why is the word “alien” at the end of the name if “nationals” are included in “nonresident alien”?***

- **These slick tactics of DECEPTION and OBFUSCATION by the Treasury Department are designed to fool you into believing that:**
  - **ALL “nonresident aliens” are also “aliens”.**
  - **“nonresident aliens” are a SUBSET rather than a SUPERSET of “aliens”.**
- **DON'T FALL FOR IT!**
- **Your PUBLIC SERVANTS are PREDATORS, not PROTECTORS. Beware of Trojans bearing expensive gifts called “civil statutory statuses” that come with obligations.**

***Malicious Obfuscation: “nonresident aliens” are NOT “aliens who are nonresident” or a subset of “aliens”***

- **The IRS page on nonresident aliens ALSO tries to DECEIVE you into believing that all “nonresident aliens” are “aliens”.**
  - ***Nonresident Aliens*, IRS**  
**<https://www.irs.gov/individuals/international-taxpayers/nonresident-aliens>**
  - **Note the above page is under “international taxpayers”. People born in states of the Union and WITHIN the country are NOT “international”. Thus, the page is accurate, but they don’t have ANOTHER similar page for “nonresident aliens” who are ALSO “nationals” born in the COUNTRY “United States”. This is because they DON’T want you to take that position!**

# Malicious Obfuscation: “nonresident aliens” are NOT “aliens who are nonresident” or a subset of “aliens”

- American banks like the Bank of America are ALSO pulling the SAME FRAUD:  
<https://promo.bankofamerica.com/international-banking/professionals/>

## Requirements

If you're a non-resident alien, you must apply in person at one of our financial centers to open your account.

- ✓ You're looking to open a Bank of America Advantage SafeBalance Banking® account
- ✓ You are not a U.S. citizen
- ✓ You have a physical U.S. residential address
- ✓ You are not a permanent resident of the U.S. (?)

## Preparation

You must be living in the U.S. to open a checking or savings account and a tax identification number.

[See what you'll need](#)

## Action

Once you have all your information collected and ready, find a time to see us.

Your safety comes first, which is why we have taken multiple steps to minimize health risks — like enhanced cleaning, plastic screens and distance markers. Don't forget your mask; we'll be wearing ours. [Learn more about visiting our financial centers during this time.](#)

[Schedule an appointment](#)

Non-resident alien: Any individual who is not a U.S. citizen or U.S. national

Resident alien: Individuals who have met either the green card test or the substantial presence test for the calendar year

Permanent resident: Green card (or permanent resident card) holders who are authorized to live and work in the United States on a permanent basis

## ***Malicious Obfuscation: Statutory “United States” is not limited to the District of Columbia***

- While the STATUTORY geographical “United States” limits itself to the District of Columbia, IRS and the courts try to cloud but not CLARIFY this issue.
- It is certainly true that:
  - The GEOGRAPHICAL “United States” is only invoked once at [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#).
  - In addition to the statutory geographical “United States”, the term “United States” can also refer to the government. This in fact is the context for MOST uses of the term in I.R.C. Subtitles A and C but they never admit that.
  - Geographical boundaries can be exceeded if all parties consent, even if you don’t KNOW you consented because your consent was rendered invisible by SOPHISTRY.

*Hot Issues: Invisible Consent\**, SEDM  
<https://sedm.org/invisible-consent/>

For proof that you as a “national” CONSENTED, see:

*How State Nationals Volunteer to Pay Income Tax*, Form #08.024

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

# ***Malicious Obfuscation: Statutory “United States” is not limited to the District of Columbia***

- **The U.S. Supreme Court ruled that the income tax essentially functions like a state income tax and extends wherever the GOVERNMENT rather than the GEOGRAPHY extend:**

*“Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the United States [described in the Constitution]. It was held that the grant of this power was a general one without limitation as to place, and consequently extended to all places over which the government extends; and that it extended to the District of Columbia as a constituent part of the United States. The fact that art. 1, 2, declares that 'representatives and direct taxes shall be apportioned among the several states . . . according to their respective numbers' furnished a standard by which taxes were apportioned, but not to exempt any part of the country from their operation. 'The words used do not mean that direct taxes shall be imposed on states only which are represented, or shall be apportioned to representatives; but that direct taxation, in its application to states, shall be apportioned to numbers.' That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it its just and equal share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion, it is within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.' It was further held that the words of the 9th section did not 'in terms require that the system of direct taxation, when resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to all the states. They therefore may, without violence, be understood to give a rule when the territories shall be taxed, without imposing the necessity of taxing them.”*  
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

- **Note the phrase “wherever the GOVERNMENT extends” and not “wherever the GEOGRAPHY extends”**

## ***Malicious Obfuscation: Statutory “United States” is not limited to the District of Columbia***

- **Note the following language in Downes:**
  - “without limitation as to place”
  - “extended to all places over which the government extends”
  - “and that it extended to the District of Columbia as a constituent part of the United States.”
- **Its therefore a tax upon the GOVERNMENT and those working WITHIN the government. That is why:**
  - The word “INTERNAL” is found in the name of the IRS as “INTERNAL Revenue Service”.
  - The tax is an EXCISE tax upon “the functions of a public office” WITHIN that government. See:
    - The “Trade or Business” Scam*, Form #05.001
    - <https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>
  - CIVIL STATUTORY “U.S. persons” (Form #05.053), “citizens” (Form #05.006), “residents”, “persons” (26 U.S.C. §7343 and § 6671(b), Form #08.023) all are described as partners or officers of the national government. See:
    - Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008
    - <https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>



## ***Malicious Obfuscation: Statutory “United States” is not limited to the District of Columbia***

- You have to work for the government or contract with them, have a **DOMICILE** within their exclusive jurisdiction, or consent in some form to owe a **CIVIL** statutory obligation to them:

*"The term office' has no legal or technical meaning attached to it, distinct from its ordinary acceptations. An office is a public charge or employment; but, as every employment is not an office, it is sometimes difficult to distinguish between employments which are and those which are not offices.... A public officer is one who has some duty to perform concerning the public; and he is not the less a public officer when his duty is confined to narrow limits, because it is the duty, and the nature of that duty, which makes him a public officer, and not the extent of his authority.' 7 Bac. Abr. 280; Carth. 479.... Where an employment or duty is a continuing [\*\*\*65] one, which is defined by rules prescribed by law and not by contract, such a charge or employment is an office, and the person who performs it is an officer....*

*[Ricker's Petition, 66 N.H. 207 (1890)]*

- **HOWEVER:**

- All public offices subject to civil statutory regulation must be exercised in the District of Columbia **AND NOT ELSEWHERE** except as **EXPRESSLY** authorized by law. **4 U.S.C. §72.**
- Congress never **EXPRESSLY** authorized “taxpayer”, “citizen”, “resident” and “person” public offices to be exercised outside the District of Columbia. Thus, all such offices are **DE FACTO** rather than **DE JURE**. For proof, see:

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

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

# Malicious Obfuscation: Deception with “WORDS OF ART”

<i>Terms</i>	<i><u>De Facto Government</u> Meaning under <u>statutory/franchise “codes”</u></i>	<i><u>De Jure Government</u> Meaning under <u>common law</u></i>
“ <u>State</u> ”	Body corporate and NOT body politic. This body corporate is a FEDERAL corporation and territory	Body politic and NOT body corporate. A PEOPLE occupying a fixed territory, who are the <u>SOVEREIGNS</u> , and not the “government”.
“ <u>in THIS State</u> ”	Serving in an OFFICE within the corporation as a public officer	Within the geographical boundaries of the <u>TERRITORY</u> of the body POLITIC
“ <u>United States</u> ”	GOVERNMENT of the “United States” and not a geographic place	The NATION and all the GEOGRAPHIC <u>territories</u> that comprise it.
“ <u>in the United States</u> ”	Serving in an office in the NATIONAL and not FEDERAL government as a public officer	Physically situated ON the GEOGRAPHIC <u>territory</u> comprising the NATION
“ <u>income</u> ”	Gross earnings of the federal office you occupy or represent minus “deductions” permitted by law	PROFITS from a federal and not state corporation
“ <u>trade or business</u> ”	“The functions of a public office” in the NATIONAL government per <u>26 U.S.C. §7701(a)(26)</u> .	An ordinary EXCLUSIVELY PRIVATE business beyond the control of the government
“ <u>resident</u> ”	Consenting franchisee to the <u>Social Security socialism franchise</u> .	Foreign national domiciled within a constitutional but not statutory “State”
“ <u>tax</u> ”	A kickback from the proceeds of a public office in the national government.	An amount of <u>lawful money</u> paid for ONLY to the government and not redistributed to PRIVATE people (THEFT IF IT IS).

## **Malicious Obfuscation: Deception with “WORDS OF ART”**

- Watch our introductory video on government deception:  
***Foundations of Freedom, Video 4: Willful Government Deception and Propaganda***, Form #12.021

DIRECT LINK: [https://www.youtube.com/watch?v=hPWMfa\\_oD-w](https://www.youtube.com/watch?v=hPWMfa_oD-w)

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

SLIDES: <http://sedm.org/LibertyU/FoundOfFreedom-Slides.pdf>

- For exhaustive proof of the legal deception, see:  
***Legal Deception, Propaganda, and Fraud***, Form #05.014

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

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

## ***Malicious Obfuscation: Confusing STATUTORY “U.S. nationals” with COMMON LAW “U.S. nationals”***

- **Another common deceptive tactic to prevent people from choosing the Nonresident Alien Position is to:**
  - Say that people born within states of the Union are NOT “U.S. nationals” WITHOUT defining WHICH “U.S. national” they mean, but silently PRESUMING it means ONLY those under [8 U.S.C. §1408](#) and [8 U.S.C. §1452](#).
  - At the same time REFUSING to acknowledge that the Department of State issues passports to people in the constitutional states of the Union by referring to them SPECIFICALLY as “U.S. nationals” under [22 C.F.R. §51.2](#).
- **The IRS Internal Revenue Manual acknowledges that “[U.S. nationals](#)” are included within the definition of “nonresident alien” but doesn’t describe whether they mean STATUTORY “[U.S. nationals](#)” in [8 U.S.C. §1408](#), COMMON LAW “U.S. nationals” in states of the Union under [8 U.S.C. §1101\(a\)\(21\)](#), or BOTH. It HAS to mean both. See:**
  - Internal Revenue Manual (I.R.M), Section 3.38.147.2 and 3.38.147.3.1 through 3.38.147.3.12 discusses “international taxpayers” and “nonresident aliens”; [https://www.irs.gov/irm/part3/irm\\_03-038-147r#idm139636844616640](https://www.irs.gov/irm/part3/irm_03-038-147r#idm139636844616640).
  - I.R.M. 3.38.147.3.1(10) INCORRECTLY defines all “nonresident aliens” as including only aliens. HOWEVER, the IRS Form 1040NR instructions at I.R.M. 3.38.147.3.3 (01-01-2022), 3.38.147.3.4 (01-01-2020), 3.38.147.3.5 (11-19-2019), and 3.38.147.8.3.1 (01-01-2022) identify “U.S. nationals” as “nonresident aliens”.
  - I.R.M. 3.38.147.3.1(1) and [26 C.F.R. §1.1441-1\(c\)\(3\)\(i\)](#) identify an “alien individual” as someone who is NEITHER a “citizen” nor a “national”. “U.S. nationals” from states of the Union do not satisfy this criteria and therefore are not “aliens” within the Internal Revenue Code for the purposes of withholding. This also proves that the definition of “nonresident alien” in I.R.M. 3.38.147.3.1(10) is incomplete and needs to have “U.S. nationals” ADDED to it. We think IRS incorrectly defines “nonresident alien” on their website to DECEIVE the average American into filing the WRONG tax return, the 1040, which makes them a WORLDWIDE SLAVE to pay off public debt in violation of the Thirteenth Amendment.

## ***Malicious Obfuscation: Confusing STATUTORY “U.S. nationals” with COMMON LAW “U.S. nationals”***

- In fact, there are several instances where federal courts have acknowledged that any American national domiciled abroad is a “U.S. national” WITHOUT specifying the STATUTORY context.
  - This type of a reference is what we call a “common law U.S. national”, which is NOT always synonymous with a STATUTORY “U.S. national” in [8 U.S.C. §1408](#).
  - Common law “U.S. nationals” born in a legislatively foreign state such as a Constitutional state of the Union are described in [8 U.S.C. §1101\(a\)\(21\)](#).

### **[8 U.S. Code § 1101 - Definitions](#)**

*(a)As used in this chapter—*

*(21)The term “[national](#)” means a [person](#) owing [permanent](#) allegiance to a [state](#).*

The above LOWER CASE “state” is the same legislatively foreign CONSTITUTIONAL state mentioned in the case of aliens subject to the presence test in [26 C.F.R. §301.7701\(b\)-1\(c\)](#).

## ***Malicious Obfuscation: Confusing STATUTORY “U.S. nationals” with COMMON LAW “U.S. nationals”***

- For examples of COMMON LAW “U.S. nationals”, see:
  - » 1. USA v. Michael Little, No. 12-cr-647(PKC), U.S.D.C. 2017 1 (2017)  
Google Scholar: [https://scholar.google.com/scholar\\_case?case=862310981064929702](https://scholar.google.com/scholar_case?case=862310981064929702)
  - » 2. Coplin v. United States, 6 ClsCt 115 (1985);  
Google  
Scholar: [https://scholar.google.com/scholar\\_case?case=5422401643079916168&#038](https://scholar.google.com/scholar_case?case=5422401643079916168&#038)  
Other cite: <http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Paul H Coplin et ux Plaintiffs v The United States-6-ClcCt-115-1985-USNational.pdf>
  - » 3. Xerox v. United States , 14 ClsCt 455 (1986)  
Other cite: <http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Xerox Corporation Plaintiff v The United States-14-Clc-455-1986-USNational.pdf>
  - » 4. Readings and Bates Corporation and Subsidiaries v. United States, 40 FedCl 737 (1998)  
Other cite: <http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Reading amp Bates Corporation and Subsidiaries Plaintiff v The United States-40-FedCl-737-1998-USNational.pdf>
  - » 5. Korn v. Commissioner, 32 T.C.M. 1220, 524 F.2d. 888 (1975)  
Google Scholar: [https://scholar.google.com/scholar\\_case?case=7529641744710388861](https://scholar.google.com/scholar_case?case=7529641744710388861)
  - » 6. Korn. v C.I.R., 425 F.2d. 888 (1975)  
Google  
Scholar: [https://scholar.google.com/scholar\\_case?case=13492524255712146582](https://scholar.google.com/scholar_case?case=13492524255712146582)  
Other cite: <http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Michael Korn Petitioner-Appellant v Commissioner of Internal Revenue-524-F2d-888-1975-USNational.pdf>

## ***Malicious Obfuscation: Using “Permanent address” on government forms instead of DOMICILE***

- **Government forms asking for your mailing address consistently use “Permanent Address” to describe the information asked for.**
- **TWO classes of people can provide the address:**
  - Nationals
  - Aliens
- **“Permanent address” is primarily used in connection with aliens born in a foreign country. Mere physical presence in the country makes them subject to the civil jurisdiction of the national government under the Presence Test found in [26 U.S.C. §7701\(b\)](#).**
- **For those born in the “United States\*” (the COUNTRY) and who therefore are “nationals”, the more appropriate term is DOMICILE.**
  - Nationals are NOT privileged unless they choose to be.
  - Nationals are NOT subject to the Presence Test found in [26 U.S.C. §7701\(b\)](#). They are “non-residents” EVERYWHERE in the country.
- **By using the term “Permanent Address” and not “Domicile” to describe the mailing address on all government forms, they are creating a presumption that ALL persons filling out the form are privileged aliens subject to the CIVIL jurisdiction of the national government.**
- **This tactic prejudices the rights of those who are nationals born within the United States\* (the country) and makes them subject to civil jurisdiction that they wouldn’t otherwise be subject to.**

## ***Malicious Obfuscation: Using “Permanent address” on government forms instead of DOMICILE***

- **If you have to fill out a government form and provide an address as a “national” who is not a privileged alien:**
  - **Line out the word “permanent” in the phrase “permanent address”.**
  - **In the address block write:**
    - » **“Not a domicile or residence address. Not an alien. Mailing address only.”**



# Summary and Conclusions

- The Nonresident Alien Position is your exit door to the SLAVE system built upon the national income tax.
- The exit door is carefully concealed and protected with:
  - Cognitive dissonance: Calling all nonresidents “aliens”, even though NATIONALS who are not aliens are included.
  - NONDEFINITIONS that do not accurately describe EVERYTHING that is included in the term “nonresident alien”. [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) describes what a nonresident alien is NOT, and does not define what it IS. And the thing that it is NOT is someone with a domicile in the exclusive jurisdiction of Congress on federal territory. The tax is on DOMICILE, not NATIONALITY.
  - Equivocation: Conflating:
    - » The STATUTORY and CONSTITUTIONAL contexts for geographical and legal terms.
    - » DOMICILE with NATIONALITY, even though they are NOT the same.
    - » CIVIL jurisdiction (“subject to IT’S jurisdiction”, Form #05.002) with POLITICAL jurisdiction (“subject to THE jurisdiction” in the Fourteenth Amendment, Form #05.004). Note that REAL constitutional courts cannot entertain POLITICAL questions, and “political jurisdiction” is a POLITICAL question.
  - Deceiving you into making an unconscious CIVIL STATUS ELECTION of “U.S. person” or “U.S. citizen” that brings you into the department of the Treasury as an officer or agent of the Secretary of the Treasury. See: [Challenging Jurisdiction Workbook](#), Form #09.082  
<https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>

# Summary and Conclusions

- Complete unaccountability of the government for ANYTHING. The present de facto government is a total anarchist. See the following for court amissible proof:

*Your Irresponsible, Lawless, and Anarchist Beast Government*, Form #05.054

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

- IRS publications and statements which they are ENTIRELY unaccountable for the accuracy, completeness, or truth of. See:

*Reasonable Belief About Income Tax Liability*, Form #05.007

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

- Hiding truths like these from the public: They tried to enjoin our website back in 2005 and FAILED.

- Usually false presumptions that prejudice adopting the status:

- » 26 C.F.R. §301.6109-1(g)(1)(i) creates the FALSE default presumption that everyone using a Social Security Number is a “U.S. person” instead of a “nonresident alien”.

- » Not describing anywhere exactly HOW you change the status of the SSN per the above. We allege this is done by filing the 1040NR instead of the 1040 tax return.

- Malicious obfuscation of the term “nonresident alien” so that everyone falsely believes that all “nonresident aliens” are “aliens”. See:

*Rebutted False Arguments About the Nonresident Alien Position When Used by American Nationals*, Form #08.031

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

# Summary and Conclusions

- **Making the position so exasperatingly complex that people will avoid it by pursuing the SIMPLEST path of “U.S. person” that results in WORLD WIDE SLAVERY.** See:

*U.S. Person Position*, Form 05.053

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

- **Fooling people into “electing” a privileged status that makes NONTAXABLE earnings or status into PRIVILEGED or TAXABLE.** See:
  - » “Electing” as Fourteenth Amendment constitutional citizen to be treated as a “U.S. person”. See Form #05.053 above. Indirectly, this:
    - ILLEGALLY creates a new office in the government in violation of [18 U.S.C. §912](#).
    - Places the office in the District of Columbia.
    - Makes you the officer and surety for the office, whether you realize it or not.
    - Forces you to answer the mail for the office as a “resident agent”.
  - » Making all choices into “elections” in which you literally “elect” yourself into public office or agency and thus convert your status from PRIVATE to PUBLIC. [26 C.F.R. §301.6109-1\(b\)](#) is an example, in which if you make an “election”, you are compelled to use a franchise mark or franchise license number called a Social Security Number. See:
    - About SSNs and TINs on Government Correspondence*, Form #05.012
    - <https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>
  - » See the definition of “beneficial owner”.
    - Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “beneficial owner”
    - <https://famguardian.org/TaxFreedom/CitesByTopic/BeneficialOwner.htm>
  - » See the definition of “trade or business”.
    - The “Trade or Business” Scam*, Form #05.001
    - <https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>

# Further reading and research

- **Citizenship**

- **Citizenship Diagrams, Form #10.010**  
<https://sedm.org/Forms/10-Emancipation/CitizenshipDiagrams.pdf>
- **Citizenship Status v. Tax Status, Form #10.011**  
<https://sedm.org/Forms/10-Emancipation/CitDomTaxStatusOptions.pdf>
- **Citizenship and Sovereignty Course, Form #12.001**  
<https://sedm.org/LibertyU/CitAndSovereignty.pdf>
- **Citizenship, Domicile, and Tax Status Options, Form #10.003**  
<https://sedm.org/Forms/10-Emancipation/CitDomTaxStatusOptions.pdf>
- **Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006**  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

- **Nonresident Alien Position**

- **Proof that American Nationals are Nonresident Aliens, Form #09.081**  
<https://sedm.org/Forms/09-Procs/ProofAnNRA.pdf>
- **Tax Status Presentation, Form #12.043-similar to this one**  
[https://sedm.org/LibertyU/Tax\\_Status\\_Presentation.pptx](https://sedm.org/LibertyU/Tax_Status_Presentation.pptx)
- **Non-Resident Non-Person Position, Form #05.020**  
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
- **Legal Basis for the Term “Nonresident Alien”, Form #05.036**  
<https://sedm.org/Forms/05-MemLaw/LegalBasisForTermNRAlien.pdf>
- **Fundamental Nature of the Federal Income Tax, Form #05.045**  
<https://sedm.org/LibertyU/FundNatureOfFIT.pdf>

# *Further reading and research*

- **Practical Application**

- **W-8SUB, Form #04.231-use for NRA withholding**  
<https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>
- **About IRS Form W-8BEN, Form #04.202-use for NRA withholding**  
<https://sedm.org/Forms/04-Tax/2-Withholding/W-8BEN/AboutIRSFormW-8BEN.htm>
- **Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001**  
<https://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf>
- **How to File Returns, Form #09.074\*\* (Member Subscriptions)**  
<https://sedm.org/product/filing-returns-form-09-074/>
- **Procedure to File Returns, Form #09.075\*\* (Member Subscriptions)-slide presentation of the above**  
<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>
- **Gross Income Worksheet-Nonresident Alien, Form #09.080 (Member Subscriptions)**  
<https://sedm.org/product/gross-income-worksheet-nonresident-alien-form-09-080/>
- **Federal and State Tax Withholding Options for Private Employers, Form #09.001**  
<https://sedm.org/Forms/09-Procs/FedStateWHOptions.pdf>

# *Further reading and research*

- **Rebutting false arguments about the Nonresident Alien Position:**
  - ***Rebutted False Arguments About the Nonresident Alien Position When Used by American Nationals***, Form #08.031  
<https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>
  - ***Non-Resident Non-Person Position***, Form #05.020, Section 12  
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
  - ***Flawed Tax Arguments to Avoid***, Form #08.004, Sections 8.1-8.3, 8.27-8.20  
<https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>