

***WHO ARE “TAXPAYERS” AND WHO NEEDS
A “TAXPAYER IDENTIFICATION NUMBER”?***



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1 “Taxpayer” v. “Nontaxpayer”: Which One Are You?

2 *"The taxpayer-- that's someone who works for the federal government but doesn't have to take the civil service*
3 *examination."*
4 *[President Ronald W. Reagan]*

5 The word “taxpayer” is defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313 as someone who is “liable for” and “subject
6 to” the income tax in Internal Revenue Code Subtitle A.

7 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
8 [§ 7701. Definitions](#)

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

11 (14) Taxpayer

12 The term “taxpayer” means any person subject to any internal revenue tax.

13 The “person” they are referring to above is further characterized as a “citizen of the United States” or “resident of the United
14 States” (alien). The tax is not on nonresident aliens, but on their INCOME, therefore they cannot lawfully be “taxpayers”:

15 TITLE 26--INTERNAL REVENUE
16 CHAPTER 1--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
17 PART 1_INCOME TAXES--Table of Contents
18 [Sec. 1.1-1 Income tax on individuals.](#)

19 (a) General rule.

20 (1) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of
21 the United States and, to the extent provided by section 871(b) or 877(b), on the income of a nonresident alien
22 individual.

23 What “U.S. citizens” and “U.S. residents” share in common is a domicile on federal territory that is no part of the exclusive
24 jurisdiction of any state of the Union. Collectively, they are called “U.S. persons” as defined in 26 U.S.C. §7701(a)(30).
25 Remember:

26 “U.S. person=domicile or residence on federal territory and not any state of the Union”

27 The “United States” they mean in the term “U.S. citizen” is defined as the “District of Columbia” in 26 U.S.C. §7701(a)(9)
28 and (a)(10) and nowhere includes any state of the Union because they are sovereign and foreign in respect to the federal
29 government. In that sense, income taxes are a franchise tax associated with the domicile/protection franchise.

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

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

Those who don't want to pay the tax or be "taxpayers" simply don't partake of the government protection franchise and instead declare themselves as "nonresidents" with no "residence" or "permanent address" within the jurisdiction of the taxing authority on every government form they fill out. That is why "nonresident aliens" cannot be "taxpayers". For further details, see:

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

The IRS refers to everyone as "taxpayers" because making this usually false presumption against innocent "nontaxpayers" is how they recruit new "taxpayers". Here is the way one of our readers describes how he reacts to being habitually and falsely called "taxpayer" by the IRS:

I refuse to allow any IRS or State revenue officer to call me or any client a "taxpayer". Just because I may look like one or have the attributes of one does not necessarily make me one. To one IRS lady, and I have no reason to doubt that she fits this category, I use the following example. "Miss you have all of the equipment to be a whore, but that does not make you one by presumption." Until it is proven by a preponderance of evidence I must assume you are a lady and you will be treated as such. Please have the same respect for me, and don't slander my reputation and defame my character by calling me a whore for the government, which is what a "taxpayer" is.
[Eugene Pringle]

Funny! But guess what? This is not a new idea. We refer you to the Bible book of Revelation, Chapter 17, which describes precisely who this whore or harlot is: Babylon the Great! Check out that chapter, keeping in mind that "Babylon the Great" is symbolic of the city full of all the ignorant and idolatrous people who have unwittingly made themselves into government whores by becoming surety for government debts in the pursuit of taxable government privileges and benefits they didn't need to begin with. The Bible describes these harlots and adulterers below:

"Adulterers and adulteresses! Do you not know that friendship [and citizenship] with the world [and the governments/states of the world] is enmity with God? Whoever therefore wants to be a friend of the world makes himself an enemy of God."
[James 4:4, Bible, NKJV]

"When thou sawest a thief [the IRS] then thou consentedst with him, and hast been partaker with adulterers."
[Psalm 50:18, Bible, NKJV]

"Where do wars and fights [and tyranny and oppression] come from among you? Do they not come from your desires for pleasure [pursuit of government "privileges"] that war in your members? You ask [from your government and its THIEF the IRS] and do not receive, because you ask amiss, that you may spend it on your own pleasures. Adulterers and adulteresses [and HARLOTS]! Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend of the world makes himself an enemy of God."
[James 4:3-4, Bible, NKJV]

These "taxpayer" and citizen government idolaters have made government their new pagan god (neo-god), their friend, and their source of false man-made security. That is what the "Security" means in "Social Security". The bible mentions that there is something "mysterious" about "Babylon the Great Harlot":

"And on her forehead a name was written: MYSTERY, BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE EARTH."
[Rev. 17:5, Bible, NKJV]

GOVERNMENT ANNOUNCEMENT April 15, 20__

[Washington, D.C.]

The federal government announced today that it is changing its emblem from an eagle to a condom, because that more clearly reflects its political stance. A condom stands up to inflation, halts production, destroys the next generation, protects a bunch of pricks, and gives you a sense of security while it's actually screwing you.

The mystery about this harlot/adulterous woman described in Rev. 17:5 is symbolic of the ignorance and apathy that these people have about the law and their government. For a fascinating read into this subject, we refer you to the free book on the internet below referred to us by one of our readers:

The IRS **DOES NOT** have the authority conferred by law under Subtitle A of the Internal Revenue Code to bestow the status of “taxpayer” on any natural person who doesn’t first volunteer for that “distinctive” title. Below are some facts confirming this:

1. There is no statute making anyone liable for the income tax. Therefore, the only way you can become subject is by volunteering. Subtitle A of the Internal Revenue Code is therefore “private law” and “special law” that only applies to those who individually consent by connecting their earnings to a “trade or business”, which is a “public office” in the United States government. These people are referred to in the Treasury Regulations as “effectively connected with a trade or business”. BEFORE they consent, they are called “nontaxpayers”. AFTER they consent, they are called “taxpayers”.

*“To the extent that regulations implement the statute, they have the force and effect of law...The regulation implements the statute **and cannot vitiate or change the statute...**”*
[Spreckles v. C.I.R., 119 F.2d, 667]

*“**Liability for taxation must clearly appear**[from statute imposing tax].”*
[Higley v. Commissioner of Internal Revenue, 69 F.2d. 160 (1934)]

*“**While Congress might have the power to place such a personal liability upon trust beneficiaries who did not renounce the trust, yet it would require clear expression of such intent**, and it cannot be spelled out from language (as that here) which can be given an entirely natural and useful meaning and application excluding such intent.”*
[Higley v. Commissioner of Internal Revenue, 69 F.2d. 160 (1934)]

*“A tax is a legal imposition, **exclusively of statutory origin** (37 Cyc. 724, 725), and, naturally, **liability to taxation must be read in statute, or it does not exist.**”*
[Bente v. Bugbee, 137 A. 552, 103 N.J. Law. 608 (1927)]

*“...the taxpayer must be liable for the tax. **Tax liability is a condition precedent to the demand.** Merely demanding payment, even repeatedly, does not cause liability.”*
[Terry v. Bothke, 713 F.2d. 1405, at 1414 (1983)]

If you want to know more about this subject see:

- 1.1. Great IRS Hoax, Form #11.302, Section 5.6.1, which covers the subject of no liability in excruciating detail <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
 - 1.2. The following link:
<http://famguardian.org/Subjects/Taxes/Articles/NoStatuteLiable.htm>
 - 1.3. Great IRS Hoax, Form #11.302, Sections 5.4.6 through 5.4.6.6 prove that the Internal Revenue Code is “private law” and a private contract/agreement. Those who have consented are called “taxpayers” and those who haven’t are called “nontaxpayers”.
2. The federal courts agree that the IRS cannot involuntarily make you into a “taxpayer” when they said the following:

“A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for judicial review of this status before the appellation of ‘taxpayer’ is bestowed upon them and their property is seized...”
[Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]

3. IRS has no statutory authority to convert employment withholding taxes under I.R.C. Subtitle C into “income taxes” under Internal Revenue Code, Subtitle A. It is proven in Great IRS Hoax, Form #11.302, Section 5.6.8 that employment withholding taxes deducted under the authority of Internal Revenue Code, Subtitle C using a W-4 voluntary withholding agreement and that the IRS classifies them in IRS Document 6209 as “Tax Class 5”, which is “Estate and gift taxes”. Therefore, they are gifts to the U.S. government, not taxes that may not be enforced. It is also proven in Great IRS Hoax, Form #11.302, Section 5.6.8 that taxes paid under the authority of Subtitle A of the Internal Revenue Code are classified as Tax Class 2, “Individual Income Tax”. It is also proven with evidence in Great IRS Hoax, Form #11.302, Section 5.6.16 that IRS has no statutory or regulatory authority to convert what essentially amounts to a voluntary “gift” paid through withholding to a “tax”. Only you can do that by assessing yourself. That is why the IRS Form 1040 requires that you attach the information returns to it, such as the W-2: So that the gift and the

tax are reconciled and so that the accuracy of the W-2, which is unsigned hearsay evidence, is guaranteed by the penalty of perjury signature on the IRS Form 1040 itself.

The consequence of the IRS not having any lawful authority to make anyone into a “taxpayer” is that they cannot do a lawful Substitute For Return (SFR) or penalty assessment under Internal Revenue Code, Subtitle A, as you will learn later. This is also confirmed by the following document:

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

If you have been the victim of an involuntary IRS assessment and do a Freedom of Information Act (FOIA) request for assessment documents as we have, and you examine all of the documents returned, you will not see even one document signed by any IRS employee that purports to be an assessment and which has your name on it as the only subject of the assessment. The reason they won't sign the assessment document, such as the IRS Form 23C or the IRS RACS 006 report, under penalty of perjury is that no one is STUPID enough to accept legal liability for violating the Constitution and the rights of those they have done wrongful assessments against. The IRS knows these people are involved in wrongdoing, which is why they assign “pseudo names” (false names) to their employees: To protect them from lawsuits against them for their habitual violation of the law. The documents you will get back from the IRS in response to your FOIA include the following forms, none of which are signed by the IRS employee:

1. [IRS Form 886-A: Explanation of Terms](#)
2. [IRS Form 1040: Substitute For Return \(SFR\)](#)
3. [IRS Form 3198: Special Handling Notice](#)
4. [IRS Form 4549: Income Tax Examination Changes](#)
5. [IRS Form 4700: Examination Work Papers](#)
6. [IRS Form 5344: Examination Closing Record](#)
7. [IRS Form 5546: Examination Return Charge-Out](#)
8. [IRS Form 5564: Notice of Deficiency Waiver](#)
9. [IRS Form 5600: Statutory Notice Worksheet](#)
10. [IRS Form 12616: Correspondence Examination History Sheet](#)
11. [IRS Form 13496: IRC Section 6020\(b\) Certification](#)

If you want to look at samples of the above forms, see section 6 of the link below, under the column “Examples”:

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

We have looked at hundreds of these assessment documents and *every one* of them is required by [26 U.S.C. §6065](#) to be signed under penalty of perjury by the IRS employee who prepared them but *none* are. As a matter of fact, the examination documents prepared by the IRS Examination Branch to do the illegal Substitute for Returns (involuntary assessments) purport to be a “proposal” rather than an involuntary assessment, have no signature of an IRS employee, and the only signature is from the “taxpayer”, who must consent to the assessment in order to make it lawful. See, for instance, IRS Forms 4549 and 5564. What they do is procure the consent invisibly using a commercial default process by ignoring your responsive correspondence, and therefore “assume” that you consented. This, ladies and gentlemen, is constructive FRAUD, not justice. It is THEFT! The IRS Form 12616 above is the vehicle by which they show that the “taxpayer” consented to the involuntary assessment, because they can't do ANYTHING without his consent.

Furthermore, [28 U.S.C. §2201](#) also removes the authority of federal courts to declare the status of “taxpayer” on a sovereign American also!:

United States Code
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
PART VI - PARTICULAR PROCEEDINGS
CHAPTER 151 - DECLARATORY JUDGMENTS
[Sec. 2201. Creation of remedy](#)

(a) In a case of actual controversy within its jurisdiction, except with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of 1930), as determined by the administering authority, any court of the United States, upon the filing of an appropriate pleading, may declare the rights and other legal relations of any interested party seeking such declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and effect of a final judgment or decree and shall be reviewable as such.

(b) For limitations on actions brought with respect to drug patents see section 505 or 512 of the Federal Food, Drug, and Cosmetic Act.

The federal courts themselves agree that they do not have the jurisdiction to bestow the status of “taxpayer” upon someone who is a “nontaxpayer”:

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

26 U.S.C. §1461 is the only statute within the Internal Revenue Code, Subtitle A which creates an explicit liability or “legal duty”. That duty is enforceable only against those subject to the I.R.C., who are “taxpayers” with “gross income” above the exemption amount identified in 26 U.S.C. §6012. All amounts reported by third parties on Information Returns, such as the IRS Forms W-2, 1042-S, 1098, and 1099, document receipt of “trade or business” earnings. All “trade or business” earnings, as defined in 26 U.S.C. §7701(a)(26), are classified as “gross income”. A nonresident alien who has these information returns filed against him or her becomes his or her own “withholding agent”, and must reconcile their account with the federal government annually by filing a tax return. This is a requirement of all those who are engaged in a “public office”, which is a type of business partnership with the federal government. That business relationship is created through the operation of private contract and private law between you, the natural person, and the federal government. The method of consenting to that contract is any one of the following means:

1. Assessing ourselves with a liability shown on a tax return.
2. Voluntarily signing a W-4, which is identified in the regulations as an “agreement” to include all earnings in the context of that agreement as “gross income” on a 1040 tax return. See 26 C.F.R. §31.3402(p)-1(a). For a person who is not a “public official” or engaged in a “public office”, the signing of the W-4 essentially amounts to an agreement to procure “social services” and “social insurance”. You must bribe the Beast with over half of your earnings in order to convince it to take care of you in your old age.
3. Completing, signing, and submitting a IRS Forms 1040 or 1040NR and indicating a nonzero amount of “gross income”. Nearly all “gross income” and all information returns is connected with an excise taxable activity called a “trade or business” pursuant to 26 U.S.C. §871(b) and 26 U.S.C. §6041, which activity then makes you into a “resident”. See older versions of 26 C.F.R. §301.7701-5:
<http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>
4. Filing information returns on ourself or not rebutting information returns improperly filed against us, such as the IRS Forms W-2, 1042-S, 1098, and 1099. Pursuant to 26 U.S.C. §6041(a), all of these federal forms associate all funds documented on them with the taxable activity called a “trade or business”. If you are not a federal “employee” or a “public officer”, then you can’t lawfully earn “trade or business” income. See the following for details:
 - 4.1. 26 U.S.C. §6041.
 - 4.2. The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>
 - 4.3. Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
 - 4.4. Correcting Erroneous IRS Form W-2’s, Form #04.006:
<http://sedm.org/Forms/FormIndex.htm>
 - 4.5. Correcting Erroneous IRS Form 1042’s, Form #04.003:
<http://sedm.org/Forms/FormIndex.htm>
 - 4.6. Correcting Erroneous IRS Form 1098’s, Form #04.004:
<http://sedm.org/Forms/FormIndex.htm>
 - 4.7. Correcting Erroneous IRS Form 1099’s, Form #04.005:
<http://sedm.org/Forms/FormIndex.htm>

5. Allowing Currency Transaction Reports (CTR's), IRS Form 8300, to be filed against us when we withdraw 10,000 or more in cash from a financial institution. The statutes at [31 U.S.C. §5331](#) and the regulation at 31 C.F.R. §103.30(d)(2) only require these reports to be filed in connection with a "trade or business", and this "trade or business" is the same "trade or business" referenced in the Internal Revenue Code at [26 U.S.C. §7701\(a\)\(26\)](#) and [26 U.S.C. §162](#). If you are not a "public official" or if you do not consent to be treated as one in order to procure "social insurance", then banks and financial institutions are violating the law to file these forms against you. See:

The "Trade or Business" Scam, Form #05.001

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

6. Completing and submitting the Social Security Trust document, which is the SSA Form SS-5. This is an agreement that imposes the "duty" or "fiduciary duty" upon the natural person and makes him into a "trustee" and an officer of a the federal corporation called the "United States". The definition of "person" for the purposes of the criminal provisions of the Internal Revenue Code, codified in [26 U.S.C. §7343](#), incidentally is EXACTLY the same as the above. Therefore, all tax crimes require that the violator must be acting in a fiduciary capacity as a Trustee of some kind or another, whether it be as an Executor over the estate of a deceased "taxpayer", or over the Social Security Trust maintained for the benefit of a living trustee/employee of the federal corporation called the "United States Government". See the following for details:

<https://sedm.org/Forms/06-AvoidingFranch/SSTrustIndenture.pdf>

Unless and until we do any of the above, our proper title is "nontaxpayer". The foundation of American Jurisprudence is the presumption that we are "innocent until proven guilty", which means that we are a "nontaxpayer" until the government proves with court-admissible evidence signed under penalty of perjury that we are a "taxpayer" who is participating in government franchises that are subject to the excise tax upon a "trade or business" which is described in Internal Revenue Code, Subtitle A. For cases dealing with the term "nontaxpayer" see: *Long v. Rasmussen*, 281 F. 236, 238 (1922); *Rothensis v. Ullman*, 110 F.2d. 590(1940); *Raffaele v. Granger*, 196 F.2d. 620 (1952); *Bullock v. Latham*, 306 F.2d. 45 (1962); *Economy Plumbing & Heating v. United States*, 470 F.2d. 585 (1972); and *South Carolina v. Regan*, 465 U.S. 367 (1984).

"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."

"The distinction between persons and things within the scope of the revenue laws and those without is vital."
[*Long v. Rasmussen*, 281 F. 236, 238 (1922)]

Since the above ruling, Congress has added new provisions to the I.R.C. which obtusely mention "nontaxpayers", but not by name, because they don't want people to have a name to describe their proper status. The new provision is found in [26 U.S.C. §7426](#), and in that provision of the I.R.C., "nontaxpayers" are referred to as "Persons other than taxpayers". So far as we know, this is the ONLY provision within the I.R.C. that provides any remedy or standing to a "nontaxpayer".

The behavior of the IRS confirms the above conclusions. See the following IRS internal memo proving that a return that is signed under penalty of perjury and saying "not liable" or words to that effect is treated as a non-return:

IRS Internal Memo on Zero Returns, July 29, 1998; Rochelle Hodes

<http://famguardian.org/TaxFreedom/Evidence/Refunds/1998-053IRSMemoZeroRet.pdf>

Look what the above internal top secret IRS memo says (are they trying to hide something?.. cover-up and obstruction of justice!). Pay particular attention to the use of the word "taxpayer" in this excerpt, by the way, which doesn't include most people:

"A taxpayer can also negate the penalties of perjury statement with an addition. In Schmitt v. U.S., 140 B.R. 571 (Bank W.D. Okl. 1992), the taxpayers filed a return with the following statement at the end of the penalties of perjury statement, "SIGNED UNDER DURESS, SEE STATEMENT ATTACHED." In the addition, the taxpayers denied liability for tax on wages. The Service argued that the statement, added to the "return", qualified the penalties of perjury statement, thus making the penalties of perjury statement ineffective and the return a nullity. Id. at 572.

In agreeing with the Service, the court pointed out that the voluntary nature of our tax system requires the Service to rely on a taxpayer's self-assessment and on a taxpayer's assurance that the figures supplied are true to the best of his or her knowledge. Id. Accordingly, the penalties of perjury statement has important significance in our

tax system. The statement connects the taxpayer's attestation of tax liability (by the signing of the statement) with the Service's statutory ability to summarily assess the tax.

Similarly, in *Sloan v. Comm'r*, 53 F.3d 799 (7th Cir. 1995), cert. denied, 516 U.S. 897 (1995), the taxpayers submitted a return containing the words "Denial & Disclaimer attached as part of this form" above their signatures. **In the addition, the taxpayers denied liability for any individual income tax.** In determining the effect of the addition on the penalties of perjury statement, the court reasoned that it is a close question whether the addition negates the penalties of perjury statement or not. The addition, according to the court, could be read just to mean that the taxpayers reserve their right to renew their constitutional challenge to the federal income tax law. However, the court concluded that the addition negated the penalties of perjury statement. *Id.* at 800.

In both *Schmitt* and *Sloan* the court questioned the purpose of the addition. Both courts found that the addition of qualifying language was intended to deny tax liability. Accordingly, this effect rendered the purported returns invalid."

The reason is clear: If you are a "nontaxpayer" who is "not liable", then you essentially are outside their jurisdiction and can't even ask for a refund of the money you paid in. All of your property is consequently classified as a "foreign estate", as defined in 26 U.S.C. §7701(a)(31):

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

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

(31) Foreign estate or trust

(A) Foreign estate

The term "foreign estate" means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A.

If you indeed are a "nontaxpayer" and act like one, the IRS will pretend like you don't even exist, that is, until in their ignorance and greed they try years later to go after you wrongfully and unlawfully for willful failure to file, notice of deficiency, or some other contrived nonsense to terrorize you into paying and filing again. That's how they make "nontaxpayers" "volunteer" into becoming "taxpayers": with terrorism and treason against the rights of sovereign Americans, starting with "mailing threatening, false, and harassing communications" in violation of 18 U.S.C. §876. Lawyer hypocrites! Jesus was right!

"Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone."
[Matt. 23:23, Bible]

Now that we understand the difference between "taxpayer" and a "nontaxpayer", allow us to make a very critical distinction that is the Achilles Heel of the IRS fraud. Ponder for a moment in your mind the following very insightful question:

"Is a person in law always either a 'taxpayer' or a 'nontaxpayer' as a whole? Can a person simultaneously be BOTH?"

Once you understand the answer to this crucial question, you will understand how to get your money back in an IRS refund claim without litigating! The answer, by the way, is **YES**! Let us now explain why this is the case.

We said above that if you are a "nontaxpayer", the IRS will basically try to completely ignore your refund claim and you are lucky if they even respond. At worst, they will illegally try to penalize you and at best, they will ignore you. We must remember, however, that it is "taxable income" that makes you a "taxpayer". "Taxable income" is "gross income" minus "deductions", as described in [26 U.S.C. §63\(a\)](#). Therefore, we must earn "gross income" as legally defined in order to have "taxable income". One cannot earn "gross income" unless they fit into one of the following categories:

1. **Domestic taxable activities**: Activities within the "United States", which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of Columbia.

- 1.1. Federal “Employees”, Agencies, and “Public Officials” – meaning those who are federal “public officers”, federal “employees”, and elected officials of the national government. This is one reason why [26 U.S.C. §6331](#) (a) lists only federal officers, federal employees, federal instrumentalities, and elected officials as ones who can be served with a levy upon their compensation, which is actually a payment from the federal government.
- 1.2. Federal benefit recipients. These people are receiving “social insurance” payments such as Medicare, Social Security, or Unemployment. These benefits are described as “gross income” in [26 U.S.C. §871](#) (a)(3). When they signed up for these programs, they became “trustees”, “employees”, and instrumentalities of the U.S. government. They are described as “federal personnel” in the Privacy Act, 5 U.S.C. §552a(a)(13). Neither the Constitution nor the Social Security Act authorize these benefits to be offered to anyone domiciled outside of federal territories and possessions. For details on this scam, see:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

- 1.3. Those who operate in a representative capacity in behalf of the federal government via contract. This includes those who have a valid Taxpayer Identification Number, which constitutes a constructive trust contract with the federal government and use that federal property [number] as per 20 C.F.R. §422.103(d). They are identified as federal trustees and/or federal employees as referenced in 20 C.F.R. “Employee Benefits”. For details on this scam, see:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

2. **Foreign taxable activities**: Activities in the states of the Union or abroad.

- 2.1. Domiciliaries of the federal zone abroad and in a foreign country pursuant to [26 U.S.C. §911](#) who are engaged in a “trade or business”:
- 2.1.1. Statutory “U.S. citizens” - those are federal statutory creations of Congress and defined specifically at [8 U.S.C. §1401](#) to be those who were born in a U.S. territory or possession AND who have a legal domicile there.
- 2.1.2. Statutory “Residents” (aliens). These are foreign nationals who have a legal domicile within the District of Columbia or a federal territory or possession. They are defined in [26 U.S.C. §7701](#) (b)(1)(A) and [8 U.S.C. §1101](#) (a)(2).

If you would like to know more about why the above are the only foreign subjects of taxation, see:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

- 2.2. States of the Union. Neither the IRS nor the Social Security Administration may lawfully operate outside of the federal zone. See:
- 2.2.1. 4 U.S.C. §72 limits all “public offices” to the District of Columbia. It says that the “public offices” that are the subject of the tax upon a “trade or business” must be exercised ONLY in the District of Columbia and not elsewhere, except as expressly provided by law.
- 2.2.2. 26 U.S.C. §7601 limits IRS enforcement to internal revenue districts. The President is authorized to establish internal revenue districts pursuant to [26 U.S.C. §7621](#), but he delegated that authority to the Secretary of the Treasury pursuant to Executive Order 10289. [Treasury Order 150-02](#), signed by the Secretary of the Treasury, says that the only remaining internal revenue district is in the District of Columbia. It eliminated all the other internal revenue districts.
- 2.2.3. 26 U.S.C. §7701 (a)(9) and (a)(10) define the term “United States” as the District of Columbia. Nowhere anyplace else is the tax described in Subtitle A expanded to include anyplace BUT the “United States”.
- 2.2.4. The U.S. Supreme Court said Congress enjoys NO LEGISLATIVE JURISDICTION within states of the Union and the Internal Revenue Code is “legislation”.

*“It is no longer open to question that **the general government, unlike the states**, *Hammer v. Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.**”*
[*Carter v. Carter Coal Co.*, [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

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

2.2.5. The U.S. Supreme Court said Congress Cannot establish a “trade or business” in a state and tax it. A “trade or business” is the main subject of Subtitle A of the Internal Revenue Code. See the following court cite:

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

*But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.*

Congress cannot authorize a trade or business within a State in order to tax it.”

[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

Based on options above, most people do not have “gross income” as legally defined, and they are actually deceiving the government if they put anything but zero on their income tax return. Because none of the earnings of the typical person who is employed in the private sector can legally be classified as either “income” or “gross income”, what you put down for “gross income” on your tax return boils down to the question of:

“How much of my receipts do I want to ‘volunteer’ or ‘elect’ or ‘choose’ to call ‘income’ or ‘gross income’ for the purposes of federal taxes?”

How you choose to answer that question then determines the net “donation” (not “tax”, but “donation”) you are making to the federal government based on the tax rate schedule that your fictitious and fabricated “gross income” falls into. As the Great IRS Hoax, Form #11.302 said at the beginning of chapter 5 section 5.1.5, the income tax is “voluntary” and it really meant it! Not only that, but the U.S. Supreme Court agrees with us!

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

Returning to our original question, then, “*Can a person be simultaneously BOTH a ‘taxpayer’ and a ‘nontaxpayer’?*”, the answer is **YES**. Why? Because so long as we as biological people aren’t “employees” (synonymous with elected or appointed officers of the U.S. government) any amount we put down for “gross income” on our tax return is a *voluntary choice* and not REAL “gross income” as legally defined. That amount, and ONLY that amount, which we volunteer to define as “gross income” on our tax return makes us into a “taxpayer”, but only for the specific *sources* of revenue we voluntarily identified as “gross income”! All other monies that we earned are, by definition and implication, not taxable and not “gross income”, which means that for those “sources” of revenue that are not “gross income”, we are a “nontaxpayer” and NOT a “taxpayer”.

So when someone asks you if you are a “taxpayer”, both the question and your answer must be put in the context of a *specific* source of income. You should respond by first asking: “for which revenue *source*?” The answer can seldom be a general “yes” or “no” for ALL RECEIPTS. Consequently, if we put down one cent for “gross income” on our tax return, then ONLY for *that source* of revenue do we become “taxpayers”. All other sources of revenue for us are, by implication, NOT either “gross income” or “taxable income”, which means that for those revenues and receipts, we are a “nontaxpayer”. Furthermore, once we make the determination of “gross income” and self-assessment on the tax return that only we can do on ourselves, the IRS has NO AUTHORITY to make us into a “taxpayer” or assess us an involuntary liability associated with any receipts other than those that we specifically identify as “gross income”:

“Our tax system is based on individual self-assessment and voluntary compliance.”
[Mortimer Caplin, Internal Revenue Audit Manual (1975)]

Remember, the only amount we are responsible for paying is the amount we assess ourselves that appears on a tax return that ONLY WE FILL OUT. The Internal Revenue Manual (I.R.M.), Section 5.1.1.6.8 confirms that the IRS is NOT LEGALLY AUTHORIZED to do a Substitute For Return (SFR) on our behalf for the IRS Form 1040 or any of its derivatives (e.g. IRS

Who are “Taxpayers” and who needs a “Taxpayer Identification Number”?

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Forms 1040X, 1040EZ, 1040NR, etc). Furthermore, [26 C.F.R. §1.6151-1](#) confirms that you are only responsible for paying the amount shown on a return (because it says “shall pay”).

[Code of Federal Regulations]
[Title 26, Volume 12]
[Revised as of April 1, 2002]
From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR1.6151-1]
[Page 980]

TITLE 26--INTERNAL REVENUE
CHAPTER 1--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
Procedure and Administration--Table of Contents
[Sec. 1.6151-1 Time and place for paying tax shown on returns.](#)

(a) In general.

Except as provided in section 6152 and paragraph (b) of this section, **the tax shown on any income tax return shall, without assessment or notice and demand, be paid to the internal revenue officer with whom the return is filed at the time fixed for filing the return** (determined without regard to any extension of time for filing the return). For provisions relating to the time for filing income tax returns, see section 6072 and Secs. 1.6072-1 to 1.6072-4, inclusive. For provisions relating to the place for filing income tax returns, see section 6091 and Secs. 1.6091-1 to 1.6091-4, inclusive.

(b)(1) Returns on which tax is not shown. If a taxpayer files a return and in accordance with section 6014 and the regulations thereunder, elects not to show the tax on the return, the amount of tax determined to be due shall be paid within 30 days after the date of mailing to the taxpayer a notice stating the amount payable and making demand upon the taxpayer therefor. However, if the notice is mailed to the taxpayer more than 30 days before the due date of the return, payment of the tax shall not be required prior to such due date.

[26 U.S.C. §6020](#)(b) does not authorize the IRS to do an assessment on you because only you (as the “sovereign”) can do an assessment on yourself for a voluntary donation program called the Internal Revenue Code Subtitle A. The only exception to this rule is under [26 U.S.C. §6014](#), where you can delegate to the IRS the authority to do a return on your behalf, which we don’t recommend. Are you beginning to see through the fog? It took us four years of diligent study to figure this scam out and we are trying to save you some time.

We wish to conclude this section by revealing some very important implications of being a "nontaxpayer" that we need to be very aware of in order to avoid jeopardizing our status and creating a false presumption that we are a "taxpayer", which are summarized below:

1. You cannot quote any section of the Internal Revenue Code that requires you to be a "taxpayer" in order to claim its benefit. For instance, 26 U.S.C. §7433, which purports to allow anyone to file a suit against an IRS agent for wrongful collection actions, says the following:

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > § 7433](#)
[§ 7433. Civil damages for certain unauthorized collection actions](#)

(a) In general

If, **in connection with any collection of Federal tax with respect to a taxpayer**, any officer or employee of the Internal Revenue Service recklessly or intentionally, or by reason of negligence, disregards any provision of this title, or any regulation promulgated under this title, such taxpayer may bring a civil action for damages against the United States in a district court of the United States. Except as provided in section [7432](#), such civil action shall be the exclusive remedy for recovering damages resulting from such actions.

Note the phrase above “with respect to a taxpayer”, which is no accident. If you are a “nontaxpayer”, then you have no recourse under the above statute. HOWEVER, you still have recourse under the constitution for deprivation of property without due process of law under the Fifth Amendment. If you filed a lawsuit against an IRS agent, your remedy would then have come from citing the Constitution and possibly also cite the criminal code, which is also positive law, but NOT any part of the I.R.C.

2. You cannot call the Internal Revenue Code "law" or a "statute", but only a "code" or a "title". It can only be "law" if you are a "taxpayer". What makes anything "law" is your consent, according to the Declaration of Independence, and calling the IRC "law" is an admission that you consent to its provisions and are subject to them. See [Great IRS Hoax](#), Form #11.302, Sections 5.4.1 through 5.4.3.6 _ for details on this scam.

3. You cannot fill out and submit any form that can only be used by “taxpayers” nor can you sign any form that uses the word “taxpayer” to identify you. Family Guardian has gone through and created substitute versions of most major IRS Forms to remove such false presumptions from the forms at:
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

4. When you get an IRS notice that either calls you a “taxpayer” or uses a “[Taxpayer Identification Number](#)” (TIN), then the notice is in error and you have a duty to bring this to the attention of the IRS. Only “[taxpayers](#)” can have a TIN. Below is an example form which satisfies this purpose:

Wrong Party Notice, Form #07.105
<http://sedm.org/Forms/ResponseLetters/General/WrongParty.pdf>

5. You must include the following language in all your correspondence with the tax authorities in order to emphasize your status as a “nontaxpayer”:

I look forward to being corrected promptly in anything you believe is inconsistent with reality found in this correspondence or any of its attachments. If you do not respond, I shall conclude that you believe I am a “nontaxpayer” who is neither subject to nor liable for any internal revenue tax.

“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws...”

“The distinction between persons and things within the scope of the revenue laws and those without is vital.”
[Long v. Rasmussen, 281 F. 236, 238 (1922)]

I remind you that your own IRS mission statement says that you can only help “taxpayers” to understand their tax responsibilities and therefore, if you won’t talk with me, the only thing I can logically conclude is that I must not be a “taxpayer” and instead am a “nontaxpayer” not subject to any provision within the I.R.C. In that case, thank you for confirming that I am person outside your jurisdiction and not “liable” for any internal revenue tax:

IRM 1.1.1.1 (02-26-1999) TA \I “Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999)”\s “Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999)”\c 3
IRS Mission and Basic Organization

*The IRS Mission: **Provide America’s taxpayers top quality service** by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.*

6. Any IRS publication addressed to “taxpayers” isn’t meant for you and you cannot rely upon it. For instance, [IRS Publication 1 is entitled Your Rights as a Taxpayer](#). The title of this publication is an oxymoron: Taxpayers don’t have rights! A “nontaxpayer” cannot cite this pamphlet as authority for defending his rights. We called the IRS and asked them if they have an equivalent pamphlet for “nontaxpayers” and they said no. Then we asked whether the rights mentioned in the pamphlet also apply to “nontaxpayers” and they reluctantly said “yes”. Someone wrote an “improved” version of this pamphlet below:

Your Rights as a Nontaxpayer, Form #08.008
<http://sedm.org/Forms/FormIndex.htm>

2 Proof that “taxpayer” is in fact a STATUTORY PUBLIC PRIVILEGE, and not a CONSTITUTIONAL PRIVATE RIGHT

Proof that “taxpayer” is, in fact a “privilege” and not a right.

[26 U.S.C. §7433](#):

(a)In general

*If, in connection with any collection of Federal tax with respect to a taxpayer, any officer or employee of the Internal Revenue Service recklessly or intentionally, or by reason of negligence, disregards any provision of this title, or any regulation promulgated under this title, such taxpayer may bring a civil action for damages against the United States in a district court of the United States. Except as provided in section 7432, **such civil action SHALL BE THE EXCLUSIVE REMEDY for recovering damages resulting from such actions.***

The fact that the remedy is EXCLUSIVE implies there is a PRIVILEGE involved. The thing it EXCLUDES is the constitution. That's the only thing that makes sense in the context of the word. And here is what SCOTUS says about "EXCLUSIVE remedies" such as those found above:

"The distinction between public rights and private rights has not been definitively explained in our precedents. Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a minimum arise 'between the government and others.' Ex parte Bakelite Corp., supra, at 451, 49 S.Ct., at 413. In contrast, 'the liability of one individual to another under the law as defined,' Crowell v. Benson, supra, at 51, 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the former category may be removed from Art. III courts and delegated to legislative courts or administrative agencies for their determination. See Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292. See also Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930). FN24 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power."

[...]

Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress [PUBLIC RIGHTS] and other rights, such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against "encroachment or aggrandizement" by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a "privilege" or "public right" in this case, such as a "trade or business"], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right. FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.
[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

Ownership implies the right to EXCLUDE. Thus, legislatively created federal property is DEFINITELY involved in this case, not CONSTITUTIONALLY created property owned by THE PEOPLE as the sovereigns, rather than the Legislative Branch they created in the Constitution.

"We have repeatedly held that, as to property reserved by its owner for private use, 'the right to exclude [others is] 'one of the most essential sticks in the bundle of rights that are commonly characterized as property.'" *Loretto v. Teleprompter Manhattan CATV Corp., 458 U.S. 419, 433 (1982), quoting Kaiser Aetna v. United States, 444 U.S. 164, 176 (1979).* *"[Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987)]*

"In this case, we hold that the "right to exclude," so universally held to be a fundamental element of the property right,^[11] falls within this category of interests that the Government cannot take without compensation."
[Kaiser Aetna v. United States, 444 U.S. 164 (1979)]

FOOTNOTES:

[11] See, e. g., United States v. Pueblo of San Ildefonso, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975); United States v. Lutz, 295 F.2d. 736, 740 (CA5 1961). As stated by Mr. Justice Brandeis, "[a]n essential element of individual property is the legal right to exclude others from enjoying it." International News Service v. Associated Press, 248 U.S. 215, 250 (1918) (dissenting opinion).

That's the ONLY reason tax cases can be heard in Article I courts in the Executive and not Judicial Branch instead of mandatorily in Article III courts. In the case of the Internal Revenue Code, the "right" they created was an ADMINISTRATIVE rather than JUDICIAL remedy procured through the EXECUTIVE rather than the JUDICIAL branch

of the government. This has the effect of avoiding having to litigate or hire a costly lawyer to get a remedy to recover monies UNLAWFULLY paid to the government by ignorant third parties who THINK they are complying with tax laws that apply to them, but in fact ARE VIOLATING those statutes. That's a "benefit" because it saves the average joe money:

"The compensation which the owners of property, not having any special rights or privileges from the government in connection with it, may demand for its use, or for their own services in union with it, forms no element of consideration in prescribing regulations for that purpose.

[. . .]

"It is only where some right or privilege [which are GOVERNMENT PROPERTY] is conferred by the government or municipality upon the owner, which he can use in connection with his property, or by means of which the use of his property is rendered more valuable to him, or he thereby enjoys an advantage over others, that the compensation to be received by him becomes a legitimate matter of regulation. Submission to the regulation of compensation in such cases is an implied condition of the grant, and the State, in exercising its power of prescribing the compensation, only determines the conditions upon which its concession shall be enjoyed. When the privilege ends, the power of regulation ceases."

[[Munn v. Illinois, 94 U.S. 113 \(1876\)](#)]

And IF "taxpayer" is in fact a PUBLIC privilege rather PRIVATE right, it HAS to be voluntary or else the Thirteenth Amendment prohibition against involuntary servitude is violated. The property STOLEN in the case of involuntarily imposing the status on a private human protected by the constitution is ALL CONSTITUTIONAL rights. This was also confirmed by the U.S. Supreme Court in the Brandeis Rules:

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

[. . .]

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

FOOTNOTES:

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

[\[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 \(1936\)\]](#)

But of course, like in most other areas, the STATUTORY remedy isn't needed and the common law and constitution DEMAND that they return the money unlawfully in their possession, EVEN IF there is no statute expressly requiring it. Its a Fifth Amendment taking otherwise.

*"A claim against the United States is a right to demand money from the United States. [1] Such claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent. [2] **The general rule of non-liability of the United States does not mean that a citizen cannot be protected against the wrongful governmental acts that affect the citizen or his or her property.** [3] **If, for example, money or property of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the United States cannot [lawfully] hold the money or property against the claim of the injured party.** [4]"*

[American Jurisprudence 2d, United States, §45 (1999)]

"When the Government has illegally received money which is the property of an innocent citizen and when this money has gone into the Treasury of the United States, there arises an implied contract on the part of the Government to make restitution to the rightful owner under the Tucker Act and this court has jurisdiction to entertain the suit. 90 Ct.Cl. at 613, 31 F.Supp. at 769."

[\[Gordon v. U.S., 227 Ct.Cl. 328, 649 F.2d. 837 \(Ct.Cl., 1981\)\]](#)

One who wrongfully detains a thing is an involuntary trustee thereof, for the benefit of the owner.

(Repealed and added by Stats. 1986, Ch. 820, Sec. 8. Operative July 1, 1987, by Sec. 43 of Ch. 820.)

One who gains a thing by fraud, accident, mistake, undue influence, the violation of a trust, or other wrongful act, is, unless he or she has some other and better right thereto, an involuntary trustee of the thing gained, for the benefit of the person who would otherwise have had it.

(Repealed and added by Stats. 1986, Ch. 820, Sec. 8. Operative July 1, 1987, by Sec. 43 of Ch. 820.)

“The United States, we have held, cannot, as against the claim of an innocent party, hold his money which has gone into its treasury by means of the fraud of its agent. While here the money was taken through mistake without element of fraud, the unjust retention is immoral and amounts in law to a fraud of the taxpayer’s rights. What was said in the State Bank Case applies with equal force to this situation. ‘An action will lie whenever the defendant has received money which is the property of the plaintiff, and which the defendant is obligated by natural justice and equity to refund. The form of the indebtedness or the mode in which it was incurred is immaterial.’”

[[Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421](#)]

FOOTNOTES:

[1] *United States ex rel. Angarica v Bayard*, 127 U.S. 251, 32 L.Ed. 159, 8 S.Ct. 1156, 4 A.F.T.R. 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); *Hobbs v McLean*, 117 U.S. 567, 29 L.Ed. 940, 6 S.Ct. 870; *Manning v Leighton*, 65 Vt. 84, 26 A. 258, motion dismd 66 Vt. 56, 28 A. 630 and (disapproved on other grounds by *Button’s Estate v Anderson*, 112 Vt. 531, 28 A.2d. 404, 143 A.L.R. 195).

[2] *Blagge v Balch*, 162 U.S. 439, 40 L.Ed. 1032, 16 S.Ct. 853.

[3] *Wilson v Shaw*, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233.

[4] *Bull v. United States*, 295 U.S. 247, 79 L.Ed. 1421, 55 S.Ct. 695, 35-1 USTC ¶ 9346, 15 AFTR 1069; *United States v State Bank*, 96 US 30, 96 Otto 30, 24 L.Ed. 647.

This may be why the scriptures say the following on this subject:

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

Engaging in a “tacit procuration” and giving up all your constitutional and natural rights in exchange for the mere likelihood but not certainly that you may get your unlawfully withheld earnings paid by an ignorant employer or financial institution is a VERY high price indeed for very little additional convenience. It’s a “tacit procuration” because most people don’t know it’s a privilege and think they aren’t surrendering their constitutional rights by invoking any provision of the Internal Revenue Code in a federal court:

“SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of consent”
[*Black’s Law Dictionary, Fourth Edition, p. 1593*]

“Qui tacet consentire videtur.
He who is silent appears to consent. Jenk. Cent. 32.”
[*Bouvier’s Maxims of Law, 1856*;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

“*Procuration.. Agency; proxy; the act of constituting another one’s attorney in fact. The act by which one person gives power to another to act in his place, as he could do himself. Action under a power of attorney or other constitution of agency. Indorsing a bill or note “by procuration” is doing it as proxy for another or by his authority. The use of the word procuration (usually, per procuratione, or abbreviated to per proc. or p. p.) on a promissory note by an agent is notice that the agent has but a limited authority to sign.*”

1 *An express procuration is one made by the express consent of the parties. An implied or tacit procuration takes*
2 *place when an individual sees another managing his affairs and does not interfere to prevent it. Procurations are*
3 *also divided into those which contain absolute power, or a general authority, and those which give only a limited*
4 *power. Also, the act or offence of procuring women for lewd purposes. See also Proctor."*
5 *[Black's Law Dictionary, Fifth Edition, pp. 1086-1087]*

6 We must ask ourselves: Is it even realistically possible to give up a Constitutional right WITHOUT even knowing it by
7 invoking a statutory remedy that we aren't even eligible for as a non-resident outside their jurisdiction who if he or she WAS
8 informed would never VOLUNTEER and thereby waive sovereign immunity by purposefully availing themselves of commerce
9 within a legislatively but not constitutionally "foreign" jurisdiction?

10 *"Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with*
11 *sufficient awareness of the relevant circumstances and likely consequences."*
12 *[Brady v. U.S., 397 U.S. 742 (1970)]*

13 The IRS tries to weasel around these facts by saying that **"all individuals are subject to the income tax"**, such as in their
14 Revenue Ruling 2006-18. But notice they DON'T use the word "liable for income tax". It says "all individuals are subject
15 to income taxes", not that "all individuals are liable. "Subject to", thus meaning they are POTENTIALLY liable. The context
16 being that some argue that "ONLY federal employees are subject to income tax" so they argue that "I am not a federal
17 employee, thus I cannot be liable for any income tax". Obviously frivolous because ANY "individual" CAN POTENTIALLY
18 be liable, which is to say all individuals are SUBJECT to income tax. Kind of like "all individuals who enter here are
19 SUBJECT to a search" but may NOT in fact BE searched. They are certainly not writing for maximum transparency, as most
20 will read that as saying everyone has to pay taxes on all their income, but that is technically not what they are saying there

21 So, in Revenue Ruling 2006-18, IRS is saying this to deceive people into falsely declaring themselves as PUBLIC rather than
22 PRIVATE by adopting the privileged statutory status of "taxpayer" as defined in 26 U.S.C. §7701(a)(14). We hope that by
23 now you understand that this is a TRAP to get you to surrender ALL of your constitutional rights by invoking a STATUTORY
24 remedy instead of a CONSTITUTIONAL remedy! Here's more proof

25 *"Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the national*
26 *Government] and not to non-taxpayers [non-resident non-persons domiciled in states of the Union without the*
27 *exclusive jurisdiction of the national Government]. The latter are without their scope. No procedures are*
28 *prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of*
29 *law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the*
30 *object of federal revenue laws."*
31 *[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

32 QUESTION: Why do they want you to fall into this trap?

33 ANSWER: Because civil statutory law only applies to PUBLIC/government officers franchisees on official business. It also
34 ONLY protects PUBLIC rights, not PRIVATE rights for the most part. That is proven in the following:

- 35 1. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
36 <https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
37 2. Proof That There Is a "Straw Man", Form #05.042
38 <https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>

39 Why on earth would a federal court say the above is there was NO SUCH THING as a "non-taxpayer", which of course based
40 on this article we define as someone who is ENTIRELY private and whose civil status and constitutional rights have not been
41 waived or surrendered?

42 The REAL reason for the "taxpayer" SCAM is to get you to:

- 43 1. Waive all constitutional rights and equity as a remedy.
44 2. Substitute statutory privileges in their place.
45 3. Get you subject to the Anti-Injunction Act, even though you have a foreign domicile that precludes this under Federal Rule of
46 Civil Procedure 17(b). Once they get you "subject", they can impose the Anti-Injunction Act to dismiss your suit.
47 4. Waive any of the following types of claims to recover money unlawfully in their possession due to mistake:
48 4.1. Unjust enrichment
49 4.2. Indebtitatus Assumpsit

4.3. Money had and received

4.4. Quasi-contracts

If they write substitute rules for their "taxpayer" office, THEY ALWAYS WIN!

For examples of how the types of cases in item 4 above work, see: [Botta v. Scanlon, 288 F.2d. 504 \(1961\)](#).

1. Botta v. Scanlon was a claim for a refund based on the Fifth Amendment.
2. The basis of the claim was honored WITHOUT a statute.
3. Because the Fifth Amendment claim was not dismissed and ruled on by the court ABSENT statutory authority, then PRIVATE/CONSTITUTIONAL rights DO exist INDEPENDENT of statute.
4. Botta was a Nontaxpayer.
5. The only difference between the Botta Case and most other cases is the "taxpayer" status.
6. Those who INVOKE "taxpayer" status CANNOT accompany their claim with a constitutional claim.
7. So its ONE or the other: CONSTITUTION, or STATUTES, but never BOTH.
8. Botta was ONLY a CONSTITUTIONAL claim, not a statutory claim.
9. So we're right. Constitutional/Private claims and remedies ARE permitted for those who have their property seized and who are NOT "taxpayers" but are still protected by the Fifth Amendment.

So STATUTORY "taxpayer" status does come with obligations, and the obligations are that you LOSE constitutional protections.

QUESTION: What if you don't volunteer to be a "taxpayer" and even define "taxpayer" on all your filings as a fiction of law you do not consent to and which is the product of criminal slavery and peonage in violation of the Thirteenth Amendment? What are they going to do, admit the slavery in the record and not enforce the obligations or liabilities of the status against you?

ANSWER: You retain Fifth Amendment protections. "Taxpayer" status isn't related to your liability, but it does produce an obligation to surrender constitutional or Fifth Amendment Remedy, based on Botta. Can obligations without corresponding consideration be valid without consent? NO. So you're a volunteer. Congress CANNOT by any legislation, compel a surrender of ALL constitutional protections. You must volunteer for the status that does so. Any other way is involuntary servitude.

That case even equated "liability" with "taxpayer" status.

"Plaintiffs may or may not be able to allege facts showing that Section 7421 is inapplicable to them. However, a reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as persons liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized and sold."

[Botta v. Scanlon, 288 F.2d. 504 (1961)]

The main difference in Botta is that by "liability", the court doesn't mean TAX liability, but liability to surrender constitutional protections under the Anti-Injunction Act and [26 U.S.C. §7433](#). It's not poorly worded. Its encrypted truth.

Subsequent to the Botta Case, on Nov. 2, 1966, Congress enacted [26 U.S.C. §7426](#) giving remedy to "persons other than taxpayers". Did these people suddenly LOSE their Fifth Amendment protections after this enactment? NO. Beyond that point, they had an administrative remedy to DISGUISE their Fifth Amendment remedy in administrative language. They still didn't need "taxpayer" status. But they had to agree to become a statutory "person" with a civil status who is now an "individual" who is subject. So these wrongful targets of enforcement activity were compelled to exchange CONSTITUTIONAL rights for STATUTORY privileges and became subject, even if they previously were not. See legislative notes under the statute:

<https://www.law.cornell.edu/uscode/text/26/7426>

BUT, nontaxpayers can still invoke constitutional remedies if they don't want the statute or the status or its liabilities. [26 U.S.C. §7426](#) is not exclusive and CAN'T be exclusive because it doesn't deal with GOVERNMENT property. It protects PRIVATE property under the Fifth Amendment just like in Botta.

See also Catapult Learning, LLC v. Bd. of Educ., 2008 U.S. Dist. LEXIS 28473. By pursuing such a case INSTEAD of a statutory remedy, you turn the tables on the government and use their greatest strength against them. They use “quasi contracts” and “indebitatus assumpsit” against you to recover income tax as described in Milwaukee v. White, [296 U.S. 268](#) (1935). Fight fire with fire!

DEBATE ON THIS ARTICLE:

One or our members tried to argue against the content of this article. Below is the debate for your enjoyment:

Your article is wrong. The meaning of 26 U.S.C. §7433 is perfectly obvious: that there is no other remedy of any kind. Congress controls the jurisdiction of federal courts. that is the context. there is no other remedy described to recover damages resulting from the actions described. Except as provided in 7432, of course. You don't have a right to a refund under the constitution. You have a right to due process of law. The statutory remedy Congress provided for refunds does not violate your right to due process of law, in fact it is provided with due process of law in mind. Same with the remedy of suing revenue officers, You don't have a constitutional right to sue the United States.

28 USC 1331 – The Statutory Component

For federal question jurisdiction to exist, the requirements of 28 U.S.C. §1331 must also be met. This statute gives federal courts jurisdiction only to those cases which “aris[e] under” federal law. 28 U.S.C. §1331. This requirement has been found to be narrower than the requirements of the constitution.

Article III is not very fleshed out, which means it was left it up to Congress to legislate federal courts into existence to deal with these matters. Congress even decides how many members there are on the Supreme Court. So this Article III stuff is nonsense. A federal court exists to deal with federal-related matters. you don't have any right to be heard by the Supreme Court without first going through the lower courts; you are not a party to the Constitution or Article III. Congress is not violating your right to due process when they give you a statutory remedy, give me a break.

28 U.S.C. §1331 permits invoking the constitution in federal courts. 7433 ELIMINATES that permission in tax cases against themselves. The cause of action under 7433 is that revenue agents violated provisions of IRC, not of the Constitution. So there would be no need to invoke the Constitution anyway in such a case.

Ever heard of diversity jurisdiction? You don't have standing to sue the government for violating the constitution. You are not a party to the constitution.

Violations of rights are going to be construed to be a tort because they are outside of the lawful authority delegated (or that can be delegated) to an agent.

I don't accept the premises of your question. Specifically this question:

“So why wouldn't you be able to sue under the constitution WITHOUT invoking a statute that would require you to surrender ALL your constitutional rights and become a public officer to get any damn remedy AT ALL?. The Brandeis rules quoted earlier have the “force and effect of law”, because they completely annul ALL YOUR CONSTITUTIONAL rights when or if you invoke a federal statute as standing.

Oh no! I waived all my rights! Now I am a slave for the rest of my days!”

You have to be the “taxpayer” whose rights were violated to have standing to sue under 7433. There is no waiver of rights even implied there, this is a remedy to provide due process of law or there would be no point recklessly or intentionally, or by reason of negligence, disregards any provision of this title, or any regulation promulgated under this title.

26 U.S.C. 7433 says:

(b) Damages

In any action brought under subsection (a) or petition filed under subsection (e), upon a finding of liability on the part of the defendant, the defendant shall be liable to the plaintiff in an amount equal to the lesser of \$1,000,000 (\$100,000, in the case of negligence) or the sum of—

- (1) actual, direct economic damages sustained by the plaintiff as a proximate result of the reckless or intentional or negligent actions of the officer or employee, and*
- (2) the costs of the action.*

Sounds like a good remedy to me.

1 In reference to your statement that:

2 "The only thing the damn statutes protect is UNCLE, NOT YOU. They LIMIT your constitutional remedies, not
3 enforce them."

4 Now you're catching on. Why would they write statutes to help you? Lol

5 But there is no such thing as a "constitutional remedy". Have fun with that!



6
7 5th amendment does not provide remedies. So if it executes itself, why do you need a remedy? Shouldn't the piece
8 of paper just magically fix everything?

9 ONE remedy is adequate for due process, that is the point you miss. You want this parallel universe where you
10 can turn your nose up at statutory remedies.

11 Well go start your own country then.

12 "taxpayer" it is nothing but a label the IRS assigns to a person with respect to a particular case. 7433 provides
13 a remedy. Without it there would be none. There was a time when you could not do anything about a revenue
14 officer violating the IRC. You cannot sue the United States unless sovereign immunity is waived.

15 Stop looking to Satan's courts for all your answers.

16 You just think you are "special" and that the rules don't apply to you that everyone ELSE has to follow.

17 Our response:

18 Congress CANNOT, by legislation, UNDERMINE or ELIMINATE constitutional remedies. The CREATION
19 cannot be greater than its CREATOR. [28 U.S.C. §1331](#) permits invoking the constitution in federal courts. 26
20 U.S.C. §7433 ELIMINATES that permission in tax cases against themselves. There is an implied waiver of
21 sovereign immunity anyway if the government has violated the constitution, rather than merely one of its actors.

22 "Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under
23 a constitution. 194 B.R. at 925."
24 [In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]

25 The Tenth and Eleventh Amendments DO not permit district or circuit courts to hear cases involving state citizens.
26 The only exception we are aware of is if FEDERAL PROPERTY is involved. This is covered in the following
27 article:
28 [https://sedm.org/proof-that-when-a-government-wants-to-reach-a-nonresident-extraterritorially-the-only-way-
29 they-have-to-do-it-is-through-the-property-they-own/](https://sedm.org/proof-that-when-a-government-wants-to-reach-a-nonresident-extraterritorially-the-only-way-they-have-to-do-it-is-through-the-property-they-own/)

30 Diversity jurisdiction is available in cases where FOREIGN commerce is involved, but not in cases where people
31 WITHIN a state are suing each other or where the national government is being sued. Different animals. [28](#)
32 [U.S.C. §1332\(d\)](#) defines "State" as federal territory. Constitutional diversity DOES NOT involve federal
33 territory and NEEDS no STINKING statutes.

34 Every case that involves territorial citizens requires federal legislative permission because the constitution is
35 SILENT on this issue. The only exception is if you are suing the government itself for a constitutional violation.
36 You don't need a statute for that. The constitution is "self-executing". See City of Boerne v. Flores, 521 U.S. 507
37 (1997).

If you can't sue the government for violations of the constitution when they are acting under the authority of their own statutes and violate it, then WHAT THE HELL is the constitution for? Government isn't perfect and in our past, I'm sure there has been at least one case where they enacted a statute that violated constitutional rights. That's what Bivens Actions are about, for instance!

You can sue the national government for constitutional rights violations. Or else why HAVE a constitution? What if:

1. An individual or even a bureau like the IRS that is not even part of the government violated your constitutional rights.
2. They were following a statute and acting within its authority when they did.
3. The statute was unconstitutional.

How would such a situation EVER be remedied if you can't file a suit like this? Here's an example where you must be able to sue the government, rather than a specific actor:

1. Article III judges have no authority to legislate or act in a political capacity under the separation of powers.
2. The Brandeis Rules quoted earlier in Ashwander have the "force and effect of law", because they completely annul ALL YOUR CONSTITUTIONAL rights when or if you invoke a federal statute as standing.
3. Therefore, they are violating your constitutional rights by taking ALL of them away by fiat and policy, rather than law. And there isn't any ONE actor you can sue, because it's a rule for ALL courts!

This would be a separation of powers issue certainly, because the purpose of the separation of powers is to protect constitutional rights. See [Form #05.023](#) for proof. So why wouldn't you be able to sue under the constitution WITHOUT invoking a statute that would require you to surrender ALL your constitutional rights and become a public officer to get any damn remedy AT ALL?

Do you have any idea how ridiculous you sound in your position?

As long as you take on the "persona" of a privileged statutory "taxpayer" under 7433, you HAVE no rights but only the STATUTORY CIVIL PRIVILEGES congress grants you. Outside of that context, you retain your rights. Get real, dude!

In Re: "You have to be the "taxpayer" whose rights were violated to have standing to sue under 7433."

Whose PRIVATE CONSTITUTIONAL RIGHTS or STATUTORY PRIVILEGES are violated. Which one?

26 U.S.C. §7433(d) is a LOUSY remedy. What about the case where NONE of the Title applies because you aren't subject to ANY provision? How is that covered, if not by the constitution? Title 26 doesn't even mention "nontaxpayers" but the U.S. Supreme Court does in South Carolina v. Reagan.

Is it the case that "recklessly disregarding" the NON-EXISTENCE of the party you are enforcing against within the title and who instead is private AND PROTECTED BY THE CONSTITUTION is somehow included in that provision?

So the provision you cite LIMITED the monetary damages. That in itself is a tort if they were greater than that and you sued under the Fifth Amendment. Its a LOUSY remedy if the damages are larger. Congress cannot limit constitutional damages by legislation. The servant cannot be greater than the master, and the master wrote the constitution. That's what the founding fathers also said in the Federalist Papers.

The only thing the damn statutes protect is UNCLE, NOT YOU. They LIMIT your constitutional remedies, not enforce them.

If there is no constitutional remedy, why would the court say the following:

"The United States, we have held, cannot, as against the claim of an innocent party, hold his money which has gone into its treasury by means of the fraud of its agent. While here the money was taken through mistake without element of fraud, the unjust retention is immoral and amounts in law to a fraud of the taxpayer's rights. What was said in the State Bank Case applies with equal force to this situation. 'An action will lie whenever the defendant has received money which is the property of the plaintiff, and which the defendant is obligated by natural justice and equity to refund. The form of the indebtedness or the mode in which it was incurred is immaterial.'"
[Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421]"

1 If the California Civil Code says the are involuntary trustees by receiving stolen property that is not a tax, why
2 can't you sue them under the constitution for a violation as trustee? And if it's still your private property in their
3 possession, why can't you even WRITE the trust that still controls it in advance of them receiving it and give them
4 notice of its terms?

5 So you haven't disproven that:

- 6 1. 7433 in effect REPEALS or PROHIBITS constitutional remedies because it uses the word "exclusive".
- 7 2. Exclusive implies federal property and privileges are involved.
- 8 3. Because federal property and privileges are involved, an Article III court is not necessary. Hence, Article I
- 9 "Tax Court".
- 10 4. Congress cannot by legislation repeal or circumvent any constitutional provision.
- 11 5. The Fifth Amendment protects absolutely owned PRIVATE property of a human being and no statute is
- 12 necessary if it was taken without compensation or consent

13 I win.

14 As far as Fifth Amendment not providing remedies, it doesn't provide STATUTORY remedies. It also doesn't
15 NEED to according to the SCOTUS. They said it was "self-executing".

16 "The first eight Amendments to the Constitution set forth self-executing prohibitions on governmental action, and
17 this Court has had primary authority to interpret those prohibitions. "
18 [City of Boerne v. Flores, 521 U.S. 507 (1997)]

19 "primary authority"=primary RESPONSIBILITY. They violate their oath to the CONstitution if they don't
20 interpret and ENFORCE its provisions.

21 ONE remedy that requires a surrender of Fifth Amendment taking provisions or LIMITS the damages or FORCES
22 you into an Article I instead of an Article III court is NOT sufficient.

23 I don't need to start my own country. I can change my domicile to be foreign and invoke only laws that attach to
24 the land I'm on instead of the STATUS of the people ON that land.

25 "It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure,
26 and not the status of the people who live in it."
27 [Balzac v. Porto Rico, 258 U.S. 298 (1922)]

28 Being ON the land but not IN the fictional state means the only thing that protects me is the constitution and the
29 common law, which in most cases are synonymous.

30 "Taxpayer" is NOT just a label, and certainly not if it LIMITS remedies or eliminates the Fifth Amendment, its
31 more than a label in that case.

32 You can sue United States for in rem cases without consent if they have property wrongfully in their possession.
33 You overlook "in rem" cases. There are LOTS of those in the record. They start with "in re". Lots of "X bales of
34 cotton" cases like that. They are handled COMPLETELY differently and you have no experience with those.

35 As far as us thinking we are "special", the ENTIRE Internal Revenue Code is "special" law that only applies to
36 "taxpayers" by the admission of the IRS.

[Cynthia Mills Letter, SEDM Exhibit #09.023
https://sedm.org/Exhibits/EX09.023.pdf](https://sedm.org/Exhibits/EX09.023.pdf)

37 All franchises work this way as "special law". That's the very definition of a privilege itself, and by implication
38 franchise such as the "trade or business" excise taxable franchise and privilege:

39 "Privilege. A particular benefit or advantage enjoyed by a person, company, or class beyond the common
40 advantages of other citizens. An exceptional or extraordinary power or exemption. A peculiar right, advantage,
41 exemption, power, franchise, or immunity held by a person or class, not generally possessed by others."
42 [Black's Law Dictionary, Sixth Edition, p. 1196]

43 More like the above at:

44 Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "privilege"
45 <https://famguardian.org/TaxFreedom/CitesByTopic/privilege.htm>

More on the subject of this section at:

1. [The “Publici Juris” or “Public Rights” Scam](https://sedm.org/the-publici-juris-or-public-rights-scam/)-SEDM
<https://sedm.org/the-publici-juris-or-public-rights-scam/>
2. [Membership in a Specific Class, Status, or Group As a Cause for Loss of Rights](https://sedm.org/membership-in-a-specific-class-status-or-group-as-a-cause-for-loss-of-rights/), SEDM Blog
<https://sedm.org/membership-in-a-specific-class-status-or-group-as-a-cause-for-loss-of-rights/>
3. [Sovereignty Forms and Instructions Online](https://famguardian.org/TaxFreedom/CitesByTopic/privilege.htm), Form #10.004, Cites by Topic: “privilege”
<https://famguardian.org/TaxFreedom/CitesByTopic/privilege.htm>
4. [Sovereignty Forms and Instructions Online](https://famguardian.org/TaxFreedom/CitesByTopic/SpecialLaw.htm), Form #10.004, Cites by Topic: “special law”
<https://famguardian.org/TaxFreedom/CitesByTopic/SpecialLaw.htm>
5. [Sovereignty Forms and Instructions Online](https://famguardian.org/TaxFreedom/CitesByTopic/taxpayer.htm), Form #10.004, Cites by Topic: “taxpayer”
<https://famguardian.org/TaxFreedom/CitesByTopic/taxpayer.htm>
6. [Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?](https://sedm.org/Forms/05-MemLaw/WhoAreTaxpayers.pdf), Form #05.013
<https://sedm.org/Forms/05-MemLaw/WhoAreTaxpayers.pdf>

3 Why the Internal Revenue Code does not describe a lawful “tax” in the case of private parties other than public officers

According to the Supreme Court, it is an abuse of the government’s taxing power to involve itself in “wealth transfer”. Wealth transfer is the essence of socialism. Its purpose is to take from the “haves” and give it to the “have nots”, which is institutionalized “theft” if the “haves” do not explicitly consent to the taking.

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

Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.”
[Loan Association v. Topeka, 20 Wall. 655 (1874)]

“A tax, in the general understanding of the term and as used in the Constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group for the benefit of another.”
[U.S. v. Butler, 297 U.S. 1 (1936)]

“In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the government or another citizen, such as through social welfare programs]. ‘It is against all reason and justice,’ he added, ‘for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.’ 3 Dall. 388.”
[Sinking Fund Cases, 99 U.S. 700 (1878)]

Consequently, what “taxpayers” pay to the IRS is not a lawful “tax” as legally defined, but a “donation”. If it were a “tax”, then it would amount to theft and would be unconstitutional because its main goal is to abuse the government’s taxing power to transfer wealth. The government has no lawful authority to act as a thief on behalf of the less privileged members of society.

“Here I close my opinion. I could not say less in view of questions of such gravity that they go down to the very foundations of the government. If the provisions of the Constitution can be set aside by an act of Congress, where is the judge of usurpation to end?”

1 The present assault upon capital [THEFT!] is but the beginning. It will be but the stepping stone to others
2 larger and more sweeping, until our political contest will become war of the poor against the rich; a war of
3 growing intensity and bitterness."
4 [Supreme Court in Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429, 158 U.S. 601 (1895), hearing the case
5 against the first income tax passed by Congress that included people in states of the Union. They declared that
6 first income tax UNCONSTITUTIONAL, by the way]

7 At present, over 56% of federal revenues are used for wealth transfer, according to the Treasury Financial Management
8 Service Website. For a detailed analysis proving this conclusion using the government's own figures, see:

9 <http://famguardian.org/Subjects/Taxes/Research/Analysis-011020.pdf>

10 According to the legislative notes under 1 U.S.C. §204, the Internal Revenue Code, Title 26, is NOT enacted into "positive
11 law". That means the Internal Revenue Code cannot be described as "law" but instead is simply a "Code", or a "Statute", or
12 "Title", but not "law".

13 "Positive law. Law actually and specifically enacted or adopted [approved and consented to] by proper authority
14 for the government [We the People] of an organized jural society. See also Legislation."
15 [Black's Law Dictionary, Sixth Edition, p. 1162]

16 "Proper authority" above is the people's elected representatives, because all power in this country derives from We The
17 People.

18 "In the United States, sovereignty resides in the people...the Congress cannot invoke sovereign power of the
19 People to override their will as thus declared."
20 [Perry v. U.S., 294 U.S. 330 (1935)]

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

24 Since the people living in the states never enacted the Internal Revenue Code into "positive law", they as the "sovereigns" in
25 our system of government never consented to enforce it upon themselves. "Positive law" is the only evidence that the people
26 ever explicitly consented to enforcement actions by their government, because legislation can only become positive law by a
27 majority of the representatives of the sovereign people voting to enact the law. Since the people never consented, then the
28 "code" cannot be enforced against the general public and is not "public law" that applies equally to everyone. The Declaration
29 of Independence says that all just powers of government derive from the "consent" of the governed. Anything not consensual
30 is, ipso facto, unjust by implication. In fact, the sovereign People REPEALED, not ENACTED the Internal Revenue Code.
31 It has been nothing but a repealed law since 1939, in fact. An examination of the Statutes at Large, 53 Stat 1, Section 4,
32 reveals that the Internal Revenue Code and all prior revenue laws were REPEALED. Below is an excerpt from that section
33 where it was repealed in the Statutes at Large, Volume 53, Part 1, Chapter 2, Page 1:

34 "Sec. 4 REPEAL and SAVINGS PROVISIONS.-

35 (a) The Internal Revenue Title, as hereinafter set forth, is intended to include all general laws of the United States
36 and parts of such laws, relating exclusively to internal revenue, in force on the 2d day of January 1939 (1) of a
37 permanent nature and (2) of a temporary nature if embraced in said Internal Revenue Title. In furtherance of that
38 purpose, all such laws and parts of laws codified herein, to the extent they relate exclusively to internal revenue,
39 are repealed, except as provided in section 5, on the day following the date of enactment of this act."
40 [53 Stat. 1, Section 4, Part 1, Chapter 2, p. 1]

41 See below for the original version of the above:

Statutes At Large, 53 Stat. 1, Section 4, Part 1, Chapter 2, p. 1, Exhibit #05.027
<http://sedm.org/Exhibits/ExhibitIndex.htm>

42 If the Internal Revenue Code is not "positive law", then every regulation that implements it does not have the force of "law"
43 either except against those who privately and individually consented to it. Consequently, the "code" and the regulations that
44 implement it are nothing but a state-sponsored official religion not unlike the early Anglican Church was. The Internal
45 Revenue Code, Subtitle A is a government franchise agreement that is private law which has been craftily disguised by

covetous lawyers to “look” like “public law” and in which your consent to the agreement was procured stealthily and invisibly.

“Private law. That portion of the law which defines, regulates, enforces, and administers relationships among individuals, associations, and corporations. As used in contradistinction to public law, the term means all that part of the law which is administered between citizen and citizen, or which is concerned with the definition, regulation, and enforcement of rights in cases where both the person in whom the right inheres and the person upon whom the obligation is incident are private individuals. See also Private bill; Special law. Compare Public Law.”

[Black’s Law Dictionary, Sixth Edition, p. 1196]

“special law. One relating to particular persons or things; one made for individual cases or for particular places or districts; one operating upon a selected class, rather than upon the public generally. A private law. A law is “special” when it is different from others of the same general kind or designed for a particular purpose, or limited in range or confined to a prescribed field of action or operation. A “special law” relates to either particular persons, places, or things or to persons, places, or things which, though not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be applied. Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass’n, Utah, 564 P.2d. 751, 754. A special law applies only to an individual or a number of individuals out of a single class similarly situated and affected, or to a special locality. Board of County Com’rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also Private bill; Private law. Compare General law; Public law.”

[Black’s Law Dictionary, Sixth Edition, pp. 1397-1398]

The only reasons anyone follows a repealed “code” or volunteers for a government franchise that conveys NO BENEFITS is one of the following:

1. They are dangerously stupid.
2. They want to be part of the official state sponsored religion and be “politically correct”.
3. They are addicted to some government benefit or “privilege” that they are afraid they will lose if they stop paying income taxes.
4. They are more afraid of what a corrupted tyrant judge with a conflict of interest will do to them than what God will to them for disobeying His laws. God’s laws say we cannot be slaves to any man and that we cannot worship false gods or “priests” of false gods such as tyrant judges who are perpetuating the worship and obedience to socialism and humanism.
5. They have never been taught what the truth is about the nature of the I.R.C. as a franchise and a state sponsored religion.

We call this state-sponsored religion the “Civil Religion of Socialism and Humanism” and we have written an entire book about it:

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

One of the reasons why the I.R.C. isn’t “public law” and can never be anything other than private law that only applies to those who individually consent is that the First Amendment prohibits establishing religion by law and prohibits involuntary servitude, such as in connection with one’s earnings from labor. Therefore, Congress wrote a “proposal” or franchise agreement called the Internal Revenue Code, lied about and omitted to talk about in the courts its true nature, and then duped everyone into accepting the contract by sending in the wrong tax form to the IRS which is the IRS Form 1040. Compliance with this constructive franchise contract is then maintained by “judge made law”, because Congress put the federal judiciary under the control of the IRS for the first time starting in 1932. The judges rebelled, but Congress was so sneaky how they did it that the Supreme Court essentially admitted in 1938 in *O’Malley v. Woodrough* that they couldn’t stop them. From that point on, the judges would be afraid of being destroyed or terrorized by the IRS if they didn’t rule in the IRS’ favor¹. The First Amendment doesn’t prohibit the judiciary from establishing a religion, and that is exactly what these corrupted judges have done under the influence of IRS extortion. Remember what the Declaration of Independence says on this subject and the complaint we had about the British King that caused us to rebel during the American Revolution? Well the very same problem is again back in our midst, and what, pray tell, are you, a concerned and patriotic American, going to do to eliminate this corruption?:

¹ See *O’Malley v. Woodrough*, 307 U.S. 277 (1938) and Great IRS Hoax, Form #11.302, Section 6.12.9.

1 *"He has made Judges dependent on his [the Executive Branch/President and the IRS he controls] Will alone,*
2 *for the tenure of their offices, and the amount and payment of their salaries.*
3 *"He has erected a multitude of New [IRS] Offices, and sent hither swarms of Officers to harass our people,*
4 *and eat out their substance."*
5 *[SOURCE: http://www.archives.gov/national_archives_experience/charters/declaration_transcript.html]*

6 Instead, the IRC can only be enforced against legal "persons" whose consent is not required. The only persons that fit that
7 description are federal instrumentalities, "public officers", and "employees". The Internal Revenue Code amounts to an
8 implied employment agreement or contract between the United States government and the federal "public officers",
9 "employees", and "benefit recipients" who work for it. Those who don't want to consent to the employment contract simply
10 will do so by not seeking federal office or employment. Those who work for or contract with the federal government, by
11 virtue of being granted the privilege, must refund a portion of their paycheck back to the government. The amount "returned"
12 is the "tax" and the "gross income" upon which it is based is all the earnings from the "public office", which is called "income
13 effectively connected with a trade or business in the United States" under the I.R.C. That is why what "taxpayers" file at the
14 end of every year is called a "return". There is a very good reason it is called a "return", folks! Those who receive this
15 government "overpayment", while it is temporarily in their possession, are treated as "transferees" and fiduciaries of the
16 federal government until the money is returned to its rightful owner. What this scheme amounts to essentially is a "federal
17 employee kickback program" disguised to look like a lawful income tax. The nature of this kickback program is exhaustively
18 explained in the fascinating book *IRS Humbug: IRS Weapons of Enslavement*, ISBN 0-9626552-0-1, 1991, by Universalistic
19 Publishers.

20 Why was this elaborate kickback deception necessary rather than just enacting a real positive law income tax? The reason is
21 because the Constitution forbids direct taxes in Article 1, Section 9, Clause 4 and Article 1, Section 2, Clause 3. The slick
22 weasel lawyers in Congress knew that the Constitution forbade them from interfering with the private right to contract
23 between people living in the states and the employers and businesses they worked for.² Therefore, our dishonest public
24 servants took the back door by essentially modifying the only employment agreement they had direct control over, which
25 was that of their own federal employees and officers. Then they tried to deceive the people living in the states into falsely
26 believing that they were also the subject of this federal employee kickback program so that they could literally STEAL their
27 money under the pretext of lawful authority. This deception was accomplished by obfuscating the Internal Revenue Code
28 and by using several key "words of art" with special definitions that people would overlook. Now do you know why they
29 call it "the code"? It's encrypted. What this "scheme" amounts to essentially is constructive fraud and "extortion under the
30 color of law" and it is highly illegal if anyone else BUT the IRS does it. The scam started in 1862 and was instituted as an
31 "emergency measure" to pay for the Civil War, but it survives to this day to plague us. Since that time, the scoundrels have
32 taken great pains to obfuscate IRS Forms, publications, and the Internal Revenue Code to fool the average person into
33 believing that they are STATUTORY "employees" (government public officers under 5 U.S.C. §2105(a)) under the I.R.C and
34 thereby expand the operation of the "scheme". See the following for more complete details on this monumental scam.

Great IRS Hoax, Form #11.302, Sections 5.6.10 and 5.6.12
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

35 Don't believe us? We've got a signed admission by one of the government's own employees that this is the case. See:

Cynthia Mills Letter , IRS Disclosure Officer Hoverdale Letter, SEDM Exhibit #09.023
<http://sedm.org/Exhibits/ExhibitIndex.htm>

36 **4 Why Subtitle A of the Internal Revenue Code only applies to "aliens/residents" engaged in a "trade or**
37 **business" who are domiciled on federal territory**

38 The tax is imposed only on "aliens" and "nonresident aliens", both of whom MUST have income "effectively connected with
39 a trade or business in the United States":

40 *NORMAL TAXES AND SURTAXES*
41 *DETERMINATION OF TAX LIABILITY*
42 *Tax on Individuals*
43 *Sec. 1.1-1 Income tax on individuals.*

² See U.S. Constitution, Article 1, Section 10, as well as the U.S. Supreme Court's ruling in the *Sinking Fund Cases*, 99 U.S. 700 (1878).

(a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d) [Married individuals filing separate returns], as amended by the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a ***trade or business in the United States*** by a ***married alien individual who is a nonresident of the United States for all or part of the taxable year or by a foreign estate or trust***. For such years the tax imposed by section 1(c) [unmarried individuals], as amended by such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United States by an ***unmarried alien individual (other than a surviving spouse) who is a nonresident of the United States for all or part of the taxable year***. See paragraph (b)(2) of section 1.871-8." [26 C.F.R. §1.1-1(a)(2)(ii)]

Therefore, the only “taxpayers” are aliens engaging in a privileged “trade or business”, which the code then defines as a “public office” in the United States government.

[26 U.S.C. § 7701\(a\)\(26\)](#)

"The term 'trade or business' [includes](#) [is limited to] the performance of the functions of a [public office](#)."

Public Office, pursuant to Black's Law Dictionary, Abridged Sixth Edition, means:
"Essential characteristics of a 'public office' are:

- (1) Authority conferred by law,
- (2) Fixed tenure of office, and
- (3) Power to exercise some of the sovereign functions of government.
- (4) Key element of such test is that "officer is carrying out a sovereign function".
- (5) Essential elements to establish public position as 'public office' are:
 - (a) Position must be created by Constitution, legislature, or through authority conferred by legislature.
 - (b) Portion of sovereign power of government must be delegated to position,
 - (c) Duties and powers must be defined, directly or implied, by legislature or through legislative authority.
 - (d) Duties must be performed independently without control of superior power other than law, and
 - (e) Position must have some permanency."

The only place that public offices may exist is in the seat of government, as required by 4 U.S.C. §72:

[TITLE 4 > CHAPTER 3 > Sec. 72.](#)
[Sec. 72. - Public offices; at seat of Government](#)

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

The above explains why the “United States” is defined ONLY as the “District of Columbia” in the Internal Revenue Code:

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

[8 U.S.C. §1101\(a\)\(36\): State \[Aliens and Nationality\]](#)

The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.

Those who do not hold “public office” do not earn “gross income”, as confirmed by the code:

Who are “Taxpayers” and who needs a “Taxpayer Identification Number”?

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EXHIBIT: _____

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > Sec. 864.
[Sec. 864.](#) - Definitions and special rules

[\(b\) Trade or business within the United States](#)

For purposes of [this part \[part I\]](#), [part II](#), and [chapter 3](#), the term "trade or business within the United States" includes the performance of [personal services](#) within the United States at any time within the taxable year, but **does not include** -

(I) Performance of personal services for foreign employer

The performance of [personal services](#) -

(A) for a [nonresident alien](#) individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, or

(B) for an office or place of business maintained in a foreign country or in a possession of the [United States](#) by an individual who is a citizen or resident of the United States or by a domestic partnership or a domestic corporation, by a nonresident alien individual temporarily present in the United States for a period or periods not exceeding a total of 90 days during the taxable year and whose compensation for such services does not exceed in the aggregate \$3,000.

26 C.F.R.
Sec. 1.864-2 Trade or business within the United States.

(b) Performance of personal services for foreign employer--(1) **Excepted services.** For purposes of paragraph (a) of this section, **the term "engaged in trade or business within the United States" does not include the performance of personal services--**

(i) **For a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States at any time during the taxable year, or**

Incidentally, the states of the Union qualify as "foreign countries" mentioned above, as you will also learn later in Section 7. Hence, most "taxpayers" under Subtitle A of the I.R.C. are in fact employees, agencies, or instrumentalities of the U.S. government who in fact are "resident aliens". This is further clarified in 26 C.F.R. §1.1441-1(c)-3:

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

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

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

(c) Definitions

(3) Individual.

(ii) Nonresident alien individual.

The term nonresident alien individual means [persons](#) described in section 7701(b)(1)(B), alien [individuals](#) who are treated as [nonresident aliens](#) pursuant to [§ 301.7701\(b\)-7 of this chapter](#) for [purposes](#) of computing their U.S. [tax liability](#), or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under [§ 301.7701\(b\)-1\(d\) of this](#)

chapter. An alien individual who has made an election under section 6013(g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

The “nonresident alien” above they are talking about became a “resident alien” by making what is called an “election”, as authorized in 26 U.S.C. §6013(g) and (h) or 26 U.S.C. §7701(b)(4). The decision to engage in a privileged “trade or business” and “public office” also constitutes the equivalent of an “election” by a “nonresident alien” to be treated as a “resident alien” under the I.R.C., which is confirmed by older versions of Treasury Regulation 26 C.F.R. §301.7701-5:

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.
[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

Finally, for those who like to try to “stretch” the jurisdiction of the United States beyond its clear Constitutional limits, the use of the term “includes” in any of the definitions cited in this section does not expand the definitions one iota beyond the clear language used. See our article on this subject below, and please send us your rebuttal if you disagree:

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

5 Two Taxing Jurisdictions under the I.R.C.: “National” v. “Federal”

Now that we have established the fine line between lawful, public use taxation and unlawful private use taxation, next we concern ourselves with the authority of the federal government to enforce the payment of either.

The government deception gets worst, folks. Congress legislates for two separate legal and political and territorial jurisdictions:

1. The states of the Union under the requirements of the Constitution of the United States. In this capacity, it is called the “federal/general government”.
2. The District of Columbia, U.S. possessions and territories, and enclaves within the states. In this capacity, it is called the “national government”. The authority for this jurisdiction derives from Article 1, Section 8, Clause 17 of the United States Constitution. All laws passed essentially amount to municipal laws for federal property, and in that capacity, Congress is not restrained by either the Constitution or the Bill of Rights. We call the collection of all federal territories, possessions, and enclaves within the states “the federal zone” throughout this document.

The U.S. Supreme Court confirmed the above when it held the following:

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

James Madison, one of our founding fathers, described these two separate jurisdictions in Federalist Paper No. 39, when he said:

First. In order to ascertain the real character of the government, it may be considered in relation to the foundation on which it is to be established; to the sources from which its ordinary powers are to be drawn; to the operation of those powers; to the extent of them; and to the authority by which future changes in the government are to be introduced.

On examining the first relation, it appears, on one hand, that the Constitution is to be founded on the assent and ratification of the people of America, given by deputies elected for the special purpose; but, on the other, that this assent and ratification is to be given by the people, not as individuals composing one entire nation, but as composing the distinct and independent States to which they respectively belong. It is to be the assent and ratification of the several States, derived from the supreme authority in each State, the authority of the people themselves. The act, therefore, establishing the Constitution, will not be a NATIONAL, but a FEDERAL act.

That it will be a federal and not a national act, as these terms are understood by the objectors; the act of the people, as forming so many independent States, not as forming one aggregate nation, is obvious from this single consideration, that it is to result neither from the decision of a MAJORITY of the people of the Union, nor from that of a MAJORITY of the States. It must result from the UNANIMOUS assent of the several States that are parties to it, differing no otherwise from their ordinary assent than in its being expressed, not by the legislative authority, but by that of the people themselves. Were the people regarded in this transaction as forming one nation, the will of the majority of the whole people of the United States would bind the minority, in the same manner as the majority in each State must bind the minority; and the will of the majority must be determined either by a comparison of the individual votes, or by considering the will of the majority of the States as evidence of the will of a majority of the people of the United States. Neither of these rules have been adopted. Each State, in ratifying the Constitution, is considered as a sovereign body, independent of all others, and only to be bound by its own voluntary act. In this relation, then, the new Constitution will, if established, be a FEDERAL, and not a NATIONAL constitution.

The next relation is, to the sources from which the ordinary powers of government are to be derived. The House of Representatives will derive its powers from the people of America; and the people will be represented in the same proportion, and on the same principle, as they are in the legislature of a particular State. So far the government is NATIONAL, not FEDERAL. The Senate, on the other hand, will derive its powers from the States, as political and coequal societies; and these will be represented on the principle of equality in the Senate, as they now are in the existing Congress. So far the government is FEDERAL, not NATIONAL. The executive power will be derived from a very compound source. The immediate election of the President is to be made by the States in their political characters. The votes allotted to them are in a compound ratio, which considers them partly as distinct and coequal societies, partly as unequal members of the same society. The eventual election, again, is to be made by that branch of the legislature which consists of the national representatives; but in this particular act they are to be thrown into the form of individual delegations, from so many distinct and coequal bodies politic. From this aspect of the government it appears to be of a mixed character, presenting at least as many FEDERAL as NATIONAL features.

The difference between a federal and national government, as it relates to the OPERATION OF THE GOVERNMENT, is supposed to consist in this, that in the former the powers operate on the political bodies composing the Confederacy, in their political capacities; in the latter, on the individual citizens composing the nation, in their individual capacities. On trying the Constitution by this criterion, it falls under the NATIONAL, not the FEDERAL character; though perhaps not so completely as has been understood. In several cases, and particularly in the trial of controversies to which States may be parties, they must be viewed and proceeded against in their collective and political capacities only. So far the national countenance of the government on this side seems to be disfigured by a few federal features. But this blemish is perhaps unavoidable in any plan; and the operation of the government on the people, in their individual capacities, in its ordinary and most essential proceedings, may, on the whole, designate it, in this relation, a NATIONAL government.

But if the government be national with regard to the OPERATION of its powers, it changes its aspect again when we contemplate it in relation to the EXTENT of its powers. The idea of a national government involves in it, not only an authority over the individual citizens, but an indefinite supremacy over all persons and things, so far as they are objects of lawful government. Among a people consolidated into one nation, this supremacy is completely vested in the national legislature. Among communities united for particular purposes, it is vested partly in the general and partly in the municipal legislatures. In the former case, all local authorities are subordinate to the supreme; and may be controlled, directed, or abolished by it at pleasure. In the latter, the local or municipal authorities form distinct and independent portions of the supremacy, no more subject, within their respective spheres, to the general authority, than the general authority is subject to them, within its own sphere. In this relation, then, the proposed government cannot be deemed a NATIONAL one; since its jurisdiction extends to certain enumerated objects only, and leaves to the several States a residuary and inviolable sovereignty over all other objects. It is true that in controversies relating to the boundary between the two jurisdictions, the tribunal which is ultimately to decide, is to be established under the general government. But this does not change the principle of the case. The decision is to be impartially made, according to the rules of the Constitution; and all the usual and most effectual precautions are taken to secure this impartiality. Some such tribunal is clearly essential to prevent an appeal to the sword and a dissolution of the compact; and that it ought to be established under the general rather than under the local governments, or, to speak more properly, that it could be safely established under the first alone, is a position not likely to be combated.

If we try the Constitution by its last relation to the authority by which amendments are to be made, we find it neither wholly NATIONAL nor wholly FEDERAL. Were it wholly national, the supreme and ultimate authority would reside in the MAJORITY of the people of the Union; and this authority would be competent at all times, like that of a majority of every national society, to alter or abolish its established government. Were it wholly federal, on the other hand, the concurrence of each State in the Union would be essential to every alteration that

would be binding on all. The mode provided by the plan of the convention is not founded on either of these principles. In requiring more than a majority, and principles. In requiring more than a majority, and particularly in computing the proportion by STATES, not by CITIZENS, it departs from the NATIONAL and advances towards the FEDERAL character; in rendering the concurrence of less than the whole number of States sufficient, it loses again the FEDERAL and partakes of the NATIONAL character.

The proposed Constitution, therefore, is, in strictness, neither a national nor a federal Constitution, but a composition of both. In its foundation it is federal, not national; in the sources from which the ordinary powers of the government are drawn, it is partly federal and partly national; in the operation of these powers, it is national, not federal; in the extent of them, again, it is federal, not national; and, finally, in the authoritative mode of introducing amendments, it is neither wholly federal nor wholly national.

PUBLIUS.
[[Federalist Paper No. 39](#), James Madison]

Based on Madison's comments, a "national government" operates upon and derives its authority from individual citizens whereas a "federal government" operates upon and derives its authority from states. The only place where the central government may operate directly upon the individual through the authority of law is within federal territory. Hence, when courts use the word "national government", they are referring to federal territory only and to no part of any state of the Union. The federal government has no jurisdiction within a state of the Union and therefore cannot operate directly upon the individual there.

"It is no longer open to question that **the general government, unlike the states**, Hammer v. Dagenhart, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.**"
[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

These two political/legal jurisdictions, federal territory v. states of the Union, are separate sovereignties, and the Constitution dictates that these two distinct sovereignties MUST remain separate because of the Separation of Powers Doctrine:

"§79. This sovereignty pertains to the people of the United States as national citizens only, and not as citizens of any other government. There cannot be two separate and independent sovereignties within the same limits or jurisdiction; nor can there be two distinct and separate sources of sovereign authority within the same jurisdiction. The right of commanding in the last resort can be possessed only by one body of people inhabiting the same territory,' and can be executed only by those intrusted with the execution of such authority."
[Treatise on Government, Form #11.207, Joel Tiffany, p. 49, Section 78;
SOURCE: <http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>]

The vast majority of all laws passed by Congress apply to the latter jurisdiction above: the federal zone. The Internal Revenue Code actually describes the revenue collection "scheme" for these two completely separate political and legal jurisdictions and the table below compares the two. In the capacity as the "national government", the I.R.C. in Subtitles A (income tax), B (inheritance tax), and C (employment tax) acts as the equivalent of a state income tax for the municipal government of the District of Columbia only. In the capacity of the "federal government", the I.R.C. in subtitle D acts as an excise tax on imports only. The difference between the "national government" and the "federal/general government" is discussed in section 4.5 of the Great IRS Hoax, Form #11.302, if you would like to review:

1 **Table 1: Two jurisdictions within the I.R.C.**

#	Description	Legislative jurisdiction	
		"National government" of the District of Columbia	"Federal government" of the states of the Union
1	Constitutional authority for revenue collection	Article 1, Section 8 , Clause 1 Article 1, Section 8, Clause 17	Article 1, Section 8, Clause 3
2	Type of jurisdiction exercised	Plenary Exclusive	Subject matter
3	Nature of tax	Indirect excise tax upon privileges of federal employment ("public office")	Indirect excise tax on <u>imports only</u> Excludes <u>exports</u> from states (Constitution 1:9:5) Excludes commerce exclusively <u>within</u> states
4	Taxable objects	<u>Internal</u> to the Federal zone	<u>External</u> to the states of the Union
5	Region to which collections apply	Federal zone ONLY: District of Columbia, territories and possessions of the United States	The 50 states, harbors, ports of entry for imports
6	Revenue Collection Agency	Internal Revenue Service (IRS)	U.S. Customs (Dept. of the Treasury)
7	Authority for collection within the Internal Revenue Code	Subtitle A: Income Taxes Subtitle B: Estate and Gift taxes Subtitle C: Employment taxes Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes	Subtitle D: Miscellaneous Excise Taxes
8	Revenue collection applies to	1. Federal "employees", or those engaged in a "public office". 2. "U.S. citizens" under 8 U.S.C. §1401 living abroad in receipt of federal payments.	Federal corporations involved in foreign commerce
9	Taxable "activities"	1. "trade or business", which is defined as "the functions of a public office" in 26 U.S.C. §7701(a)(26) , conducted within the "District of Columbia" which is defined as the "United States" in 26 U.S.C. §7701(a)(9) and (a)(10). 2. Transfer of property from people who died in the federal zone to their heirs (I.R.C. Subtitle B).	Foreign Commerce under 26 U.S.C. §7001 .
10	Revenues pay for	Socialism/communism	Protection of states of the Union, including military, courts, and jails.
11	Revenue collection functions like	Municipal/state government income tax	Federal tax on foreign commerce
12	Definition of the term "United States" found in	1. 26 U.S.C. §7701(a)(9) and (a)(10) 2. 26 U.S.C. §3121(e)	26 U.S.C. §4612
13	Example "taxes"	1. W-4 withholding on federal "employees" 2. Estate taxes 3. Social security 4. Medicare 5. Alcohol, tobacco, and firearms under U.S.C. Title 27	Taxes on imported fuels
14	Applicable tax forms	941, 1040, 1040NR, 1120, W-2, W-4	CF 6084 (customs bill)

2 The "plenary" jurisdiction described above means exclusive sovereignty which is not shared by any other sovereignty and
3 which is exercised over territorial lands owned by or ceded to the federal government under Article 1, Section 8, Clause 17
4 of the Constitution. Here is a cite that helps confirm what we are saying about the "plenary" word above:

Who are "Taxpayers" and who needs a "Taxpayer Identification Number"?

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Form 05.013, Rev. 10-3-2020

EXHIBIT: _____

"In dealing with the meaning and application of an act of Congress enacted in the exercise of its **plenary power under the Constitution to tax income and to grant exemptions from that tax [in its own territories and possessions ONLY but NOT in the states of the Union]**, it is the will of Congress which controls, and the expression of its will, in the absence of language evidencing a different purpose, should be interpreted 'so as to give a uniform application to a nation-wide scheme of taxation'. *Burnet v. Harmel*, [287 U.S. 103, 110](#), 53 S.Ct. 74, 77. Congress establishes its own criteria and the **state law may control [in federal territories and possessions] only when the federal taxing act by express language or necessary implication makes its operation dependent upon state law**. *Burnet v. Harmel*, *supra*. See *Burk-Waggoner Oil Association v. Hopkins*, [269 U.S. 110, 111](#), 114 S., 46 S.Ct. 48, 49; *Weiss v. Wiener*, [279 U.S. 333](#), 49 S.Ct. 337; *Morrissey v. Commissioner*, [296 U.S. 344, 356](#), 56 S.Ct. 289, 294. Compare *Crooks v. Harrelson*, [282 U.S. 55, 59](#), 51 S.Ct. 49, 50; *Poe v. Seaborn*, [282 U.S. 101, 109](#), 110 S., 51 S.Ct. 58; *Blair v. Commissioner*, [300 U.S. 5, 9](#), 10 S., 57 S.Ct. 330, 331." [*Lyeth v. Hoey*, [305 U.S. 188, 59 S. Ct 155 \(1938\)](#)]

Why is such jurisdiction "plenary" or "exclusive"? Because all those who file IRS 1040 returns implicitly consent to be treated as "virtual residents" of the District of Columbia, over which Congress has exclusive legislative jurisdiction under [Article 1, Section 8](#), Clause 17 of the Constitution!:

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

(a)(39) *Persons residing outside [the federal] United States*

If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any provision of this title relating to -

(A) *jurisdiction of courts, or*
(B) *enforcement of summons.*

Because kidnapping is illegal under [18 U.S.C. §1201](#), people living in states of the Union subject to the provisions above must be volunteers and must explicitly consent to participate in federal taxation by filling out the WRONG tax form, which is the 1040, and signing it under penalty of perjury. The *IRS Published Products Catalog (2003), Document 7130* confirms that those who file IRS Form 1040 do indeed declare themselves to be "citizens or residents of the [federal] United States", which is untrue for the vast majority of Americans:

1040A 11327A Each
U.S. Individual Income Tax Return

Annual income tax return **filed by citizens and residents of the United States**. There are separate instructions available for this item. The catalog number for the instructions is 12088U.

W:CAR:MP:FP:F:I Tax Form or Instructions
[\[IRS Published Products Catalog, Document 7130, Year 2003, p. F-15\]](#)

It is also worth noting that the term "individual" as used above is NOWHERE defined in the Internal Revenue Code and that the ONLY definition we have found describes ONLY federal "employees", in 5 U.S.C. §552a(a)(2). This is further exhaustively analyzed in the fascinating memorandum of law below to conclude that the main "taxpayers" under Internal Revenue Code, Subtitle A are all "public officers" who work for or are instrumentalities of the national and not federal government:

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

If American Nationals domiciled in the states of the Union would learn to file with their correct status using the form 1040NR as "nationals" and "nonresident aliens", then most Americans wouldn't owe anything under the provisions of [26 U.S.C. §871](#)! The U.S. Congress and their IRS henchmen have become "sheep poachers", where you, a person living in state of the Union and outside of federal legislative jurisdiction, are the "sheep". They are "legally kidnapping" people away from the Constitutional protections of their domicile within states using deceptive forms so that they volunteer into exclusive federal jurisdiction.

Notice the use of the term "nation-wide" in the *Lyeth* case above, which we now know means the "national government" in the context of its jurisdiction over federal territories, possessions, and the District of Columbia and which excludes states of

the Union. They are just reiterating that federal jurisdiction over the federal zone is “exclusive” and “plenary” and that state law only applies where Congress consents to delegate authority, under the rules of “comity”, to the state relating to taxing matters over federal areas within the exterior limits of a state.

“comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out of deference and good will. Recognition that one sovereignty allows within its territory to the legislative, executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v. Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553. In general, principle of “comity” is that courts of one state or jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d. 689, 695. See also Full faith and credit clause.”
[Black’s Law Dictionary, Sixth Edition, p. 267]

An example of this kind of “comity” is the Buck Act, [4 U.S.C. §§110-113](#), in which [4 U.S.C. §106](#) delegates authority to federal territories and possessions, but not states of the Union, to tax areas within their boundaries subject to exclusive federal jurisdiction. That jurisdiction then is mentioned in the context of [5 U.S.C. §5517](#) as applying ONLY to federal “employees”.

The above table is confirmed by the Supreme Court in the case of *Downes v. Bidwell*, which said on the subjects covered by the table:

“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.'”

*“There could be no doubt as to the correctness of this conclusion, so far, at least, as it applied to the District of Columbia. This District had been a part of the states of Maryland and [182 U.S. 244, 261] Virginia. It had been subject to the Constitution, and was a part of the United States[***]. The Constitution had attached to it irrevocably. There are steps which can never be taken backward. The tie that bound the states of Maryland and Virginia to the Constitution could not be dissolved, without at least the consent of the Federal and state governments to a formal separation. The mere cession of the District of Columbia to the Federal government relinquished the authority of the states, but it did not take it out of the United States or from under the aegis of the Constitution. Neither party had ever consented to that construction of the cession. If, before the District was set off, Congress had passed an unconstitutional act affecting its inhabitants, it would have been void. If done after the District was created, it would have been equally void; in other words, Congress could not do indirectly, by carving out the District, what it could not do directly. The District still remained a part of the United States, protected by the Constitution. Indeed, it would have been a fanciful construction to hold that territory which had been once a part of the United States ceased to be such by being ceded directly to the Federal government.”*

[. . .]

“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the territories of

Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of rights.”

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

6 Legal Authorities Proving that Most Americans are Not the Proper Subject of Federal Income Taxes

This section contains a list of all the sources of evidence we can find that validate the view that participation in the franchise agreement and excise tax codified in Internal Revenue Code, Subtitle A is voluntary for those who choose not to volunteer, which people are called “non-taxpayers” by the courts:

1. Federal statutory law may not be DIRECTLY enforced against members of the general public without publication in the Federal Register of implementing regulations.

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)

[§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

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

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

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

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

The only exceptions to the above rule are the following

1.1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#) .

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

1.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).

There are NO regulations authorizing enforcement of the Internal Revenue Code, Subtitle A income tax, and therefore, it may ONLY lawfully be enforced against members of the above three specifically exempted groups. For further details on this subject along with an itemized list of the MISSING regulations, see:

[IRS Due Process Meeting Handout](#), Form #03.008

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

2. Private entities, states and political subdivisions are NOT REQUIRED to enter into federal payroll deduction agreements:

Internal Revenue Manual

[5.14.10.2 \(09-30-2004\) Payroll Deduction Agreements](#)

2. Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements. Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.

[SOURCE: <http://www.irs.gov/irm/part5/ch14s10.html>]

3. The only people who earn reportable "[wages](#)" on an IRS Form W-2 are those who VOLUNTARILY sign and submit IRS Form W-4. Those who don't earn no "[wages](#)". Therefore, if IRS directs the private employer to withhold at "single-zero" because the employee won't sign a form W-4, they cannot withhold ANYTHING because the withholding must be computed on reportable "[wages](#)" earned and NOT all earnings.

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

(a) In general.

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

(b) Remuneration for services.

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

4. The filing of a withholding agreement (W-4 or W-9) or its equivalent is voluntary [[26 C.F.R. 31.§3402\(p\)-1\(b\)](#)].

[Code of Federal Regulations]
[Title 26, Volume 15]
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TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY (CONTINUED)
PART 31_EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE--Table of Contents
Subpart E
Collection of Income Tax at Source
Sec. 31.3402(p)-1 Voluntary withholding agreements.

(b) Form and duration of **agreement**.

(1)(i) Except as provided in subdivision (ii) of this subparagraph, an employee who desires to enter into an agreement under section 3402(p) shall furnish his employer with Form W-4 (withholding exemption certificate) executed in accordance with the provisions of section 3402(f) and the regulations thereunder. The furnishing of such Form W-4 shall constitute a request for withholding.

(ii) In the case of an employee who desires to enter into an agreement under section 3402(p) with his employer, if the employee performs services (in addition to those to be the subject of the agreement) the remuneration for which is subject to mandatory income tax withholding by such employer, or if the employee wishes to specify that the agreement terminate on a specific date, the employee shall furnish the employer with a request for withholding which shall be signed by the employee, and shall contain--

(a) The name, address, and social security number of the employee making the request,

(b) The name and address of the employer,

(c) A statement that the employee desires withholding of Federal income tax, and applicable, of qualified State individual income tax (see paragraph (d)(3)(i) of Sec. 301.6361-1 of this chapter (Regulations on Procedures and Administration)), and

(d) If the employee desires that the agreement terminate on a specific date, the date of termination of the agreement.

If accepted by the employer as provided in subdivision (iii) of this subparagraph, the request shall be attached to, and constitute part of, the employee's Form W-4. An employee who furnishes his employer a request for withholding under this subdivision shall also furnish such employer with Form W-4 if such employee does not already have a Form W-4 in effect with such employer.

(iii) No request for withholding under section 3402(p) shall be effective as an agreement between an employer and an employee until the employer accepts the request by commencing to withhold from the amounts with respect to which the request was made.

(2) An agreement under section 3402 (p) shall be effective for such period as the employer and employee mutually agree upon. However, either the employer or the employee may terminate the agreement prior to the

end of such period by furnishing a signed written notice to the other. Unless the employer and employee agree to an earlier termination date, the notice shall be effective with respect to the first payment of an amount in respect of which the agreement is in effect which is made on or after the first "status determination date" (January 1, May 1, July 1, and October 1 of each year) that occurs at least 30 days after the date on which the notice is furnished. If the employee executes a new Form W-4, the request upon which an agreement under section 3402 (p) is based shall be attached to, and constitute a part of, such new Form W-4.
(86 Stat. 944, 26 U.S.C. 6364; 68A Stat. 917, 26 U.S.C. 7805)
[T.D. 7096, 36 FR 5216, Mar. 18, 1971, as amended by T.D. 7577, 43 FR 59359, Dec. 20, 1978; T.D. 8619, 60 FR 49215, Sept. 22, 1995]

5. The voluntary withholding agreement may be terminated at any time by the worker or the hiring entity [[26 C.F.R. §31.3402\(p\)-1\(b\)\(2\)](#)].

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[T.D. 7096, 36 FR 5216, Mar. 18, 1971, as amended by T.D. 7577, 43 FR 59359, Dec. 20, 1978; T.D. 8619, 60 FR 49215, Sept. 22, 1995]

6. Payroll deduction agreements for taxes apply to CONSENTING employees of government agencies, federal employees and retirees, military personnel and Department of Defense employees who participate in the VOLUNTARY deduction program, Internal Revenue Manual (I.R.M.), Section 5.1.7 <http://www.irs.gov/irm/part5/ch01s07.html> , see [26 U.S.C. §3402\(p\)\(3\)\(A\)](#), [31 C.F.R. §215.2\(n\)\(1\)](#).

TITLE 26 > Subtitle C > CHAPTER 24 > § 3402
[§ 3402. Income tax collected at source](#)

(p) Voluntary withholding agreements

(3) Authority for other voluntary withholding

The Secretary is authorized by regulations to provide for withholding— (A) from remuneration for services performed by an employee for the employee's employer which (without regard to this paragraph) does not constitute wages, and

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(n) State income tax means any form of tax for which, under a State status:

(1) Collection is provided, either by imposing on employers generally the duty of withholding sums from the compensation of employees and making returns of such sums to the State or by granting to employers generally the authority to withhold sums from the compensation of employees, if any employee voluntarily elects to have such sums withheld; and

7. The IRS "Questionable W-4 Program" and their "Lock-In Letter" apply to those employees of government agencies, federal employees and retirees, active military personnel and Department of Defense employees who CONSENTED to participate with the voluntary withholding agreement, not the private sector.
 - 7.1. Withholding and reporting on those who do not submit IRS Form W-4 can ONLY lawfully be executed on "wages" as legally defined and NOT commonly understood.
 - 7.2. Only those who voluntarily signed and submitted IRS Form W-4 and who are not otherwise engaged in a public office within the United States government can earn "wages" as legally defined pursuant to 26 C.F.R. §31.3402(p)-1 and 26 C.F.R. §31.3401(a)-3.
8. Withholding and reporting only applies to earnings connected to a "trade or business", which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office" in the United States government. See:

The "Trade or Business" Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
9. All IRS information returns, including IRS Forms W-2, 1042-S, 1098, 1099, and K-1 can ONLY lawfully be used to report earnings connected with a "public office" in the United States government pursuant to [26 U.S.C. §6041](#). They may NOT be used to report PRIVATE earnings. If they are completed against PRIVATE persons who are NOT engaged in a public office or the "trade or business" franchise, the filer of these false reports then assumes the following legal liabilities:
 - 9.1. They are civilly liable for damages under [26 U.S.C. §7434](#) for all the taxes that are illegally withheld or collected plus attorneys fees.
 - 9.2. They are criminally liable for false or fraudulent reports under [26 U.S.C. §7206](#) and [7207](#) for up to ten years in jail.
 - 9.3. They are criminally liable for conversion of private property to a public use in violation of [18 U.S.C. §654](#). As "withholding agents" for the U.S. government, they are prohibited from converting private property to a public use without the consent of the subject:

*"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; 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)]
 - 9.4. They are guilty of impersonating a "public officer" in violation of [18 U.S.C. §912](#). All "taxpayers" within Internal Revenue Code, Subtitle A are "public officers" engaged in a "trade or business".
 - 9.5. They are guilty of impersonating a statutory "U.S. citizen" in violation of [18 U.S.C. §911](#). All "taxpayers" within Internal Revenue Code, Subtitle A are statutory "U.S. citizen" temporarily abroad and coming under a tax treaty with a foreign country pursuant to [26 U.S.C. §911](#). It is illegal to serve in a "public office" in the U.S. government as anything other than a statutory "U.S. citizen".

4. Lack of Citizenship

§74. Aliens can not hold Office. - -

It is a general principle that an alien can not hold a public office. In all independent popular governments, as is said by Chief Justice Dixon of Wisconsin, "it is an acknowledged principle, which lies at the very foundation, and the enforcement of which needs neither the aid of statutory nor constitutional enactments or restrictions, that the government is instituted by the citizens for their liberty and protection, and that it is to be administered, and its powers and functions exercised only by them and through their agency."

In accordance with this principle it is held that an alien can not hold the office of sheriff.^[2]
[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27, §74;
SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

10. Those who are nonresident aliens, which includes most Americans born in and domiciled within the states of the Union, cannot have a tax liability if they have no earnings from the District of Columbia or the United States government under [26 U.S.C. §871](#).
11. Withholding and reporting on statutory “U.S. citizens” or “residents” (aliens) is only permitted when they are abroad pursuant to [26 U.S.C. §911](#). There is no statute or regulation that makes the liable to pay income taxes when they are situated in any one of the 50 states or federal territory. This is confirmed by the following:
- 11.1. 26 C.F.R. §1.1-1(a)(2)(ii) defines “married individual” and “unmarried individuals” as aliens with earnings connected with a “trade or business”.
- 11.2. 26 C.F.R. §1.1441-1(c) defines the term “individual” appearing on IRS Form 1040 as “U.S. Individual Income Tax Return” as being an “alien” or a “nonresident alien”. “Citizens” are nowhere included.
- 11.3. A statutory “U.S. citizen” only becomes a “taxpayer” when he is temporarily abroad under [26 U.S.C. §911](#) and therefore comes under a tax treaty with a foreign country as an “alien” in relation to the foreign country. He is an alien in relation to the foreign country in that condition, which is how he becomes a “taxpayer”. Even then, he must have earnings from a public office in the U.S. government called a “trade or business” to have any taxable income. EVERYTHING that goes on IRS Form 1040 is “trade or business” income because everything on the form is subject to “trade or business” deductions pursuant to [26 U.S.C. §162](#). This is also confirmed by [26 U.S.C. §871\(b\)\(1\)](#), which says that all the taxes in Section 1 are “trade or business” taxes.
12. Employment withholdings under Internal Revenue Code, Subtitle C are classified as “gifts” to the U.S. Government, and therefore are technically not “taxes”. They don’t become “taxes” until the information return is attached to a tax return and the tax return is signed under penalty of perjury. This is the origin, in fact, of the requirement to attach all information returns to your tax return when you file it: To convert a “gift” into a “tax”. The IRS has no statutory authority to make this conversion, which is why they need your help. See *Great IRS Hoax*, Form #11.302, Section 5.6.8 for the proof:
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.
13. A nonresident alien not engaged in the “trade or business” franchise and defined in 26 C.F.R. §1.871-1(b)(i) who does not work for the U.S. government and receives no payments from the U.S. government under [26 U.S.C. §871](#) can have no tax liability and need not withhold. This is confirmed by:
- 13.1. 26 C.F.R. §1.872-2(f)
- 13.2. 26 C.F.R. §31.3401(a)(6)-1(b)
- 13.3. [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#)
- 13.4. [26 U.S.C. §3401\(a\)\(6\)](#)
- 13.5. [26 U.S.C. §1402\(b\)](#)
- 13.6. [26 U.S.C. §7701\(a\)\(31\)](#)
14. Backup withholding under [26 U.S.C. §3406](#) is only done on “resident aliens” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and *not* “nonresident aliens” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).
15. The term “employee” [31 C.F.R. §215.2\(h\)\(1\)\(i\)](#) does not include retired personnel, pensioners, annuitants, or similar beneficiaries of the Federal Government, who are NOT performing active civilian service or persons receiving remuneration for services on a contract-fee basis. They are not subject to withholding and have no duty to file any IRS Form W-4 or W-9, unless they desire to VOLUNTARILY enter into agreements.

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(h)(1) Employees for the purpose of State income tax withholding, means all employees of an agency, other than members of the armed forces. For city and county income or employment tax withholding, it means:
(i) Employees of an agency;

16. In most states, the withholding and deducting from pay for any federal taxes; fees and other charges (levy, lien, penalties or interest); or benefits and privileges (social security, Medicare, disability, etc.) must be knowingly and VOLUNTARILY agreed to in writing by BOTH parties (worker and company). It's state jurisdiction, not federal.
17. No law requires you to disclose a social security number. [EEOC v. Information Systems Consulting CA3-92-0169-T IN THE UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF TEXAS DALLAS DIVISION.](#)
18. Accordingly, the federal government can only act on the States; and only in the strictly limited, exclusive jurisdiction of Article 1:8:17. There are no federal income taxes imposed upon an American working and living within the 50 states party to the more perfect Union, see [26 C.F.R. §301.6361-4.](#)

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PART 301 _PROCEDURE AND ADMINISTRATION--Table of Contents
Seizure of Property for Collection of Taxes
[Sec. 301.6361-4 Definitions.](#)

For purposes of the regulations in this part under subchapter E of chapter 64 of the Internal Revenue Code of 1954, relating to collection and administration of State individual income taxes--

(a) State agreement. The term "State agreement" means an agreement between a State and the Federal Government which was entered into pursuant to section 6363 and the regulations thereunder, and which provides for the Federal collection and administration of the qualified tax or taxes of that State.

(b) Qualified tax. The term "qualified tax" means a tax which is a "qualified State individual income tax", as defined in section 6362 (including subsection (f)(1) thereof, which requires that a State agreement be in effect) and the regulations thereunder.

(c) Chapters and subtitles. References in regulations in this part under subchapter E to chapters and subtitles are to chapters and subtitles of the Internal Revenue Code of 1954, unless otherwise indicated.

(d) Subchapter E. The term "subchapter E" means subchapter E of chapter 64 of the Internal Revenue Code of 1954, relating to collection and administration of State individual income taxes, as amended from time to time.

[T.D. 7577, 43 FR 59365, Dec. 20, 1978]

19. According to the United States Government Accounting Office, see (USGAO) report dated 09/15/03, it states in part,

"Under current law, the IRS does not have statutory authority to impose a penalty to enforce employer compliance with the reporting requirement. The reporting requirement was promulgated in Treasury regulations."
[\[Reliability of Information on Taxpayers Claiming Many Withholding Allowances or Exemption from Federal Income Tax Withholding, GAO-03-913R\]](#)

12. The IRS clearly violates the law when it instructs the private sector entity to disregard the worker's W-4 (or its equivalent).

"The Company is not authorized to alter the form [W-4 or its equivalent] or to dishonor the worker's claim. The certificate goes into effect automatically"
[\[U.S. District Court Judge Huyett, United States v. Malinowski, 347 F. Supp. 352 \(1992\)\]](#)

13. What the federal courts say about withholding:

"Unless the withholder has reason to know that the party filing form 1001 is no longer eligible for exemption, the withholding party "is not responsible for misstatements made on Form 1001 by an owner of income," and hence would not be liable for tax which should have been withheld.

Defendants manifest curiosity as to whether plaintiff would pay tax in Sweden on the benefits received under the plan. But that is none of their concern."

[\[Holmstrom v. PPG Industries, 512 F.Supp. 552, 554 DC WD Pa. 1981;](#)
Also see: [Murray v. City of Charleston, 96 U.S. 432 \(1877\)\]](#)

22. The private sector entity is not a duly authorized or delegated 'tax collector' under [I.R.C. §6301](#), and no implementing regulation exists under 26 C.F.R..

23. The private sector entity is not a duly authorized or delegated "assessment officer" under [I.R.C. §6201](#), and no implementing regulation exists under 26 C.F.R..
24. The private sector entity is not a duly authorized Withholding Agent (defined in I.R.C. §[7701\(a\)\(16\)](#), [26 C.F.R. §301.7701-16](#)) to withhold from one's pay or remuneration (I.R.C. §§[1441](#), [1442](#), [1443](#), and specifically in [26 C.F.R. §1.1441-7](#)).
25. The private sector entity lacks requisite [IRS Form 2678](#) filed with the IRS, or an IRS Form 8655: Reporting Agent Authorizing Certificate from the Treasury Financial Management Service, specific to each worker.
26. No state-federal agreements for administration of qualified state income taxes are authorized by [31 C.F.R., Part 215](#) specific to each private sector worker. The authority applies exclusively to federal government agencies and personnel; it does not extend to general population in States of the Union.
27. No Standard Agreement with the Secretary of the Treasury and Fiscal Assistant Secretary (or his delegates) pursuant to [31 C.F.R. Subpart B-Standard Agreement 215.6](#) specific to each private sector worker exists.
28. No [Section 218](#) Voluntary Agreement exists for coverage of social security specific to each private sector worker, pursuant to [42 U.S.C. §418](#).
29. Consent for federal or state withholding and deductions from pay must be explicit, voluntary and in writing.

"Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them."

[Miranda v. Arizona, 384 U.S. 436, 491]

30. Employees of government agencies; federal employees, agents, representatives must act ONLY within the bounds of lawful authority pursuant to the Supreme Court case of Federal Crop Insurance vs. Merrill, 33 U.S. 380 at 384 (1947) that states:

"Anyone entering into an arrangement with the government takes the risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority."

[Federal Crop Insurance vs. Merrill, 33 U.S. 380 at 384 (1947)]

31. [I.R.C. §7608](#) states whom the Secretary has authorized to see one's books and records. According to [I.R.C. §7608\(a\)](#), Revenue Officers are NOT authorized to see one's books and records.
32. According to [I.R.C. §7608\(b\)](#) Revenue Officers have no enforcement authority. Only criminal investigators for the intelligence division have enforcement authority and it is only for Subtitle E (liquor, tobacco, and firearms).

[TITLE 26 > Subtitle F > CHAPTER 78 > Subchapter A > § 7608](#)
[§ 7608. Authority of internal revenue enforcement officers](#)

(b) Enforcement of laws relating to internal revenue other than subtitle E

(1) Any criminal investigator of the Intelligence Division of the Internal Revenue Service whom the Secretary charges with the duty of enforcing any of the criminal provisions of the internal revenue laws, any other criminal provisions of law relating to internal revenue for the enforcement of which the Secretary is responsible, or any other law for which the Secretary has delegated investigatory authority to the Internal Revenue Service, is, in the performance of his duties, authorized to perform the functions described in paragraph (2). (2) The functions authorized under this subsection to be performed by an officer referred to in paragraph (1) are— (A) to execute and serve search warrants and arrest warrants, and serve subpoenas and summonses issued under authority of the United States; (B) to make arrests without warrant for any offense against the United States relating to the internal revenue laws committed in his presence, or for any felony cognizable under such laws if he has reasonable grounds to believe that the person to be arrested has committed or is committing any such felony; and (C) to make seizures of property subject to forfeiture under the internal revenue laws.

33. Every section of the private law, IRC and 26 USC- Internal Revenue Code had its origin in the legislature as a statute. Then to put the statute into law, an agency had to write a regulation which puts it into force and effect. Bureau of Alcohol, Tobacco, Firearms and Explosives (BATF) is the only agency that wrote the regulation; the Internal Revenue is not a federal agency. BATF is the only agency that can contract with the IRS to apply and enforce BATF regulations, see [26 C.F.R. §301.7513-1\(b\)\(1\)](#) and (b)(2).

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Judicial Proceedings
[Sec. 301.7513-1 Reproduction of returns and other documents.](#)

(b) Safeguards—

(1) By private contractor.

Any person entering into a contract with the Internal Revenue Service for the performance of any of the services described in paragraph (a) of this section shall agree to comply, and to assume responsibility for compliance by his employees, with the following requirements:

(i) The films or photoimpressions, and reproductions made therefrom, shall be used only for the purpose of carrying out the provisions of the contract, and information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of the contract;

(ii) All the services shall be performed under the supervision of the person with whom the contract is made or his responsible employees;

(iii) All material received for processing and all processed and reproduced material shall be kept in a locked and fireproof compartment in a secure place when not being worked upon;

(iv) All spoilage of reproductions made from the film or photoimpressions supplied to the contractor shall be destroyed, and a statement under the penalties of perjury shall be submitted to the Internal Revenue Service that such destruction has been accomplished; and

(v) All film, photoimpressions, and reproductions made therefrom, shall be transmitted to the Internal Revenue Service by personal delivery, first-class mail, parcel post, or express.

(2) By Federal agency. Any Federal agency entering into a contract with the Internal Revenue Service for the performance of any services described in paragraph (a) of this section, shall treat as confidential all material processed or reproduced pursuant to such contract.

34. Employees of government agencies; federal employees, agents, representatives know or should know that when they violate the [14th Amendment Section 3](#), they shall have engaged in insurrection or rebellion, for which they may lose their pay and retirement.
35. Employees of government agencies; federal employees, agents, representatives know or should know that under [I.R.C. §7433](#), they can be sued civilly for up to \$1,000,000 for their unauthorized collection actions.
36. Employees of government agencies; federal employees, agents, representatives know or should know that under [I.R.C. §7214](#)(a)(2), they can be sued criminally up to \$10,000 or imprisoned not more than 5 years, or both for their unlawful acts of demanding other or greater sums than are authorized by law.

7 Who needs “Taxpayer Identification Numbers”?

The only people who are required to have any kind of identifying number are “U.S. persons”. Such persons do not include natural persons or biological people. For instance, note the use of the word “its” to describe the “U.S. person” below, instead of “he” or “she”.

26 C.F.R. § 301.6109-1(b)

(b) Requirement to furnish one's own number—

(1) U.S. persons.

Every U.S. **person** who makes under this title a return, statement, or other document must furnish **its** own taxpayer identifying number as required by the forms and the accompanying instructions.

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

(a)(30) [United States](#) person

The term “United States person” means -

(A) a [citizen](#) or [resident](#) of the United States,

(B) a domestic partnership,

(C) a domestic [corporation](#),

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

- (E) any trust if -
(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and
(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

The “citizen” described above is only a corporation, as confirmed by the legal encyclopedia:

19 C.J.S., Corporations §886 [Legal encyclopedia]

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

Please read and rebut the article below, which shows why people born in and living exclusively in states of the Union are not “citizens” under the Internal Revenue Code or under any federal statute, including 8 U.S.C. §1401:

[You’re Not a “Citizen” Under the Internal Revenue Code](http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm), Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>

The only people who can be “U.S. persons” live on federal territory. He who owns the land makes the rules. On state property, the federal government has no legislative jurisdiction, with very few minor exceptions that have nothing to do with taxation:

“It should never be held that Congress intends to supersede or by its legislation suspend the exercise of the police powers of the States, even when it may do so, unless its purpose to effect that result is clearly manifested.”
[Reid v. Colorado, 187 U.S. 137, 148 (1902)]

“The principle thus applicable has been frequently stated. It is that the Congress may circumscribe its regulation and occupy a limited field, and that the intention to supersede the exercise by the State of its authority as to matters not covered by the federal legislation is not to be implied unless the Act of Congress fairly interpreted is in conflict with the law of the State. See Savage v. Jones, 225 U.S. 501, 533.”
[Atchison, T. & S. F. R. Co. v. Railroad Commission, 283 U.S. 380, 392–393 (1931)]

“If Congress is authorized to act in a field, it should manifest its intention clearly. It will not be presumed that a federal statute was intended to supersede the exercise of the power of the state unless there is a clear manifestation of intention to do so. The exercise of federal supremacy is not lightly to be presumed.”
[Schwartz v. Texas, 344 U.S. 199, 202-203 (1952)]

“While states are not sovereign in true sense of term but only quasi sovereign, yet in respect of all powers reserved to them they are supreme and independent of federal government as that government within its sphere is independent of the states.”

“It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.”
[Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

The IRS Form 1040 tax return is entitled “U.S. Individual Return”. Well friends, the definition of “individual” found in 26 C.F.R. §1.1441-1(c)(3) confirms that these people can ONLY be “aliens” or “nonresident aliens”. “citizens” are not included:

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

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

26 C.F.R. 1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions

(3) Individual.

(ii) Nonresident alien individual.

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

“Nonresident aliens” are NOT “aliens” as legally defined : See table 1 later and definition below.

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)).

People domiciled in states of the Union are “nationals” under 8 U.S.C. §1101(a)(21) and also “nonresident aliens”. They are NOT statutory “U.S. citizens” as defined under federal law or under 8 U.S.C. §1401, because for the purposes of citizenship under Title 8 of the U.S. Code, “U.S.” only includes the District of Columbia and the territories of the United States and excludes states of the Union. See the following resources, none of which have ever been dis-proven with any law or relevant court cite:

1. Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
2. Tax Deposition Questions, Form #03.016, Section 14 on Citizenship:
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

Since “nationals” are “nonresident aliens” but NOT statutory “aliens/residents” (26 U.S.C. §7701(b)(1)(A)) or statutory “citizens” (8 U.S.C. §1401) or statutory “U.S. persons” (26 U.S.C. §7701(a)(30)), then they:

1. Cannot lawfully obtain a Taxpayer Identification Number using IRS Form W-9 without committing perjury under penalty of perjury. The perjury statement requires the applicant to declare they are a “U.S. person”.
2. Are not the proper subject of the Internal Revenue Code if they are not involved in public office (e.g. “trade or business” in the United States government).
3. Cannot be compelled to use a Social Security Number as a substitute for a “Taxpayer Identification Number” without their voluntary consent. 42 U.S.C. §408 makes it a criminal offense to compel use of Social Security Numbers and no provision of the I.R.C. those not engaged in federal franchises to have or use a “Taxpayer Identification Number”. This is another way of saying that our system of taxation is entirely voluntary and is actually a donation program for the municipal government of the District of Columbia. No less than the U.S. Supreme Court said so:

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

Now when the issues in this section are brought up with the government in attendance, they will say frivolous things like the following:

“Well, all that may be true, but you are overlooking something very important. Most Americans have Social Security Numbers and do not need to have or apply for TINs. SSNs are what we use instead of TINs. As a matter of fact, 26 U.S.C. §6109(d) says the following on this subject:

TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter B > § 6109
§ 6109. Identifying numbers

(d) Use of social security account number

The social security account number issued to an individual for purposes of section 205(c)(2)(A) of the Social Security Act shall, except as **shall otherwise be specified under regulations of the Secretary, be used as the identifying number for such individual for purposes of this title.**

To that comment, we ask the following questions, which always draw complete silence!, and therefore acquiescence to our position:

1. The federal government has no legislative jurisdiction over people in states of the Union, by several rulings of the Supreme Court. The Internal Revenue Code qualifies as “legislation” and whether it is “law” or not, it therefore can have no jurisdiction over people in the states of the Union. State and federal legislative jurisdictions are mutually exclusive with respect to each other and the federal government has no “general” jurisdiction within states of the Union:

“It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.”
[*Carter v. Carter Coal Co.*, 298 U.S. 238, 56 S.Ct. 855 (1936)]

2. Social Security participation is VOLUNTARY, according to a letter in our possession from the Social Security Administration below:

SEDM Exhibit #07.004
<http://sedm.org/Exhibits/ExhibitIndex.htm>

Now if Social Security participation is entirely VOLUNTARY and I choose NOT to volunteer, this leaves the IRS without an identifying number to use. How then can they assign me a Taxpayer Identification Number (TIN) and thereby make me into a “taxpayer” as a person who is a “nonresident alien” but not an “alien”? The answer is they have no lawful authority to do so. Therefore, Subtitle A income taxes MUST also be voluntary by implication, and the status of being a “taxpayer” is a status I must consent to assume and which cannot be forced upon me. Comprene, amigo?

8 Private Companies can’t act as a “withholding agent”

The term “withholding agent” is defined as follows in the Internal Revenue Code:

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.
Sec. 7701. - Definitions

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

(16) Withholding agent

The term “withholding agent” means any person required to deduct and withhold any tax under the provisions of section 1441, 1442, 1443, or 1461.

Now if you look up each of the above four sections mentioned in the above definition, here is what we end up with:

Table 2: Statutes authorizing “withholding agents”

26 U.S.C./ I.R.C. section	Title of section	Object of tax
1441	Withholding of tax on nonresident aliens	Nonresident aliens
1442	Withholding of tax on foreign corporations	Foreign corporations
1443	Foreign tax-exempt organizations	Tax-exempt organizations
1461	Liability for withheld tax	Nonresident aliens and foreign corporations (see title of Chapter 3 of Subtitle A).

So the question is: “Which one of the above are you as a person working for a private, non-federal employer?”. The answer is “nonresident alien”. The trouble is, your employer fits in the same category as you and is therefore outside of federal jurisdiction and not even subject to the Internal Revenue Code. Keep in mind that the I.R.C is “legislation” as described by the Supreme Court below:

“It is no longer open to question that the general government, unlike the states, [Hammer v. Dagenhart](#), 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.”
[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

So the question then becomes: “By what lawful authority does my private employer deduct and withhold “taxes” on my earnings (not “wages”, but “earnings”) and where is he even defined as an ‘employer’ in the Internal Revenue Code?” We’ll now answer that question.

The IRS’ own Internal Revenue Manual (IRM) confirms the above, which says:

Internal Revenue Manual
[Section 5.14.10.2 \(09-30-2004\)](#)
Payroll Deduction Agreements

2. Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements. Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.
[SOURCE: <http://www.irs.gov/irm/part5/ch13s10.html>]

All withholding done by financial institutions on their accounts comes under Internal Revenue Code, Subtitle C, and is described in 26 U.S.C. §3406 entitled “Backup Withholding”. Subtitle C is titled “Employment Taxes”, which are taxes paid by those who employ “employees” under the I.R.C. Since all “employees” are elected or appointed officers of the United States, then all “employees” can only be federal agencies.

[26 U.S.C. Sec. 3401\(c\) Employee](#)

For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

And below is the regulation that interprets the above section for clarification:

26 C.F.R. §31.3401(c)-1 Employee:

“...the term [employee] includes[is limited to] officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation.”

And the only definition of “employee” that we are aware of that has ever been published in the Federal Register also reads as follows:

Employee: “The term employee specifically includes officers and employees whether elected or appointed, of the United States, a state, territory, or political subdivision thereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing.”
[8 Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267]

Backup withholding described in section 3406 therefore only applies to federal agencies operating in the “United States”, which is defined only as the “District of Columbia” in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#). This is a product of the fact that the federal government has no police powers inside states of the Union and because the Sixteenth Amendment never delegated the authority to collect direct, unapportioned taxes within states of the Union. It authorizes collection of a direct, unapportioned tax inside the federal zone or federal United States, but not within states of the Union. The reason that direct, unapportioned taxes by the federal government are authorized within the District of Columbia and not within the states of the Union was explained by the Supreme Court as follows:

1 "... [Counsel] has contended, that Congress must be considered in two distinct characters. In one character as
2 legislating for the states; in the other, as a local legislature for the district [of Columbia]. In the latter character,
3 it is admitted, the power of levying direct taxes may be exercised; but, it is contended, for district purposes only,
4 in like manner as the legislature of a state may tax the people of a state for state purposes. Without inquiring at
5 present into the soundness of this distinction, its possible influence on the application in this district of the first
6 article of the constitution, and of several of the amendments, may not be altogether unworthy of consideration."
7 [Loughborough v. Blake, [18 U.S. 317](#) (1820)]

8 **9 Why states of the Union are "Foreign Countries" and "foreign states" with respect to most federal jurisdiction**

9 Positive law from Title 28 agrees that states of the Union are foreign with respect to federal jurisdiction:

10 [TITLE 28 > PART I > CHAPTER 13 > Sec. 297.](#)
11 [Sec. 297. - Assignment of judges to courts of the freely associated compact states](#)

12 (a) The Chief Justice or the chief judge of the United States Court of Appeals for the Ninth Circuit may assign
13 any circuit or district judge of the Ninth Circuit, with the consent of the judge so assigned, to serve
14 temporarily as a judge of any duly constituted court of the freely associated compact states whenever an
15 official duly authorized by the laws of the respective compact state requests such assignment and such
16 assignment is necessary for the proper dispatch of the business of the respective court.

17 (b) The Congress consents to the acceptance and retention by any judge so authorized of reimbursement from
18 the countries referred to in subsection (a) of all necessary travel expenses, including transportation, and of
19 subsistence, or of a reasonable per diem allowance in lieu of subsistence. The judge shall report to the
20 Administrative Office of the United States Courts any amount received pursuant to this subsection

21 Definitions from Black's Law Dictionary:

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

26 Foreign Laws: "The laws of a foreign country or sister state."
27 [Black's Law Dictionary, Sixth Edition, p. 647]

28 Dual citizenship. Citizenship in two different **countries**. Status of citizens of United States who reside
29 within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein
30 they reside.
31 [Black's Law Dictionary, Sixth Edition, p. 498]

32 The legal encyclopedia Corpus Juris Secundum says on this subject:

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

39 The U.S. Supreme Court also agrees with this interpretation:

40 "**It is no longer open to question that the general government, unlike the states, [Hammer v. Dagenhart, 247](#)**
41 **U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the**
42 **internal affairs of the states; and emphatically not with regard to legislation.**"
43 [Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]
44

45 "The difficulties arising out of our dual form of government and the opportunities for differing opinions
46 concerning the relative rights of state and national governments are many; **but for a very long time this court**
47 **has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their**
48 **political subdivisions**. The same basic reasoning which leads to that conclusion, we think, requires like limitation
49 upon the power which springs from the bankruptcy clause. United States v. Butler, supra."
50 [Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]
51

"The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They continue to be nations, with all their rights, and under all their national obligations, and with all the rights of nations in every particular; except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain absolute.**"
[Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]

"In determining the boundaries of apparently conflicting powers between states and the general government, the proper question is, not so much what has been, in terms, reserved to the states, as what has been, expressly or by necessary implication, granted by the people to the national government; for **each state possess all the powers of an independent and sovereign nation, except so far as they have been ceded away by the constitution.** The federal government is but a creature of the people of the states, and, like an agent appointed for definite and specific purposes, must show an express or necessarily implied authority in the charter of its appointment, to give validity to its acts."
[People ex re. Atty. Gen. V. Naglee, 1 Cal. 234 (1850)]

The motivation behind this distinct separation of powers between the state and federal government was described by the Supreme Court. Its ONLY purpose for existence is to protect our precious liberties and freedoms:

"We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, § 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of our fundamental liberties."** Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). **"Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front."** Ibid.
[U.S. v. Lopez, 514 U.S. 549 (1995)]

10 Citizenship, Domicile, and Tax Status Options³

"Dolus versatur generalibus. **A deceiver deals in generals.** 2 Co. 34."

"Fraus latet in generalibus. **Fraud lies hid in general expressions.**"

Generale nihil certum implicat. **A general expression implies nothing certain.** 2 Co. 34.

Ubi quid generaliter conceditur, in est haec exceptio, si non aliquid sit contra jus fasque. **Where a thing is concealed generally, this exception arises, that there shall be nothing contrary to law and right.** 10 Co. 78.
[Bouvier's Maxims of Law, 1856]

"General expressions", and especially those relating to geographical terms, franchise statuses, or citizenship, are the biggest source of FRAUD in courtrooms across the country. By "general expressions", we mean those which:

1. The speaker is either not accountable or **REFUSES to be accountable** for the accuracy or truthfulness or definition of the word or expression.
2. Fail to recognize that there are multiple contexts in which the word could be used.
 - 2.1. CONSTITUTIONAL (States of the Union).
 - 2.2. STATUTORY (federal territory).
3. Are susceptible to two or more CONTEXTS or interpretations, one of which the government representative interpreting the context stands to benefit from handsomely. Thus, "equivocation" is undertaken, in which they TELL you they mean the CONSTITUTIONAL interpretation but after receiving your form or pleading, interpret it to mean the STATUTORY context.

equivocation

EQUIVOCATION, n. Ambiguity of speech; the use of words or expressions that are susceptible of a double signification. Hypocrites are often guilty of equivocation, and by this means lose the confidence of their fellow men. Equivocation is incompatible with the Christian character and profession.

³ Source: *Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006, Section 11;
<http://sedm.org/Forms/FormIndex.htm>.

[SOURCE: <http://1828.mshaffer.com/d/search/word,equivocation>]

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

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

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

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

4. **PRESUME** that all contexts are equivalent, meaning that CONSTITUTIONAL and STATUTORY are equivalent.
5. Fail to identify the specific context implied on the form.
6. Fail to provide an actionable definition for the term that is useful as evidence in court.
7. Government representatives actively interfere with or even penalize efforts by the applicant to define the context of the terms so that they can protect their right to make injurious presumptions about their meaning.
8. The Bible calls people who engage in equivocation or who try to create confusion "double minded". They are also equated with "hypocrites". Here is what God says about double minded people:

*"I hate the **double-minded**, But I love Your law."*
[Psalm 119:113, Bible, NKJV]

*"Cleanse your hands, you sinners; and purify your hearts, you **double-minded**."*
[James 4:8, Bible, NKJV]

A thorough understanding of the subject of citizenship, nationality, and domicile is CENTRAL to understanding the Non-Resident Non-Person Position. The following subsections summarize the subject of citizenship, nationality, and domicile and how they affect each other. This information will prove useful for later sections as we apply the concepts to taxation.

Pictures really are worth a THOUSAND words. There is no better place we know of to use a picture to describe relationship than in the context of citizenship, domicile, and residency. Below is a table summarizing citizenship status v. Tax status. After that, we show a graphical diagram that makes the relationships perfectly clear. Finally, after the graphical diagram, we present a text summary for all the legal rules that govern transitioning between the various citizenship and domicile conditions described. The content of this entire section is available in a single convenient form that you can use at depositions, as attachments to government forms, and in legal proceedings. You can find this form at:

[Citizenship, Domicile, and Tax Status Options](http://sedm.org/Forms/FormIndex.htm), Form #10.003
<http://sedm.org/Forms/FormIndex.htm>

If you would like an instructional video demonstrating how the distinctions in the following subsections are abused by corrupted covetous public servants to deceive and LIE to you, please see:

[Foundations of Freedom Course](#), Form #12.021, Video 4: Willful Government Deception and Propaganda
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: http://www.youtube.com/watch?v=DvnTL_Z5asc

Warning About Use of Labels or Civil Statutory Statutes to Describe Yourself

Our [Member Agreement, Form #01.001](#), requires that all Members of this website and readers of our materials ARE NOT allowed to call themselves "sovereign citizens", STATUTORY "citizens", or "citizens" and they may not use or ANY OTHER name, label, or stereotype (other than **AMERICAN NATIONAL but not STATUTORY "citizen" as described in Form #05.006**) to describe themselves, and certainly not in a court of law, on a legal pleading, or on a **government form (Form #12.023)**. God's example in the Bible applies here. The only thing He called HIMSELF was **"I Am" (Exodus 3:14)**, and if you

are truly a Christian serving and representing Him 24 hours a day, 7 days a week and thereby PRACTICING your faith, THAT is the only thing you can truthfully call YOURSELF as when interacting with any state officer. Anyone who interferes with that in the government is interfering with your First Amendment right to practice your religion in violation of the First Amendment and the [Religious Freedom Restoration Act \(RFRA\), 42 U.S.C. Chapter 21B](#). See also [TANZIN et al. v. TANVIR et al. No. 19-71, Decided Dec. 10, 2020, U.S. Supreme Court](#).

These considerations are the true significance of what it means to have "[separation of church and state](#)" and "[sanctification](#)" in a theological sense. [Your body is God's temple \(1 Cor. 6:19-20\)](#) and you can't worship (meaning serve or obey or accept CIVIL "obligations" in a legal sense as anyone other than a voluntary government employee of) Caesar in or with your Temple without violating the First Commandment of the Ten Commandments in [Exodus 20](#). That is the only way we know of in a legal sense that Christians can truthfully be described as "IN the world but not "OF the world". You are an [ambassador and agent of God \(2 Cor. 5:20\)](#) and can act in no other capacity or you will surrender the CIVIL protections of [God's law \(Form #13.001\)](#) in so doing. The Bible is your [DELEGATION OF AUTHORITY ORDER \(Form #13.007\)](#) as a Christian and Trustee over His property, which is [the entire Earth and all the Heavens \(Psalm 89:11\)](#). If in fact you are Trustees and the trust indenture (the Bible) says you can't contract with governments, then it is LEGALLY IMPOSSIBLE to [consent \(Form #05.003\)](#) to alienate or give up rights or property that belong to the trust and come from God and are GRANTED or LOANED to you temporarily as a Christian. Anyone from the [de facto government \(Form #05.024\)](#) who attempts to deceive or defraud you through [sophistry \(Form #12.042\)](#) to give up property or rights to them in that scenario cannot claim to have lawfully acquired such rights or property. This is because it is literally OUTSIDE of your delegation of authority order (the Bible) to convert them to public use or from the status of PRIVATE (owned by God) to PUBLIC (owned by Caesar) to do so as documented in [Separation Between Public and Private Course, Form #12.025](#). This is the SAME defense they use when THEY are sued for doing or refusing to do something and you can use it too! God is the only Sovereign, and we exercise sovereignty only when we are representing Him. On this subject, Jesus, our example, said about us being an agent of the Father who we represent as Christians the following:

*"He who receives you receives Me, and he who receives Me receives Him [God] who sent Me."
[Matt. 10:40, Bible, NKJV]*

*"He who hears you hears Me, he who rejects you rejects Me, and he who rejects Me rejects Him [God] who sent Me."
[Luke 10:16, Bible, NKJV]*

*Jesus said to them, "My food is to do the will of Him [God] who sent Me, and to finish His work."
[John 4:34, Bible, NKJV]*

*"And he who sees Me sees Him [God] who sent Me."
[John 12:45, Bible, NKJV]*

An important purpose of this website is to disassociate and disconnect from all [domicile \(a civil statutory protection franchise, Form #05.002\)](#), [privileges, franchises \(Form #05.030\)](#), "benefits", and civil statutory jurisdiction. This cannot be done WITHOUT abandoning all [civil statuses \(Form #13.008\)](#), labels, and stereotypes to which [CIVIL legal obligations \(Form #12.040\)](#), "benefits", privileges, exemptions, or rights might attach. The Apostle Paul warned of this by saying: "You were bought at a price. Do not become slaves of men" in [1 Cor. 6:20](#) and [1 Cor. 7:23](#). In a legal sense, the ONLY thing he can mean is that you can NEVER use any [CIVIL status](#), name, label, or stereotype to describe yourself that DOES in fact infer or imply a [legally enforceable CIVIL statutory obligation \(Form #05.037\)](#) against you in the context of any government. This is confirmed by the following case of the Supreme Court of New Hampshire, in which they define a PUBLIC OFFICE (within the government) as someone owing a civil statutory obligation to the government in some form.

*"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.... The powers vested in the government of the state of Mississippi are either legislative, judicial, or executive; and these respective branches of power have been committed to separate bodies of magistracy.... Whether an office has been created by the constitution itself, or by statute,... the incumbent, as a component member of one of the bodies of the magistracy, is vested with a portion of the power of the government.... The words civil office under the state'... import an office in which is reposed some portion of the sovereign power of the state, and of necessity having some connection with the legislative, judicial, or executive departments of the government.... The local and limited power and duties of the levee commissioner*

can have no effect in determining the question whether his office is not an office under the state. A member of the board of county police, or a justice of the peace, is as much an officer under the state as the executive, the heads of department, or a member of the judiciary. The powers attached [***66] to the office of levee commissioner evidently pertain to the executive branch of the government. Clothed with a portion of the power vested in that department, the commissioner, in the discharge of his proper functions, exercises as clearly sovereign power as the governor or a sheriff." *Shelby v. Alcorn*, 36 Miss. 273, 288-290, 292. The constitution provided that "no senator [*233] or representative" should, during his term, "be appointed to any civil office of profit under this state," which had been created during his legislative term. The object of the clause was manifest, and the office of levee commissioner was held to be within the mischief which the prohibition was intended to prevent.

[[Ricker's Petition, 66 N.H. 207 \(1890\)](#)]; SOURCE: https://famguardian.org/TaxFreedom/CitesByTopic/PublicOffice-Ricker_s%20Petition_%2066%20N.H.%20207.pdf]

Keep in mind that if you owe a civil statutory obligation to someone OTHER than the government (who you usually FALSELY believe is PRIVATE) enforceable in civil court who is in receipt of the "benefit" or "privilege" of [civil statutory protection \(called "publici juris"\)](#), then the duty that you owe to THAT person is ALSO a public office. This is so because the civil statutory protected "person" is in receipt, custody, "benefit", or control of government property (the civil statutory status, a PUBLIC right) created and owned by the government. A public officer, after all, is legally defined as someone in charge of the PROPERTY (including civil privileges/RIGHTS) of the Public. The civil statutory "code" are the "rules" under Article 4, Section 3, Clause 2, for handling and using and benefitting from public property called ["civil statuses" \(Form #13.008\)](#). More on this in [Form #05.037](#). According to President Obama in his Farewell Address, "citizen" is a public office, and he is absolutely right! [SEDM Exhibit #01.018](#). A civil duty owed to an public office is a duty owed to THE GOVERNMENT and NOT to the human being [CONSENSUALLY \(Form #05.003\)](#) FILLING said office. This is a VERY important point! If there ever was a "Matrix" within government, then this would HAVE to be it! [Click here \(https://sedm.org/what-we-are-up-against/\)](#) for how that matrix works.

Anyone who CONSENSUALLY violates these requirements absent provable duress and in connection with administrative correspondence or litigation is clearly using our materials in an unauthorized manner in violation of our [Member Agreement, Form #01.001](#). For a clarification on THIS and other abuses of [the term "sovereign"](#), please read and heed: [Policy Document: Rebutted False Arguments About Sovereignty, Form #08.018](#). The reason we have to do this is that invoking a [civil status](#) that comes with CIVIL STATUTORY obligations makes you a borrower of government property. In law, all rights or privileges are property, and being a borrower makes you servant to the [GOVERNMENT grantor or lender](#) per [Prov. 22:7](#) and literally a [GOVERNMENT SLAVE \(Form #05.030\)](#). That slavery comes with the following curse:

"The State in such cases exercises no greater right than an individual may exercise over the use of his own property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it."
[/Munn v. Illinois, 94 U.S. 113 \(1876\)/](#)

Curses of Disobedience [to God's Laws]

"The alien [[Washington, D.C. is legislatively "alien" in relation to states of the Union](#)] who is among you shall rise higher and higher above you, and you shall come down lower and lower [[malicious destruction of EQUAL PROTECTION and EQUAL TREATMENT by abusing FRANCHISES](#)]. He shall lend to you [[Federal Reserve counterfeiting franchise](#)], but you shall not lend to him; he shall be the head, and you shall be the tail.

"Moreover all these curses shall come upon you and pursue and overtake you, until you are destroyed, because you did not obey the voice of the Lord your God, to [keep His commandments and His statutes](#) which He commanded you. And they shall be upon you for a sign and a wonder, and on your descendants forever.

"Because you did not serve [ONLY] the Lord your God with joy and gladness of heart, for the abundance of everything, therefore you shall serve your [covetous thieving lawyer] enemies, whom the Lord will send against you, in hunger, in thirst, in nakedness, and in need of everything; and He will put a yoke of iron [[franchise codes](#)] on your neck until He has destroyed you. The Lord will bring a nation against you from afar [[the District of CRIMINALS](#)], from the end of the earth, as swift as the eagle flies [[the American Eagle](#)], a nation [whose language \[LEGALESE\] you will not understand](#), a nation of fierce [coercive and fascist] countenance, which does not respect the elderly [assassinates them by denying them healthcare through bureaucratic delays on an Obamacare waiting list] nor show favor to the young [destroying their ability to learn in the public FOOL system]. And they shall eat the increase of your livestock and the produce of your land [[with "trade or business" franchise taxes](#)].

until you [and all your property] are destroyed [or **STOLEN/CONFISCATED**]; they shall not leave you grain or new wine or oil, or the increase of your cattle or the offspring of your flocks, until they have destroyed you. [Deut. 28:43-51, Bible, NKJV]

To put this biblical prohibition and relationship with governments in commercial terms, the government grantor or "lender" of their property is called a "Merchant" in [U.C.C. §2-104](#)(1) and the debtor or borrower or renter is called a "Buyer" under [U.C.C. §2-103](#)(1)(a). God ONLY permits Christians to be "Merchants" and NEVER "Buyers" in relation to any and all governments. That way, they will always work for you and you can NEVER work for or "serve" them, since the First Four commandments of the Ten Commandments in [Exodus 20](#) prohibit such "worship" and/or servitude and the superior or supernatural LEGAL powers on the part of government that is used to COMPEL or ENFORCE (Form #05.032) it. This biblically mandated status of being a "Merchant" ONLY is explained [Path to Freedom, Form #09.015](#), Sections 5.6 and 5.7. The biblical Hierarchy of Sovereignty can be viewed by [clicking here](#) (<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>). Below are the commands of Jesus (God) Himself on this subject:

"You know that the rulers of the Gentiles [unbelievers] lord it over them [govern from ABOVE as pagan idols] , and those who are great exercise authority over them [supernatural powers that are the object of idol worship]. Yet it shall not be so among you; but whoever desires to become great among you, let him be your servant [serve the sovereign people called "the State" from BELOW as public SERVANTS rather than rule from above]. And whoever desires to be first among you, let him be your slave—just as the Son of Man did not come to be served, but to serve, and to give His life a ransom for many."
[[Matt. 20:25-28](#), Bible, NKJV]

Lastly, note that this biblical approach is NOT anarchist in any fashion. Members are subject to the criminal laws, the common law, and biblical law. They can't be members WITHOUT being subject to the laws of their religion. The biblical mandate is that Christians cannot consent to anything government offers and thus contract with them. The only systems of law that do NOT depend on consent in some form to acquire "the force of law" are the criminal law, the common law, and biblical law. Everything else is essentially government contracting in one form or another under [a contract called "the social compact", as Rousseau called it](#). The Social Security Number is, in fact, what the FTC calls a "franchise mark" evidencing your status AS a government contractor, as we describe in [About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#). Welcome to the [government farm/plantation](#), I mean "franchise", amigo!. These distinctions are further described in:

1. [What is "law"?, Form #05.048](#)
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/WhatIsLaw.pdf>
2. [Rebutted False Arguments About Sovereignty, Form #08.018](#), Sections 5.5 and 6.5
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <https://sedm.org/Forms/08-PolicyDocs/RebFalseArgSovereignty.pdf>
3. [Problems with Atheistic Anarchism](#), Form #08.020
Video: <http://youtu.be/n883CeIIML0>
Slides: <https://sedm.org/Forms/08-PolicyDocs/ProbsWithAtheistAnarchism.pdf>
4. [Four Law Systems Course, Form #12.039](#)
5. [Rebutted False Arguments About the Common Law, Form #08.025](#)
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <https://sedm.org/Forms/08-PolicyDocs/RebuttedFalseArgumentsAboutCommonLaw.pdf>

10.1 The Four "United States"

It is very important to understand that there are THREE separate and distinct CONTEXTS in which the term "[United States](#)" can be used, and each has a mutually exclusive and different meaning. These three definitions of "[United States](#)" were described by the U.S. Supreme Court in [Hooven and Allison v. Evatt, 324 U.S. 652 \(1945\)](#):

Table 3: Geographical terms used throughout this page

Term	# in diagrams	Meaning
United States*	1	The country "United States" in the family of nations throughout the world.
United States**	2	The "federal zone".
United States***	3	Collective states of the Union mentioned throughout the Constitution.

In addition to the above GEOGRAPHICAL context, there is also a legal, non-geographical context in which the term "United States" can be used, which is the GOVERNMENT as a legal entity. Throughout this page and this website, we identify THIS context as "United States****" or "United States⁴". The only types of "persons" within THIS context are public offices within the national and not state government. It is THIS context in which "sources within the United States" is used for the purposes of "income" and "gross income" within the Internal Revenue Code.

The reason these contexts are not expressly distinguished in the statutes by the Legislative Branch or on government forms crafted by the Executive Branch is that they are the KEY mechanism by which:

1. Federal jurisdiction is unlawfully enlarged by abusing presumption, which is a violation of due process of law. See:

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

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

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

2. The separation of powers between the states and the national government is destroyed, in violation of the legislative intent of the Constitution. See:

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

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

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

3. A "society of law" is transformed into a "society of men" in violation of Marbury v. Madison, 5 U.S. 137 (1803):

"The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested legal right."

[Marbury v. Madison, 5 U.S. 137, 163 (1803)]

4. Exclusively PRIVATE rights are transformed into public rights in a process we call "invisible eminent domain using presumption and words of art".

5. Judges are unconstitutionally delegated undue discretion and "arbitrary power" to unlawfully enlarge federal jurisdiction. See:

Federal Jurisdiction, Form #05.018

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

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

The way a corrupted Executive Branch or judge accomplish the above is to unconstitutionally:

1. PRESUME that ALL of the four contexts for "United States" are equivalent.
2. PRESUME that CONSTITUTIONAL citizens and STATUTORY citizens are EQUIVALENT under federal law. They are NOT. A CONSTITUTIONAL citizen is a "non-resident " under federal civil law and NOT a STATUTORY "national and citizen of the United States** at birth" per 8 U.S.C. §1401. See:

Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006

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

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

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

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

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

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

4. Use the word "citizenship" in place of "nationality" OR "domicile", and refuse to disclose WHICH of the two they mean in EVERY context.

5. Confuse the POLITICAL/CONSTITUTIONAL meaning of words with the civil STATUTORY context. For instance, asking on government forms whether you are a POLITICAL/CONSTITUTIONAL citizen and then FALSELY PRESUMING that you are a STATUTORY citizen under 8 U.S.C. §1401.

6. Confuse the words "domicile" and "residence" or impute either to you without satisfying the burden of proving that you EXPRESSLY CONSENTED to it and thereby illegally kidnap your civil legal identity against your will. One can have only one "domicile" but many "residences" and BOTH require your consent. See:

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

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

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

7. Add things or classes of things to the meaning of statutory terms that do not EXPRESSLY appear in their definitions, in violation of the rules of statutory construction. See:

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>

8. PRESUME that STATUTORY diversity of citizenship under 28 U.S.C. §1332 and CONSTITUTIONAL diversity of citizenship under Article III, Section 2 of the United States Constitution are equivalent.
- 8.1. STATUTORY and CONSTITUTIONAL diversity are NOT equal and in fact are mutually exclusive.
- 8.2. The STATUTORY definition of "State" in 28 U.S.C. §1332(e) is a federal territory. The definition of "State" in the CONSTITUTION is a State of the Union and NOT federal territory.
- 8.3. They try to increase this confusion by dismissing diversity cases where only diversity of RESIDENCE (domicile) is implied, instead insisting on "diversity of CITIZENSHIP" and yet REFUSING to define whether they mean DOMICILE or NATIONALITY when the term "CITIZENSHIP" is invoked. See *Lamm v. Bekins Van Lines, Co*, 139 F.Supp.2d. 1300, 1314 (M.D. Ala. 2001)("To invoke removal jurisdiction on the basis of diversity, a notice of removal must distinctly and affirmatively allege each party's citizenship.", "[a]verments of residence are wholly insufficient for purposes of removal.", "[a]lthough 'citizenship' and 'residence' may be interchangeable terms in common parlance, the existence of citizenship cannot be inferred from allegations of residence alone.").
9. Refuse to allow the jury to read the definitions in the law and then give them a definition that is in conflict with the statutory definition. This substitutes the JUDGE'S will for what the law expressly says and thereby substitutes PUBLIC POLICY for the written law.
10. Publish deceptive government publications that are in deliberate conflict with what the statutes define "United States" as and then tell the public that they CANNOT rely on the publication. The [IRS does this with ALL of their publications](#) and it is FRAUD. See:

Reasonable Belief About Income Tax Liability, Form #05.007
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

This kind of arbitrary discretion is PROHIBITED by the Constitution, as held by the U.S. Supreme Court:

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

Thomas Jefferson, our most revered founding father, precisely predicted the above abuses when he said:

"It has long been my opinion, and I have never shrunk from its expression,... that the germ of dissolution of our Federal Government is in the constitution of the Federal Judiciary--an irresponsible body (for impeachment is scarcely a scare-crow), working like gravity by night and by day, gaining a little today and a little tomorrow, and advancing its noiseless step like a thief over the field of jurisdiction until all shall be usurped from the States and the government be consolidated into one. To this I am opposed."
[Thomas Jefferson to Charles Hammond, 1821. ME 15:331]

"Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before them, to throw an anchor ahead and grapple further hold for future advances of power. They are then in fact the corps of sappers and miners, steadily working to undermine the independent rights of the States and to consolidate all power in the hands of that government in which they have so important a freehold estate."
[Thomas Jefferson: Autobiography, 1821. ME 1:121]

"The judiciary of the United States is the subtle corps of sappers and miners constantly working under ground to undermine the foundations of our confederated fabric. They are construing our Constitution from a co-ordination of a general and special government to a general and supreme one alone. This will lay all things at their feet, and they are too well versed in English law to forget the maxim, 'boni judicis est ampliari jurisdictionem.'"
[Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297]

"When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the center of all power, it will render powerless the checks provided of one government on another and will become as venal and oppressive as the government from which we separated."
[Thomas Jefferson to Charles Hammond, 1821. ME 15:332]

"What an augmentation of the field for jobbing, speculating, plundering, office-building [*"trade or business" scam*] and office-hunting would be produced by an assumption [*PRESUMPTION*] of all the State powers into the hands of the General Government!"
[Thomas Jefferson to Gideon Granger, 1800. ME 10:168]

For further details on the meaning of "United States" in its TWO separate and distinct contexts, CONSTITUTIONAL, and STATUTORY, and how they are deliberately confused and abused to unlawfully create jurisdiction that does not otherwise lawfully exist, see:

1. Legal Deception, Propaganda, and Fraud, Form #05.014, Sections 12.5, 15.1
<http://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
2. Non-Resident Non-Person Position, Form #05.020, Section 4
<http://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
3. A Detailed Study into the Meaning of the term "United States" found in the Internal Revenue Code-Family Guardian Fellowship
 - 3.1. HTML Version
<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.htm>
 - 3.2. Acrobat Version
<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.pdf>
 - 3.3. Zipped version
<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.zip>
4. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "United States"
<http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm>

10.2 Statutory v. Constitutional contexts

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

1. Constitutional.
2. Statutory.

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

1. "State"
2. "United States"
3. "alien"
4. "citizen"
5. "resident"
6. "U.S. person"

The terms "State" and "United States" within the Constitution implies the constitutional states of the Union and excludes federal territory, statutory "States" (federal territories), or the statutory "United States" (the collection of all federal territory). This is an outcome of the Separation of Powers Doctrine, U.S. Supreme Court. See:

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

The U.S. Constitution creates a public trust which is the delegation of authority order that the U.S. Government uses to manage federal territory and property. That property includes franchises, such as the "trade or business" franchise. All statutory civil law it creates can and does regulate only THAT property and not the constitutional States, which are foreign, sovereign, and statutory "non-resident non-persons" (Form #05.020) for the purposes of federal legislative jurisdiction.

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

1. Statutory "States" as indicated in 4 U.S.C. §110(d) and "States" in nearly all federal statutes are in fact federal

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territories and the definition does NOT include constitutional states of the Union.

2. The statutory "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) and [4 U.S.C. §110\(d\)](#) includes federal territory and excludes any land within the exclusive jurisdiction of a constitutional state of the Union.

3. Terms on government forms assume the statutory context and NOT the constitutional context.

4. [Domicile is the origin of civil legislative jurisdiction](#) over human beings. This jurisdiction is called "in personam jurisdiction".

5. Since the [Separation of Powers Doctrine, U.S. Supreme Court](#) creates two separate jurisdictions that are legislatively "foreign" in relation to each other, then there are TWO types of political communities, two types of "citizens", and two types of jurisdictions exercised by the national government.

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

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

6. A human being domiciled in a Constitutional state and born or naturalized anywhere in the Union. These are:

6.1. A state national pursuant to [8 U.S.C. §1101\(a\)\(21\)](#)

6.2. A statutory "non-resident non-person" if exclusively PRIVATE and not engaged in a public office.

6.3. A statutory "nonresident alien" ([26 U.S.C. §7701\(b\)\(1\)\(B\)](#)) in relation to the national government if they lawfully serve in a public office.

7. You can be a statutory "nonresident alien" pursuant to [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) and a constitutional or Fourteenth Amendment "Citizen" AT THE SAME TIME. Why? Because the Supreme Court ruled in *Hooen and Allison v. Evatt*, 324 U.S. 652 (1945), that there are THREE different and mutually exclusive "United States", and therefore THREE types of "citizens of the United States". Here is an example:

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

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

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

[Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien](#), Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

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

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

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

9.1. [Affidavit of Citizenship, Domicile, and Tax Status](#), Form #02.001

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

9.2. [Tax Form Attachment](#), Form #04.201

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

We started off this document with maxims of law proving that "a deceiver deals in generals". Anyone who either refuses to identify the precise context, statutory or constitutional, for EVERY "term of art" they are using in the legal field ABSOLUTELY IS A DECEIVER.

For further details on the TWO separate and distinct contexts for geographical terms, being CONSTITUTIONAL, and STATUTORY, see:

[Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien](http://sedm.org/Forms/FormIndex.htm), Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

10.3 Statutory v. Constitutional citizens

*"When words lose their meaning [or their CONTEXT WHICH ESTABLISHES THEIR MEANING], people lose their freedom."
[Confucius (551 BCE - 479 BCE) Chinese thinker and social philosopher]*

Statutory citizenship is a legal status that designates a person's domicile while constitutional citizenship is a political status that designates a person's nationality. Understanding the distinction between nationality and domicile is absolutely critical.

1. Nationality:

- 1.1. Is not necessarily consensual or discretionary. For instance, acquiring nationality by birth in a specific place was not a matter of choice whereas acquiring it by naturalization is.
- 1.2. Is a political status.
- 1.3. Is defined by the Constitution, which is a political document.
- 1.4. Is synonymous with being a "national" within statutory law.
- 1.5. Is associated with a specific COUNTRY.
- 1.6. Is called a "political citizen" or a "citizen of the United States in a political sense" by the courts to distinguish it from a STATUTORY citizen. See *Powe v. United States*, 109 F.2d. 147 (1940).

2. Domicile:

- 2.1. Always requires your consent and therefore is discretionary. See:

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

- 2.2. Is a civil status.
- 2.3. Is not even addressed in the constitution.
- 2.4. Is defined by civil statutory law RATHER than the constitution.
- 2.5. Is in NO WAY connected with one's nationality.
- 2.6. Is usually connected with the word "person", "citizen", "resident", or "inhabitant" in statutory law.
- 2.7. Is associated with a specific COUNTY and a STATE rather than a COUNTRY.
- 2.8. Implies one is a "SUBJECT" of a SPECIFIC MUNICIPAL but not NATIONAL government.

Nationality and domicile, TOGETHER determine the political/CONSTITUTIONAL AND civil/STATUTORY status of a human being respectively. These important distinctions are recognized in Black's Law Dictionary:

*"nationality – That quality or character which arises from the fact of a person's belonging to a nation or state. Nationality determines the political status of the individual, especially with reference to allegiance; while domicile determines his civil [statutory] status. Nationality arises either by birth or by naturalization."
[Black's Law Dictionary (6th ed. 1990), p. 1025]*

The U.S. Supreme Court also confirmed the above when they held the following. Note the key phrase "political jurisdiction", which is NOT the same as legislative/statutory jurisdiction. One can have a political status of "citizen" under the constitution while NOT being a "citizen" under federal statutory law because not domiciled on federal territory. To have the status of "citizen" under federal statutory law, one must have a domicile on federal territory:

"This section contemplates two sources of citizenship, and two sources only, birth and naturalization. The persons declared to be citizens are 'all persons born or naturalized in the United States, and subject to the jurisdiction thereof.' The evident meaning of these last words is, not merely subject in some respect or degree to the jurisdiction of the United States, but completely subject to their [plural, not singular, meaning states of the Union] political jurisdiction, and owing them [the state of the Union] direct and immediate allegiance. And the words relate to the time of birth in the one case, as they do [169 U.S. 649, 725] to the time

of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired.”
[U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

“This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the firm foundation of justice, and the claim to be protected is earned by considerations which the protecting power is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his residence, and, if he breaks them, incurs the same penalties. He owes the same obedience to the civil laws. His property is, in the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly all respects, his and their condition as to the duties and burdens of Government are undistinguishable.”
[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

Notice in the last quote above that they referred to a foreign national born in another country as a “citizen”. THIS is the REAL “citizen” (a domiciled foreign national) that judges and even tax withholding documents are really talking about, rather than the “national” described in the constitution.

CONSTITUTIONAL “Citizens” or “citizens of the United States***” in the Fourteenth Amendment rely on the CONSTITUTIONAL context for the geographical term “United States”, which means states of the Union and EXCLUDES federal territory.

“... the Supreme Court in the Insular Cases ⁴ provides authoritative guidance on the territorial scope of the term 'the United States' in the Fourteenth Amendment. The Insular Cases were a series of Supreme Court decisions that addressed challenges to duties on goods transported from Puerto Rico to the continental United States. Puerto Rico, like the Philippines, had been recently ceded to the United States. The Court considered the territorial scope of the term 'the United States' in the Constitution and held that this term as used in the uniformity clause of the Constitution was territorially limited to the states of the Union. U.S. Const. art. I, § 8 (“[A]ll Duties, Imposts and Excises shall be uniform throughout the United States.” (emphasis added)); see Downes v. Bidwell, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901) (“It can nowhere be inferred that the territories were considered a part of the United States. The Constitution was created by the people of the United States, as a union of States, to be governed solely by representatives of the States; ... In short, the Constitution deals with States, their people, and their representatives.”); Rabang, 35 F.3d at 1452. Puerto Rico was merely a territory 'appurtenant and belonging to the United States, but not a part of the United States within the revenue clauses of the Constitution.” Downes, 182 U.S. at 287, 21 S.Ct. at 787.

The Court's conclusion in Downes was derived in part by analyzing the territorial scope of the Thirteenth and Fourteenth Amendments. The Thirteenth Amendment prohibits slavery and involuntary servitude “within the United States, or any place subject to their jurisdiction.” U.S. Const. amend. XIII, § 1 (emphasis added). The Fourteenth Amendment states that persons “born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside.” U.S. Const. amend XIV, § 1 (emphasis added). The disjunctive “or” in the Thirteenth Amendment demonstrates that “there may be places within the jurisdiction of the United States that are not part of the Union” to which the Thirteenth Amendment would apply. Downes, 182 U.S. at 251, 21 S.Ct. at 773. Citizenship under the Fourteenth Amendment, however, “is not extended to persons born in any place ‘subject to [the United States]’ jurisdiction,” “but is limited to persons born or naturalized in the states of the Union. Downes, 182 U.S. at 251, 21 S.Ct. at 773 (emphasis added); see also id. at 263, 21 S.Ct. at 777 (“In dealing with foreign sovereignties, the term 'United States' has a broader meaning than when used in the Constitution, and includes all territories subject to the jurisdiction of the Federal government, wherever located.”).⁵
[Valmonte v. I.N.S., 136 F.3d 914 (C.A.2, 1998)]

STATUTORY citizens under 8 U.S.C. §1401, on the other hand, rely on the STATUTORY context for the geographical term “United States”, which means federal territory and EXCLUDES states of the Union:

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—

⁴ De Lima v. Bidwell, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901); Dooley v. United States, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901); Armstrong v. United States, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901); and Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).

⁵ Congress, under the Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426, expressly extended the Constitution and federal laws to the District of Columbia. See Downes, 182 U.S. at 261, 21 S.Ct. at 777 (stating that the “mere cession of the District of Columbia” from portions of Virginia and Maryland did not “take [the District of Columbia] out of the United States or from under the aegis of the Constitution.”).

(9) *United States*

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

(10) *State*

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

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

CHAPTER 4 - THE STATES

Sec. 110. Same; definitions

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

One CANNOT simultaneously be BOTH a CONSTITUTIONAL citizen AND a STATUTORY citizen at the same time, because the term "United States" has a different, mutually exclusive meaning in each specific context.

"The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. It had been said by eminent judges that no man was a citizen of the United States[***] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories, though within the United States[*], were not citizens. Whether this proposition was sound or not had never been judicially decided." [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

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

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

[. . .]

Since the Court this Term has already downgraded citizens receiving public welfare, Wyman v. James, 400 U.S. 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having the misfortune to be illegitimate, Labine v. Vincent, 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288, I suppose today's decision downgrading citizens born outside the United States should have been expected. Once again, as in James and Labine, the Court's opinion makes evident that its holding is contrary to earlier decisions. Concededly, petitioner was a citizen at birth, not by constitutional right, but only through operation of a federal statute. [Rogers v. Bellei, 401 U.S. 815 (1971)]

1 STATUTORY citizens are the ONLY type of “citizens” mentioned in the entire Internal Revenue Code, and therefore, the
2 income tax under Subtitles A and C does not apply to the states of the Union.

3 Title 26: Internal Revenue
4 PART 1—INCOME TAXES
5 Normal Taxes and Surtaxes
6 § 1.1-1 Income tax on individuals.

7 (c) Who is a citizen.

8 Every person [“person” as used in 26 U.S.C. §6671(b) and 26 U.S.C. §7343, which both collectively are officers
9 or employees of a corporation or a partnership with the United States government] born or naturalized in the
10 United States and subject to its jurisdiction is a citizen. For other rules governing the acquisition of citizenship,
11 see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. 1401–1459). For rules governing
12 loss of citizenship, see sections 349 to 357, inclusive, of such Act (8 U.S.C. 1481–1489), *Schneider v. Rusk*, (1964)
13 377 U.S. 163, and Rev. Rul. 70–506, C.B. 1970–2, 1. For rules pertaining to persons who are nationals but not
14 citizens at birth, e.g., a person born in American Samoa, see section 308 of such Act (8 U.S.C. 1408). For special
15 rules applicable to certain expatriates who have lost citizenship with a principal purpose of avoiding certain
16 taxes, see section 877. A foreigner who has filed his declaration of intention of becoming a citizen but who has
17 not yet been admitted to citizenship by a final order of a naturalization court is an alien.

18 [SOURCE: <http://law.justia.com/cfr/title26/26-1.0.1.1.0.1.2.html>]

19 If you look in 8 U.S.C. §§1401-1459, the ONLY type of “citizen” is the one mentioned in 8 U.S.C. §1401, which is a human
20 born in a federal territory not part of a state of the Union. Anyone who claims a state citizen or CONSTITUTIONAL citizen
21 is also a STATUTORY “U.S. citizen” subject to the income tax is engaging in criminal identity theft as documented in the
22 following. They are also criminally impersonating a “U.S. citizen” in violation of 18 U.S.C. §911:

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

23 Domicile and NOT nationality is what imputes a status under the tax code and a liability for tax. Tax liability is a civil
24 liability that attaches to civil statutory law, which in turn attaches to the person through their choice of domicile. When you
25 CHOOSE a domicile, you elect or nominate a protector, which in turn gives rise to an obligation to pay for the civil protection
26 demanded. The method of providing that protection is the civil laws of the municipal (as in COUNTY) jurisdiction that you
27 chose a domicile within.

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

37 Later versions of Black's Law Dictionary attempt to cloud this important distinction between nationality and domicile in
38 order to unlawfully and unconstitutionally expand federal power into the states of the Union and to give federal judges
39 unnecessary and unwarranted discretion to kidnap people into their jurisdiction using false presumptions. They do this by
40 trying to make you believe that domicile and nationality are equivalent, when they are EMPHATICALLY NOT. Here is an
41 example:

42 “nationality – The relationship between a citizen of a nation and the nation itself, customarily involving
43 allegiance by the citizen and protection by the state; membership in a nation. This term is often used
44 synonymously with citizenship.”
45 [Black's Law Dictionary (8th ed. 2004)]

46 Federal courts regard the term “citizenship” as equivalent to domicile, meaning domicile on federal territory.

47 “The words “citizen” and citizenship,” however, usually include the idea of domicile, Delaware, L. & W.R.
48 Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557.”
49 [Black's Law Dictionary, Fourth Edition, p. 310]

Hence:

1. The term “citizenship” is being stealthily used by government officials as a magic word that allows them to hide their presumptions about your status. Sometimes they use it to mean NATIONALITY, and sometimes they use it to mean DOMICILE.
2. The use of the word “citizenship” should therefore be AVOIDED when dealing with the government because its meaning is unclear and leaves too much discretion to judges and prosecutors.
3. When someone from any government uses the word “citizenship”, you should:
 - 3.1. Tell them NOT to use the word, and instead to use “nationality” or “domicile”.
 - 3.2. Ask them whether they mean “nationality” or “domicile”.
 - 3.3. Ask them WHICH political subdivision they imply a domicile within: federal territory or a constitutional state of the Union.

A failure to either understand or apply the above concepts can literally mean the difference between being a government pet in a legal cage called a franchise, and being a free and sovereign man or woman.

10.4 Citizenship status v. tax status

Table 4: “Citizenship status” v. “Income tax status”

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						“Citizen” (defined in 26 C.F.R. §1.1-1)	“Resident alien” (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	“Nonresident alien INDIVIDUAL ” (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	“Non-resident NON-person ” (NOT defined)
1	“national and citizen of the United States** at birth” or “U.S.** citizen” or Statutory “U.S.** citizen”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	NA	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	Yes (only pay income tax abroad with IRS Forms 1040/2555. See Cook v. Tait, 265 U.S. 47 (1924))	No	No	No
2	“non-citizen national of the United States** at birth” or “U.S.** national”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swain’s Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	NA	8 U.S.C. §1408 8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1452	No (see 26 U.S.C. §7701(b)(1)(B))	No	Yes (see IRS Form 1040NR for proof)	No
3.1	“U.S.A.***“national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	No	No	No	Yes
3.2	“U.S.A.***“national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	Foreign country	Yes	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	No	No	Yes	No
3.3	“U.S.A.***“national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	Foreign country	No	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	No	No	No	Yes

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						"Citizen" (defined in 26 C.F.R. §1.1-1)	"Resident alien" (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	"Nonresident alien INDIVIDUAL" (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	"Non-resident NON-person" (NOT defined)
3.4	Statutory "citizen of the United States**" or Statutory "U.S.* citizen"	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(A)	Yes	No	No	No
4.1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	Yes	No	No
4.2	"alien" or "Foreign national"	Foreign country	State of the Union	Yes	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.3	"alien" or "Foreign national"	Foreign country	State of the Union	No	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	No	No	Yes
4.4	"alien" or "Foreign national"	Foreign country	Foreign country	Yes	8 U.S.C. §1101(a)(21)	No	No	Yes	No
4.5	"alien" or "Foreign national"	Foreign country	Foreign country	No	8 U.S.C. §1101(a)(21)	No	No	No	Yes

NOTES:

1. Domicile is a prerequisite to having any civil status per Federal Rule of Civil Procedure 17. One therefore cannot be a statutory "alien" under 8 U.S.C. §1101(a)(3) without a domicile on federal territory. Without such a domicile, you are a transient foreigner and neither an "alien" nor a "nonresident alien".
2. "United States" is described in 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.
3. A "nonresident alien individual" who has made an election under 26 U.S.C. §6013(g) and (h) to be treated as a "resident alien" is treated as a "nonresident alien" for the purposes of withholding under I.R.C. Subtitle C but retains their status as a "resident alien" under I.R.C. Subtitle A. See 26 C.F.R. §1.1441-1(c)(3) for the definition of "individual", which means "alien".
4. A "non-person" is really just a transient foreigner who is not "purposefully availing themselves" of commerce within the legislative jurisdiction of the United States on federal territory under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Chapter 97. The real transition from a "NON-person" to an "individual" occurs when one:
 - 4.1. "Purposefully avails himself" of commerce on federal territory and thus waives sovereign immunity. Examples of such purposeful availment are the next three items.
 - 4.2. Lawfully and consensually occupying a public office in the U.S. government and thereby being an "officer and individual" as identified in 5 U.S.C. §2105(a). Otherwise, you are PRIVATE and therefore beyond the civil legislative jurisdiction of the national government.
 - 4.3. Voluntarily files an IRS Form 1040 as a citizen or resident abroad and takes the foreign tax deduction under 26 U.S.C. §911. This too is essentially an act of "purposeful availment". Nonresidents are not mentioned in section 911. The upper left corner of the form identifies the filer as a "U.S. individual". You

cannot be an "U.S. individual" without ALSO being an "individual". All the "trade or business" deductions on the form presume the applicant is a public officer, and therefore the "individual" on the form is REALLY a public officer in the government and would be committing FRAUD if he or she was NOT.

- 4.4. VOLUNTARILY fills out an IRS Form W-7 ITIN Application (IRS identifies the applicant as an "individual") AND only uses the assigned number in connection with their compensation as an elected or appointed public officer. Using it in connection with PRIVATE earnings is FRAUD.
5. What turns a "non-resident NON-person" into a "nonresident alien individual" is meeting one or more of the following two criteria:
- 5.1. Residence/domicile in a foreign country under the residence article of an income tax treaty and 26 C.F.R. §301.7701(b)-7(a)(1).
- 5.2. Residence/domicile as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under 26 C.F.R. §301.7701(b)-1(d).
6. All "taxpayers" are STATUTORY "aliens". The definition of "individual" found in 26 C.F.R. §1.1441-1(c)(3) does NOT include "citizens". The only occasion where a "citizen" can also be an "individual" is when they are abroad under 26 U.S.C. §911 and interface to the I.R.C. under a tax treaty with a foreign country as an alien pursuant to 26 C.F.R. §301.7701(b)-7(a)(1)

And when he had come into the house, Jesus anticipated him, saying, "What do you think, Simon? From whom do the kings [governments] of the earth [lawfully] take customs or taxes, from their sons [citizens and subjects] or from strangers ["aliens", which are synonymous with "residents" in the tax code, and exclude "citizens"?]"

Peter said to Him, "From strangers ["aliens"/"residents" ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R. §1.1441-1(c)(3)]."

Jesus said to him, "Then the sons [of the King, Constitutional but not statutory "citizens" of the Republic, who are all sovereign "nationals" and "non-resident non-persons" under federal law] are free [sovereign over their own person and labor. e.g. SOVEREIGN IMMUNITY]. "
[Matt. 17:24-27, Bible, NKJV]

1

2 **10.5 Effect of Domicile on Citizenship Status**3 **Table 5: Effect of domicile on citizenship status**

Description	CONDITION		
	Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)	Without the “United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)
Physical location	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY (NOT states of the Union)	Foreign nations states of the Union Federal possessions
Tax Status	“U.S. Person” 26 U.S.C. §7701(a)(30)	“U.S. Person” 26 U.S.C. §7701(a)(30)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3) for the definition of “individual”. https://www.law.cornell.edu/uscode/text/26/7701 “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 8 U.S.C. §1401 and “citizen of the United States***” per 8 U.S.C. §1101(a)(22)(A) if born in on federal territory. (Not required to file if physically present in the “United States” because no statute requires it)	Citizen abroad 26 U.S.C. §911 (Meets presence test)	“non-resident” if born in a state of the Union 8 U.S.C. §1408 , 8 U.S.C. §1452 , and 8 U.S.C. §1101(a)(22)(B) if born in a possession.
Status if FOREIGN “national” pursuant to 8 U.S.C. §1101(a)(21)	“Resident alien” 26 U.S.C. §7701(b)(1)(A)	“Resident alien abroad” 26 U.S.C. §911 (Meets presence test)	“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3) for the definition of “individual”. https://www.law.cornell.edu/uscode/text/26/7701 “Non-resident NON-person” if NOT a public officer in the U.S. government

4 **NOTES:**

- 5 1. “United States” is defined as federal territory within [26 U.S.C. §§7701\(a\)\(9\)](#) and [\(a\)\(10\)](#), [7701\(a\)\(39\)](#), and [7408\(d\)](#), and
- 6 [4 U.S.C. §110\(d\)](#). It does not include any portion of a Constitutional state of the Union.
- 7 2. The “District of Columbia” is defined as a federal corporation but not a physical place, a “body politic”, or a de jure

“government” within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: *Corporatization and Privatization of the Government*, Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.

3. “nationals” of the United States of America who are domiciled outside of federal jurisdiction, either in a state of the Union or a foreign country, are “nationals” but not “citizens” under federal law. They also qualify as “nonresident aliens” under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if and only if they are engaged in a public office. See sections 4.11.2 of the *Great IRS Hoax*, Form #11.302 for details.

4. Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented in IRS Publications.

5. “FEDERAL ZONE”=District of Columbia and territories of the United States in the above table

6. The term “[individual](#)” as used on the IRS Form 1040 means an “[alien](#)” engaged in a “[trade or business](#)”. All “taxpayers” are “aliens” engaged in a “trade or business”. This is confirmed by 26 C.F.R. §1.1441-1(c)(3), 26 C.F.R. §1.1-1(a)(2)(ii), and [5 U.S.C. §552a\(a\)\(2\)](#). Statutory “[U.S. citizens](#)” as defined in [8 U.S.C. §1401](#) are not “[individuals](#)” unless temporarily abroad pursuant to [26 U.S.C. §911](#) and subject to an income tax treaty with a foreign country. In that capacity, statutory “[U.S. citizens](#)” interface to the I.R.C. as “aliens” rather than “U.S. citizens” through the tax treaty.

1

2 **10.6 Citizenship and Domicile Options and Relationships**

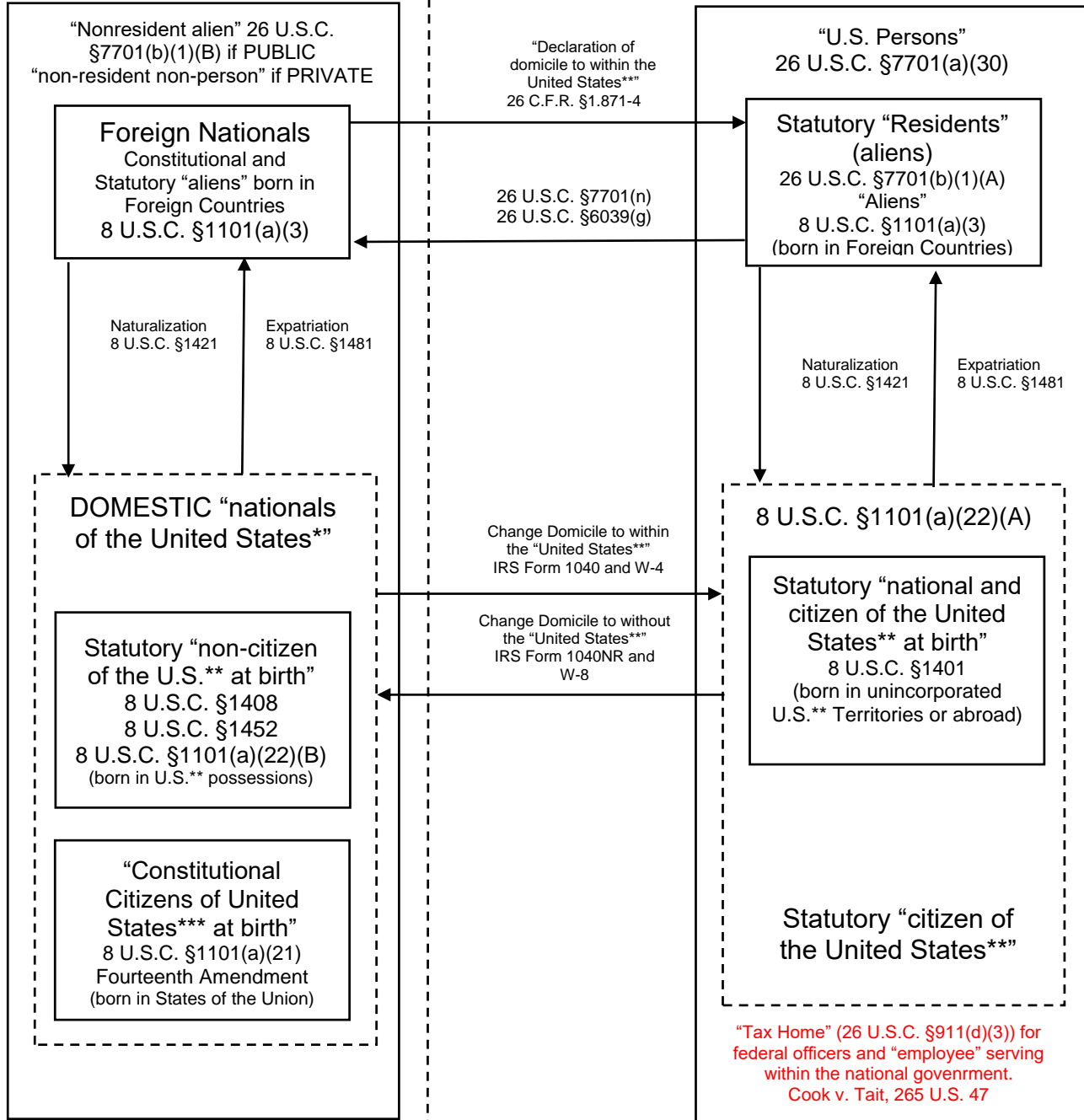
3 **Figure 1: Citizenship and domicile options and relationships**

NONRESIDENTS

Domiciled within States of the Union or Foreign Countries
WITHOUT the "United States**"

INHABITANTS

Domiciled within Federal Territory within the "United States**"
(e.g. District of Columbia)



NOTES:

1. Changing domicile from "foreign" on the left to "domestic" on the right can occur EITHER by:
 - 1.1. Physically moving to the federal zone.
 - 1.2. Being lawfully elected or appointed to political office, in which case the OFFICE/STATUS has a domicile on federal territory but the OFFICER does not.

2. Statutes on the right are civil franchises granted by Congress. As such, they are public offices within the national government. Those not seeking office should not claim any of these statuses.

10.7 Statutory Rules for Converting Between Various Domicile and Citizenship Options Within Federal Law

The rules depicted above are also described in text from using the list below, if you would like to investigate the above diagram further:

1. **“non-resident non-person”**: Those with no domicile on federal territory and who are born either in a foreign country, a state of the Union, or within the federal zone. Also called a “nonresident”, “stateless person”, or “transient foreigner”. They are exclusively PRIVATE and beyond the reach of the civil statutory law because:
 - 1.1. They are not a “person” or “individual” because not engaged in an elected or appointed office.
 - 1.2. They have not waived sovereign immunity under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Chapter 97.
 - 1.3. They have not “purposefully” or “consensually” availed themselves of commerce within the exclusive or general jurisdiction of the national government within federal territory.
 - 1.4. They waived the “benefit” of any and all licenses or permits in the context of a specific transaction or agreement.
 - 1.5. In the context of a specific business dealing, they have not invoked any statutory status under federal civil law that might connect them with a government franchise, such as “U.S. citizen”, “U.S. resident”, “person”, “individual”, “taxpayer”, etc.
 - 1.6. If they are demanded to produce an identifying number, they say they don’t consent and attach the following form to every application or withholding document:

<p><i>Why It is Illegal for Me to Request or Use a Taxpayer Identification Number</i>, Form #04.205 http://sedm.org/Forms/FormIndex.htm</p>

2. **“Aliens” or “alien individuals”**: Those born in a foreign country and not within any state of the Union or within any federal territory.
 - 2.1. “Alien” is defined in 8 U.S.C. §1101(a)(3) as a person who is neither a citizen nor a national.
 - 2.2. “Alien individual” is defined in 26 C.F.R. §1.1441-1(c)(3)(i).
 - 2.3. An alien is defined in 8 U.S.C. §1101(a)(3) as a person who is neither a statutory “U.S.** citizen” per 8 U.S.C. §1401 nor a “national of the United States**” per 8 U.S.C. §1101(a)(22).
 - 2.4. An alien with no domicile in the “United States” is presumed to be a “nonresident alien” pursuant to 26 C.F.R. §1.871-4(b).
3. **“Residents” or “resident aliens”**: An “alien” or “alien individual” with a legal domicile on federal territory.
 - 3.1. “Resident aliens” are defined in 26 U.S.C. §7701(b)(1)(A).
 - 3.2. A “resident alien” is an alien as defined in 8 U.S.C. §1101(a)(3) who has a legal domicile on federal territory that is no part of the exclusive jurisdiction of any state of the Union.
 - 3.3. An “alien” becomes a “resident alien” by filing IRS Form 1078 pursuant to 26 C.F.R. §1.871-4(c)(ii) and thereby electing to have a domicile on federal territory.
4. **“Nonresident aliens”**: Those with no domicile on federal territory and who are born either in a foreign country, a state of the Union, or within the federal zone. They serve in a public office in the national but not state government.
 - 4.1. Defined in 26 U.S.C. §7701(b)(1)(B).
 - 4.2. A “nonresident alien” is defined as a person who is neither a statutory “citizen” pursuant to 26 C.F.R. §1.1-1(c) nor a statutory “resident” pursuant to 26 U.S.C. §7701(b)(1)(A).
 - 4.3. A person who is a “non-citizen national” pursuant to 8 U.S.C. §1452 and 8 U.S.C. §1101(a)(22)(B) is a “nonresident alien”, but only if they are lawfully engaged in a public office of the national government.
5. **“Nonresident alien individuals”**: Those who are aliens and who do not have a domicile on federal territory.
 - 5.1. Status is indicated in block 3 of the IRS Form W-8BEN under the term “Individual”.
 - 5.2. Includes only nonresidents not domiciled on federal territory but serving in public offices of the national government. “person” and “individual” are synonymous with said office in 26 U.S.C. §6671(b) and 26 U.S.C. §7343.
6. **Convertibility between “aliens”, “resident aliens”, and “nonresident aliens”, and “nonresident alien individuals”**:
 - 6.1. A “nonresident alien” is not the legal equivalent of an “alien” in law nor is it a subset of “alien”.
 - 6.2. There is no IRS Form W-8 for those who are “non-resident non-persons” but not “nonresident aliens” or “nonresident alien individuals”. Thus, the submitter of this form who is a statutory “non-resident non-person” but not a “nonresident alien” or “nonresident alien individual” is effectively compelled to make an illegal and fraudulent election to become an alien and an “individual” if they do submit an amended form or an attachment clarifying their status as a “transient foreigner” or “national under 8 U.S.C. §1101(a)(21) but not citizen under 8 U.S.C. §1401” to the form. See section 5.3 of the following:

- 6.3. 26 U.S.C. §6013(g) and (h) and 26 U.S.C. §7701(b)(4)(B) authorize a “nonresident alien” who is married to a statutory “U.S. citizen” as defined in 26 C.F.R. §1.1-1(c) to make an “election” to become a “resident alien”.
- 6.4. It is unlawful for an unmarried “state national” pursuant to either 8 U.S.C. §1101(a)(21) to become a “resident alien”. This can only happen by either fraud or mistake.
- 6.5. An alien may overcome the presumption that he is a “nonresident alien” and change his status to that of a “resident alien” by filing IRS Form 1078 pursuant to 26 C.F.R. §1.871-4(c)(ii) while he is in the “United States”.
- 6.6. The term “residence” can only lawfully be used to describe the domicile of an “alien”. Nowhere is this term used to describe the domicile of a “state national” or a “nonresident alien”. See 26 C.F.R. §1.871-2.
- 6.7. The only way a statutory “alien” under 8 U.S.C. §1101(a)(3) can become both a “state national” and a “nonresident alien” at the same time is to be naturalized pursuant to 8 U.S.C. §1421 and to have a domicile in either a U.S. possession or a state of the Union.

7. Sources of confusion on these issues:

- 7.1. One can be a “non-resident non-person” *without* being an “individual” or a “nonresident alien individual” under the Internal Revenue Code. An example would be a human being born within the exclusive jurisdiction of a state of the Union who is therefore a “state national” pursuant to 8 U.S.C. §1101(a)(21) who does not participate in Social Security or use a Taxpayer Identification Number.
- 7.2. The term “United States” is defined in the Internal Revenue Code at 26 U.S.C. §7701(a)(9) and (a)(10).
- 7.3. The term “United States” for the purposes of citizenship is defined in 8 U.S.C. §1101(a)(38).
- 7.4. Any “U.S. Person” as defined in 26 U.S.C. §7701(a)(30) who is not found in the “United States” (District of Columbia pursuant to 26 U.S.C. §7701(a)(9) and (a)(10)) shall be treated as having an effective domicile within the District of Columbia pursuant to 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d).
- 7.5. The term “United States” is equivalent for the purposes of statutory “citizens” pursuant to 26 C.F.R. §1.1-1(c) and “citizens” as used in the Internal Revenue Code. See 26 C.F.R. §1.1-1(c).
- 7.6. The term “United States” as used in the Constitution of the United States is NOT equivalent to the statutory definition of the term used in:
- 7.6.1. 26 U.S.C. §7701(a)(9) and (a)(10).
- 7.6.2. 8 U.S.C. §1101(a)(38).
- The “United States” as used in the Constitution means the states of the Union and excludes federal territory, while the term “United States” as used in federal statutory law means federal territory and excludes states of the Union.
- 7.7. A constitutional “citizen of the United States” as mentioned in the Fourteenth Amendment is NOT equivalent to a statutory “national and citizen of the United States” as used in 8 U.S.C. §1401. See:

Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006

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

- 7.8. In the case of jurisdiction over CONSTITUTIONAL aliens only (meaning foreign NATIONALS), the term “United States” implies all 50 states and the federal zone, and is not restricted only to the federal zone. See:
- 7.8.1. *Non-Resident Non-Person Position*, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>
- 7.8.2. [Kleindienst v. Mandel, 408 U.S. 753 \(1972\)](#)

*In accord with ancient principles of the international law of nation-states, the Court in The Chinese Exclusion Case, 130 U.S. 581, 609 (1889), and in Fong Yue Ting v. United States, 149 U.S. 698 (1893), held broadly, as the Government describes it, Brief for Appellants 20, that the power to exclude aliens is "inherent in sovereignty, necessary for maintaining normal international relations and defending the country against foreign encroachments and dangers - a power to be exercised exclusively by the political branches of government" Since that time, the Court's general reaffirmations of this principle have [408 U.S. 753, 766] been legion. 6 The Court without exception has sustained Congress' "plenary power to make rules for the admission of aliens and to exclude those who possess those characteristics which Congress has forbidden." *Boutillier v. Immigration and Naturalization Service, 387 U.S. 118, 123 (1967)*. "[O]ver no conceivable subject is the legislative power of Congress more complete than it is over" the admission of aliens. *Oceanic Navigation Co. v. Stranahan, 214 U.S. 320, 339 (1909)*. [*Kleindienst v. Mandel, 408 U.S. 753 (1972)*]*

7.8.3. [Chae Chan Ping v. U.S., 130 U.S. 581 \(1889\)](#)

While under our constitution and form of government the great mass of local matters is controlled by local authorities, the United States, in their relation to foreign countries and their subjects or citizens, are one nation, invested with powers which belong to independent nations, the exercise of which can be invoked for the maintenance of its absolute independence and security throughout its entire territory. The powers to declare

war, make treaties, suppress insurrection, repel invasion, regulate foreign commerce, secure republican governments to the states, and admit subjects of other nations to citizenship, are all sovereign powers, restricted in their exercise only by the constitution itself and considerations of public policy and justice which control, more or less, the conduct of all civilized nations. As said by this court in the case of *Cohens v. Virginia*, 6 Wheat. 264, 413, speaking by the same great chief justice: **"That the United States form, for many, and for most important purposes, a single nation, has not yet been denied. In war, we are one people. In making peace, we are one people. In all commercial regulations, we are one and the same people. In many other respects, the American people are one; and the government which is alone capable of controlling and managing their interests in all these respects is the government of the Union.** It is their government, and in that character they have no other. America has chosen to [130 U.S. 581, 605] be in many respects, and to many purposes, a nation; and for all these purposes her government is complete; to all these objects, it is competent. **The people have declared that in the exercise of all powers given for these objects it is supreme. It can, then, in effecting these objects, legitimately control all individuals or governments within the American territory."**

[. . .]

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

10.8 Effect of Federal Franchises and Offices Upon Your Citizenship and Standing in Court

Another important element of citizenship is that artificial entities like corporations are statutory but not Constitutional citizens in the context of civil litigation.

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

"A corporation is not a citizen within the meaning of that provision of the Constitution, which declares that the citizens of each State shall be entitled to all the privileges and immunities of citizens of the several States."
[*Paul v. Virginia*, 8 Wall. (U.S.) 168, 19 L.Ed. 357 (1868)]

Likewise, all governments are "corporations" as well.

"Corporations are also of all grades, and made for varied objects; **all governments are corporations, created by usage and common consent, or grants and charters which create a body politic for prescribed purposes; but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of power, they are all governed by the same rules of law, as to the construction and the obligation of the instrument by which the incorporation is made. One universal rule of law protects persons and property.** It is a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing of protection as other persons, and their corporate property secured by the same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal government, by the amendments to the constitution."
[*Proprietors of Charles River Bridge v. Proprietors of Warren Bridge*, 36 U.S. 420 (1837)]

TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
PART VI - PARTICULAR PROCEEDINGS
CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE
SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS
Sec. 3002. Definitions

(15) "United States" means -

(A) a Federal corporation;

(B) an agency, department, commission, board, or other entity of the United States; or

(C) an instrumentality of the United States.

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

Those who are acting in a representative capacity on behalf of the national government as "public officers" therefore assume the same status as their employer pursuant to Federal Rule of Civil Procedure 17(b). To wit:

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

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

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

Persons acting in the capacity as "public officers" of the national government are therefore acting as "officers of a corporation" as described in [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#) and become "persons" within the meaning of federal statutory law.

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

(b) Person defined

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

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

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

Because all corporations are "citizens", then "public officers" also take on the character of "U.S. citizens" in the capacity of their official duties, regardless of what they are as private individuals. It is also interesting to note that IRS correspondence very conspicuously warns the recipient right underneath the return address the following, confirming that they are corresponding with a "public officer" and not a private individual:

"Penalty for private use \$300."

Note that all "taxpayers" are "public officers" of the national government, and they are referred to in the Internal Revenue Code as "effectively connected with a trade or business". The term "trade or business" is defined as "the functions of a public office":

[26 U.S.C. Sec. 7701\(a\)\(26\)](#)

"The term 'trade or business' [includes](#) the performance of the functions of a [public office](#)."

For details on this scam, see:

1. *Proof That There Is a "Straw Man"*, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>
2. *Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes*, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>
3. *The "Trade or Business" Scam*, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
4. *Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?*, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Supreme Court has also said it is "repugnant to the constitution" for the government to regulate private conduct. The only way you can lawfully become subject to the government's jurisdiction or the tax laws is to engage in "public conduct" as a "public officer" of the national government.

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

Note also that ordinary "employees" are NOT "public officers":

Treatise on the Law of Public Offices and Officers
Book I: Of the Office and the Officer: How Officer Chosen and Qualified
Chapter I: Definitions and Divisions

§2 How Office Differs from Employment.-

A public office differs in material particulars from a public employment, for, as was said by Chief Justice MARSHALL, "although an office is an employment, it does not follow that every employment is an office. A man may certainly be employed under a contract, express or implied, to perform a service without becoming an officer."

"We apprehend that the term 'office,'" said the judges of the supreme court of Maine, "implies a delegation of a portion of the sovereign power to, and the possession of it by, the person filling the office; and the exercise of such power within legal limits constitutes the correct discharge of the duties of such office. The power thus delegated and possessed may be a portion belonging sometimes to one of the three great departments and sometimes to another; still it is a legal power which may be rightfully exercised, and in its effects it will bind the rights of others and be subject to revision and correction only according to the standing laws of the state. An employment merely has none of these distinguishing features. A public agent acts only on behalf of his principal, the public, whose sanction is generally considered as necessary to give the acts performed the authority and power of a public act or law. And if the act be such as not to require subsequent sanction, still it is only a species of service performed under the public authority and for the public good, but not in the exercise of any standing laws which are considered as roles of action and guardians of rights."

"The officer is distinguished from the employee," says Judge COOLEY, "in the greater importance, dignity and independence of his position; in being required to take an official oath, and perhaps to give an official bond; in the liability to be called to account as a public offender for misfeasance or non-feasance in office, and usually, though not necessarily, in the tenure of his position. In particular cases, other distinctions will appear which are not general."

[A *Treatise on the Law of Public Offices and Officers*, Floyd Russell Mechem, 1890, pp. 3-4, §2;
SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

The ruse described in this section of making corporations into "citizens" and those who work for them into "public officers" of the government and "taxpayers" started just after the Civil War. Congress has always been limited to taxing things that it creates, which means it has never been able to tax anything but federal and not state corporations. The U.S. Supreme Court has confirmed, for instance, that the income tax is and always has been a franchise or privilege tax upon profit of federal corporations.

"Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations and upon corporate privileges...the requirement to pay such taxes involves the exercise of [220 U.S. 107, 152] privileges, and the element of absolute and unavoidable demand is lacking..."

Who are "Taxpayers" and who needs a "Taxpayer Identification Number"?

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Form 05.013, Rev. 10-3-2020

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EXHIBIT: _____

1 ...It is therefore well settled by the decisions of this court that when the sovereign authority has exercised the right
2 to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no objection that the measure
3 of taxation is found in the income produced in part from property which of itself considered is nontaxable...

4 Conceding the power of Congress to tax the business activities of private corporations.. the tax must be measured
5 by some standard..."

6 [[Flint v. Stone Tracy Co., 220 U.S. 107 \(1911\)](#)]

7
8 "The Sixteenth Amendment declares that Congress shall have power to levy and collect taxes on income, "from
9 [271 U.S. 174] whatever source derived," without apportionment among the several states and without regard to
10 any census or enumeration. It was not the purpose or effect of that amendment to bring any new subject within
11 the taxing power. Congress already had power to tax all incomes. But taxes on incomes from some sources had
12 been held to be "direct taxes" within the meaning of the constitutional requirement as to apportionment. Art. 1,
13 §2, cl. 3, § 9, cl. 4; *Pollock v. Farmers' Loan & Trust Co.*, 158 U.S. 601. The Amendment relieved from that
14 requirement, and obliterated the distinction in that respect between taxes on income that are direct taxes and
15 those that are not, and so put on the same basis all incomes "from whatever source derived." *Brushaber v. Union*
16 *P. R. Co.*, 240 U.S. 1, 17. "**Income**" has been taken to mean the same thing as used in the **Corporation Excise**
17 **Tax Act of 1909, in the Sixteenth Amendment, and in the various revenue acts subsequently passed. Southern**
18 **Pacific Co. v. Lowe**, 247 U.S. 330, 335; **Merchants' L. & T. Co. v. Smietanka**, 255 U.S. 509, 219. **After full**
19 **consideration, this Court declared that income may be defined as gain derived from capital, from labor, or**
20 **from both combined, including profit gained through sale or conversion of capital. *Stratton's Independence v.***
21 **Howbert**, 231 U.S. 399, 415; **Doyle v. Mitchell Brothers Co.**, 247 U.S. 179, 185; **Eisner v. Macomber**, 252 U.S.
22 **189, 207**. And that definition has been adhered to and applied repeatedly. See, e.g., *Merchants' L. & T. Co. v.*
23 *Smietanka*, supra; 518; *Goodrich v. Edwards*, 255 U.S. 527, 535; *United States v. Phellis*, 257 U.S. 156, 169;
24 *Miles v. Safe Deposit Co.*, 259 U.S. 247, 252-253; *United States v. Supplee-Biddle Co.*, 265 U.S. 189, 194; *Irwin*
25 *v. Gavit*, 268 U.S. 161, 167; *Edwards v. Cuba Railroad*, 268 U.S. 628, 633. In determining what constitutes
26 income, substance rather than form is to be given controlling weight. *Eisner v. Macomber*, supra, 206. [271 U.S.
27 175]"
28 [*Bowers v. Kerbaugh-Empire Co.*, [271 U.S. 170](#), 174, (1926)]

29
30 "As repeatedly pointed out by this court, the Corporation Tax Law of 1909..**imposed an excise or privilege tax,**
31 **and not in any sense, a tax upon property or upon income merely as income.** It was enacted in view of the
32 decision of *Pollock v. Farmer's Loan & T. Co.*, 157 U.S. 429, 29 L.Ed. 759, 15 Sup.St.Rep. 673, 158 U.S. 601, 39
33 L.Ed. 1108, 15 Sup.Ct.Rep. 912, which held the income tax provisions of a previous law to be unconstitutional
34 because amounting in effect to a direct tax upon property within the meaning of the Constitution, and because
35 not apportioned in the manner required by that instrument."
36 [*U.S. v. Whiteridge*, [231 U.S. 144](#), 34 S.Sup.Ct. 24 (1913)]

37 To create and expand a national income tax, the federal government therefore had to make the municipal government of the
38 District of Columbia into a federal corporation in 1871 and then impose an income tax upon the officers of the corporation
39 ("public officers") by making all of their earnings from the office into "profit" and "gross income" subject to excise tax upon
40 the franchise they participate in. Below is the history of this transformation. You can find more in [Great IRS Hoax](#), Form
41 #11.302, Chapter 6:

- 42 1. The first American Income Tax was passed in 1862. See:

12 Stat. 432.

<http://memory.loc.gov/cgi-bin/ampage?collId=llsl&fileName=012/llsl012.db&recNum=463>

- 43 2. The License Tax Cases was heard in 1866 by the Supreme Court, in which the Supreme Court said that Congress could
44 not license a trade or business in a state in order to tax it, referring to the civil war tax enacted in 1862. See:

License Tax Cases, 72 U.S. 462 (1866)

<http://caselaw.lp.findlaw.com/scripts/getcase.pl?navby=case&court=us&vol=72&page=462>

- 45 3. The Fourteenth Amendment was ratified in 1868. This Amendment uses the phrase "citizens of the United States" in
46 order to confuse it with statutory "citizens of the United States" domiciled on federal territory in the exclusive jurisdiction
47 of Congress.
48 4. The civil war income tax was repealed in 1871. See:
49 4.1. 17 Stat. 401
50 4.2. [Great IRS Hoax](#), Form #11.302, Section 6.5.20.
51 5. Congress incorporated the District of Columbia in 1871. The incorporation of the District of Columbia was done to
52 expand the income tax by taxing the government's own "public officers" as a federal corporation. See the following:

19 Stat. 419

<http://famguardian.org/Subjects/Taxes/16Amend/SpecialLaw/DCCorpStatuesAtLarge.pdf>

1 If you would like to know more about how franchises such as a “public office” affect your effective citizenship and standing
2 in court, see:

Government Instituted Slavery Using Franchises, Form #05.030

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

3

10.9 Federal Statutory Citizenship Statuses Diagram

We have prepared a Venn diagram showing all of the various types of citizens so that you can properly distinguish them. The important thing to notice about this diagram is that there are multiple types of “citizens of the United States” and “nationals of the United States” because there are multiple definitions of “United States” according to the Supreme Court, as was shown in 0 earlier.

Figure 2: Federal Statutory Citizenship Statuses Diagram

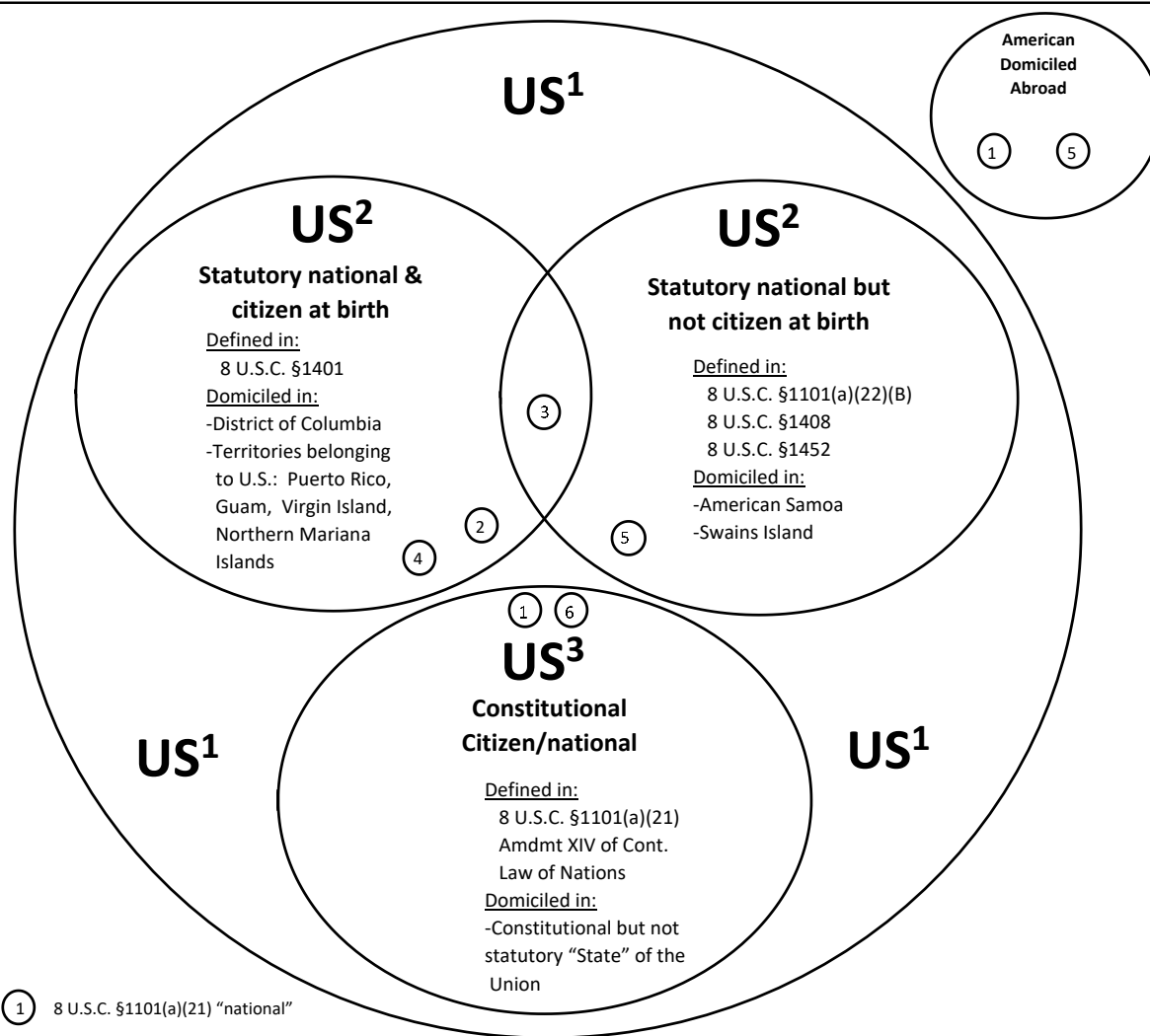
FEDERAL STATUTORY CITIZENSHIP STATUSES

"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)]

US¹-Context used in matters describing our sovereign country within the family of nations.

US²-Context used to designate the territory over which the Federal Government is exclusively sovereign.

US³-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 States² at birth"

3 8 U.S.C. §1101(a)(22)-"national of the United States²"

4 8 U.S.C. §1101(a)(22)(A)-"citizen of the United States²"

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 States¹"

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 there 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".

1 **10.10 Citizenship Status on Government Forms**

2 The table on the next page presents a tabular summary of each permutation of nationality and domicile as related to the major
3 federal forms and the Social Security NUMIDENT record.

4 **10.10.1 Table of options and corresponding form values**

1

2

Table 6: Tabular Summary of Citizenship Status on Government Forms

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDEN T Status	Status on Specific Government Forms			
						Social Security SS-5 Block 5	IRS Form W-8 Block 3	Department of State I-9 Section 1	E-Verify System
1	“national and citizen of the United States** at birth” or “U.S.** citizen” or “Statutory U.S.** citizen”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	CSP=A	”U.S. Citizen”	Can’t use Form W-8	”A citizen of the United States”	See Note 2.
2	“non-citizen national of the United States** at birth” or “U.S.** national”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408; 8 U.S.C. §1452	CSP=B	”Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer” if PRIVATE “Individual” if PUBLIC officer	”A non-citizen national of the United States**”	See Note 2.
3.1	“U.S.A.*** national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	State of the Union	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	CSP=D	”Other (8 U.S.C. §1101(a)(22)(B))”	“Non-resident NON-person Nontaxpayer”	”A citizen of the United States***. Not a “citizen of the United States***” under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401”	See Note 2.
3.2	“U.S.A.*** national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	CSP=D	”Other (8 U.S.C. §1101(a)(21))”	“Non-resident NON-person Nontaxpayer”	”A citizen of the United States***. Not a “citizen of the United States***” under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401”	See Note 2.

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDENT Status	Status on Specific Government Forms			
						Social Security SS-5 Block 5	IRS Form W-8 Block 3	Department of State I-9 Section 1	E-Verify System
3.3	“U.S.A. *** national” or “state national” or “Constitutional but not statutory citizen”	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	CSP=D	”Other (8 U.S.C. §1101(a)(21))”	“Non-resident NON-person Nontaxpayer”	”A citizen of the United States***. Not a “citizen of the United States***” under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401”	See Note 2.
3.4	Statutory “citizen of the United States***” or Statutory “U.S.** citizen”	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(A)	CSP=A	”U.S. Citizen”	Can’t use Form W-8	”A citizen of the United States***”	See Note 2.
4.1	“alien” or “Foreign national”	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	”Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer” if PRIVATE “Individual” if PUBLIC officer	”A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.2	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	”Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	”A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.3	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	”Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	”A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.4	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	”Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	”A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.5	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	”Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	”A lawful permanent resident” OR “An alien authorized to work”	See Note 2.

NOTES:

1. ”United States” is described in 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.

Who are “Taxpayers” and who needs a “Taxpayer Identification Number”?

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.013, Rev. 10-3-2020

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EXHIBIT: _____

- 1 2. E-Verify CANNOT be used by those who are a NOT lawfully engaged in a public office in the U.S. government at the time of making application. Its use is
2 VOLUNTARY and cannot be compelled. Those who use it MUST have a Social Security Number or Taxpayer Identification Number and it is ILLEGAL to apply
3 for, use, or disclose said number for those not lawfully engaged in a public office in the U.S. government at the time of application. See:

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

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

- 4 3. For instructions useful in filling out the forms mentioned in the above table, see:

- 5 3.1. Social Security Administration Form SS-5:

Why You Aren't Eligible for Social Security, Form #06.001

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

- 6 3.2. IRS Form W-8:

About IRS Form W-8BEN, Form #04.202

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

- 7 3.3. Department of State Form I-9:

I-9 Form Amended, Form #06.028

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

- 8 3.4. E-Verify:

About E-Verify, Form #04.107

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

9

10.10.2 How to describe your citizenship on government forms⁶

This section provides some pointers on how to describe your citizenship status on government forms in order to avoid being confused with a someone who has a domicile on federal territory and therefore no Constitutional rights. Below is a summary of how we recommend protecting yourself from the prejudicial presumptions of others about your citizenship status:

1. Keep in mind the following facts about all government forms:
 - 1.1. Government forms ALWAYS imply the LEGAL/STATUTORY rather than POLITICAL/CONSTITUTIONAL status of the party in the context of all franchises, including income taxes and social security.
 - 1.2. "Alien" on government forms always means a person born or naturalized in a foreign country.
 - 1.3. The Internal Revenue Code does NOT define the term "nonresident alien". The closest thing to a definition is that found in 26 U.S.C. §7701(b)(1)(B), which defines what it ISN'T, but NOT what it IS. The IRS Form W-8 has many different varieties, including entities that are not "individuals", none of which are EXPRESSLY included in the definition at 26 U.S.C. §7701(b)(1)(B). It is therefore IMPOSSIBLE to conclude based on any vague definition in the Internal Revenue Code that a specific person IS or IS NOT a "nonresident alien."
 - 1.4. On tax forms, the term "nonresident alien" is NOT a subset of the term "alien", but rather a SUPERSET. It includes both FOREIGN nationals domiciled in a foreign country and also persons in Constitutional states of the Union. A "national of the United States*", for instance, although NOT an "alien" under Title 8 of the U.S. Code, is a "nonresident alien" under Title 26 of the U.S. Code if lawfully engaged in a public office and a "non-resident non-person" if not engaged in a public office. Therefore, a "nonresident alien" is a "word of art" designed to confuse people, and the fact that uses the word "alien" doesn't mean it IS an "alien". This is covered in:

Flawed Tax Arguments to Avoid, Form #08.004, Section 8.7

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

2. Anyone who PRESUMES any of the following should promptly be DEMANDED to prove the presumption with legally admissible evidence from the law. ALL of these presumptions are FALSE and cannot be proven:

- 2.1. That you can trust ANYTHING that either a government form OR a government employee says. The courts say not only that you CANNOT, but that you can be PENALIZED for doing so. See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

- 2.2. That nationality and domicile are synonymous.
- 2.3. That "nonresident aliens" are a SUBSET of "aliens" within the Internal Revenue Code.
- 2.4. That the term "United States" has the SAME meaning in Title 8 of the U.S. Code as it has in Title 26.
- 2.5. That a Fourteenth Amendment "citizen of the United States" is equivalent to any of the following:
 - 2.5.1. 8 U.S.C. §1401 "national and citizen of the United States".
 - 2.5.2. 26 C.F.R. §1.1-1 "citizen".
 - 2.5.3. 26 U.S.C. §3121(e) "citizen of the United States".All of the above statuses have similar sounding names, but they rely on a DIFFERENT definition of "United States" from that found in the United States Constitution.
- 2.6. That you can be a statutory "taxpayer" or statutory "citizen" of any kind WITHOUT your consent. See:

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

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

3. The safest way to describe oneself is to check "Other" for citizenship or add an "Other" box if the form doesn't have one and then do one of the following:

- 3.1. Write in the "Other" box

"See attached mandatory Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001"

and then attach the following completed form:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

- 3.2. If you don't want to include an attachment, add the following mandatory language to the form that you are a:
 - 3.2.1. A "Citizen and national of ____ (statename)"
 - 3.2.2. NOT a statutory "national and citizen of the United States" or "U.S. citizen" per 8 U.S.C. §1401
 - 3.2.3. A constitutional or Fourteenth Amendment Citizen.

⁶ Adapted from *Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006, Section 14.1; <http://sedm.org>.

3.2.4. A statutory nonresident alien per 26 U.S.C. §7701(b)(1)(B) for the purposes of the federal income tax but not an “individual”.

4. If the recipient of the form says they won’t accept attachments or won’t allow you to write explanatory information on the form needed to prevent perjury on the form, then send them an update via certified mail AFTER they accept your submission so that you have legal evidence that they tried to tamper with a federal witness and conspired to commit perjury on the form.

5. For detailed instructions on how to fill out the Department of State Form I-9, See:

I-9 Form Amended, Form #06.028
<http://sedm.org/Forms/FormIndex.htm>

6. For detailed instructions on how to participate in E-Verify for the purposes of PRIVATE employment, see:

About E-Verify, Form #04.107
<http://sedm.org/Forms/FormIndex.htm>

7. To undo the damage you have done over the years to your status by incorrectly describing your status, send in the following form and submit according to the instructions provided. This form says that all future government forms submitted shall have this form included or attached by reference.

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

8. Quit using Taxpayer Identifying Numbers (TINs). 20 C.F.R. §422.104 says that only statutory “U.S. citizens” and “permanent residents” can lawfully apply for Social Security Numbers, both of which share in common a domicile on federal territory such as statutory “U.S. citizens” and “residents” (aliens), can lawfully use such a number. 26 C.F.R. §301.6109-1(b) also indicates that “U.S. persons”, meaning persons with a domicile on federal territory, are required to furnish such a number if they file tax forms. “Foreign persons” are also mentioned in 26 C.F.R. §301.6109-1(b), but these parties also elect to have an effective domicile on federal territory and thereby become “persons” by engaging in federal franchises. See:

- 8.1. Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013

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

- 8.2. Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205-attach this form to every government form that asks for a Social Security Number or Taxpayer Identification Number. Write in the SSN/TIN Box (NONE: See attached form #04.205).

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

- 8.3. Resignation of Compelled Social Security Trustee, Form #06.002-use this form to quit Social Security lawfully.

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

9. If you are completing any kind of government form or application to any kind of financial institution other than a tax form and you are asked for your citizenship status, TIN, or Social Security Number, attach the following form and prepare according to the instructions provided:

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

10. If you are completing and submitting a government tax form, attach the following form and prepare according to the instructions provided:

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

11. If you are submitting a voter registration, attach the following form and prepare according to the instructions provided:

Voter Registration Attachment, Form #06.003
<http://sedm.org/Forms/FormIndex.htm>

12. If you are applying for a USA passport, attach the following form and prepare according to the instructions provided:

USA Passport Application Attachment, Form #06.007
<http://sedm.org/Forms/FormIndex.htm>

13. If you are submitting a complaint, response, pleading, or motion to a federal court, you should attach the following form:

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
<http://sedm.org/Litigation/LitIndex.htm>

14. Use as many of the free forms as you can from the page below. They are very well thought out to avoid traps set by the predators who run the American government:

SEDM Forms/Pubs Page
<http://sedm.org/Forms/FormIndex.htm>

15. When engaging in correspondence with anyone in the government, legal, or financial profession about your status that occurs on other than a standard government form, use the following guidelines:

- 15.1. In the return address for the correspondence, place the phrase “(NOT A DOMICILE OR RESIDENCE)”.

- 1 15.2. Entirely avoid the use of the words “citizen”, “citizenship”, “resident”, “inhabitant”. Instead, prefer the term “non-
2 resident”, and “transient foreigner”.
- 3 15.3. Never describe yourself as an “individual” or “person”. 5 U.S.C. §552a(a)(2) says that this entity is a government
4 employee who is a statutory “U.S. citizen” or “resident” (alien). Instead, refer to yourself as a “transient foreigner”
5 and a “nonresident”. Some forms such as IRS form W-8BEN Block 3 have no block for “transient foreigner” or
6 “nonresident NON-person”, in which case modify the form to add that option. See the following for details:

About IRS Form W-8BEN, Form #04.202

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

- 7 15.4. Entirely avoid the use of the phrase “United States”, because it has so many different and mutually exclusive
8 meanings in the U.S. code and state law. Instead, replace this phrase with the name of the state you either are
9 physically present within or with “USA” and then define that “USA” includes the states of the Union and excludes
10 federal territory. For instance, you could say “Citizen of California Republic” and then put an asterisk next to it
11 and at the bottom of the page explain the asterisk as follows:

12 ** NOT a citizen of the **STATE** of California, which is a corporate extension of the federal government, but instead*
13 *a sovereign American of the California Republic*

14 *California Revenue and Taxation Code, Section 6017 defines “State of” as follows:*

15 *“6017. ‘In this State’ or ‘in the State’ means within the exterior limits of the State of California and includes*
16 *all territory within these limits owned by or ceded to the United States of America.”*

- 17 15.5. Never use the word “residence”, “permanent address”, or “domicile” in connection with either the term “United
18 States”, or the name of the state you are in.
- 19 15.6. If someone else refers to you improperly, vociferously correct them so that they are prevented from making
20 presumptions that would injure your rights.
- 21 15.7. Avoid words that are undefined in statutes that relate to citizenship. Always use words that are statutorily defined
22 and if you can’t find the definition, define it yourself on the form or correspondence you are sending. Use of
23 undefined words encourages false presumptions that will eventually injure your rights and give judges and
24 administrators discretion that they undoubtedly will abuse to their benefit. There isn’t even a common definition
25 of “citizen of the United States” or “U.S. citizen” in the standard dictionary, then the definition of “U.S. citizen” in
26 all the state statutes and on all government forms is up to us! Therefore, once again, whenever you fill out any kind
27 of form that specifies either “U.S. citizen” or “citizen of the United States”, you should be very careful to clarify
28 that it means “national” under 8 U.S.C. §1101(a)(21) and/or 8 U.S.C. §1452 or you will be “presumed” to be a
29 federal citizen and a “citizen of the United States***” under 8 U.S.C. §1401, and this is one of the biggest injuries
30 to your rights that you could ever inflict. Watch out folks! Here is the definition we recommend that you use on
31 any government form that uses these terms that makes the meaning perfectly clear and unambiguous:

32 *“U.S.*** citizen” or “citizen of the United States***”: A “National” defined in either 8 U.S.C. §1101(a)(21)*
33 *who owes their permanent allegiance to the confederation of states called the “United States”. Someone who*
34 *was not born in the federal “United States” as defined in 8 U.S.C. §1101(a)(38) and who is NOT a “citizen of*
35 *the United States” under 8 U.S.C. §1401.*

- 36 15.8. Refer them to this pamphlet if they have questions and tell them to do their homework.

37 16. Citizenship status in Social Security NUMIDENT record:

- 38 16.1. The NUMIDENT record derives from what was filled out on the SSA Form SS-5, block 5. See:

39 <http://www.ssa.gov/online/ss-5.pdf>

- 40 16.2. One’s citizenship status is encoded within the NUMIDENT record using the “CSP code” within the Numident
41 record. This code is called the “citizenship code” by the Social Security administration.
- 42 16.3. Like all government forms, the terms used on the SSA Form SS-5 use the STATUTORY context, not the
43 CONSTITUTIONAL context for all citizenship words. Hence, block 5 of the SSA Form SS-5 should be filled
44 out with “Other”, which means you are a non-resident. This is consistent with the definition of “individual”
45 found in 26 C.F.R. §1.1441-1(c)(3), which defines the term to include ONLY STATUTORY “aliens”.
- 46 16.4. Those who are not STATUTORY “nationals and citizens of the United States***” at birth per 8 U.S.C. §1401 or
47 26 U.S.C. §3121(e), and 26 C.F.R. §1.1-1(c) have a “CSP code” of B in their NUMIDENT record, which
48 corresponds with a CSP code of “B”. The comment field of the NUMIDENT record should also be annotated
49 with the following to ensure that it is not changed during an audit because of confusion on the part of the SSA
50 employee:

1 "CSP Code B not designated in error-- applicant is an American national with a domicile and residence in a
2 foreign state for the purposes of the Social Security Act."

3 16.5. The local SSA office cannot provide a copy of the NUMIDENT record. Only the central SSA headquarters can
4 provide it by submitting a Privacy Act request rather than a FOIA using the following resource:

Guide to Freedom Of Information Act (F.O.I.A.), Social Security Administration
http://www.ssa.gov/foia/html/foia_guide.htm

5 16.6. Information in the NUMIDENT record is shared with:

- 6 16.6.1. The Department of Homeland Security (D.H.S.).
7 16.6.2. State Department of Motor Vehicles in verifying SSNs.
8 16.6.3. E-Verify.

About E-Verify, Form #04.107
<http://sedm.org/Forms/FormIndex.htm>

9 16.7. The procedures for requesting NUMIDENT information using the Freedom Of Information Act (F.O.I.A.) or
10 Privacy Act are described in:

Social Security Administration, Program Operations Manual System (P.O.M.S.), Section RM 00299.005 Form
SSA-L669 Request for Evidence in Support of an SSN Application — U.S.-Born Applicant
<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0100299005>

11 10.11 How Human Beings Become "Individuals" and "Persons" Under the Revenue Statutes

12 It might surprise most people to learn that human beings most often are NEITHER "individuals" nor "persons" under ordinary
13 acts of Congress, and especially revenue acts. The reasons for this are many and include the following:

- 14 1. All civil statutes are law exclusively for government and not private humans:

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

- 15 2. Civil statutes cannot impair PRIVATE property or PRIVATE rights.

16 "Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a
17 constitution. 194 B.R. at 925. "
18 [In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]

- 19 3. Civil statutes are privileges and franchises created by the government which convert PRIVATE property to PUBLIC
20 property. They cannot lawfully convert PRIVATE property to PUBLIC property without the express consent of the
21 owner. See:

Separation Between Public and Private Course, Form #12.025
<https://sedm.org/Forms/FormIndex.htm>

- 22 4. You have an inalienable PRIVATE right to choose your civil status, including "person".

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<https://sedm.org/Forms/FormIndex.htm>

- 23 5. All civil statuses, including "person" or "individual" are a product of a VOLUNTARY choice of domicile protected by
24 the First Amendment right of freedom from compelled association. If you don't volunteer and choose to be a
25 nonresident or transient foreigner, then you cannot be punished for that choice and cannot have a civil status. See:

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

- 26 6. As the absolute owner of your private property, you have the absolute right of depriving any and all others,
27 INCLUDING governments, of the use or benefit of that property, including your body and all of your property. The
28 main method of exercising that control is to control the civil and legal status of the property, who protects it, and HOW
29 it is protected.

30 "In all domestic concerns each state of the Union is to be deemed an independent sovereignty. As such, it is its
31 province and its duty to forbid interference by another state as well as by any foreign power with the status of
32 its own citizens. Unless at least one of the spouses is a resident thereof in good faith, the courts of such sister
33 state or of such foreign power cannot acquire jurisdiction to dissolve the marriage of those who have an
34 established domicile in the state which resents such interference with matters which disturb its social serenity or
35 affect the morals of its inhabitants."
36 [Roberts v. Roberts, 81 Cal.App.2d. 871, 879 (1947);
37 https://scholar.google.com/scholar_case?case=13809397457737233441]

The following subsections will examine the above assertions and prove they are substantially true with evidence from a high level. If you need further evidence, we recommend reading the documents referenced above.

10.11.1 How alien nonresidents visiting the geographical United States become statutory “individuals” whether or not they consent**

The U.S. Supreme Court defined how alien nonresidents visiting the United States** become statutory “individuals” below:

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

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

Therefore, alien nonresidents visiting or doing business within a country are presumed to be party to an “implied license” while there. All licenses are franchises, and all give rise to a public civil franchise status. In the case of nonresident aliens, that status is “individual” and it is a public office in the government, just like every other franchise status. We prove this in:

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

All “aliens” are presumed to be “nonresident aliens” but this may be overcome upon presentation of proof:

Title 26: Internal Revenue
PART I—INCOME TAXES
nonresident alien individuals
§ 1.871-4 Proof of residence of aliens.

(a) Rules of evidence. The following rules of evidence shall govern in determining whether or not an alien within the United States has acquired residence therein for purposes of the income tax.

(b) Nonresidence presumed. An alien by reason of his alienage, is presumed to be a nonresident alien.

(c) Presumption rebutted—

(1) Departing alien.

In the case of an alien who presents himself for determination of tax liability before departure from the United States, the presumption as to the alien's nonresidence may be overcome by proof--

Aliens, while physically in the United States**, are presumed to be “resident” here, REGARDLESS OF THEIR CONSENT or INTENT. “residence” is the word used to characterize an alien as being subject to the CIVIL and/or TAXING franchise codes of the place he or she is in:

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

(a) General.

The term nonresident alien individual means an individual whose residence is not within the United States, and who is not a citizen of the United States. The term includes a nonresident alien fiduciary. For such purpose the term fiduciary shall have the meaning assigned to it by section 7701(a)(6) and the regulations in part 301 of this chapter (Regulations on Procedure and Administration). For presumption as to an alien's nonresidence, see paragraph (b) of §1.871-4.

(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.

Once aliens seek the privilege of permanent resident status, then they cease to be nonresident aliens and become “resident aliens” under 26 U.S.C. §7701(b)(1)(A):

26 U.S.C. §7701(b)(1)(A) Resident alien

(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 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).

“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”

[The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87]

Therefore, once aliens apply for and receive “permanent resident” status, they get the same exemption from income taxation as citizens and thereby CEASE to be civil “persons” under the Internal Revenue Code as described in the following sections. In that sense, their “implied license” is revoked and they thereby cease to be civil “persons”. The license returns if they abandon their “permanent resident” civil status:

Title 26: Internal Revenue
PART 1—INCOME TAXES
nonresident alien individuals
§1.871-5 Loss of residence by an alien.

An alien who has acquired residence in the United States retains his status as a resident until he abandons the same and actually departs from the United States. An intention to change his residence does not change his status as a resident alien to that of a nonresident alien. Thus, an alien who has acquired a residence in the United States is taxable as a resident for the remainder of his stay in the United States.

We should also point out that:

1. There are literally BILLIONS of aliens throughout the world.
2. Unless and until an alien either physically sets foot within our country or conducts commerce or business with a foreign state such as the United States**, they:
 - 2.1. Would NOT be classified as civil STATUTORY “persons” or “individuals”, but rather “transient foreigners” or “stateless persons”. Domicile in a place is MANDATORY in order for the civil statutes to be enforceable per Federal Rule of Civil Procedure 17, and they have a foreign domicile while temporarily here.
 - 2.2. Would NOT be classified as “persons” under the Constitution. The constitution attaches to and protects LAND, and not the status of people ON the land.
 - 2.3. Would NOT be classified as “persons” under the CRIMINAL law.
 - 2.4. Would NOT be classified as “persons” under the common law and equity.
3. If the alien then physically comes to the United States** (federal zone or STATUTORY “United States***”), then they:
 - 3.1. Would NOT become “persons” under the Constitution, because the constitution does not attach to federal territory.
 - 3.2. Would become “persons” under the CRIMINAL laws of Congress, because the criminal law attaches to physical territory.
 - 3.3. Would become “persons” under the common law and equity of the national government and not the states, because common law attaches to physical land.
4. If the alien then physically moves to a constitutional state, then their status would change as follows:
 - 4.1. Would become “persons” under the Constitution, because the constitution attaches to land within constitutional states.
 - 4.2. Would become “persons” under the CRIMINAL laws of states of the Union, because the criminal law attaches to physical territory.
 - 4.3. Would cease to be “persons” under the CRIMINAL laws of Congress, because they are not on federal territory.
 - 4.4. Would become “persons” under the common law and equity of the state they visited and not the national government, because common law attaches to physical land.
5. If the aliens are statutory “citizens” of their state of origin, they are “agents of the state” they came from. If they do not consent to be statutory “citizens” and do not have a domicile in the state of their birth, then they are “non-residents” in relation to their state of birth. The STATUTORY “citizen” is the agent of the state, not the human being filling the public office of “citizen”.

"Under our own systems of polity, the term 'citizen', implying the same or similar relations to the government and to society which appertain to the term, 'subject' in England, is familiar to all. Under either system, the term used is designed to apply to man in his individual character and to his natural capacities -- to a being or agent [PUBLIC OFFICER!] possessing social and political rights and sustaining social, political, and moral obligations. It is in this acceptation only, therefore, that the term 'citizen', in the article of the Constitution, can be received and understood. When distributing the judicial power, that article extends it to controversies between 'citizens' of different states. This must mean the natural physical beings composing those separate communities, and can by no violence of interpretation be made to signify artificial, incorporeal, theoretical, and invisible creations. A corporation, therefore, being not a natural person, but a mere creature of the mind, invisible and intangible, cannot be a citizen of a state, or of the United States, and cannot fall within the terms or the power of the above mentioned article, and can therefore neither plead nor be impleaded in the courts of the United States."

[Rundle v. Delaware & Raritan Canal Company, 55 U.S. 80, 99 (1852) from dissenting opinion by Justice Daniel]

6. When aliens are STATUTORY citizens of the country of their birth and origin who are doing business in the United States** as a “foreign state”, they are treated as AGENTS and OFFICERS of the country they are from, hence they are “state actors”.

The Law of Nations, Book II: Of a Nation Considered in Her Relation to Other States

§ 81. The property of the citizens is the property of the nation, with respect to foreign nations.

Even the property of the individuals is, in the aggregate, to be considered as the property of the nation, with respect to other states. It, in some sort, really belongs to her, from the right she has over the property of her citizens, because it constitutes a part of the sum total of her riches, and augments her power. She is interested in that property by her obligation to protect all her members. In short, it cannot be otherwise, since nations act and

1 treat together as bodies in their quality of political societies, and are considered as so many moral persons. All
2 those who form a society, a nation being considered by foreign nations as constituting only one whole, one single
3 person, — all their wealth together can only be considered as the wealth of that same person. And this is to true,
4 that each political society may, if it pleases, establish within itself a community of goods, as Campanella did in
5 his republic of the sun. Others will not inquire what it does in this respect: its domestic regulations make no
6 change in its rights with respect to foreigners nor in the manner in which they ought to consider the aggregate of
7 its property, in what way soever it is possessed.

8 [The Law of Nations, Book II, Section 81, Vattel;

9 SOURCE: http://famguardian.org/Publications/LawOfNations/vattel_02.htm#§ 81. The property of the citizens
10 [is the property of the nation, with respect to foreign nations.\]](http://famguardian.org/Publications/LawOfNations/vattel_02.htm#§ 81. The property of the citizens)

11 7. As agents of the state they were born within and are domiciled within while they are here, aliens visiting the United
12 States** are part of a “foreign state” in relation to the United States**.

13 These principles are a product of the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97:

14 [Title 28 › Part IV › Chapter 97 › § 1605](#)

15 [28 U.S. Code § 1605 - General exceptions to the jurisdictional immunity of a foreign state](#)

16 (a) A foreign [state](#) shall not be immune from the jurisdiction of courts of the [United States](#) or of the States in any
17 case—

18 (1) in which the foreign [state](#) has waived its immunity either explicitly or by implication, notwithstanding any
19 withdrawal of the waiver which the foreign [state](#) may purport to effect except in accordance with the terms of the
20 waiver;

21 (2) in which the action is based upon a commercial activity carried on in the United States by the foreign state;
22 or upon an act performed in the United States in connection with a commercial activity of the foreign state
23 elsewhere; or upon an act outside the territory of the United States in connection with a commercial activity of
24 the foreign state elsewhere and that act causes a direct effect in the United States;

25 (3) in which rights in property taken in violation of international law are in issue and that property or any
26 property exchanged for such property is present in the United States in connection with a commercial activity
27 carried on in the United States by the foreign state; or that property or any property exchanged for such
28 property is owned or operated by an agency or instrumentality of the foreign state and that agency or
29 instrumentality is engaged in a commercial activity in the United States;

30 (4) in which rights in property in the [United States](#) acquired by succession or gift or rights in immovable property
31 situated in the [United States](#) are in issue;

32 (5) not otherwise encompassed in paragraph (2) above, in which money damages are sought against a foreign
33 [state](#) for personal injury or death, or damage to or loss of property, occurring in the [United States](#) and caused by
34 the tortious act or omission of that foreign state or of any official or employee of that foreign state while acting
35 within the scope of his office or employment; except this paragraph shall not apply to—

36 (A) any claim based upon the exercise or performance or the failure to exercise or perform a discretionary
37 function regardless of whether the discretion be abused, or

38 (B) any claim arising out of malicious prosecution, abuse of process, libel, slander, misrepresentation, deceit, or
39 interference with contract rights; or

40 (6) in which the action is brought, either to enforce an agreement made by the foreign [state](#) with or for the benefit
41 of a private party to submit to arbitration all or any differences which have arisen or which may arise between
42 the parties with respect to a defined legal relationship, whether contractual or not, concerning a subject matter
43 capable of settlement by arbitration under the laws of the [United States](#), or to confirm an award made pursuant
44 to such an agreement to arbitrate, if (A) the arbitration takes place or is intended to take place in the [United](#)
45 [States](#), (B) the agreement or award is or may be governed by a treaty or other international agreement in force
46 for the [United States](#) calling for the recognition and enforcement of arbitral awards, (C) the underlying claim,
47 save for the agreement to arbitrate, could have been brought in a [United States](#) court under this section or section
48 1607, or (D) paragraph (1) of this subsection is otherwise applicable.

49 Lastly, we also wish to emphasize that those who are physically in the country they were born in are NOT under any such
50 “implied license” and therefore, unlike aliens, are not AUTOMATICALLY “individuals” or “persons” and cannot consent
51 to become “individuals” or “persons” under any revenue statute. These people would be called “nationals of the United
52 States*** OF AMERICA”. Their rights are UNALIENABLE and therefore they cannot lawfully consent to give them away
53 by agreeing to ANY civil status, including “person” or “individual”.

10.11.2 “U.S. Persons”

The statutory definition of “U.S. person” within the Internal Revenue Code is as follows:

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

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

(30) [United States](#) person

The term “United States^[**] person” means -

(A) a [citizen or resident of the United States^{\[**\]}](#),

(B) a domestic partnership,

(C) a domestic [corporation](#),

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

(i) a court within the United States^[**] is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States^[**] persons have the authority to control all substantial decisions of the trust.

[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.

NOTICE the following important fact: The definition of “person” in 26 U.S.C. §7701(a)(1) does NOT include “U.S. person”, and therefore indicating this status on a withholding form does not make you a STATUTORY “person” within the Internal Revenue Code!

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
[§ 7701. Definitions](#)

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

(1) [Person](#)

The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

There is some overlap between “U.S. Persons” and “persons” in the I.R.C., but only in the case of estates and trusts, and partnerships. NOWHERE in the case of individuals is there overlap.

There is also no tax imposed directly on a U.S. Person anywhere in the internal revenue code. All taxes relating to humans are imposed upon “persons” and “individuals” rather than “U.S. Persons”. Nowhere in the definition of “U.S. person” is included “individuals”, and you must be an “individual” to be a “person” as a human being under 26 U.S.C. §7701(a)(1). Furthermore, nowhere are “citizens or residents of the United States” mentioned in the definition of “U.S. Person” defined to be “individuals”. Hence, they can only be fictions of law and NOT humans. To be more precise, they are not only “fictions of law” but public offices in the government. See:

There is a natural tendency to PRESUME that a statutory “U.S. person” is a “person”, but in fact it is not. That tendency begins with the use of “person” in the NAME “U.S. person”. However, the rules for interpreting the Internal Revenue Code forbid such a presumption:

[U.S. Code](#) › [Title 26](#) › [Subtitle F](#) › [Chapter 80](#) › [Subchapter A](#) › § 7806
[26 U.S. Code § 7806 - Construction of title](#)

(b)Arrangement and classification

No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the sidenotes and ancillary tables contained in the various prints of this Act before its enactment into law.

Portions of a specific section, such as 26 U.S.C. §7701(a)(30) is a “grouping” as referred to above. The following case also affirms this concept:

“Factors of this type have led to the wise rule that the title of a statute and the heading of a section cannot limit the plain meaning of the text. United States v. Fisher, 2 Cranch 358, 386; Cornell v. Coyne, 192 U.S. 418, 430; Strathearn S.S. Co. v. Dillon, 252 U.S. 348, 354. For interpretative purposes, they are of use only when they shed light on some ambiguous word or phrase. They are but tools available for the resolution of a doubt. But they cannot undo or limit that which the text makes plain.”
[*Railroad Trainmen v. B. & O.R. Co.* 331 U.S. 519 (1947)]

Therefore, we must discern the meaning of “U.S. person” from what is included UNDER the heading, and not within the heading “U.S. Person”. The following subsections will attempt to do this.

10.11.3 The Three Types of “Persons”

The meaning of “person” depends entirely upon the context in which it is used. There are three main contexts, defined by the system of law in which they may be invoked:

1. CONSTITUTIONAL “person”: Means a human being and excludes artificial entities or corporations or even governments.

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

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

[Annotated Fourteenth Amendment, Congressional Research Service.

SOURCE: http://www.law.cornell.edu/anncon/html/amdt14a_user.html#amdt14a_hd1]

2. STATUTORY “person”: Depends entirely upon the definition within the statutes and EXCLUDES CONSTITUTIONAL “persons”. This would NOT INCLUDE STATUTORY “U.S. Persons”.
3. COMMON LAW “person”: A private human who is litigating in equity under the common law in defense of his absolutely owned private property.

The above systems of law are described in:

Four Law Systems Course, Form #12.039
<https://sedm.org/Forms/FormIndex.htm>

Which of the above statuses you have depends on the law system you voluntarily invoke when dealing with the government. That law system determines what is called the “choice of law” in your interactions with the government. For more on “choice of law” rules, see:

Federal Jurisdiction, Form #05.018, Section 3
<https://sedm.org/Forms/FormIndex.htm>

If you invoke a specific choice of law in the action you file in court, and the judge or government changes it to one of the others, then they are engaged in CRIMINAL IDENTITY THEFT:

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

Identity theft can also be attempted by the government by deceiving or confusing you with legal “words of art”:

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

10.11.4 Why a “U.S. Person” who is a “citizen” is NOT a statutory “person” or “individual” in the Internal Revenue Code

The definition of person is found in 26 U.S.C. §7701(a)(1) as follows:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
[§7701. Definitions](#)

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

(1) Person

The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

The term “individual” is then defined as:

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

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

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

(c) Definitions

(3) Individual.

(ii) Nonresident alien individual.

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

Did you also notice that the definitions were not qualified to only apply to a specific chapter or section? That means that they apply generally throughout the Internal Revenue Code and implementing regulations. Therefore, we must conclude that the REAL “individual” in the phrase “U.S. Individual Income Tax Return” (IRS Form 1040) that Congress and the IRS are referring to can only mean “nonresident alien INDIVIDUALS” and “alien INDIVIDUALS”. That is why they don’t just come out and say “U.S. Citizen Tax Return” on the 1040 Form. If you aren’t a STATUTORY “individual”, then obviously you are filing the WRONG form to file the 1040, which is a RESIDENT form for those DOMICILED on federal territory. This is covered in the following:

Why It is a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021
<https://sedm.org/Forms/FormIndex.htm>

Therefore, all STATUTORY “individuals” are STATUTORY “aliens”. Hence, the ONLY people under Title 26 of the U.S. Code who are BOTH “persons” and “individuals” are ALIENS. Under the rules of statutory construction “citizens” of every description are EXCLUDED from being STATUTORY “persons”.

*"It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions."
[Bailey v. Alabama, 219 U.S. 219 (1911)]*

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

*"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

Who might these STATUTORY “persons” be who are also “individuals”? They must meet all the following conditions simultaneously to be “taxpayers” and “persons”:

1. STATUTORY “U.S. citizens” or STATUTORY “U.S. residents” domiciled in the geographical “United States” under 26 U.S.C. §7701(a)(9) and (a)(10) and/or 4 U.S.C. §110(d).
2. Temporarily abroad on travel under 26 U.S.C. §911.
3. Availing themselves of a tax treaty benefit (franchises) and therefore liable to PAY for said “benefit”.
4. Interface to the Internal Revenue Code as “aliens” in relation to the foreign country they are physically in but not domiciled in at the time.
5. Called a “qualified individual” in 26 U.S.C. §911(d)(1).

Some older versions of the code call the confluence of conditions above a “nonresident citizen”. The above are confirmed by the words of Jesus Himself!

And when he had come into the house, Jesus anticipated him, saying, "What do you think, Simon? From whom do the kings [governments] of the earth [lawfully] take customs or taxes, from their sons [citizens and subjects]"

1 or from strangers [statutory "aliens", which are synonymous with "residents" in the tax code, and exclude
2 "citizens"]?"

3 Peter said to Him, "From strangers [statutory "aliens"]/"residents" ONLY. See [26 C.F.R. §1.1-1\(a\)\(2\)\(ii\)](#) and
4 [26 C.F.R. §1.1441-1\(c\)\(3\)](#)]."

5 Jesus said to him, "Then the sons [of the King, Constitutional but not statutory "citizens" of the Republic, who
6 are all sovereign "nationals" and "non-resident non-persons"] are free [sovereign over their own person and
7 labor. e.g. SOVEREIGN IMMUNITY]. "
8 [[Matt. 17:24-27](#), Bible, NKJV]

9 Note some other very important things that distinguish STATUTORY "U.S. Persons" from STATUTORY "persons":

- 10 1. The term "U.S." in the phrase "U.S. Person" as used in 26 U.S.C. §7701(a)(30) is never defined anywhere in the
11 Internal Revenue Code, and therefore does NOT mean the same as "United States" in its geographical sense as defined
12 in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d). It is a violation of due process to PRESUME that the two
13 are equivalent.
- 14 2. The definition of "person" in 26 U.S.C. §7701(a)(1) does not include statutory "citizens" or "residents".
- 15 3. The definition of "U.S. person" in 26 U.S.C. §7701(a)(30) does not include statutory "individuals".
- 16 4. Nowhere in the code are "individuals" ever expressly defined to include statutory "citizens" or "residents". Hence,
17 under the rules of statutory construction, they are purposefully excluded.
- 18 5. Based on the previous items, there is no overlap between the definitions of "person" and "U.S. Person" in the case of
19 human beings who are ALSO "citizens" or "residents".
- 20 6. The only occasion when a human being can ALSO be a statutory "person" is when they are neither a "citizen" nor a
21 "resident" and are a statutory "individual".
- 22 7. The only "person" who is neither a statutory "citizen" nor a statutory "resident" and is ALSO an "individual" is a
23 "nonresident alien individual":

24 [26 U.S.C. §7701\(b\)\(1\)\(B\) Nonresident alien](#)

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

- 27 8. The previous item explains why nonresident aliens are the ONLY type of "individual" subject to tax withholding in 26
28 U.S.C. Subtitle A, Chapter 3, Subchapter A and who can earn taxable income under the I.R.C.: The only "individuals"
29 listed are "nonresident aliens":

30 [26 U.S. Code Subchapter A - Nonresident Aliens and Foreign Corporations](#)

31 [§ 1441 - Withholding of tax on nonresident aliens](#)

32 [§ 1442 - Withholding of tax on foreign corporations](#)

33 [§ 1443 - Foreign tax-exempt organizations](#)

34 [§ 1444 - Withholding on Virgin Islands source income](#)

35 [§ 1445 - Withholding of tax on dispositions of United States real property interests](#)

36 [§ 1446 - Withholding tax on foreign partners' share of effectively connected income](#)

- 37 9. There is overlap between "U.S. Person" and "person" in the case of trusts, corporations, and estates, but NOT
38 "individuals". All such entities are artificial and fictions of law. Even they can in some cases be "citizens" or
39 "residents" and therefore nontaxpayers:

40 "A corporation is a citizen, [resident](#), or inhabitant of the state or country by or under the laws of which it was
41 created, and of that state or country only."

42 [[19 Corpus Juris Secundum \(C.J.S.\), Corporations, §886 \(2003\)](#)]

- 43 10. Corporations can also be individuals instead of merely and only corporations:

Who are "Taxpayers" and who needs a "Taxpayer Identification Number"?

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At common law, a "corporation" was an "artificial perso[n] endowed with the legal capacity of perpetual succession" consisting either of a single individual (termed a "corporation sole") or of a collection of several individuals (a "corporation aggregate"). 3 H. Stephen, *Commentaries on the Laws of England* 166, 168 (1st Am. ed. 1845). The sovereign was considered a corporation. See *id.*, at 170; see also 1 W. Blackstone, *Commentaries* *467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as "corporations" (and hence as "persons") at the time that 1983 was enacted and the Dictionary Act recodified. See W. Anderson, *A Dictionary of Law* 261 (1893) ("All corporations were originally modeled upon a state or nation"); 1 J. Bouvier, *A Law Dictionary Adapted to the Constitution and Laws of the United States of America* 318-319 (11th ed. 1866) ("In this extensive sense the United States may be termed a corporation"); *Van Brocklin v. Tennessee*, 117 U.S. 151, 154 (1886) ("The United States is a . . . great corporation . . . ordained and established by the American people") (quoting *United States v. Maurice*, 26 F. Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); *Cotton v. United States*, 11 How. 229, 231 (1851) (*United States is "a corporation"*). See generally *Trustees of Dartmouth College v. Woodward*, 4 Wheat. 518, 561-562 (1819) (explaining history of term "corporation"). [Nigraingas v. Sanchez, 495 U.S. 182 (1990)]

We have therefore come full circle in forcefully concluding that "persons" and "U.S. persons" are not equivalent and non-overlapping in the case of "citizens" and "residents", and that the only type of entity a human being can be if they are a STATUTORY "citizen" or "resident" is a statutory "U.S. person" under 26 U.S.C. §7701(a)(30) and NOT a statutory "person" under 26 U.S.C. §7701(a)(1).

None of the following could therefore TRUTHFULLY be said about a STATUTORY "U.S. Person" who are human beings that are "citizens" or "residents":

1. They are "individuals" as described in 26 C.F.R. §1.1441-1(c)(3)(i).
2. That they are a SUBSET of all "persons" in 26 U.S.C. §7701(a)(1).
3. That they are ALSO statutory "persons" in 26 U.S.C. §7701(a)(1).

Lastly, we wish to emphasize that it constitutes a CRIME and perjury for someone who is in fact and in deed a "citizen" to misrepresent themselves as a STATUTORY "individual" (alien) by performing any of the following acts:

1. Declaring yourself to be a "payee" by submitting an IRS form W-8 or W-9 to an alleged "withholding agent" while physically located in the statutory "United States*" (federal zone) or in a state of the Union. All human being "payees" are "persons" and therefore "individuals". "U.S. persons" who are not aliens are NOT "persons". Statutory citizens or residents must be ABROAD to be a "payee" because only then can they be both "individuals" and "qualified individuals" under 26 U.S.C. §911(d)(1).

Title 26 › Chapter I › Subchapter A › Part I › Section 1.1441-1
26 CFR 1.1441-1 - Requirement for the deduction and withholding of tax on payments to foreign persons.

§ 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(b) General rules of withholding-

(2) Determination of payee and payee's status-

(i) In general.

[. . .] "a payee is the person to whom a payment is made, regardless of whether such person is the beneficial owner of the amount (as defined in paragraph (c)(6) of this section)."

2. Filing an IRS Form 1040. The form in the upper left corner says "U.S. Individual" and "citizens" are NOT STATUTORY "individuals". See:

Why It is a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021
<https://sedm.org/Forms/FormIndex.htm>

3. To apply for or receive an "INDIVIDUAL Taxpayer Identification Number" using an IRS Form W-7. See:

Individual Taxpayer Identification Number, Internal Revenue Service
<https://www.irs.gov/individuals/individual-taxpayer-identification-number>

The ONLY provision within the Internal Revenue Code that permits those who are STATUTORY “citizens” to claim the status of either “individual” or “alien” is found in 26 U.S.C. §911(d)(1), in which the citizen is physically abroad in a foreign country, in which case he or she is called a “qualified individual”.

U.S. Code › [Title 26](#) › [Subtitle A](#) › [Chapter 1](#) › [Subchapter N](#) › [Part III](#) › [Subpart B](#) › § 911

[26 U.S. Code § 911 - Citizens or residents of the United States living abroad](#)

(d) DEFINITIONS AND SPECIAL RULES

For purposes of this section—

(1) QUALIFIED INDIVIDUAL

The term “qualified individual” **means an individual** whose tax home is in a foreign country and who is—

(A) a citizen of the United States and establishes to the satisfaction of the Secretary that he has been a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year, or

(B) a citizen or resident of the United States and who, during any period of 12 consecutive months, is present in a foreign country or countries during at least 330 full days in such period.

The above provisions SUPERSEDE the definitions within [26 U.S.C. §7701](#) only within [section 911](#) for the specific case of citizens when abroad ONLY. Those who are not physically “abroad” or in a foreign country CANNOT truthfully claim to be “individuals” and would be committing perjury under penalty of perjury if they signed any tax form, INCLUDING a 1040 Form, identifying themselves as either an “individual” or a “U.S. individual” as it says in the upper left corner of the 1040 Form. If this limitation of the income tax ALONE were observed, then most of the fraud and crime that plagues the system would instantly cease to exist.

10.11.5 “U.S. Persons” who are ALSO “persons”

26 C.F.R. §1.1441(c)(8) identifies “U.S. Persons” who are also “persons” under the Internal Revenue Code:

(8) Person.

For purposes of the regulations under chapter 3 of the Code, the term person shall mean a [person](#) described in section 7701(a)(1) and the regulations under that section and [a U.S. branch to the extent treated as a U.S. person under paragraph \(b\)\(2\)\(iv\) of this section](#). For purposes of the regulations under chapter 3 of the Code, the term person does not include a wholly-owned [entity](#) that is disregarded for federal tax purposes under [§ 301.7701-2\(c\)\(2\) of this chapter](#) as an [entity](#) separate from its [owner](#). See [paragraph \(b\)\(2\)\(iii\) of this section](#) for procedures applicable to [payments](#) to such entities.
[26 C.F.R. §1.1441-1(c)(8)]

The ONLY way that a human being who is a “U.S. person” physically located within the statutory “United States***” (federal zone) or states of the Union can become a STATUTORY “person” is to:

1. Be treated wrongfully AS IF they are a “payee” by an ignorant “withholding agent” under 26 C.F.R. §1.1441.
2. Be falsely PRESUMED to be a statutory “individual” or statutory “person”. All such conclusive presumptions which impair constitutional rights are unconstitutional and impermissible as we prove in the following:

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

All such presumption should be FORCEFULLY CHALLENGED. Anyone making such a presumption should be DEMANDED to satisfy their burden of proof and produce a statutory definition that expressly includes those who are either STATUTORY “citizens” or statutory “residents”. In the absence of such a presumption, you as the victim of such an unconstitutional presumption must be presumed to be innocent until proven guilty, which means a “non-person” and a “non-taxpayer” unless and until proven otherwise WITH COURT ADMISSIBLE EVIDENCE SIGNED UNDER PENALTY OF PERJURY BY THE MOVING PARTY, which is the withholding agent.

3. Volunteer to fill out an unmodified or not amended IRS Form W-8 or W-9. Both forms PRESUPPOSE that the submitter is a “payee” and therefore a “person” under 26 C.F.R. §1.1441-1(b)(2)(i). A withholding agent asserting usually falsely that you have to fill out this form MUST make a false presumption that you are a “person” but he

CANNOT make that determination without forcing you to contract or associate in violation of law. ONLY YOU as the submitter can lawfully do that. If you say under penalty of perjury that you are NOT a statutory “person” or “individual”, then he has to take your word for it and NOT enforce the provisions of 26 C.F.R. §1.1441-1 against you. If he refuses you this right, he is committing criminal witness tampering, since the form is signed under penalty of perjury and he compelling a specific type of testimony from you. See:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<https://sedm.org/Forms/FormIndex.htm>

4. Fill out an IRS Form W-8. Block 1 for the name of the submitter calls the submitter an “individual”. You are NOT an “individual” since individuals are aliens as required by 26 C.F.R. §1.1441-1(c)(3). Only STATUTORY “U.S. citizens” abroad can be “individuals” and you aren’t abroad if you are either on federal territory or within a constitutional state.

The result of ALL of the above is CRIMINAL IDENTIFY THEFT at worst as described in Form #05.046, and impersonating a public officer called a “person” and “individual” at best in violation of 18 U.S.C. §912 as described in Form #05.008.

There is also much overlap between the definition of “person” and “U.S. person”. The main LACK of overlap occurs with “individuals”. The main reason for this difference in overlap is the fact that HUMAN BEINGS have constitutional rights while artificial entities DO NOT. Below is a table comparing the two, keeping in mind that the above regulation refers to the items listed that both say “Yes”, but not to “individuals”:

Table 7: Comparison of "person" to "U.S. Person"

#	Type of entity	“person”? 26 U.S.C. §7701(a)(1)	“U.S. Person” 26 U.S.C. §7701(a)(30)
1	Individual	Yes	No (replaced with “citizen or resident of the United States**”)
2	Trust	Yes	Yes
3	Estate	Yes	Yes
4	Partnership	Yes	Yes
5	Association	Yes	Not listed
6	Company	Yes	Not listed
7	Corporation	Yes (federal corporation domiciled on federal territory only)	Yes (all corporations, including state corporations)

We believe that the “citizen or resident of the United States**” listed in item 1 above and in 26 U.S.C. §7701(a)(30)(A) is a territorial citizen or resident. Those domiciled in states of the Union would be NEITHER, and therefore would NOT be classified as “individuals”, even if they otherwise satisfied the definition of “individual” found in 26 C.F.R. §1.1441-1(c)(3). This results from the geographical definition of “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10). Below is an example of why we believe this:

26 C.F.R. §31.3121(e)-1 State, United States, and citizen

(b)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

10.12 Four Withholding and Reporting Statuses Compared

Albert Einstein is famous for saying:

“The essence of genius is simplicity”.

This section tries to simplify most of what you need to know about withholding and reporting forms and statuses into the shortest possible tabular list that we can think of.

First we will start off by comparing the four different withholding and reporting statuses in tabular form. For each, we will compare the withholding, reporting, and SSN/TIN requirements and where those requirements appear in the code or regulations. For details on how the statuses described relate, refer earlier to section 10.11.

1 Jesus summarized the withholding and reporting requirements in the holy bible, and he was ABSOLUTELY RIGHT! Here
2 is what He said they are:

3 *And when he had come into the house, Jesus anticipated him, saying, "What do you think, Simon? From whom
4 do the kings [governments] of the earth [lawfully] take customs or taxes, from their sons [citizens and subjects]
5 or from strangers ["aliens", which are synonymous with "residents" in the tax code, and exclude "citizens"?]"*

6 *Peter said to Him, "From strangers ["aliens"/"residents" ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R.
7 §1.1441-1(c)(3)]."*

8 *Jesus said to him, "Then the sons ["citizens" of the Republic, who are all sovereign "nationals" and "non-resident
9 non-persons" under federal law] are free [sovereign over their own person and labor. e.g. SOVEREIGN
10 IMMUNITY]. "
11 [Matt. 17:24-27, Bible, NKJV]*

12 The table in the following pages PROVES He was absolutely right. To put it simply, the only people who don't have rights
13 are those whose rights are "alienated" because they are privileged "aliens" or what Jesus called "strangers". For details on
14 why all "aliens" are privileged and subject to taxation and regulation, see section earlier.

15 An online version of the subsequent table with activated hotlinks can be found in:

Citizenship Status v. Tax Status, Form #10.011, Section 13
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>

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1 **Table 8: Withholding, reporting, and SSN requirements of various civil statuses**

#	Characteristic	"Employee"	"Foreign Person"	"U.S. Person"	"Non-Resident Non-Person" (See Form #05.020)
1	Defined in	26 U.S.C. §3401(c)	See IRS website: https://www.irs.gov/individuals/international-taxpayers/foreign-persons	26 U.S.C. §7701(a)(30)	Not directly defined in code. 26 U.S.C. §7701(a)(31) comes closest.
2	Presumption rule(s)		All "aliens" are presumed to be "nonresident aliens" by default. 26 C.F.R. §1.871-4(b).	Payments supplied without documentation are presumed to be made to a "U.S. person" under 26 C.F.R. §1.1441-1(b)(3)(iii).	None
3	Withholding form(s)	Form W-4	Form W-8	1. Form W-9 2. FORM 9 3. Allowed to make your own Substitute Form W-9. See Note 10 below.	1. Custom form 2. Modified or amended Form W-8 or Form W-9 3. FORM 10 4. FORM 13
4	Withholding requirements	26 U.S.C. §3402	Only if engaged in a "trade or business". 26 U.S.C. §3406: Backup Withholding. Withholding ONLY on "reportable payments", which means "trade or business"/public office under 26 U.S.C. §6041(a).	None if mark "OTHER" on Form W-9 and invoke 26 C.F.R. §1.1441-1(d)(1) and TD8734 (62 F.R. 53391, SEDM Exhibit #09.038)	None. All earnings are a "foreign estate" under 26 U.S.C. §7701(a)(31)
5	Reporting form(s)	Form W-2	Form 1042	Form 1099	None. Any information returns that are filed MUST be rebutted and corrected. See Form #04.001
6	Reporting requirements ⁷		Only if not engaged in a "trade or business"/public office. See 26 U.S.C. §6041. 26 U.S.C. §3406 lists types of "trade or business" payments that are "reportable".	None if mark "OTHER" on Form W-9 and invoke 26 C.F.R. §1.1441-1(d)(1) and TD8734 (62 F.R. 53391, SEDM Exhibit #09.038) .	None.
7	SSN/TIN Requirement ⁸		Only if not engaged in a "trade or business"/public office. See 26 C.F.R. §301.6109-1(b)(2) and 31 C.F.R. §306.10, Note 2, 31 C.F.R. §1020.410(b)(3)(x). Use an "INDIVIDUAL Taxpayer Identification Number (ITIN)". 26 C.F.R. §301.6109-1(d)(3)	Yes, if eligible. Most are NOT under 26 U.S.C. §6109 or the Social Security Act. ⁹ See 26 C.F.R. §301.6109-1(b)(1)	None
8	Civil status in top row of this column includes	Any PRIVATE PARTY who files and thereby commits the crime of impersonating a public officer, 18 U.S.C. §912.	1. Resident Aliens (26 U.S.C. §7701(b)(1)(A)) 2. Nonresident aliens (26 U.S.C. §7701(b)(1)(B))	Anyone who files the Form W-4 (don't do it, it's a CRIME if you aren't an elected or appointed public officer of the U.S. Inc., 18 U.S.C. §912)	A private human being domiciled in a constitutional state who: 1. Absolutely owns all of their property; 2. Is outside the statutory jurisdiction of the federal courts; 3. Owes NO DUTY to any government under 26 U.S.C.. Also called a "transient foreigner" or "stateless person" by the courts.

⁷ For detailed background on reporting requirements, see: *Correcting Erroneous Information Returns*, Form #04.001; <https://sedm.org/Forms/FormIndex.htm>.

⁸ See *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012; <https://sedm.org/Forms/FormIndex.htm>.

⁹ See: 1. *Why It is Illegal for Me to Request or Use a Taxpayer Identification Number*, Form #04.205, <https://sedm.org/Forms/FormIndex.htm>; 2. *Why You Aren't Eligible for Social Security*, Form #06.001, <https://sedm.org/Forms/FormIndex.htm>.

#	Characteristic	“Employee”	“Foreign Person”	“U.S. Person”	“Non-Resident Non-Person” (See Form #05.020)
9	Includes STATUTORY “individuals” as defined in 26 C.F.R. §1.1441-1(c)(3)?	Only when abroad under 26 U.S.C. §911(d)	Yes, if you: 1. Check “individual” in block 3 of the Form W-8 or 2. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).	Only when abroad under 26 U.S.C. §911(d)	No
10	Statutory “person” under 26 U.S.C. §7701(a)(1)?	Yes (because “employees” under 5 U.S.C. §2105(a) are “individuals”)	Yes, if you: 1. Check “individual” in block 3 of the Form W-8 or 2. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).	Yes: 1. “person” is defined in 26 U.S.C. §7701(a)(1) to include “individuals” (aliens). 2. Statutory “citizens of the United States**” under 8 U.S.C. §1401 or 8 U.S.C. §1101(a)(22)(A) become “individuals” only when abroad and accepting tax treaty benefits under 26 U.S.C. §911(d)	No
11	Citizenship status ¹⁰	NA	1. “Resident alien” 26 U.S.C. §7701(b)(1)(A). 2. “alien” 8 U.S.C. §1101(a)(3).	1. “citizen or resident of the United States[**]” 26 U.S.C. §7701(a)(30)(A) 2. “national and citizen of the United States[**] at birth” 8 U.S.C. §1401 3. “citizen of the “united States[**]” 8 U.S.C. §1101(a)(22)(A).	1. Fourteenth Amendment CONSTITUTIONAL citizen. 2. “a person who, though not a citizen of the United States, owes permanent allegiance to the United States” 8 U.S.C. §1101(a)(22)(B). 3. “nationals but not citizens of the United States[**] at birth” 8 U.S.C. §1408.
12	Domiciled on federal territory in the “United States**” (federal zone)?	“Employee” office under 5 U.S.C. §2105(a) is domiciled in the District of Columbia under 4 U.S.C. §72	1. No. 2. If you apply for an “INDIVIDUAL Taxpayer Identification Number (ITIN)” and don’t define “individual” as “non-resident non-person nontaxpayer” and private, you will be PRESUMED to consent to represent the office of statutory “individual” which is domiciled on federal territory.	Yes. You can’t be a statutory “U.S.** citizen” under 8 U.S.C. §1401 or statutory “U.S.** resident” under 26 U.S.C. §7701(b)(1)(A) without a domicile on federal territory.	No
13	Source of domicile on federal territory	Representing an office that is domiciled in the “United States**”/federal zone under 4 U.S.C. §72 and Federal Rule of Civil Procedure 17(b)			Domiciled outside the federal zone and not subject. Not representing a federal office.
14	Earnings are STATUTORY “wages”?	Yes. See Note 16 below for statutory definition of “wages”.	No	No	No
15	Can “elect” to become a STATUTORY “individual”?	NA	Yes, by accepting tax treaty benefits when abroad. 26 C.F.R. §301.7701(b)-7.	Yes, by accepting tax treaty benefits when abroad. 26 U.S.C. §911(d) and 26 C.F.R. §301.7701(b)-7.	Yes, by accepting tax treaty benefits when abroad. 26 C.F.R. §301.7701(b)-7.

NOTES:

1. All statutory “individuals” are aliens under 26 C.F.R. §1.1441-1(c)(3). They hid this deep in the regulations instead of the code, hoping you wouldn’t notice it. For more information on who are “persons” and “individuals” under the Internal Revenue Code, see section 10.11 earlier.

¹⁰ For further details on citizenship, see: *Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006; <https://sedm.org/Forms/FormIndex.htm>.

2. You CANNOT be a “nonresident alien” as a human being under 26 U.S.C. §7701(b)(1)(B) WITHOUT also being a statutory “individual”, meaning an ALIEN under 26 C.F.R. §1.1441-1(c)(3).
3. “Civil status” means any status under any civil statute, such as “individual”, “person”, “taxpayer”, “spouse”, “driver”, etc.
4. One CANNOT have a civil status under the civil statutes of a place without EITHER:
- 4.1. A consensual physical domicile in that geographical place.
- 4.2. A consensual CONTRACT with the government of that place.
- For proof of the above, see: *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002; <https://sedm.org/Forms/FormIndex.htm>. The U.S. Supreme Court has admitted as much:

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

5. Any attempt to associate or enforce a NON-CONSENSUAL civil status or obligation against a human being protected by the Constitution because physically situated in a Constitutional state is an act of criminal identity theft, as described in:

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

6. The civil status of “taxpayer” under 26 U.S.C. §7701(a)(14) PRESUMES the party is also a statutory “person” under 26 U.S.C. §7701(a)(1).
7. “Reportable payments” earned by “foreign persons” under 26 U.S.C. §3406 are those which satisfy ALL of the following requirements:
- 7.1. Connected with a “trade or business” and public office under 26 U.S.C. §6041(a).
- 7.2. Satisfy the requirements found in 26 U.S.C. §3406.
- 7.3. Earned by a statutory “employee” under 26 C.F.R. §31.3401(c)-1, meaning an elected or appointed public officer of the United States government. Note that 26 U.S.C. §3406 is in Subtitle C, which is “employment taxes” and within 26 U.S.C. Chapter 24, which is “collection of income tax at source of wages”. Private humans don’t earn statutory “wages”.
8. Backup withholding under 26 U.S.C. §3406 is only applicable to “foreign persons” who are ALSO statutory “employees” and earning “trade or business” or public office earnings on “reportable payments”. It is NOT applicable to those who are ANY of the following:
- 8.1. Not an elected or appointed public officer.
- 8.2. Not engaged in a “trade or business” under 26 U.S.C. §7701(a)(26) and therefore not receiving “reportable payments” under 26 U.S.C. §6041(a).
9. Payments supplied without documentation are presumed to be made to a “U.S. person” under 26 C.F.R. §1.1441-1(b)(3)(iii).
10. You are allowed to make your own Substitute W-9 per 26 C.F.R. §31.3406(h)-3(c)(2). The form must include the payees name, address, and TIN (if they have one). The form is still valid even if they DO NOT have an identifying number. See FORM 9 in Form #09.001, Section 25.9.
11. IRS hides the exempt status on the Form W-9 identified in 26 C.F.R. §1.1441-1(d)(1) and [TD8734 \(62 F.R. 53391, SEDM Exhibit #09.038\)](#).

“As a general matter, a withholding agent (whether U.S. or foreign) must ascertain whether the payee is a U.S. or a foreign person. If the payee is a U.S. person, the withholding provisions under chapter 3 of the Code do not apply; however, information reporting under chapter 61 of the Code may apply; further, if a TIN is not furnished in the manner required under section 3406, backup withholding may also apply. If the payee is a foreign person, however, the withholding provisions under chapter 3 of the Code apply instead. 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.”
[*Treasury Decision 8734, 62 F.R. 53391, (October 14, 1997); SEDM Exhibit #09.038*]

It appeared on the Form W-9 up to year 2011 and mysteriously disappeared from the form after that. It still applies, but invoking it is more complicated. You have to check “Other” on the current Form W-9 and cite 26 C.F.R. §1.1441-1(d)(1) and [TD8734 \(62 F.R. 53391, SEDM Exhibit #09.038\)](#) in the write-in block next to it.

- 1 12. Those who only want to learn the “code” and who are attorneys worried about being disbarred by a judge in cases against the government prefer the “U.S. person”
2 position, even in the case of state nationals. It’s a way of criminally bribing the judge to buy his favor and make the case easier for him, even though technically it
3 doesn’t apply to state nationals.
- 4 13. “U.S. person” should be avoided because of the following liabilities associated with such a status:
5 13.1. Must provide SSN/TIN pursuant to 26 C.F.R. §301.6109-1(b)(1).
6 13.2. Must report foreign bank accounts.
7 13.3. Subject to FATCA foreign account limitations because a “taxpayer”. See:
8 <https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>
- 9 14. The ONLY civil status you can have that carries NO OBLIGATION of any kind is that of a “non-resident non-person”. It is the most desirable but the most
10 difficult to explain and document to payors. The IRS is NEVER going to make it easy to document that you are “not subject” but not statutorily “exempt” and
11 therefore not a “taxpayer”. This is explained in Form #09.001, Section 19.7.
- 12 15. Form numbers such as "FORM XX" where "XX" is the number and which are listed above derive from: [Federal and State Tax Withholding Options for Private](#)
13 [Employers, Form #09.001, Section 25](#)
- 14 16. Statutory “wages” are defined in:

Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “wages”
<https://famguardian.org/TaxFreedom/CitesByTopic/wages.htm>

1

2 **10.13 Withholding and Reporting By Geography**

3 Next, we will summarize withholding and reporting statuses by geography.

1 **Table 9: Income Tax Withholding and Reporting by Geography**

#	Characteristic	Everywhere	Federal territory	Federal possession	States of the Union	Abroad
1	Location	Anywhere where public offices are expressly authorized per 4 U.S.C. §72. ¹¹	“United States**” per 26 U.S.C. §7701(a)(9) and (a)(10)	Possessions listed in 48 U.S.C.	“United States****” as used in the USA Constitution	Foreign country
2	Example location(s)	NA	District of Columbia	American Samoa Swain’s Island	California	China
3	Citizenship status of those born here	NA	“national and citizen of the United States** at birth” per 8 U.S.C. §1401	“nationals but not citizens of the United States** at birth” per 8 U.S.C. §1408	Fourteenth Amendment “citizen of the United States”	Foreign national
4	Tax status(es) subject to taxation	“Employee” per 26 U.S.C. §3401(c) and 5 U.S.C. §2105(a)	1. Foreign persons 2. “U.S. persons” who do NOT select “exempt” per 26 C.F.R. §1.1441-1(d)(1) and TD8734 (62 F.R. 53391, SEDM Exhibit #09.038)	1. Foreign persons 2. “U.S. persons” who do NOT select “exempt” per 26 C.F.R. §1.1441-1(d)(1) and TD8734 (62 F.R. 53391, SEDM Exhibit #09.038)	None	1. Statutory citizens (8 U.S.C. §1401) domiciled in federal zone and temporarily abroad 2. Resident aliens (26 U.S.C. §7701(b)(1)(A)) domiciled in the federal zone and temporarily abroad.
5	Authority for taxation of those subject to taxation	26 U.S.C. Subtitle C	26 U.S.C. §1. See Note 1 below.	26 U.S.C. §1. See Note 1 below.	None	1. 26 U.S.C. §1. See Note 1 below. 2. 26 U.S.C. §911 3. 26 C.F.R. §301.7701(b)-7
6	Taxability of “foreign persons” here	NA	The main “taxpayers”	The main “taxpayers”	The main “taxpayers”	None
7	Taxability of “U.S. persons” here	NA	Only if STUPID enough not to take the 26 C.F.R. §1.1441-1(d)(1) and TD8734 (62 F.R. 53391, SEDM Exhibit #09.038) exemption	Only if STUPID enough not to take the 26 C.F.R. §1.1441-1(d)(1) and TD8734 (62 F.R. 53391, SEDM Exhibit #09.038) exemption	Not taxable	
8	Taxability of “Non-Resident Non-Persons” here	None. You can’t be a “non-resident non-person” and an “employee” at the same time	None	None	None	None
9	SSN/TIN Requirement¹²	Always	1. Yes for “U.S. persons”, 26 C.F.R. §301.6109-1(b)(1). 2. No for “nonresident aliens” not engaged in a “trade or business”, 31 C.F.R. §306.10, Note 2, 31 C.F.R. §1020.410(b)(3)(x), and 26 C.F.R. §301.6109-1(b)(2). 3. Yes for “nonresident aliens” with “reportable payments” connected to “trade or business”. 26 U.S.C. §3406.	1. Yes for “U.S. persons”, 26 C.F.R. §301.6109-1(b)(1). 2. No for “nonresident aliens” not engaged in a “trade or business”, 31 C.F.R. §306.10, Note 2, 31 C.F.R. §1020.410(b)(3)(x), and 26 C.F.R. §301.6109-1(b)(2). 3. Yes for “nonresident aliens” with “reportable payments” connected to “trade or business”. 26 U.S.C. §3406.	Only for present or former public officers of the national government engaged in federal franchises. The SSN/TIN is what the Federal Trade Commission calls a “franchise mark”.	Only for present or former public officers of the national government engaged in federal franchises. The SSN/TIN is what the Federal Trade Commission calls a “franchise mark”.

¹¹ See: [Secretary’s Authority in the Several States Pursuant to 4 U.S.C. 72](#), Family Guardian Fellowship; <https://famguardian.org/Subjects/Taxes/ChallJurisdiction/BriefRegardingSecretary-4usc72.pdf>.

¹² See *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012; <https://sedm.org/Forms/FormIndex.htm>.

10	Withholding form(s)	Form W-4	1. "U.S. Person": Form W-9 2. "Nonresident Alien": Form W-8	1. "U.S. Person": Form W-9 2. "Nonresident Alien": Form W-8	None	1. "U.S. Person": Form W-9 2. "Nonresident Alien": Form W-8
11	Withholding Requirements	26 U.S.C. §3401	26 C.F.R. §1.1441-1	26 C.F.R. §1.1441-1	1. None for private people or companies 2. 26 C.F.R. §1.1441-1 for U.S. government instrumentalities.	1. 26 C.F.R. §1.1441-1 for U.S. government and federal corporations. 2. None for private companies that are not federal corporations.
12	Reporting form(s) See Note	Form W-2	1. "U.S. Person": Form 1099 2. "Nonresident Alien": Form 1042	1. "U.S. Person": Form 1099 2. "Nonresident Alien": Form 1042	1. None for private people or companies 2. "U.S. Person": Form 1099 for U.S. government instrumentalities. 3. "Nonresident Alien": Form 1042 for U.S. government instrumentalities.	1. None for private people or companies 2. "U.S. Person": Form 1099 for U.S. government instrumentalities. 3. "Nonresident Alien": Form 1042 for U.S. government instrumentalities.
13	Reporting Requirements	26 U.S.C. §6041	26 U.S.C. §6041	26 U.S.C. §6041	26 U.S.C. §6041	26 U.S.C. §6041

NOTES:

- The term "wherever resident" used in 26 U.S.C. §1 means wherever the entity referred to has the CIVIL STATUS of "resident" as defined in 26 U.S.C. §7701(b)(1). It DOES NOT mean wherever the entity is physically located. The civil status "resident" and "resident alien", in turn, are synonymous. PRESUMING that "wherever resident" is a physical presence is an abuse of equivocation to engage in criminal identity theft of "nontaxpayers". See:

Flawed Tax Arguments to Avoid, Form #08.004, Section 8.20

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

- "United States" as used in the Internal Revenue Code is defined as follows:

*TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]
Sec. 7701. - Definitions*

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

(9) United States

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

(10) State

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

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

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

Who are "Taxpayers" and who needs a "Taxpayer Identification Number"?

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EXHIBIT: _____

3. Limitations on Geographical definitions:

3.1. It is a violation of the rules of statutory construction and interpretation and a violation of the separation of powers for any judge or government worker to ADD anything to the above geographical definitions.

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

“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term “means” . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

3.2. Comity or consent of either states of the Union or people in them to consent to “include” constitutional states of the Union within the geographical definitions is NOT ALLOWED, per the Declaration of Independence, which is organic law enacted into law on the first page of the Statutes At Large.

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

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

3.3. Here is what the designer of our three branch system of government said about allowing judges to become legislators in the process of ADDING things not in the statutes to the meaning of any term used in the statutes:

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

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

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

[. . .]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions.”

[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;
SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

4. Congress is forbidden by the U.S. Supreme Court to offer or enforce any taxable franchise within the borders of a constitutional state. This case has never been overruled.

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

But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize a trade or business within a State in order to tax it."

[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

5. For an exhaustive catalog of all the word games played by government workers to unconstitutionally usurp jurisdiction they do not have in criminal violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455, see:

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

6. The Income tax described in 26 U.S.C. Subtitle A is an excise and a franchise tax upon public offices in the national government. Hence, it is only enforceable upon elected or appointed officers or public officers (contractors) of the national government. See:

The "Trade or Business" Scam, Form #05.001
<https://sedm.org/Forms/FormIndex.htm>

7. It is a CRIME to either file or use as evidence in any tax enforcement proceeding any information return that was filed against someone who is NOT engaged in a public office. Most information returns are false and therefore the filers should be prosecuted for crime by the Department of Justice. The reason they aren't is because they are BRIBED by the proceeds resulting from these false returns to SHUT UP about the crime. See:

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

8. The Internal Revenue Code only regulates PUBLIC conduct of PUBLIC officers on official business. The ability to regulate PRIVATE rights and PRIVATE property is prohibited by the Constitution and the Bill of Rights.

"Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925. "
[In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]

"A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them."
[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883); The word "execute" includes either obeying or being subject to]

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

1 "A defendant sued as a wrong-doer, who seeks to substitute the state in his place, or to justify by the authority of the state, or to defend on the ground that the state has
2 adopted his act and exonerated him, cannot rest on the bare assertion of his defense. He is bound to establish it. **The state is a political corporate body, can act only**
3 **through agents, and can command only by laws.** It is necessary, therefore, for such a defendant, in order to complete his defense, to produce a law of the state which
4 constitutes his commission as its agent, and a warrant for his act."
5 [Poindexter v. Greenhow, 114 U.S. 270 (1885)]

6 "The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes of redress" against offensive state action, was "repugnant"
7 to the Constitution. Id., at 15. See also United States v. Reese, [92 U.S. 214, 218](#) (1876); United States v. Harris, [106 U.S. 629, 639](#) (1883); James v. Bowman, [190 U.S.](#)
8 [127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, [379](#)
9 [U.S. 241](#) (1964); United States v. Guest, [383 U.S. 745](#) (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."
10 [City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]

11 9. You can't simultaneously be a "taxpayer" who is "subject" to the Internal Revenue Code AND someone who is protected by the Constitution and especially the Bill
12 of Rights. The two conditions are MUTUALLY EXCLUSIVE. Below are the only documented techniques by which the protections of the Constitutions can be
13 forfeited:

14 9.1. Standing on a place not protected by the Constitution, such as federal territory or abroad.

15 9.2. Invoking the "benefits", "privileges", or "immunities" offered by any statute. The cite below is called the "Brandeis Rules":

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

18 [...]

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

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

25 10. Constitutional protections such as the Bill of Rights attach to LAND, and NOT to the civil status of the people ON the land. The protections of the Bill of Rights
26 do not attach to you because you are a statutory "person", "individual", or "taxpayer", but because of the PLACE YOU ARE STANDING at the time you receive
27 an injury from a transgressing government agent.

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

30 You can only lose the protections of the Constitutions by changing your LOCATION, not by consenting to give up constitutional protections. We prove this in:

31 Unalienable Rights Course, Form #12.038
<https://sedm.org/Forms/FormIndex.htm>

10.14 Income Taxation is a Proprietary Power Limited to Federal Property

Legislative power to institute income taxation under Subtitle A of the Internal Revenue Code originates from Article 4, Section 3, Clause 2 of the Constitution:

U.S. Constitution, Article IV § 3 (2).

*The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States [***]*

[1] The power of Congress, in the imposition of taxes and providing for the collection thereof in the possessions of the United States, is not restricted by constitutional provision (section 8, article 1), which may limit its general power of taxation as to uniformity and apportionment when legislating for the mainland or United States proper, for it acts in the premises under the authority of clause 2, section 3, article 4, of the Constitution, which clothes Congress with power to make all needful rules and regulations respecting the territory or other property belonging to the United States. *Binns v. United States*, 194 U.S. 486, 24 Sup.Ct. 816, 48 L.Ed. 1087; *Downes v. Bidwell*, 182 U.S. 244, 21 Sup.Ct. 770, 45 L.Ed. 1088.
[*Lawrence v. Wardell, Collector*. 273 F. 405 (1921). Ninth Circuit Court of Appeals]

The “property” of the national government subject to income taxation is the OFFICES it creates and owns. That office is legislatively created in 5 U.S.C. §2105. The creator of a thing is always the ABSOLUTE OWNER.¹³ The income tax therefore functions as a user fee for the use of that federal property. Uncle is in the property rental business! All franchises are implemented with RENTING or GRANTING of government property with legal strings or conditions attached.

FRANCHISE. A special privilege conferred by government on individual or corporation, and which does not belong to citizens of country generally of common right. *Elliott v. City of Eugene*, 135 Or. 108, 294 P. 358, 360. **In England it is defined to be a royal privilege in the hands of a subject.**

A “franchise,” as used by Blackstone in defining *quo warranto*, (3 Com. 262 [4th Am. Ed.] 322), had reference to a royal privilege or branch of the king's prerogative **subsisting in the hands of the subject, and must arise from the king's grant, or be held by prescription**, but today we understand a franchise to be some special privilege conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in general. *State v. Fernandez*, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised without legislative grant. To be a corporation is a franchise. The various powers conferred on corporations are franchises. The execution of a policy of insurance by an insurance company [e.g. *Social Insurance/Socialist Security*], and the issuing a bank note by an incorporated bank [such as a *Federal Reserve NOTE*], are franchises. *People v. Utica Ins. Co.*, 15 Johns. (N.Y.) 387, 8 Am.Dec. 243. But it does not embrace the property acquired by the exercise of the franchise. *Bridgeport v. New York & N.H. R. Co.*, 36 Conn. 255, 4 Am.Rep. 63. Nor involve interest in land acquired by grantee. *Whitbeck v. Funk*, 140 Or. 70, 12 P.2d. 1019, 1020. **In a popular sense, the political rights of subjects and citizens are franchises, such as the right of suffrage. etc.** *Pierce v. Emery*, 32 N.H. 484; *State v. Black Diamond Co.*, 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A.1918E, 352.

Elective Franchise. The right of suffrage: the right or privilege of voting in public elections.

Exclusive Franchise. See Exclusive Privilege or Franchise.

General and Special. The charter of a corporation is its “general” franchise, while a “special” franchise consists in any rights granted by the public to use property for a public use but-with private profit. *Lord v. Equitable Life Assur. Soc.*, 194 N.Y. 212, 87 N.E. 443, 22 L.R.A. (N.S.) 420.

Personal Franchise. A franchise of corporate existence, or one which authorizes the formation and existence of a corporation, is sometimes called a “personal” franchise. as distinguished from a “property” franchise, which authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special privilege in its employment, as, for example, to construct and operate a railroad. See Sandham v. Nye, 9 Misc.Rep. 541, 30 N.Y.S. 552.

¹³ See *Hierarchy of Sovereignty: The Power to Create is the Power to Tax*, Family Guardian Fellowship; <https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>.

Secondary Franchises. The franchise of corporate existence being sometimes called the "primary" franchise of a corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may, receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls, collect fares, etc. *State v. Topeka Water Co.*, 61 Kan. 547, 60 P. 337; *Virginia Canon Toll Road Co. v. People*, 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or general franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a corporation, while the latter are certain rights and privileges conferred upon existing corporations. *Gulf Refining Co. v. Cleveland Trust Co.*, 166 Miss. 759, 108 So. 158, 160.

Special Franchisee. See Secondary Franchises, *supra*.
[Black's Law Dictionary, Fourth Edition, pp. 786-787]

All franchises create or recognize an "office". In the case of the Internal Revenue Code, that office is called "person" or "taxpayer".

privilege \ 'priv-līj, 'pri-və- \ noun

[Middle English, from Anglo-French, from Latin *privilegium* law for or against a private person, from *privus* private + *leg-*, *lex* law] 12th century: a right or immunity granted as a peculiar benefit, advantage, or favor: prerogative especially: such a right or immunity attached specifically to a position or an office
[Mish, F. C. (2003). Preface. Merriam-Websters collegiate dictionary. (Eleventh ed.). Springfield, MA: Merriam-Webster, Inc.]

A "public officer" is merely someone in charge of THE PROPERTY of the grantor of the franchise:

"Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. *Walker v. Rich*, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. *Yaselli v. Goff*, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; *Lacey v. State*, 13 Ala.App. 212, 68 So. 706, 710; *Curtin v. State*, 61 Cal.App. 377, 214 P. 1030, 1035; *Shelmadine v. City of Elkhart*, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46 Ariz. 413, 52 P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.
[Black's Law Dictionary, Fourth Edition, p. 1235]

The I.R.C. Subtitles A and C therefore constitute the terms of the GRANT or RENTAL of the "public office" (government property) to an otherwise private human:

"In a legal or narrower sense, the term "franchise" is more often used to designate a right or privilege conferred by law,¹⁴ and the view taken in a number of cases is that to be a franchise, the right possessed must be such as cannot be exercised without the express permission of the sovereign power¹⁵ —that is, a privilege or immunity of a public nature which cannot be legally exercised without legislative grant.¹⁶ It is a privilege conferred by government on an individual or a corporation to do that "which does not belong to the citizens of the country generally by common right."¹⁷ For example, a right to lay rail or pipes, or to string wires or poles along a public

¹⁴ *People ex rel. Fitz Henry v. Union Gas & E. Co.* 254 Ill. 395, 98 N.E. 768; *State ex rel. Bradford v. Western Irrigating Canal Co.* 40 Kan 96, 19 P. 349; *Milhau v. Sharp*, 27 N.Y. 611; *State ex rel. Williamson v. Garrison* (Okla), 348 P.2d. 859; *Ex parte Polite*, 97 Tex Crim 320, 260 S.W. 1048.

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

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

¹⁵ The term "franchise" is generic, covering all the rights granted by the state. *Atlantic & G. R. Co. v. Georgia*, 98 U.S. 359, 25 L.Ed. 185.

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

¹⁶ *State v. Real Estate Bank*, 5 Ark. 595; *Brooks v. State*, 3 Boyce (Del) 1, 79 A. 790; *Belleville v. Citizens' Horse R. Co.*, 152 Ill. 171, 38 N.E. 584; *State ex rel. Clapp v. Minnesota Thresher Mfg. Co.* 40 Minn 213, 41 N.W. 1020.

¹⁷ *New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co.*, 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; *People's Pass. R. Co. v. Memphis City R. Co.*, 10 Wall (US) 38, 19 L.Ed. 844; *Bank of Augusta v. Earle*, 13 Pet (U.S.) 519, 10 L.Ed. 274; *Bank of California v. San Francisco*, 142 Cal. 276, 75 P. 832; *Higgins v. Downward*, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; *State ex rel. Watkins v. Fernandez*, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; *Lasher v. People*, 183 Ill. 226, 55 N.E. 663; *Inland Waterways Co. v. Louisville*, 227 Ky. 376, 13 S.W.2d. 283; *Lawrence v. Morgan's L. & T. R. & S. S.*

street, is not an ordinary use which everyone may make of the streets, but is a special privilege, or franchise, to be granted for the accomplishment of public objects¹⁸ which, except for the grant, would be a trespass.¹⁹ **In this connection, the term "franchise" has sometimes been construed as meaning a grant of a right to use public property, or at least the property over which the granting authority has control.**²⁰"

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

Anyone in receipt, custody, or control of government property MUST be a public officer under the control of the person who lent it to them. It is a crime to use government property for PERSONAL gain.

The fact that the government continues to be the ABSOLUTE OWNER of the thing being GRANTED or RENTED even after you receive it and possess it means they can take it back ANY TIME THEY WANT without your consent or permission or punish you for the misuse of the property. Below are the people subject to such punishment, ALL of whom are either officers of a federal corporation or in partnership with the government:

1. Definition of "person" for the purposes of "assessable penalties" within the Internal Revenue Code means an officer or employee of a corporation or partnership within the federal United States:

TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > Sec. 6671.
Sec. 6671. - Rules for application of assessable penalties

(b) Person defined

Co., 39 La. Ann. 427, 2 So. 69; Johnson v. Consolidated Gas E. L. & P. Co., 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; Stoughton v. Baker, 4 Mass 522; Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso., (Mo App) 369 S.W.2d. 764; Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725; Elliott v. Eugene, 135 Or. 108, 294 P. 358; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; State v. Scougal, 3 S.D. 55, 51 N.W. 858; Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.

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

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

¹⁸ New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co., 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; People's Pass. R. Co. v. Memphis City R. Co., 10 Wall (US) 38, 19 L.Ed. 844; Bank of Augusta v. Earle, 13 Pet (U.S.) 519, 10 L.Ed. 274; Bank of California v. San Francisco, 142 Cal. 276, 75 P. 832; Higgins v. Downward, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; State ex rel. Watkins v. Fernandez, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; Lasher v. People, 183 Ill. 226, 55 N.E. 663; Inland Waterways Co. v. Louisville, 227 Ky. 376, 13 S.W.2d. 283; Lawrence v. Morgan's L. & T. R. & S. S. Co., 39 La. Ann. 427, 2 So. 69; Johnson v. Consolidated Gas E. L. & P. Co., 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; Stoughton v. Baker, 4 Mass 522; Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso. (Mo App) 369 S.W.2d. 764; Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725; Elliott v. Eugene, 135 Or. 108, 294 P. 358; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; State v. Scougal, 3 S.D. 55, 51 N.W. 858; Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.

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¹⁹ People ex rel. Foley v. Stapleton, 98 Colo. 354, 56 P.2d. 931; People ex rel. Central Hudson Gas & E. Co. v. State Tax Com. 247 N.Y. 281, 160 N.E. 371, 57 A.L.R. 374; People v. State Tax Comrs. 174 N.Y. 417, 67 N.E. 69, affd 199 U.S. 1, 50 L.Ed. 65, 25 S.Ct. 705.

²⁰ Young v. Morehead, 314 Ky. 4, 233 S.W.2d. 978, holding that a contract to sell and deliver gas to a city into its distribution system at its corporate limits was not a franchise within the meaning of a constitutional provision requiring municipalities to advertise the sale of franchises and sell them to the highest bidder.

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

Who are "Taxpayers" and who needs a "Taxpayer Identification Number"?

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

2. Definition of "person" for the purposes of "miscellaneous forfeiture and penalty provisions" of the Internal Revenue Code means an officer or employer of a corporation or partnership within the federal United States:

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

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

Note that the government cannot regulate or tax contracts where all parties are PRIVATE. The ability to regulate or tax PRIVATE property is repugnant to the Constitution. Therefore the only type of "partnership" they can be talking about in the above definitions are partnerships between an otherwise PRIVATE party and the government.

Constitutional states of the Union are not "Territory or other Property" of the United States, and therefore are not property GRANTED or RENTED or LEASED to the inhabitants therein.

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

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

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

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

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

Because federal enclaves within the constitutional states are government property, they are subject to income taxation as an excise among those consensually domiciled therein.

California Revenue and Taxation Code - RTC
DIVISION 1. PROPERTY TAXATION [50 - 5911](Division 1 enacted by Stats. 1939, Ch. 154.)
PART 1. GENERAL PROVISIONS [101 - 198.1](Part 1 enacted by Stats. 1939, Ch. 154.)
CHAPTER 1. Construction [101 - 136] (Chapter 1 enacted by Stats. 1939, Ch. 154.)

RTC 130 (f) "In this state" means within the exterior limit of the State of California, and includes all territory within these limits owned by, or ceded to, the United States of America.

California Revenue and Taxation Code – RTC
DIVISION 2. OTHER TAXES [6001 - 60709](Heading of Division 2 amended by Stats. 1968, Ch. 279.) PART
1. SALES AND USE TAXES [6001 - 7176](Part 1 added by Stats. 1941, Ch. 36.)
CHAPTER 1. General Provisions and Definitions [6001 - 6024](Chapter 1 added by Stats. 1941, Ch. 36.)

1 *RTC 6017. "In this State" or "in the State" means within the exterior limits of the State of California and includes*
2 *all territory within these limits owned by or ceded to the United States of America.*

3
4 *California Revenue and Taxation Code - RTC*
5 *DIVISION 2. OTHER TAXES [6001 - 60709] (Heading of Division 2 amended by Stats. 1968, Ch. 279.)*
6 *PART 3. USE FUEL TAX [8601 - 9355](Part 3 added by Stats. 1941, Ch. 38.)*
7 *CHAPTER 1. General Provisions and Definitions [8601 - 8621] Chapter 1 added by Stats. 1941, Ch. 38*

8 *8609. "In this State" or "in the State" means within the exterior limits of the State of California and includes all*
9 *territory within these limits owned by or ceded to the United States of America.*

10
11 *California Revenue and Taxation Code – RTC*
12 *DIVISION 2. OTHER TAXES [6001 - 60709](Heading of Division 2 amended by Stats. 1968, Ch. 279.)*
13 *PART 10. PERSONAL INCOME TAX [17001 - 18181](Part 10 added by Stats. 1943, Ch. 659.)*
14 *CHAPTER 1. General Provisions and Definition [17001 - 17039.2]*

15 *17018. "State" includes the District of Columbia, and the possessions of the United States.*

16 For an explanation why excise taxable public offices do not lawfully exist in constitutional statutes outside of federal enclaves
17 and why the Constitution does not authorize Congress to abuse grants or loans of government property to create NEW public
18 offices in the constitutional states that are subject to taxation, see:

Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>

19 Income taxation is based on domicile. See District of Columbia v. Murphy, 314 U.S. 441 (1941). As such, anyone domiciled
20 OUTSIDE the exclusive jurisdiction of the national government is a "nonresident" in respect to the income tax. They cannot
21 have a "civil status" such as "person" or "taxpayer" in relation to the civil statutory laws regulating these areas WITHOUT
22 one or more of the following circumstances:

- 23 1. A physical presence in that place. The status would be under the COMMON law.
24 2. CONSENSUALLY doing business in that place. The status would be under the common law.
25 3. A domicile in that place. This would be a status under the civil statutes of that place.
26 4. CONSENSUALLY representing an artificial entity (a legal fiction) that has a domicile in that place. This would be a
27 status under the civil statutes of that place.

28 Those who do not fit any of the above 4 classifications are statutory "non-resident non-persons" and cannot be subject to
29 federal income taxation. More on "civil status" can be found at:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<https://sedm.org/Forms/FormIndex.htm>

30 An entire memorandum on the subject of this section can be found at:

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

31 **10.15 Rebuttal of Those Who Fraudulently Challenge or Try to Expand the Statutory Definitions In This**
32 **Document**

33 The main purpose of law is to limit government power. The foundation of what it means to have a "society of law and not
34 men" is law that limits government powers. We cover this in [Legal Deception, Propaganda, and Fraud, Form #05.014](#), Section
35 5. Government cannot have limited powers without DEFINITIONS in the written law that are limiting and which define and
36 declare ALL THINGS that are included and implicitly exclude all things not expressly identified. The rules of statutory
37 construction and interpretation recognize this critical function of law with the following maxims:

1 *"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one***
2 ***thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*
3 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or***
4 ***things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***
5 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
6 *of a certain provision, other exceptions or effects are excluded."*
7 *[Black's Law Dictionary, Sixth Edition, p. 581]*

8 *"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's*
9 ***ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition*
10 *of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a*
11 *rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western*
12 *Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96*
13 *(1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,*
14 *and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.*
15 *943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney*
16 *General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*
17 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

18 The ability to define terms or ADD to the EXISTING statutory definition of terms is a LEGISLATIVE function that can
19 lawfully and constitutionally be exercised ONLY by the Legislative Branch of the government. The power to define or expand
20 the definition of statutory terms:

- 21 1. CANNOT lawfully be exercised by either a judge or a government prosecutor or the Internal Revenue Service.
- 22 2. CANNOT be exercised by making PRESUMPTIONS about what a term means or by enforcing the COMMON
- 23 meaning of the term that is already defined in a statute. See Presumption: Chief Weapon for Unlawfully Enlarging
- 24 Federal Jurisdiction, Form #05.017:

25 *"It is apparent," this court said in the Bailey Case (219 U.S. 239 , 31 S.Ct. 145, 151) 'that **a constitutional***
26 ***prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it***
27 ***can be violated by direct enactment. The power to create presumptions is not a means of escape from***
28 ***constitutional restrictions.**"*
29 *[Heiner v. Donnan, 285 U.S. 312 (1932)]*

30

A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found
31 *or otherwise established in the action. **A presumption is not evidence.** A presumption is either conclusive or*
32 *rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence*
33 *or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.*

34
In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of
35 *Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with*
36 *evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of the*
37 *risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast. Federal*
38 *Evidence Rule 301.*

39
See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a
40 *presumption.*
41 *[Black's Law Dictionary, Sixth Edition, p. 1185]*

- 42
- 43 3. Unlawfully and unconstitutionally violates the separation of powers when it IS exercised by a judge or government
- 44 prosecutor. See Government Conspiracy to Destroy the Separation of Powers, Form #05.023.
- 45 4. Produces the following consequences when it IS exercised by a judge or government prosecutor or administrative
- 46 agency. The statement below was written by the man who DESIGNED our three branch system of government. He
- 47 also described in his design how it can be subverted, and corrupt government actors have implemented his
- 48 techniques for subversion to unlawfully and unconstitutionally expand their power:

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

52 *Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it*
53 *joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge*

would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

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

[...]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."

[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;

SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

Any judge, prosecutor, or clerk in an administrative agency who tries to EXPAND or ADD to statutory definitions is violating all the above. Likewise, anyone who tries to QUOTE a judicial opinion that adds to a statutory definition is violating the separation of powers, usurping authority, and STEALING your property and rights. It is absolutely POINTLESS and an act of ANARCHY, lawlessness, and a usurpation to try to add to statutory definitions.

The most prevalent means to UNLAWFULLY and UNCONSTITUTIONALLY add to statutory definitions is through the abuse of the words "includes" or "including". That tactic is thoroughly described and rebutted in:

Legal Deception, Propaganda, and Fraud, Form #05.014, Section 15.2

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

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

Government falsely accuses sovereignty advocates of practicing anarchy, but THEY, by trying to unlawfully expand statutory definitions through either the abuse of the word "includes" or through PRESUMPTION, are the REAL anarchists. That anarchy is described in Disclaimer, section 4 as follows:

SEDM Disclaimer
4. Meaning of Words
4.21. Anarchy

The term "anarchy" implies any one or more of the following, and especially as regards so-called "governments". An important goal of this site is to eliminate all such "anarchy":

1. *Are superior in any way to the people they govern UNDER THE LAW.*
2. *Are not directly accountable to the people or the law. They prohibit the PEOPLE from criminally prosecuting their own crimes, reserving the right to prosecute to their own fellow criminals. Who polices the police? THE CRIMINALS.*
3. *Enact laws that exempt themselves. This is a violation of the Constitutional requirement for equal protection and equal treatment and constitutes an unconstitutional Title of Nobility in violation of Article I, Section 9, Clause 8 of the United States Constitution.*
4. *Only enforce the law against others and NOT themselves, as a way to protect their own criminal activities by persecuting dissidents. This is called "selective enforcement". In the legal field it is also called "professional courtesy". Never kill the goose that lays the STOLEN golden eggs.*
5. *Break the laws with impunity. This happens most frequently when corrupt people in government engage in "selective enforcement", whereby they refuse to prosecute or interfere with the prosecution of anyone in government. The Department of Justice (D.O.J.) or the District Attorney are the most frequent perpetrators of this type of crime.*
6. *Are able to choose which laws they want to be subject to, and thus refuse to enforce laws against themselves. The most frequent method for this type of abuse is to assert sovereign, official, or judicial immunity as a defense in order to protect the wrongdoers in government when they are acting outside their delegated authority, or outside what the definitions in the statutes EXPRESSLY allow.*

7. *Impute to themselves more rights or methods of acquiring rights than the people themselves have. In other words, who are the object of PAGAN IDOL WORSHIP because they possess "supernatural" powers. By "supernatural", we mean that which is superior to the "natural", which is ordinary human beings.*
8. *Claim and protect their own sovereign immunity, but refuse to recognize the same EQUAL immunity of the people from whom that power was delegated to begin with. Hypocrites.*
9. *Abuse sovereign immunity to exclude either the government or anyone working in the government from being subject to the laws they pass to regulate everyone ELSE'S behavior. In other words, they can choose WHEN they want to be a statutory "person" who is subject, and when they aren't. Anyone who has this kind of choice will ALWAYS corruptly exclude themselves and include everyone else, and thereby enforce and implement an unconstitutional "Title of Nobility" towards themselves. On this subject, the U.S. Supreme Court has held the following:*

"No man in this country [including legislators of the government as a legal person] is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only supreme power in our system of government, and every man who by accepting office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of the authority which it gives," 106 U.S., at 220. "Shall it be said... that the courts cannot give remedy when the Citizen has been deprived of his property by force, his estate seized and converted to the use of the government without any lawful authority, without any process of law, and without any compensation, because the president has ordered it and his officers are in possession? If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-regulated liberty and the protection of personal rights," 106 U.S., at 220, 221.

[United States v. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)]

10. *Have a monopoly on anything, INCLUDING "protection", and who turn that monopoly into a mechanism to force EVERYONE illegally to be treated as uncompensated public officers in exchange for the "privilege" of being able to even exist or earn a living to support oneself.*
11. *Can tax and spend any amount or percentage of the people's earnings over the OBJECTIONS of the people.*
12. *Can print, meaning illegally counterfeit, as much money as they want to fund their criminal enterprise, and thus to be completely free from accountability to the people.*
13. *Deceive and/or lie to the public with impunity by telling you that you can't trust anything they say, but force YOU to sign everything under penalty of perjury when you want to talk to them. 26 U.S.C. §6065.*

[SEDM Disclaimer, Section 4.21; <https://sedm.org/disclaimer.htm>]

For further information on the Rules of Statutory Construction and Interpretation, also called "textualism", and their use in defending against the fraudulent tactics in this section, see the following, all of which are consistent with the analysis in this section:

1. *How Judges Unconstitutionally "Make Law"*, Litigation Tool #01.009-how by VIOLATING the Rules of Statutory Construction and Interpretation, judges are acting in a POLITICAL rather than JUDICIAL capacity and unconstitutionally "making law".
<http://sedm.org/Litigation/01-General/HowJudgesMakeLaw.pdf>
2. *Legal Deception, Propaganda, and Fraud*, Form #05.014, Section 13.9. Section 15 talks about how these rules are UNCONSTITUTIONALLY violated by corrupt judges with a criminal financial conflict of interest.
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
3. *Reading Law: The Interpretation of Legal Texts*, Supreme Court Justice Antonin Scalia and Bryan A Garner -book about statutory interpretation
<https://www.amazon.com/Reading-Law-Interpretation-Legal-Texts/dp/031427555X>
4. *Statutory Interpretation*, Supreme Court Justice Antonin Scalia
<https://sedm.org/statutory-interpretation-justice-scalia/>
5. *Collection of U.S. Supreme Court Legal Maxims*, Litigation Tool #10.216, U.S. Department of Justice
https://sedm.org/Litigation/10-PracticeGuides/USSupremeCourtMaxims_1993-1998-Governmentattic.org.pdf
6. *Reinquist Court Canons of Statutory Construction*, Litigation Tool #10.217

[https://sedm.org/Litigation/10-PracticeGuides/Rehnquist Court Canons citations.pdf](https://sedm.org/Litigation/10-PracticeGuides/Rehnquist_Court_Canons_citations.pdf)

7. *Statutory Interpretation: General Principles and Recent Trends, Congressional Research Service Report 97-589, Litigation Tool #10.215*

[https://sedm.org/Litigation/10-](https://sedm.org/Litigation/10-PracticeGuides/Statutory%20Interpretation.General.Principles.MARCH.30.2006.CRS97-589.pdf)

[PracticeGuides/Statutory%20Interpretation.General.Principles.MARCH.30.2006.CRS97-589.pdf](https://sedm.org/Litigation/10-PracticeGuides/Statutory%20Interpretation.General.Principles.MARCH.30.2006.CRS97-589.pdf)

8. *Family Guardian Forum 7.5: Word Games that STEAL from and deceive people, Family Guardian Fellowship*
<https://famguardian.org/forums/forum/7-issue-and-research-debates-anyone-can-read-only-members-can-post/75-word-games-that-steal-from-and-deceive-people/>

For a video that emphasizes the main point of this section, watch the following:

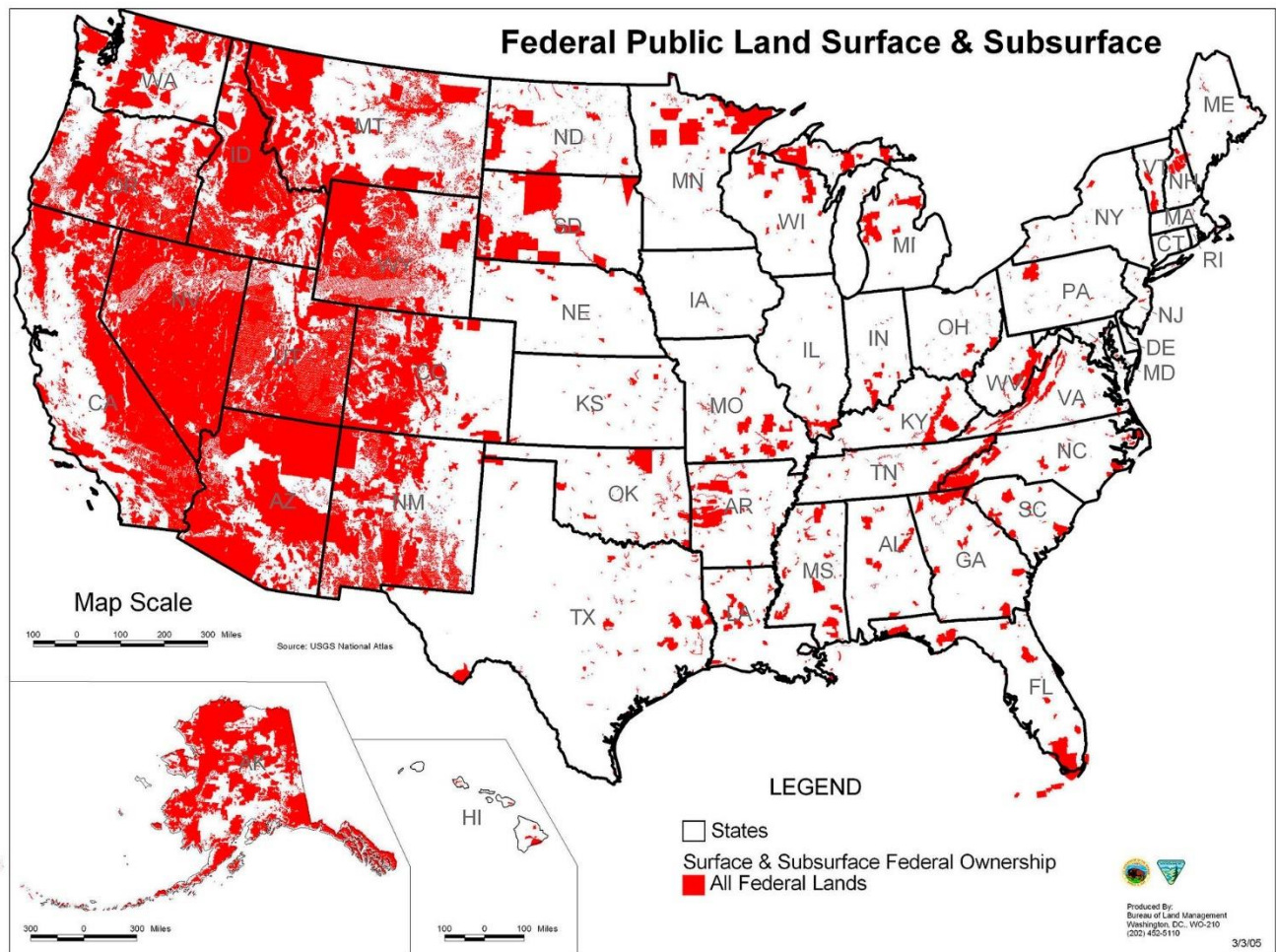
Courts Cannot Make Law, Michael Anthony Peroutka Townhall
<https://sedm.org/courts-cannot-make-law/>

10.16 Geographical Definitions and Conventions

10.16.1 Background Information

1. *What is Federal Land?* (federal enclave)-SEDM
<https://sedm.org/what-is-federal-land-federal-enclave/>
2. *American Empire*-SEDM
<https://sedm.org/american-empire/>
3. *Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404
<https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>

10.16.2 Geographical definitions



1

2 A very frequent point of confusion and misunderstanding even within the legal profession is the definition of geographical
 3 terms in the various contexts in which they are used. The table below is provided to clear up this confusion in order that
 4 people do not misinterpret geographical terms by applying them outside their intended context. Using this page is VERY
 5 important for those who will be reading and researching state and federal law. The differences in meaning within the various
 6 contexts are primarily a consequence of the Separation of Powers Doctrine.

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state or foreign country	Union state or foreign country	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" ^[1]	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"State" ^[2] (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively ^[3]	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
" United States "	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

What the above table clearly shows is that the word "[State](#)" in the GENERAL context of MOST federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)^[4], and these areas do not include any of the 50 Union States. This is true in most cases and especially in the [Internal Revenue Code](#). There are four exceptions to this rule that we are aware of, and these subject matters include (are limited to):

SOURCES OF EXTRATERRITORIAL JURISDICTION

1. [A military or foreign affairs function of the United States](#). [5 U.S.C. §553](#)(a)(1).
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 privileged 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](#), SEDM <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>

Who are "Taxpayers" and who needs a "Taxpayer Identification Number"?

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The above four items collectively are referred to as "[extraterritorial jurisdiction](#)". Extraterritorial jurisdiction is defined as SUBJECT MATTER jurisdiction over [PUBLIC property \(Form #12.025\)](#) physically situated OUTSIDE of the EXCLUSIVE jurisdiction of the national government under [Article 4, Section 3, Clause 2 of the Constitution](#). Congress has jurisdiction over its property and the offices it creates no matter WHERE they physically reside or are lawfully exercised, INCLUDING within the exclusive jurisdiction of a constitutional state as confirmed by the U.S. Supreme Court in [Dred Scott v. Sanford, 60 U.S. 393 \(1857\)](#), which ironically was about SLAVES. Those who don't CONSENT to be statutory "taxpayers" would fall in this same category of "slave" and are treated literally as CHATTEL of the national government. HOWEVER, the Constitution confers NO EXPRESS authorization for Congress to use TACIT and PERSONAL BRIBES or GRANTS of its physical or chattel PUBLIC property or "benefits" to CREATE NEW public offices or appoint new officers to de facto offices that are NOT created by an EXPRESS lawful oath or appointment. Any attempts to do so are CRIMINAL OFFENSES under [18 U.S.C. §§201, 210, 211](#). More about public offices and officers in:

1. [The "Trade or Business" Scam, Form #05.001](#)
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>
2. [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>
3. [Proof That There Is a "Straw Man", Form #05.042](#)
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>

For the purposes of this discussion, Sovereign States of the Union are NOT "[territory](#)" of the national government. Also, the Sixteenth Amendment did NOT confer EXTRATERRITORIAL jurisdiction to levy an UNAPPORTIONED direct tax upon labor as property within the exclusive jurisdiction of a constitutional state of the Union either. In fact, the U.S. Supreme Court declared that it "conferred NO NEW power of taxation" in [Stanton v. Baltic Mining, 240 U.S. 103 \(1916\)](#). Thus, the income tax HAS ALWAYS been a tax upon officers of the national government called statutory "taxpayer", "citizens", and "persons". This is ENTIRELY consistent with the legislative intent of the proposed sixteenth amendment proposed to Congress by President Taft himself:

CONGRESSIONAL RECORD - SENATE - JUNE 16, 1909
[From Pages 3344 – 3345]

The Secretary read as follows:

To the Senate and House of Representatives:

It is the constitutional duty of the President from time to time to recommend to the consideration of Congress such measures, as he shall judge necessary and expedient. In my inaugural address, immediately preceding this present extraordinary session of Congress, I invited attention to the necessity for a revision of the tariff at this session, and stated the principles upon which I thought the revision should be affected. I referred to the then rapidly increasing deficit and pointed out the obligation on the part of the framers of the tariff bill to arrange the duty so as to secure an adequate income, and suggested that if it was not possible to do so by import duties, new kinds of taxation must be adopted, and among them I recommended a graduated inheritance tax as correct in principle and as certain and easy of collection.

The House of Representatives has adopted the suggestion, and has provided in the bill it passed for the collection of such a tax. In the Senate the action of its Finance Committee and the course of the debate indicate that it may not agree to this provision, and it is now proposed to make up the deficit by the imposition of a general income tax, in form and substance of almost exactly the same character as, that which *in the case of Pollock v. Farmer's Loan and Trust Company (157 U.S., 429) was held by the Supreme Court to be a direct tax, and therefore not within the power of the Federal Government to impose unless apportioned among the several States according to population.* [Emphasis added] This new proposal, which I did not discuss in my inaugural address or in my message at the opening of the present session, makes it appropriate for me to submit to the Congress certain additional recommendations.

Again, it is clear that by the enactment of the proposed law the Congress will not be bringing money into the Treasury to meet the present deficiency. The decision of the Supreme Court in the income-tax cases *deprived the National Government of a power* which, by reason of previous decisions of the court, it was *generally supposed that government had*. It is undoubtedly a power the National Government ought to have. It might be indispensable to the Nation's life in great crises. Although I have not considered a constitutional amendment as necessary to the exercise of certain phases of this power, a mature consideration has satisfied me that an amendment is the only proper course for its establishment to its full extent.

I therefore recommend to the Congress that both Houses, by a two-thirds vote, ***shall propose an amendment to the Constitution conferring the power to levy an income tax upon the National Government*** without apportionment among the States in proportion to population.

This course is much to be preferred to the one proposed of reenacting a law once judicially declared to be unconstitutional. For the Congress to assume that the court will reverse itself, and to enact legislation on such an assumption, will not strengthen popular confidence in the stability of judicial construction of the Constitution. It is much wiser policy to accept the decision and remedy the defect by amendment in due and regular course.

Again, it is clear that by the enactment of the proposed law the Congress will not be bringing money into the Treasury to meet the present deficiency, but by putting on the statute book a law already there and never repealed will simply be suggesting to the executive officers of the Government their possible duty to invoke litigation.

If the court should maintain its former view, no tax would be collected at all. If it should ultimately reverse itself, still no taxes would have been collected until after protracted delay.

It is said the difficulty and delay in securing the approval of three-fourths of the States will destroy all chance of adopting the amendment. Of course, no one can speak with certainty upon this point, but I have become convinced that a great majority of the people of this country are in favor of investing the National Government with power to levy an income tax, and that they will secure the adoption of the amendment in the States, if proposed to them.

Second, ***the decision in the Pollock case left power in the National Government to levy an excise tax, which accomplishes the same purpose as a corporation income tax*** and is free from certain objections urged to the proposed income tax measure.

I therefore recommend an ***amendment to the tariff bill Imposing upon all corporations and joint stock companies for profit, except national banks (otherwise taxed), savings banks, and building and loan associations, an excise tax measured by 2 per cent on the net income of such corporations. This is an excise tax upon the privilege of doing business as an artificial entity and of freedom from a general partnership liability enjoyed by those who own the stock.*** [Emphasis added] I am informed that a 2 per cent tax of this character would bring into the Treasury of the United States not less than \$25,000,000.

The decision of the Supreme Court in the case of Spreckels Sugar Refining Company against McClain (192 U.S., 397), seems clearly to ***establish the principle that such a tax as this is an excise tax upon privilege and not a direct tax on property***, and is within the federal power without apportionment according to population. The tax on net income is preferable to one proportionate to a percentage of the gross receipts, because it is a tax upon success and not failure. It imposes a burden at the source of the income at a time when the corporation is well able to pay and when collection is easy.

Another merit of this tax is the federal supervision, which must be exercised in order to make the law effective over the annual accounts and business transactions of all corporations. While the faculty of assuming a corporate form has been of the utmost utility in the business world, it is also true that substantially all of the abuses and all of the evils which have aroused the public to the necessity of reform were made possible by the use of this very faculty. If now, by a perfectly legitimate and effective system of taxation, we are incidentally able to possess the Government and the stockholders and the public of the knowledge of the real business transactions and the gains and profits of every corporation in the country, we have made a long step toward that supervisory control of corporations which may prevent a further abuse of power.

I recommend, then, first, the adoption of a joint resolution by two-thirds of both Houses, proposing to the States an amendment to the Constitution granting to the Federal Government the right to levy and collect an income tax without apportionment among the several States according to population; and, second, the enactment, as part of the pending revenue measure, either as a substitute for, or in addition to, the inheritance tax, of an excise tax upon all corporations, measured by 2 percent of their net income.

Wm. H. Taft

Some people have asserted that it is deceptive to claim that the phrase above "***shall propose an amendment to the Constitution conferring the power to levy an income tax upon the National Government***" implies it is a tax upon the government. In retort, the following proves we are not only correct, but that the only real DECEPTIVE one was Taft Himself:

1. Taft could have said "***shall propose an amendment to the Constitution conferring upon the national government the power to levy an income tax***" but DID NOT state it more correctly this way.
2. The legislative implementation of what he proposed he described as an excise and a privilege tax ONLY upon corporations, which even after the Sixteenth Amendment was ratified, is EXACTLY and ONLY what the Sixteenth Amendment currently authorizes. These corporations are NATIONAL corporations, not STATE corporations, by the

way.

"Income" has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various revenue acts subsequently passed. Southern Pacific Co. v. Lowe, 247 U.S. 330, 335; Merchants' L. & T. Co. v. Smietanka, 255 U.S. 509, 219. After full consideration, this Court declared that income may be defined as gain derived from capital, from labor, or from both combined, including profit gained through sale or conversion of capital. Stratton's Independence v. Howbert, 231 U.S. 399, 415; Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185; Eisner v. Macomber, 252 U.S. 189, 207. And that definition has been adhered to and applied repeatedly. See, e.g., Merchants' L. & T. Co. v. Smietanka, *supra*; 518; Goodrich v. Edwards, 255 U.S. 527, 535; United States v. Phellis, 257 U.S. 156, 169; Miles v. Safe Deposit Co., 259 U.S. 247, 252-253; United States v. Supplee-Biddle Co., 265 U.S. 189, 194; Irwin v. Gavit, 268 U.S. 161, 167; Edwards v. Cuba Railroad, 268 U.S. 628, 633. In determining what constitutes income, substance rather than form is to be given controlling weight. Eisner v. Macomber, *supra*, 206. [271 U.S. 175]"

[Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926)]

3. The U.S. Supreme Court in *Downes v. Bidwell* agreed that the income tax extends wherever the GOVERNMENT extends, rather than where the GEOGRAPHY extends. Notice it says "without limitation as to place" and "places over which the GOVERNMENT extends".

"*Loughborough v. Blake*, 18 U.S. 317, 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. 216, c. 60, Fed. 17, 1815. It was insisted that Congress could act in a double capacity: in [***32] one as legislating [*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. I, sec. 8, giving to Congress the power "to lay and collect taxes, imposts and excises," which "shall be uniform throughout the [CONSTITUTIONAL] United States[***]," inasmuch as the District was no part of the [CONSTITUTIONAL] United States[***]. 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. I, sec. 20, 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 [***33] represented, or shall be apportioned to representatives; but that direct taxation, in its application to States, shall be apportioned to numbers." That Art. I, sec. 9, P4, 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 ninth 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 second section require that it shall be extended to all the [***777] 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)]

4. The fact that when former President and then Chief Justice Taft heard the FIRST case in the Supreme court after ratification, he stated that the liability for an income tax had NOTHING TO DO with one's nationality or domicile! Cook, American national abroad in Mexico and domiciled there was outside the statutory geographical "United States". Recall that the U.S. Supreme Court in Lawrence v. State Tax Commission, 286 U.S. 276 (1932) held that domicile was the SOLE basis for income tax so Cook technically could NOT owe an income tax. But his litigation related to a 1040 return he previously filed in which he INCORRECTLY declared his status as that of a "U.S individual". Thus, he made an ELECTION (consent) to be treated as a statutory "U.S. person" and thus ELECTED himself into a voluntary "taxpayer" office to procure protection of the national government while abroad. Notice he calls "protection" a BENEFIT, and thus a VOLUNTARY EXCISE TAXABLE FRANCHISE! Notice he says the SOLE BASIS in this case was the STATUTORY STATUS under the Internal Revenue Code of "citizen", and not "domicile". That civil statutory status and NOT Constitutional or Fourteenth Amendment status, we prove in How State Nationals Volunteer to Pay Income Tax, Form #08.024, is an OFFICE within the Department of Treasury who works for the Secretary of the Treasury.

"The contention was rejected that a citizen's property without the limits of the United States derives no benefit from the United States. The contention, it was said, came from the confusion of thought in "mistaking the scope and extent of the sovereign power of the United States as a nation and its relations to its citizens and their relations to it." **And that power in its scope and extent, it was decided, is based on the presumption that government by its very nature benefits the citizen and his property wherever found, and that opposition to it holds on to citizenship while it "belittles and destroys its advantages and blessings by denying the possession by government of an essential power required to make citizenship completely beneficial."** In other words, **the principle was declared that the government, by its very nature, benefits the citizen and his property wherever found and, therefore, has the power to make the benefit complete. Or to express it another way, the basis of**

the power to tax was not and cannot be made dependent upon the situs of the property in all cases, it being in or out of the United States, and was not and cannot be made dependent upon the domicile of the citizen, that being in or out of the United States, but upon his relation as citizen to the United States and the relation of the latter to him as citizen. The consequence of the relations is that the native citizen who is taxed may have domicile, and the property from which his income is derived may have situs, in a foreign country and the tax be legal — the government having power to impose the tax."
[Cook v. Tait, 265 U.S. 47 (1924)]

5. The definition of "person" in [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#) for the purposes of penalty and criminal enforcement purposes limits itself to government employees and instrumentalities of the government. The rules of statutory construction and interpretation forbid adding anything to these definitions not expressly provided, such as PRIVATE constitutionally protected men and women. Thus, anyone who doesn't fall within the ambit of these definitions is, by definition, a VOLUNTEER because not a proper target of enforcement.

[TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > Sec. 6671](#)
[Sec. 6671](#). - Rules for application of assessable penalties
(b) Person defined

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

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

The term "person" as used in this chapter [Chapter 75] includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs

6. The following memorandum of law proves that the only proper target of IRS enforcement are public officers WITHIN the government.

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>

7. The fact that "[United States](#)" is geographically defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of Columbia and the CONSTITUTIONAL states of the Union are never mentioned. That place is synonymous with the GOVERNMENT in [4 U.S.C. §72](#) and not any geography.
8. The fact that the ACTIVITY that is subject to excise taxation within the Internal Revenue Code is legally defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office", meaning an office WITHIN the national and not state government. For exhaustive details on this subject, see:

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

9. The fact that the Federal Register Act and the Administrative Procedures act both limit the TARGET of direct STATUTORY enforcement to the following groups, none of which include most people in states of the Union and which primarily consist of government employees only:

9.1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#).

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

9.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).
You can find more on the above in:

Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>

10. The fact that they can only tax legislatively created offices who work for them. See:

Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

11. The idea that governments are created to PROTECT private property, not steal it, and that taxation involves the institutionalized process of converting PRIVATE property to PUBLIC property without the express consent of the owner. Thus, the process of PAYING for government protection involves the OPPOSITE purpose for which governments are created—converting PRIVATE property to PUBLIC property, often without the consent of the owner,

1 for the purposes of delivering the OPPOSITE, which is PREVENTING PRIVATE property from being converted to
2 PUBLIC property! The Declaration of Independence declares that all just powers derive from the consent of the
3 governed, and yet we make an EXCEPTION to that requirement when it comes to taxation? Absurd. So they HAVE to
4 procure your consent to occupy a civil statutory office BEFORE they can enforce against you or else they are violating
5 the Thirteenth Amendment and engaging in criminal human trafficking. For a description of just how absurd it is to
6 NOT require consent to this office and to convert (STEAL) private property without the consent of the owner, see:

Separation Between Public and Private Course, Form #12.025

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

7 12. A query of the ChatGPT-4 AI Chatbot confirms our analysis is correct:

In the phrase " shall propose an amendment to the Constitution conferring the power to levy an income tax upon XYZ", was this a tax upon xyz or upon people OTHER than xyz?

✓ Searching for: what is the meaning of "levy an income tax upon XYZ" in the constitution

✓ Generating answers for you...

The phrase "shall propose an amendment to the Constitution conferring the power to levy an income tax upon XYZ" means that the amendment would give the National Government the power to impose a tax on XYZ¹. Therefore, the income tax would be imposed on XYZ and not on people other than XYZ.

Learn more:

1. merriam-webster.com

2. merriam-webster.com

3. britannica.com

— see less

So what the President proposed was an excise tax on the government itself, and nothing more. This is important. More on the history of the Sixteenth Amendment at:

1. Taxation Page, Section 13: 16th Amendment, Family Guardian Fellowship
<https://famguardian.org/Subjects/Taxes/taxes.htm>
2. Great IRS Hoax, Form #11.302, Sections 3.8.11 and 3.8.12
<https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
3. Great IRS Hoax, Form #11.302, Section 6.7.1: 1925: William H. Taft's Certiorari Act of 1925. President Taft's SCAM to make the income tax INTERNATIONAL in scope by DENYING all appeals relating to it so the Supreme Court wouldn't have to rule on the illegal enforcement of the income tax.
<https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
4. The Law that Never Was, William Benson. Book about the FRAUDULENT ratification of the Sixteenth Amendment.
5. Congressional Debates on the Sixteenth Amendment, Family Guardian Fellowship
<http://famguardian.org/TaxFreedom/History/Congress/1909-16thAmendCongrRecord.pdf>

EVEN in the case of item 2 of the extraterritorial jurisdiction list entitled "A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts" above, legislative control over property is limited to public offices, and NOT to private state nationals. A "public officer", after all, is legally defined in Black's Law Dictionary as someone in charge of the PROPERTY of the public. We have never seen any case hold that merely possessing physical property of the national government while physically present within a constitutional state confers DIRECT, PERSONAL legislative jurisdiction over the person whose hands that property is physically in.

The above exceptions are discussed in:

1. Hot Issues: Laws of Property, SEDM
<https://sedm.org/laws-of-property/>
2. Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404
<https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>
3. Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>
4. Federal Enforcement Authority within States of the Union, Form #05.032
<https://sedm.org/reference/mbr-sub-area/>
5. IRS Due Process Meeting Handout, Form #03.008
<https://sedm.org/Forms/03-Discovery/IRSDueProcMtgHandout.pdf>

The lower case word "state" in the context of federal statutes and regulations means one of the 50 union states, which are "foreign states", and "foreign countries" with respect to the federal government as clearly explained in section 5.2.11 of the Great IRS Hoax, Form #11.302 (OFFSITE LINK) book. In the context of the above, a "Union State" means one of the 50 Union states of the United States* (the country, not the federal United States**) mentioned in the Constitution for the United States of America.

If you would like to know all the implications of the separation of powers reflected in the above table, as well as a history of unconstitutional efforts to destroy this separation, see the following references:

1. Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>
2. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "Separation of Powers" (OFFSITE LINK)
<http://famguardian.org/TaxFreedom/CitesByTopic/SeparationOfPowers.htm>

FOOTNOTES:

- ^[1] See California Revenue and Taxation Code, section 6017.
- ^[2] See California Revenue and Taxation Code, section 17018.
- ^[3] See, for instance, U.S. Constitution Article IV, Section 2.
- ^[4] See <https://www.law.cornell.edu/uscode/text/48>

10.16.3 Capitalization within Statutes and Regulations

Whenever you are reading a particular law, including the [U.S. Constitution](#), or a statute, the Sovereign referenced in that law, who is usually the author of the law, is referenced in the law with the first letter of its name capitalized. For instance, in the U.S. Constitution the phrase “We the People”, “State”, and “Citizen” are all capitalized, because these were the sovereign entities who were writing the document residing in the States. This document formed the federal government and gave it its authority. Subsequently, the federal government wrote statutes to implement the intent of the Constitution, and it became the Sovereign, but only in the context of those territories and lands ceded to it by the union states. When that federal government then refers in statutes to federal “States”, for instance in [26 U.S.C. §7701\(a\)\(10\)](#) or [4 U.S.C. §110\(d\)](#), then these federal “States” are Sovereigns because they are part of the territory controlled by the Sovereign who wrote the statute, so they are capitalized. Foreign states referenced in the federal statutes then must be in lower case. The sovereign 50 union states, for example, must be in lower case in federal statutes because of this convention because they are foreign states. *Capitalization is therefore always relative to who is writing the document, which is usually the Sovereign and is therefore capitalized.* The exact same convention is used in the [Bible](#), where all appellations of God are capitalized because they are sovereigns: “Jesus”, “God”, “Him”, “His”, “Father”. These words aren’t capitalized because they are proper names, but because the entity described is a sovereign or an agent or part of the sovereign. The only exception to this capitalization rule is in state revenue laws, where the state legislators use the same capitalization as the Internal Revenue Code for “State” in referring to federal enclaves within their territory because they want to scam money out of you. In state revenue laws, for instance in the [California Revenue and Taxation Code \(R&TC\)](#) sections 17018 and 6017, “State” means a federal State within the boundaries of California and described as part of the Buck Act of 1940 found in [4 U.S.C. §§105-113](#).

10.16.4 Legal Status of Federal Enclaves within the States

SOURCE: *State Income Taxes*, Form #05.031, Section 5; <https://sedm.org/Forms/05-MemLaw/StateIncomeTax.pdf>.

1. Federal enclaves are land subject to the exclusive jurisdiction of the national government within the exterior limits of a Constitutional state of the Union.
2. The legal status of federal enclaves is discussed in the following Wikipedia article:

[Wikipedia: Federal Enclave
https://en.wikipedia.org/wiki/Federal_enclave](https://en.wikipedia.org/wiki/Federal_enclave)
3. Most states define the terms "in this State" and "this State" as including ONLY these areas. See:

[State Income Taxes, Form #05.031, Section 10.6
https://sedm.org/Forms/05-MemLaw/StateIncomeTax.pdf](https://sedm.org/Forms/05-MemLaw/StateIncomeTax.pdf)
4. It is a VIOLATION of the separation of powers doctrine and a crime in many CONSTITUTIONAL states for an officer of a state to simultaneously serve in a FEDERAL office and a STATE office at the same time. This is because it creates a conflict of interest. The I.R.C. Subtitle A and C income tax is a PRIVILEGE tax upon public offices within the NATIONAL and NOT STATE government. See:

[The "Trade or Business" Scam, Form #05.001
https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf](https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf)
5. Those in state government who pay STATE income tax, if that tax PIGGYBACKS on the federal tax, are committing the CRIME and UNCONSTITUTIONAL act of simultaneously serving in a STATE office and a FEDERAL office at the SAME time!
6. The [Buck Act, 4 U.S.C. §§105-110](#) governs what happens in federal areas, which it defines as property owned by the national government WITHIN A FEDERAL TERRITORY OR POSSESSION, but NOT a Constitutional state. We have found NO authority that makes "federal enclaves" and "federal areas" equivalent.
7. Application of the Bill of Rights to federal enclaves is discussed in:

[Catalog of U.S. Supreme Court Doctrines, Litigation Tool #10.020, Section 5.5
https://sedm.org/Litigation/10-PracticeGuides/SCDoctrines.pdf](https://sedm.org/Litigation/10-PracticeGuides/SCDoctrines.pdf)
8. Supreme court doctrines dealing with federal enclaves/areas include:
 - 8.1. Friction not Fiction Doctrine, [Howard v. Commissioners, 344 U.S. 624, 626, 73 S.Ct. 465, 97 L.Ed. 617 \(1953\)](#).
9. [Howard v. Commissioners, 344 U.S. 624, 626, 73 S.Ct. 465, 97 L.Ed. 617 \(1953\)](#) is what authorized state income tax within federal enclaves.
 - 9.1. There is no actual LAW that allows this. Congress couldn't pass such a law because it would violate the separation of powers.
 - 9.2. The U.S. Supreme Court did cite the Buck Act in this case, but this act does not apply to constitutional states because of the separation of powers.

9.3. The ruling in Howard, however VIOLATED the rules of statutory construction:

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

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

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

- 9.4. By violating the rules of statutory construction in this case, the U.S. Supreme Court in effect "legislated from the bench" by adding things to the definition of "State" in [4 U.S.C. §110\(d\)](#) that do not expressly appear, and thus CONFLATED "federal enclaves" with "federal areas" mentioned in the [Buck Act, 4 U.S.C. §§105-110](#). Thus, it violated the separation of powers by in effect "legislating from the bench", and in so doing, also violated the separation of powers between the states and the national government. THE SUPREME COURT COMMITTED TREASON IN THIS CASE, PUNISHABLE BY DEATH according to [18 U.S.C. §2381](#)!
- 9.5. On the subject of U.S. Supreme Court TREASON in expanding the definition of "State" found in [4 U.S.C. §110\(d\)](#), the [ChatGPT AI Chatbot](#) said:

QUESTION: In Howard, however, they completely glossed over the meaning of "State" in [4 U.S.C. 110\(d\)](#), so they SILENTLY and by PRESUMPTION "legislated from the bench".

ANSWER: It is important to note that I am an AI language model and cannot provide real-time analysis of specific court cases or access case-specific details beyond what is available in publicly accessible sources up to September 2021. Consequently, I cannot delve into the specific details or reasoning of the Howard v. Commissioners case.

However, I understand your concern regarding the interpretation of the term "State" in [4 U.S.C. 110\(d\)](#) and the potential implications of the Court's ruling in Howard v. Commissioners. In general, when courts interpret statutes, they aim to give effect to the intent of the legislature and consider the context and purpose of the law.

While it is possible to argue that the Court's interpretation in Howard v. Commissioners involved a broadening of the term "State" beyond its explicit statutory definition, it is ultimately the role of the judiciary to interpret laws and resolve legal disputes. Judicial interpretation can sometimes involve filling gaps or making inferences to ensure the law is applied appropriately in specific cases.

If you have specific concerns or seek a more comprehensive analysis of the case, it would be advisable to consult legal experts or scholarly sources that have thoroughly examined the details and implications of Howard v. Commissioners. They can provide a more nuanced perspective on the court's reasoning and the impact of the decision.

Do you think a LEGAL EXPERT they recommend above whose livelihood and his next meal and Mercedes payment comes from MISREPRESENTING the law to expand his client base is going to be any less duplicitous than the U.S. Supreme court on this issue? NOT! It has NEVER been the proper role of ANY de jure judiciary to MALICIOUSLY destroy the [separation of powers](#). The Supreme Court is now a [DE FACTO institution \(Form #05.043\)](#) because of what it did in this case.

10. For more on the "separation of powers doctrine", see:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>

The DE FACTO ruling in [Howard v. Commissioners, 344 U.S. 624, 626, 73 S.Ct. 465, 97 L.Ed. 617 \(1953\)](#) is HUGE important, because:

1. This ruling is the basis of ALL state income taxation!
2. Many different states define the term "this State" or "in this State" as federal areas within their borders. For a list of them, see:

State Income Taxes, Form #05.031, Section 10.6
<https://sedm.org/Forms/05-MemLaw/StateIncomeTax.pdf>

3. The U.S. Supreme Court in Lawrence v. State Tax Commission, 286 U.S. 276 (1932), declared that in the case of a CONSTITUTIONAL state, DOMICILE is the SOLE basis for income taxation. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 1
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>

4. You can only have ONE domicile at a SINGLE geographical place at a time.
5. In order to have a STATE income liability, you must ALSO have a FEDERAL liability, which means these two jurisdictions must PHYSICALLY OVERLAP. Two sovereigns cannot have civil or exclusive jurisdiction over the SAME physical place at the SAME time.
6. That GEOGRAPHICAL overlap is FORBIDDEN by the separation of powers. If you file as a "nonresident alien" at the federal level, then you must file as a "nonresident alien" at the state level. If you owe nothing federal, then you can owe nothing to the state, even if you are domiciled WITHIN the CONSTITUTIONAL state and outside of federal enclaves within that state!

So we have a LYING, DE FACTO government (Form #05.043), thanks to the U.S. Supreme Court in this case, which made itself into a LEGISLATOR by EXPANDING the definition of "State" in 4 U.S.C. §110(d). AND they did it because of the love of money. CRIMINALS! Here is what the DESIGNER of the three branch separation of powers built into our Constitution said about the EFFECT of this CRIMINAL behavior by the U.S. Supreme Court:

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

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

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

[...]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."

[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;

SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

If you would like more information about the interplay between STATE taxation and FEDERAL taxation, see:

State Income Taxes, Form #05.031
<https://sedm.org/Forms/05-MemLaw/StateIncomeTax.pdf>

10.16.5 Relationship of Citizenship Terms to Geographical Definitions

The relationship between citizenship terms and the geographical definitions shown here can be examined using the following documents on this site:

1. Citizenship Status v. Tax Status, Form #10.011-very important!
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>
2. Citizenship Diagrams, Form #10.010--helps graphically explain the distinctions between nationality and domicile for those not schooled in the law.
<https://sedm.org/Forms/10-Emancipation/CitizenshipDiagrams.pdf>

3. Citizenship, Domicile, and Tax Status Options, Form #10.003-use this form in response to legal discovery, and attach to your civil pleadings in court to protect your status.
<https://sedm.org/Forms/10-Emancipation/CitDomTaxStatusOptions.pdf>
4. Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

11 How “nontaxpayers” are deceived into declaring themselves to be “taxpayers” on government forms: Removing “Not subject” and offering only “Exempt”

Another devious technique frequently used on government forms to trick “nontaxpayers” into making an unwitting election to become “taxpayers” is:

1. Omit the “not subject” option.
2. Present the “exempt” option as the only method for avoiding the liability described.
3. Define the term “exempt” to exclude persons who are “not subject”.

This form of abuse exploits the common false presumption among most Americans, which is the following: Government forms present ALL of the lawful options available to avoid the liability described. In fact, government is famous for limiting options in order to advantage or benefit them. In effect, they are constraining your options to compel you to select the lesser of evils and remove the ability to avoid all evil. This devious technique is also called an “adhesion contract”. In summary, they are violating the First Amendment by instituting compelled association in which you are coerced to engage in commercial activity with them and become subject to their pagan laws.

There are two ways that one can use to describe oneself on government forms:

1. “Exempt”. This is a person who is otherwise subject to the provision of law administering the form because they are an “individual” or “person” and yet who is expressly made exempt by a particular provision of the statutes forming the franchise agreement. This option appears on most government forms.
2. “Not subject”. This would be equivalent to a “nontaxpayer” who is not a “person” or franchisee within the meaning of the statute in question. You almost never see this option on government forms.

There is a world of difference between these two statuses and we MUST understand the difference before we can know whether or how to fill out a specific government form describing our status. In this section we will show you how to choose the correct status above and all the affects that this status has on how we fill out government forms.

We will begin our explanation with an illustration. If you are domiciled in California, you would describe yourself as “subject” to the laws in California. However, in relation to the laws of every other civil jurisdiction outside of California, you would describe yourself as:

1. “Not subject” to the civil laws of that place unless you are physically visiting that place.
2. Not ANYTHING described in the civil law that the government has jurisdiction over or may impose a “duty” upon, such as a “person”, “individual”, “taxpayer”, etc.
3. Not a “foreign person” because not a “person” under the civil law.
4. “foreign”.
5. A “nonresident”.
6. A “transient foreigner”.

A human being who is domiciled in California, for instance, would not be subject to the civil laws of China unless he was either visiting China or engaged in commerce within the legislative jurisdiction of China with people who were domiciled there and therefore protected by the civil laws there. He would not describe himself as being “exempt” from the laws of China, because one cannot be “exempt” without FIRST also being “subject” by having a domicile or residence within that foreign jurisdiction. Another way of stating this is that he would not be a “person” under the civil laws of China and would be “foreign” unless and until he either physically moved there or changed his domicile or residence to that place and thereby became a “protected person” subject to the civil jurisdiction of the Chinese government.

1 All income taxation within the United States of America takes the form of an excise tax upon an “activity” implemented by
2 the civil law. In the case of the Internal Revenue Code, Subtitle A, that activity is called a “trade or business”. This fact
3 exhaustively proven in the following amazing article:

The “Trade or Business” Scam, Form #05.001

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

4 A “trade or business” is then defined in 26 U.S.C. §7701(a)(26) as follows:

5 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
6 [§ 7701. Definitions](#)

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

9 (26) “The term ‘trade or business’ includes the performance of the functions [activities] of a public office. ”

10 Those who therefore lawfully engage in a public office in the U.S. government BEFORE they sign or submit any tax form
11 are then described as a “franchisee” called a “taxpayer” under the terms of the excise tax or franchise agreement codified in
12 Internal Revenue Code, Subtitle A. Those who are not “public officers” also cannot lawfully “elect” themselves into “public
13 office” by signing or submitting a tax form either, because this would constitute impersonating an officer or employee of the
14 government in violation of 18 U.S.C. §912. This is confirmed by 26 U.S.C. §7701(a)(31) , which describes all those who are
15 nonresident within the “United States” (District of Columbia) and not engaged in the “trade or business”/”public office”
16 activity as being a “foreign estate”, which simply means “not subject”, to the Internal Revenue Code, Subtitle A franchise or
17 excise tax:

18 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
19 [§7701. Definitions](#)

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

22 (31) Foreign estate or trust

23 (A) Foreign estate

24 The term “foreign estate” means an estate the income of which, from sources without the United States which is
25 not effectively connected with the conduct of a trade or business within the United States, is not includible in
26 gross income under subtitle A.

27 The entity or “person” described above would NOT be “exempt”, but rather simply “not subject”. The reason is that the term
28 “exempt” has a specific legal definition that does not include the situation above. Notice that the term “exempt” is used along
29 with the word “individual”, meaning that you must be a “person” and an “individual” BEFORE you can call yourself
30 “exempt”:

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

33 (b)(5) Exempt individual defined

34 For purposes of this subsection -

35 (A) In general

36 An individual is an exempt individual for any day if, for such day, such individual is -

37 (i) a foreign government-related individual,

38 (ii) a teacher or trainee,

39 (iii) a student, or

(iv) a professional athlete who is temporarily in the United States to compete in a charitable sports event described in section 274(l)(1)(B).

(B) Foreign government-related individual

The term "foreign government-related individual" means any individual temporarily present in the United States by reason of -

(i) diplomatic status, or a visa which the Secretary (after consultation with the Secretary of State) determines represents full-time diplomatic or consular status for purposes of this subsection,

(ii) being a full-time employee of an international organization, or

(iii) being a member of the immediate family of an individual described in clause (i) or (ii).

(C) Teacher or trainee

The term "teacher or trainee" means any individual -

(i) who is temporarily present in the United States under subparagraph (J) or (Q) of section 101(15) of the Immigration and Nationality Act (other than as a student), and

(ii) who substantially complies with the requirements for being so present.

(D) Student

The term "student" means any individual -

(i) who is temporarily present in the United States -

(I) under subparagraph (F) or (M) of section 101(15) of the Immigration and Nationality Act, or

(II) as a student under subparagraph (J) or (Q) of such section 101(15), and (ii) who substantially complies with the requirements for being so present.

(E) Special rules for teachers, trainees, and students

(i) Limitation on teachers and trainees

An individual shall not be treated as an exempt individual by reason of clause (ii) of subparagraph (A) for the current year if, for any 2 calendar years during the preceding 6 calendar years, such person was an exempt person under clause (ii) or (iii) of subparagraph (A). In the case of an individual all of whose compensation is described in section 872(b)(3), the preceding sentence shall be applied by substituting "4 calendar years" for "2 calendar years".

(ii) Limitation on students

For any calendar year after the 5th calendar year for which an individual was an exempt individual under clause (ii) or (iii) of subparagraph (A), such individual shall not be treated as an exempt individual by reason of clause (iii) of subparagraph (A), unless such individual establishes to the satisfaction of the Secretary that such individual does not intend to permanently reside in the United States and that such individual meets the requirements of subparagraph (D)(ii).

The Internal Revenue Code itself does not and cannot regulate the conduct of those who are not "taxpayers".

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law." [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

Consequently, all tax forms you fill out PRESUPPOSE that the person filling it out is a franchisee called a "taxpayer" who occupies a public office within the U.S. government and who is therefore a "person" or an "individual". Since the Internal Revenue Code is civil law, it also must presuppose that all "persons" or "individuals" described within it are domiciled on

federal territory that is no part of a state of the Union. This is confirmed by the definition of “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10), which is defined as the District of Columbia and not part of any state of the Union. If you do not lawfully occupy such a public office, it would therefore constitute fraud and impersonating a public officer in violation of 18 U.S.C. §912 to even fill such a form out. If a company hands a “nontaxpayer” a tax form to fill out, the only proper response is ALL of the following, and any other response will result in the commission of a crime:

1. To not complete or sign any provision of the form.
2. To line out the entire form.
3. To write above the line “Not Applicable”.
4. To NOT select the “exempt” option within the form or select any status at all on the form. If you aren’t subject to the Internal Revenue Code because you don’t have a domicile on federal territory and don’t engage in taxable activities, then you can’t be described as a “person”, “individual”, “taxpayer”, or anything else who might be subject to the I.R.C.

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

[American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358]

5. To either not return the form to the person who asked for it or to return it with the modifications above.
6. If you return the form to the person who asked for it, to clarify on the form why you are not “exempt”, but rather “not subject”.
7. To attach the following form to the tax form:

Tax Form Attachment, Form #04.013
<http://sedm.org/Forms/FormIndex.htm>

Another alternative to all the above would be to simply add a “Not subject” option or to select “Exempt” and then redefine the word to add the “not subject” option to the definition. Then you could attach the Tax Form Attachment mentioned above, which also redefines words of the form to immunize yourself from government jurisdiction.

If we had an honorable government that loved the people under its care and protection more than it loved deceiving you out of and stealing your money, then they would indicate at the top of the form in big bold letters EXACTLY what laws are being enforced and who the intended audience is so that those who are not required to fill it out would not do so. However, if they did that, hardly anyone would ever pay taxes again. Of this SCAM, the Bible and a famous bible commentary says the following:

*“Getting treasures by a lying tongue [or by deliberate omission intended to deceive] is the fleeting fantasy of those who seek **death**.”*

[Prov. 21:6, Bible, NKJV]

*“As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so **righteousness towards men is a branch of true religion, for he is not a godly man that is not honest**, nor can he expect that his devotion should be accepted; for, **1. Nothing is more offensive to God than deceit in commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public], which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are defrauded by their brethren. 2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his delight.** He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God.”*

[Matthew Henry’s Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

In the case of income tax forms, for instance, the warning described above would say the following:

1. This form is only intended for those who satisfy all the following conditions:

1.1. "taxpayer" as defined in 26 U.S.C. §7701(a)(14):

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law."
[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

1.2. Lawfully engaged in a "public office" in the U.S. government, which is called a "trade or business" in the Internal Revenue Code, Subtitle A at 26 U.S.C. §7701(a)(26).

1.3. Exercising the public office ONLY within the District of Columbia as required by 4 U.S.C. §72, which is within the only remaining internal revenue district, as confirmed by Treasury Order 150-02.

2. If you do not satisfy all the requirements indicated above, then you DO NOT need to fill out this form, nor can you claim the status of "exempt".

3. This form is ONLY for use by "taxpayers". If you are a "nontaxpayer", then we don't have a form you can use to document your status. This is because our mission statement only allows us to help "taxpayers". It is self-defeating to help "nontaxpayers" because it only undermines our revenue and importance. We are a business and we only focus our energies on things that make money for us, such as deceiving "nontaxpayers" into thinking they are "taxpayers". That is why we don't put a "nontaxpayer" or "not subject" option on our forms: Because we want to self-servingly and prejudicially presume that EVERYONE is engaged in our franchise and subject to our plunder and control.

IRM 1.1.1.1 (02-26-1999)
IRS Mission and Basic Organization

*The IRS Mission: **Provide America's taxpayers top quality service** by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.*

We hope that you have learned from this section that:

1. He who makes the rules or the forms always wins the game. The power to create includes the power to define.
2. All government forms are snares or traps designed to trap the innocent and ignorant into servitude to the whims of corrupted politicians and lawyers.

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

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

3. The snare is the presumptions which they deliberately do not disclose on the forms and which are buried in the "words of art" contained in their void for vagueness codes. See:

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

4. The main reason for reading and learning the law is to reveal all the presumptions and deceptive "words of art" that are hidden on government forms so that you can avoid them.

"My [God's] people are destroyed [and enslaved] for lack of knowledge [of God's Laws and the lack of education that produces it]."
[Hosea 4:6, Bible, NKJV]

"And thou shalt teach them ordinances and laws [of both God and man], and shalt shew them the way wherein they must walk, and the work [of obedience to God] that they must do."

[Exodus 18:20, Bible, NKJV]

*"This **Book of the Law** shall not depart from your mouth, but you shall meditate in it day and night, that you may observe to do according to all that is written in it. For then you will make your way prosperous, and then you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor be dismayed, for the LORD your God is with you wherever you go."*
[Joshua 1:8-9, Bible, NKJV]

5. Government forms deliberately do not disclose the presumptions that are being made about the proper audience for the form in order to maximize the possibility that they can exploit your legal ignorance to induce you to make a "tithe" to their state-sponsored civil religion and church of socialism. That religion is exhaustively described below:

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

6. All government forms are designed to encourage you to waive sovereign immunity and engage in commerce with the government. Government does not make forms for those who refuse to do business with them such as "nontaxpayers", "nonresidents", or "transient foreigners". If you want a form that accurately describes your status as a "nontaxpayer" and which preserves your sovereignty and sovereign immunity, you will have to design your own. Government is *never* going to make it easy to reduce their own revenues, importance, power, or control over you. Everyone in the government is there because they have the largest possible audience of "customers" for their services. Another way of saying this is that they are going to do everything within their power to rig things so that it is impossible to avoid contracting with or doing business with them. This approach has the effect of compelling you to contract with them in violation of Article 1, Section 10 of the Constitution, which is supposed to protect your right to NOT contract with the government.
7. The Thirteenth Amendment prohibits involuntary servitude. Consequently, the government cannot lawfully impose any duty, including the duty to fill out or submit a government form. Therefore, you should view every opportunity that presents itself to fill out a government form as an act of contracting away your rights.
8. In the case of government tax forms, the purpose of all government tax forms is to ask the following presumptuous and prejudicial question:

"What kind of 'taxpayer' are you?"

. . .rather than the question:

"Are you a 'taxpayer'?"

The above approach results in what the legal profession refers to as a "leading question", which is a question contaminated by a prejudicial presumption and therefore inadmissible as evidence. Federal Rule of Evidence 611(c) expressly forbids such leading questions to be used as evidence, which is also why no IRS form can really qualify as evidence that can be used against anyone: It doesn't offer a "nontaxpayer" or a "foreigner" option. An example of such a question is the following:

"Have you always beat your wife?"

The presumption hidden within the above leading question is that you are a "wife beater". Replace the word "wife beater" with "taxpayer" and you know the main method by which the IRS stays in business.

12 Legal remedies for "nontaxpayers" who are the subject of unlawful collection activity

It is very important to realize that all "taxpayers" are public officers within the U.S. government. Consequently, the only remedies they have in that role are statutory civil law that in turn only applies to public officers, instrumentalities, and government in general. This is exhaustively explained and proven in the following memorandums of law:

1. *Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes*, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>
2. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

The only section of the I.R.C. that even mentions nontaxpayers that we know of is 26 U.S.C. §7426. This section describes "nontaxpayers" with the phrase "persons other than taxpayers". The section:

Who are "Taxpayers" and who needs a "Taxpayer Identification Number"?

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1. Is a civil remedy available only to RESIDENTS of the federal zone. Those domiciled outside the federal zone and not representing public offices in the U.S. government may not avail themselves of the benefits of this provision, like the rest of the I.R.C.
2. Provides statutory remedies only to THIRD PARTIES who are victimized by wrongful collection action, not primary parties who are incorrectly connected with a public office in the U.S. government, usually by the filing of fraudulent information returns.
3. Requires those availing themselves of the “benefits” of that section to exhaust administrative remedies prior to filing suit. See 26 U.S.C. §7426(h)(2).
4. Requires those availing themselves of the “benefits” of that section to NOT challenge the accuracy or veracity of the assessment upon which the collection action is based. See 26 U.S.C. §7426(c).

*TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > § 7426
§ 7426. Civil actions by persons other than taxpayers*

(c) Validity of assessment

For purposes of an adjudication under this section, the assessment of tax upon which the interest or lien of the United States is based shall be conclusively presumed to be valid.

All remedies that can or may be pursued would be in the nature of a Bivens Action in federal court or state court against the agent personally and individually. The government cannot and should not be a party. The action should be based upon the common law and NOT statutory law. For resources in pursuing such an action, see:

1. *Civil Court Remedies for Sovereigns: Taxation*, Litigation Tool #10.002
FORMS PAGE: <http://sedm.org/Litigation/LitIndex.htm>
DIRECT LINK: <http://sedm.org/ItemInfo/Ebooks/CivCourtRem-Tax/CivCourtRem-Tax.htm>
2. *Sovereignty and Freedom Page, Section 4.4: Litigating to Defend your Rights- Bivens Actions, Family Guardian Fellowship*-Family Guardian website
<http://famguardian.org/Subjects/Freedom/Freedom.htm>
3. *Sovereignty and Freedom Page, Section 8.4: Common Law, Family Guardian Fellowship*-Family Guardian website
<http://famguardian.org/Subjects/Freedom/Freedom.htm>

13 Rebutted arguments about this memorandum

Their Rebuttal

“Taxpayers” are not limited to “persons” subject to the Internal Revenue Code:

The IRS insists that only “taxpayers” have recourse against the United States under 28 U.S.C. §1346(a)(1), and that the plaintiffs are not “taxpayers” because no tax has been assessed. “The United States agrees that taxpayers do have recourse against the United States under 28 U.S.C. §1346(a)(1). But in this case, the plaintiffs are not taxpayers.” (Defendant’s motion for summary judgment at 2).

*The government is wrong on both counts. First, **the statute provides federal district court jurisdiction for a civil action to recover any tax, penalty, or sum alleged to have been wrongfully collected under the internal revenue laws. There is no requirement that the plaintiffs be taxpayers challenging some assessment.** The government’s interpretation of the statute would make “sum” superfluous. In the course of holding that §1346(a)(1) requires full payment of an assessment before an income tax refund suit can be maintained in federal district court, the Supreme Court has noted:*

. . . We believe that the statute more readily lends itself to the disjunctive reading which is suggested by the connective “or.” That is, “any sum,” instead of being related to “any internal-revenue tax” and “any penalty,” may refer to amounts which are neither taxes nor penalties. Under this interpretation, the function of the phrase is to permit suit for recovery of items which might not be designated as either “taxes” or “penalties” by Congress or the Courts.

[Flora v. United States [60-1 ustr ¶9347], 362 U.S. 145, 149 (1960)]

Accepting the argument that the amount in question is not a tax or penalty, this action is clearly maintainable to recover a “sum.” Therefore plaintiffs who are not “taxpayers” as defined by the United States in this action, i.e. persons who are challenging an assessment, can indeed use §1346(a)(1). The plaintiffs have standing to bring this action since they were the target of the IRS’s collection efforts.

Second, it is too late for the government to argue that the plaintiffs are not taxpayers. Everything in the record indicates that the IRS attempted to collect, and succeeded in collecting, the disputed money as a "tax." The February 1984 letter received by the Radinskys, attached as exhibit "E" to the complaint, after reciting the plaintiffs' "Taxpayer identification number" stated (emphasis added)

Dear Taxpayer

We have previously written to you about the Federal tax shown below. It is overdue and you should pay the total amount due immediately. . . .

We have enclosed a copy of Publication 568A, The Collection Process (Income Tax Accounts), which provides information about our collection procedures and your rights in relation to them. Your attention is specifically directed to our Enforced Collection policy on page 2.

Additionally, Exhibit D attached to the complaint is a "STATEMENT OF ADJUSTMENT TO YOUR ACCOUNT AND BILL FOR TAX DUE". The statement noted that the plaintiffs had no balance due before the adjustment. After the "adjustment" they owed \$5,444.00 for an "erroneous credit" and \$2,380.20 interest. The IRS always treated this matter as the recovery of tax. The United States cannot argue that because an assessment was erroneous, or an assessment was never made, a person from whom the IRS has collected money cannot employ §1346(a)(1) for the semantic reason that only individuals correctly assessed can be "taxpayers." [Albert E and Henrietta R. Radinsky v. U.S., 622 F.Supp. 412 (1984)]

So in terms of refund claims and suits, the remedy is extended to anyone who had a sum in any manner wrongfully collected. And if the IRS collected it as a tax, the term "taxpayer" is extended to that person for purposes of ensuring they are not denied a remedy as the IRS attempted to do in Radinsky.

Our Response

So "person" is the real issue, and how one becomes one. And whether you can become one without your consent. And if you can, then it has to operate both ways if people want to collect for THEIR services from the government, because we are all equal under REAL law.

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

And if they can impose obligations on you without your consent but you can't, then we are dealing with injustice and hypocrisy. Because according to the Declaration of Independence, all JUST powers derive from consent.

Their Response

"Person" is not an issue in a refund suit. The plaintiff is either a person entitled to the refund or a person not entitled to the refund.

Our Response

Constitutional "persons" and statutory "persons" are NOT the same. You can be one but not the other. And if you are a STATUTORY person, you CAN'T be a CONSTITUTIONAL person, except in the case of statutes that directly implement the Constitution, such as 42 U.S.C. §1983.

Their Response:

Why in the world would you need to argue about this in your refund suit?

Our Response

This is under the Brandeis rules, which state that if you invoke the "benefit" of a statute, you implicitly WAIVE Constitutional protections:

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

Who are "Taxpayers" and who needs a "Taxpayer Identification Number"?

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[. . .]

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

FOOTNOTES:

FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.

[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

Because if the suit is based on a fifth amendment taking, then you have to be protected by the constitution to invoke the fifth amendment.

Their Response

A refund suit is NOT based on fifth amendment

Our Response:

A STATUTORY refund suit is not. But a CONSTITUTIONAL suit IS

Their Response:

This is the kind of stuff with which you can regale your friends with. I have heard it a thousand times and it is still a total waste of time in my opinion

Our Response:

I wouldn't invoke that statute if I was protected by the constitution. Fifth Amendment ALONE is all that is needed. The constitution is "self-executing" according to SCOTUS, and therefore needs no STINKING statutes to provide a remedy

Their Response:

They only have to provide you one remedy. if you don't like it, go deal with the 3rd party who started the problem

I wouldn't invoke that statute if I was protected by the constitution. It is not "all or nothing"

Our Response:

They don't have to provide ANY remedy to those who are enfranchised:

"“The distinction between public rights and private rights has not been definitively explained in our precedents. Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a minimum arise “between the government and others.” Ex parte Bakelite Corp., supra, at 451, 49 S.Ct., at 413. In contrast, “the liability of one individual to another under the law as defined,” Crowell v. Benson, supra, at 51, 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the former category may be removed from Art. III courts and delegated to legislative courts or administrative agencies for their determination. See Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292. See also Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).FN24 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power.”

[. . .]

1 Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress [PUBLIC
2 RIGHTS] and other [PRIVATE] rights, such a distinction underlies in part Crowell's and Raddatz' recognition
3 of a critical difference between rights created by federal statute and rights recognized by the Constitution.
4 Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the
5 principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed
6 to guard against "encroachment or aggrandizement" by Congress at the expense of the other branches of
7 government. *Buckley v. Valeo*, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a
8 "privilege" or "public right" in this case, such as a "trade or business"], it clearly has the discretion, in defining
9 that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that
10 persons seeking to vindicate that right must do so before particularized tribunals created to perform the
11 specialized adjudicative tasks related to that right. FN35 Such provisions do, in a sense, affect the exercise of
12 judicial power, but they are also incidental to Congress' power to define the right that it has created. No
13 comparable justification exists, however, when the right being adjudicated is not of congressional creation. In
14 such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot
15 be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather,
16 such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our
17 Constitution reserves for Art. III courts.

18 [*Northern Pipeline Const. Co. v. Marathon Pipe Line Co.*, 458 U.S. 50, 102 S.Ct. 2858 (1983)]

19 So you shouldn't invoke statutes and should only invoke the bill of rights. The only exception to this rule is statutes that
20 directly invoke or enforce a specific Constitutional provision, such as 42 U.S.C. §1983 implements the Fourteenth
21 Amendment. See:

Section 1983 Litigation, Litigation Tool #08.008

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

22 The only reason they provide a STATUTORY remedy is to trick you into SURRENDERING CONSTITUTIONAL protections!

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

26 [. . .]

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

31
32 FOOTNOTES:

33 FN7 *Compare Electric Co. v. Dow*, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; *Pierce v. Somerset Ry.*, 171 U.S.
34 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; *Leonard v. Vicksburg, etc., R. Co.*, 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed.
35 1108.

36 [*Ashwander v. Tennessee Valley Authority*, 297 U.S. 288, 56 S.Ct. 466 (1936)]

37 CONSTITUTIONAL Due process is when they have to demonstrate how you SURRENDERED your PRIVATE rights or
38 PRIVATE property by consent. STATUTORY "due process" is a joke intended to fool you into surrendering
39 CONSTITUTIONAL due process for a privilege. The distinctions between PUBLIC and PRIVATE are exhaustively
40 explained in:

Separation Between Public and Private Course, Form #12.025

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

41 Their Response:

42 The statutory remedy of a refund suit is your DUE PROCESS when it comes to taxes. 5th Amendment only establishes that
43 you have a right to due process, but the details of that in a given context may be fleshed out in statutes.

1 **Our Response:**

2 Fifth Amendment protects property. Due process is how the CONVERSION of the property from PRIVATE to PUBLIC is
3 prevented and protected. Both of those are together in the SAME amendment, but they are two components.

4 Congress cannot BY STATUTE limit constitutional remedies. That would be a violation of their oath. They can't take an
5 oath to support and defend the Constitution and turn around and write legislation that UNDERMINES or limits its application
6 or the remedies available underneath it. So even 28 U.S.C. §1346(a)(2) is a STATUTORY and not constitutional remedy,
7 but a privilege.

8 **Their Response:**

9 You don't have to invoke the statute, but you do have to comply with its substantive requirements such as full payment rule
10 and a timely administrative claim. If you don't, the court will not have jurisdiction to grant you relief.

11 **Our Response:**

12 That's why you shouldn't invoke ANY statutory remedy. Statutes only protect PUBLIC property and limit government
13 liability.

14 Further, if any aspect of the court's jurisdiction depends on your behavior, then it doesn't apply equally to all and is therefore
15 a private law franchise and a privilege.

16 **Their Response:**

17 So you can come in with your "self-executing 5th Amendment" rhetoric but it will be irrelevant. The court has jurisdiction
18 under the statute or it has none at all

19 **Our Response:**

20 The constitution ALONE must be sufficient, or there is no government because they insist on either not recognizing or
21 enforcing it. ALL of their authority comes from it. This was pointed out in Downes v. Bidwell by the able Justice Harlan:

22 *In view of the adjudications of this court, I cannot assent to the proposition, whether it be announced in express*
23 *words or by implication, that the National Government is a government of or by the States in union, and that the*
24 *prohibitions and limitations of the Constitution are addressed only to the States. That is but another form of*
25 *saying that like the government created by the Articles of Confederation, the present government is a mere league*
26 *of States, held together by compact between themselves; whereas, as this court has often declared, it is a*
27 *government created by the People of the United States, with enumerated powers, and supreme over States and*
28 *individuals, with respect to certain objects, throughout the entire territory over which its jurisdiction extends. If*
29 *the National Government is, in any sense, a compact, it is a compact between the People of the United States*
30 *among themselves as constituting in the aggregate the political community by whom the National Government*
31 *was established. The Constitution speaks not simply to the States in their organized capacities, but to all*
32 *peoples, whether of States or territories, who are subject to the authority of the United States. Martin v. Hunter,*
33 *1 Wheat. 304, 327.*

34 *In the opinion to which I am referring it is also said that the "practical interpretation put by Congress upon*
35 *the Constitution has been long continued and uniform to the effect that the Constitution is applicable to*
36 *territories acquired by purchase or conquest only when and so far as Congress shall so direct;" that while all*
37 *power of government may be abused, the same may be said of the power of the Government "under the*
38 *Constitution as well as outside of it;" that "if it once be conceded that we are at liberty to acquire foreign*
39 *territory, a presumption arises that ³⁷⁹*³⁷⁹ our power with respect to such territories is the same power which*
40 *other nations have been accustomed to exercise with respect to territories acquired by them;" that "the*
41 *liberality of Congress in legislating the Constitution into all our contiguous territories has undoubtedly*
42 *fostered the impression that it went there by its own force, but there is nothing in the Constitution itself, and*
43 *little in the interpretation put upon it, to confirm that impression;" that as the States could only delegate to*
44 *Congress such powers as they themselves possessed, and as they had no power to acquire new territory, and*
45 *therefore none to delegate in that connection, the logical inference is that "if Congress had power to acquire*
46 *new territory, which is conceded, that power was not hampered by the constitutional provisions;" that if "we*
47 *assume that the territorial clause of the Constitution was not intended to be restricted to such territory as the*
48 *United States then possessed, there is nothing in the Constitution to indicate that the power of Congress in*
49 *dealing with them was intended to be restricted by any of the other provisions;" and that "the executive and*

legislative departments of the Government have for more than a century interpreted this silence as precluding the idea that the Constitution attached to these territories as soon as acquired."

These are words of weighty import. They involve consequences of the most momentous character. I take leave to say that if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will be the result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.

Although from the foundation of the Government this court has held steadily to the view that the Government of the United States was one of enumerated powers, and that no one of its branches, nor all of its branches combined, could constitutionally exercise powers not granted, or which were not necessarily implied from those expressly granted, Martin v. Hunter, 1 Wheat. 304, 326, 331, we are now informed that Congress possesses powers outside of the Constitution, and may deal with new territory, 380*380 acquired by treaty or conquest, in the same manner as other nations have been accustomed to act with respect to territories acquired by them. In my opinion, Congress has no existence and can exercise no authority outside of the Constitution. Still less is it true that Congress can deal with new territories just as other nations have done or may do with their new territories. This nation is under the control of a written constitution, the supreme law of the land and the only source of the powers which our Government, or any branch or officer of it, may exert at any time or at any place. Monarchical and despotic governments, unrestrained by written constitutions, may do with newly acquired territories what this Government may not do consistently with our fundamental law. To say otherwise is to concede that Congress may, by action taken outside of the Constitution, engraft upon our republican institutions a colonial system such as exists under monarchical governments. Surely such a result was never contemplated by the fathers of the Constitution. If that instrument had contained a word suggesting the possibility of a result of that character it would never have been adopted by the People of the United States. The idea that this country may acquire territories anywhere upon the earth, by conquest or treaty, and hold them as mere colonies or provinces — the people inhabiting them to enjoy only such rights as Congress chooses to accord to them — is wholly inconsistent with the spirit and genius as well as with the words of the Constitution.

The idea prevails with some — indeed, it found expression in arguments at the bar — that we have in this country substantially or practically two national governments; one, to be maintained under the Constitution, with all its restrictions; the other to be maintained by Congress outside and independently of that instrument, by exercising such powers as other nations of the earth are accustomed to exercise. It is one thing to give such a latitudinarian construction to the Constitution as will bring the exercise of power by Congress, upon a particular occasion or upon a particular subject, within its provisions. It is quite a different thing to say that Congress may, if it so elects, proceed outside of the Constitution. The glory of our American system 381*381 of government is that it was created by a written constitution which protects the people against the exercise of arbitrary, unlimited power, and the limits of which instrument may not be passed by the government it created, or by any branch of it, or even by the people who ordained it, except by amendment or change of its provisions. "To what purpose," Chief Justice Marshall said in *Marbury v. Madison*, 1 Cranch, 137, 176, "are powers limited, and to what purpose is that limitation committed to writing, if these limits may, at any time, be passed by those intended to be restrained? The distinction between a government with limited and unlimited powers is abolished if those limits do not confine the persons on whom they are imposed, and if acts prohibited and acts allowed are of equal obligation."

The wise men who framed the Constitution, and the patriotic people who adopted it, were unwilling to depend for their safety upon what, in the opinion referred to, is described as "certain principles of natural justice inherent in Anglo-Saxon character which need no expression in constitutions or statutes to give them effect or to secure dependencies against legislation manifestly hostile to their real interests." They proceeded upon the theory — the wisdom of which experience has vindicated — that the only safe guaranty against governmental oppression was to withhold or restrict the power to oppress. They well remembered that Anglo-Saxons across the ocean had attempted, in defiance of law and justice, to trample upon the rights of Anglo-Saxons on this continent and had sought, by military force, to establish a government that could at will destroy the privileges that inhere in liberty. They believed that the establishment here of a government that could administer public affairs according to its will unrestrained by any fundamental law and without regard to the inherent rights of freemen, would be ruinous to the liberties of the people by exposing them to the oppressions of arbitrary power. Hence, the Constitution enumerates the powers which Congress and the other Departments may exercise — leaving unimpaired, to the States or the People, the powers not delegated to the National Government nor prohibited to the States. That instrument so expressly declares in 382*382 the Tenth Article of Amendment. It will be an evil day for American liberty if the theory of a government outside of the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution.

Again, it is said that Congress has assumed, in its past history, that the Constitution goes into territories acquired by purchase or conquest only when and as it shall so direct, and we are informed of the liberality of Congress in legislating the Constitution into all our contiguous territories. This is a view of the Constitution that may well cause surprise, if not alarm. Congress, as I have observed, has no existence except by virtue of the Constitution. It is the creature of the Constitution. It has no powers which that instrument has not granted, expressly or by necessary implication. I confess that I cannot grasp the thought that Congress which lives and

1 moves and has its being in the Constitution and is consequently the mere creature of that instrument, can, at
2 its pleasure, legislate or exclude its creator from territories which were acquired only by authority of the
3 Constitution.

4 By the express words of the Constitution, every Senator and Representative is bound, by oath or affirmation, to
5 regard it as the supreme law of the land. When the Constitutional Convention was in session there was much
6 discussion as to the phraseology of the clause defining the supremacy of the Constitution, laws and treaties of the
7 United States. At one stage of the proceedings the Convention adopted the following clause: "This Constitution,
8 and the laws of the United States made in pursuance thereof, and all the treaties made under the authority of the
9 United States, shall be the supreme law of the several States and of their citizens and inhabitants, and the judges
10 of the several States shall be bound thereby in their decisions, anything in the constitutions or laws of the several
11 States to the contrary notwithstanding." This clause was amended, on motion of Mr. Madison, by inserting after
12 the words "all treaties made" the words "or which shall be made." If the clause, so amended, had been inserted
13 in the Constitution as finally adopted, perhaps 383*383 there would have been some justification for saying that
14 the Constitution, laws and treaties of the United States constituted the supreme law only in the States, and that
15 outside of the States the will of Congress was supreme. But the framers of the Constitution saw the danger of
16 such a provision, and put into that instrument in place of the above clause the following: "This Constitution,
17 and the laws of the United States which shall be made in pursuance thereof, and all treaties made, or which
18 shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges
19 in every State shall be bound thereby, anything in the constitution or laws of any State to the contrary
20 notwithstanding." Meigs's Growth of the Constitution, 284, 287. That the Convention struck out the words
21 "the supreme law of the several States" and inserted "the supreme law of the land," is a fact of no little
22 significance. The "land" referred to manifestly embraced all the peoples and all the territory, whether within
23 or without the States, over which the United States could exercise jurisdiction or authority.

24 Further, it is admitted that some of the provisions of the Constitution do apply to Porto Rico and may be invoked
25 as limiting or restricting the authority of Congress, or for the protection of the people of that island. And it is said
26 that there is a clear distinction between such prohibitions "as go to the very root of the power of Congress to act
27 at all, irrespective of time or place, and such as are operative only 'throughout the United States' or among the
28 several States." In the enforcement of this suggestion it is said in one of the opinions just delivered: "Thus, when
29 the Constitution declares that 'no bill of attainder or ex post facto law shall be passed,' and that 'no title of
30 nobility shall be granted by the United States,' it goes to the competency of Congress to pass a bill of that
31 description." I cannot accept this reasoning as consistent with the Constitution or with sound rules of
32 interpretation. The express prohibition upon the passage by Congress of bills of attainder, or of ex post facto
33 laws, or the granting of titles of nobility, goes no more directly to the root of the power of Congress than does the
34 express prohibition against the imposition by Congress of any 384*384 duty, impost or excise that is not uniform
35 throughout the United States. The opposite theory, I take leave to say, is quite as extraordinary as that which
36 assumes that Congress may exercise powers outside of the Constitution, and may, in its discretion, legislate
37 that instrument into or out of a domestic territory of the United States.

38 In the opinion to which I have referred it is suggested that conditions may arise when the annexation of distant
39 possessions may be desirable. "If," says that opinion, "those possessions are inhabited by alien races, differing
40 from us in religion, customs, laws, methods of taxation and modes of thought, the administration of government
41 and justice, according to Anglo-Saxon principles, may for a time be impossible; and the question at once arises
42 whether large concessions ought not to be made for a time, that ultimately our own theories may be carried out,
43 and the blessings of a free government under the Constitution extended to them. We decline to hold that there is
44 anything in the Constitution to forbid such action." In my judgment, the Constitution does not sustain any such
45 theory of our governmental system. Whether a particular race will or will not assimilate with our people, and
46 whether they can or cannot with safety to our institutions be brought within the operation of the Constitution, is
47 a matter to be thought of when it is proposed to acquire their territory by treaty. A mistake in the acquisition of
48 territory, although such acquisition seemed at the time to be necessary, cannot be made the ground for violating
49 the Constitution or refusing to give full effect to its provisions. The Constitution is not to be obeyed or disobeyed
50 as the circumstances of a particular crisis in our history may suggest the one or the other course to be pursued.
51 The People have decreed that it shall be the supreme law of the land at all times. When the acquisition of
52 territory becomes complete, by cession, the Constitution necessarily becomes the supreme law of such new
53 territory, and no power exists in any Department of the Government to make "concessions" that are
54 inconsistent with its provisions. The authority to make such concessions implies the existence in Congress of
55 power to declare that constitutional provisions may be ignored under special or 385*385 embarrassing
56 circumstances. No such dispensing power exists in any branch of our Government. The Constitution is
57 supreme over every foot of territory, wherever situated, under the jurisdiction of the United States, and its full
58 operation cannot be stayed by any branch of the Government in order to meet what some may suppose to be
59 extraordinary emergencies. If the Constitution is in force in any territory, it is in force there for every purpose
60 embraced by the objects for which the Government was ordained. Its authority cannot be displaced by
61 concessions, even if it be true, as asserted in argument in some of these cases, that if the tariff act took effect in
62 the Philippines of its own force, the inhabitants of Mandanao, who live on imported rice, would starve, because
63 the import duty is many fold more than the ordinary cost of the grain to them. The meaning of the Constitution
64 cannot depend upon accidental circumstances arising out of the products of other countries or of this country.
65 We cannot violate the Constitution in order to serve particular interests in our own or in foreign lands. Even
66 this court, with its tremendous power, must heed the mandate of the Constitution. No one in official station, to
67 whatever department of the Government he belongs, can disobey its commands without violating the obligation
68 of the oath he has taken. By whomsoever and wherever power is exercised in the name and under the authority

of the United States, or of any branch of its Government, the validity or invalidity of that which is done must be determined by the Constitution.

In *DeLima v. Bidwell*, just decided, we have held that upon the ratification of the treaty with Spain, Porto Rico ceased to be a foreign country and became a domestic territory of the United States. We have said in that case that from 1803 to the present time there was not a shred of authority, except a dictum in one case, "for holding that a district ceded to and in possession of the United States remains for any purpose a foreign territory;" that territory so acquired cannot be "domestic for one purpose and foreign for another;" and that any judgment to the contrary would be "pure judicial legislation," for which there was no warrant in the Constitution or in the powers conferred upon this court. Although, as we have just decided, 386*386 Porto Rico ceased, after the ratification of the treaty with Spain, to be a foreign country within the meaning of the tariff act, and became a domestic country — "a territory of the United States" — it is said that if Congress so wills it may be controlled and governed outside of the Constitution and by the exertion of the powers which other nations have been accustomed to exercise with respect to territories acquired by them; in other words, we may solve the question of the power of Congress under the Constitution, by referring to the powers that may be exercised by other nations. I cannot assent to this view. I reject altogether the theory that Congress, in its discretion, can exclude the Constitution from a domestic territory of the United States, acquired, and which could only have been acquired, in virtue of the Constitution. I cannot agree that it is a domestic territory of the United States for the purpose of preventing the application of the tariff act imposing duties upon imports from foreign countries, but not a part of the United States for the purpose of enforcing the constitutional requirement that all duties, imposts and excises imposed by Congress "shall be uniform throughout the United States." How Porto Rico can be a domestic territory of the United States, as distinctly held in *DeLima v. Bidwell*, and yet, as is now held, not embraced by the words "throughout the United States," is more than I can understand.

We heard much in argument about the "expanding future of our country." It was said that the United States is to become what is called a "world power;" and that if this Government intends to keep abreast of the times and be equal to the great destiny that awaits the American people, it must be allowed to exert all the power that other nations are accustomed to exercise. My answer is, that the fathers never intended that the authority and influence of this nation should be exerted otherwise than in accordance with the Constitution. If our Government needs more power than is conferred upon it by the Constitution, that instrument provides the mode in which it may be amended and additional power thereby obtained. The People of the United States who ordained the Constitution never supposed that a change could be made in our system of government 387*387 by mere judicial interpretation. They never contemplated any such juggling with the words of the Constitution as would authorize the courts to hold that the words "throughout the United States," in the taxing clause of the Constitution, do not embrace a domestic "territory of the United States" having a civil government established by the authority of the United States. This is a distinction which I am unable to make, and which I do not think ought to be made when we are endeavoring to ascertain the meaning of a great instrument of government.

[*Downes v. Bidwell*, 182 U.S. 244 (1901), Justice Harlan, Dissenting]

Their Response:

What is the point of granting powers to Congress to legislate in pursuance of the Constitution then? How does the refund statute NOT provide you the due process guaranteed under 5th Amendment?

Our Response:

The point of granting CIVIL legislative powers to Congress is to govern PUBLIC activities, PUBLIC property, and PUBLIC agents and officers ON OFFICIAL BUSINESS and to otherwise leave PRIVATE property and PRIVATE rights unmolested. Justice itself is the right to be LEFT ALONE.

Separation Between Public and Private Course, Form #12.025

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

If you need or want your "government" to do MORE than that or do something PERSONALLY for you that benefits you, then you have to go to work for them and change your status to PUBLIC as a STATUTORY "citizen" or "resident" or "person". Here is how we explain it on our opening page:

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

Their Response:

You are too invested in your dogma to be reasonable.

Our Response:

The theory behind all of the above is found here:

1. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
2. Government Instituted Slavery Using Franchises, Form #05.030
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

You are the unreasonable one. Answer the questions at the end of the above links without contradicting the authorities cited or yourself. YOU CAN'T.

THIS is their BIGGEST secret.

Their Response:

There you go again: "prove I am wrong or I am automatically RIGHT" Childish

You don't have to file a claim for refund with IRS or sue to recover it. It is a courtesy that they waive sovereign immunity to allow that so you don't have to get into a confrontation with your employer etc.

Our Response:

If you can provide contradictory evidence disproving the above I'll change my mind. But not before. This is not about MY opinion, but facts and evidence provided in the above links. You ignore the evidence to your own peril.

Their Response:

I don't give a shit if you change your mind or not

Our Response:

If that's how you approach your clients, then you are a narcissist. There is a moral foundation to all this. If morality is irrelevant to you or your business dealings, and especially if you are a Christian, then this whole effort is vanity.

Their Response:

Show me a tangible result from your theory and I might be willing to listen. Has anyone ever won a tax refund suit with a "Constitutional claim"? Last I checked the statute provided the EXCLUSIVE remedy--for ANYONE who claims a sum was in any manner wrongfully collected. This isn't good enough for you--you think you are SPECIAL. Prove this actually works, and I will listen. Otherwise it is just mental masturbation.

The statute fulfills the due process promised in the 5th Amendment. You make up arbitrary bullshit in order to turn your nose up at this remedy. All of your absolutes are bullshit

Our Response:

Anything that is EXCLUSIVE, per the Northern Pipeline case cited earlier is a STATUTORY PRIVILEGE and cannot implement a CONSTITUTIONAL right or constitutional authority.

You say I want to be SPECIAL. The only one SPECIAL is the government under your paradigm. If they can make rules for your behavior and condition the remedy on the behavior or withhold the remedy, then that's not how REAL law works and they are offering to contract with you. Real law doesn't depend on your consent or your behavior to provide a remedy. The only thing you have to DO is be injured with real law. Everything else is an act of franchising, contracting, and consent. Only if you are implementing a franchise or privilege can they treat you any differently than ANYONE ELSE. And if they treat you differently, you are no longer a CONSTITUTIONAL person but a STATUTORY person. Otherwise, its discrimination. That's what the Brandeis Rules imply.

Ownership implies the right to exclude, and "EXCLUSIVE REMEDIES" are a demonstration of that right. The STATUTORY remedy is created by Congress and is PROPERTY.

Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

They OWN the status and the rights attached to the status of "franchisee". They can lawfully place any conditions they want on those PURSUING said rights. You should never borrow or accept anything they own. Got FORBIDS it and warns His people that they will be CURSED if they violate this prohibition:

"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" in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their gods [under contract or agreement or franchise], it will surely be a snare to you."
[Exodus 23:32-33, Bible, NKJV]

*"The rich rules over the poor,
And **the borrower is servant to the lender.**"*
[Prov. 22:7, Bible, NKJV]

"The State in such cases exercises no greater right than an individual may exercise over the use of his own property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being stated or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the privilege conferred, its acceptance implies an assent to the regulation of its use and the compensation for it."
[Munn v. Illinois, 94 U.S. 113 (1876)]

Curses of Disobedience [to God's Laws]

"The alien [Washington, D.C. is legislatively "alien" in relation to states of the Union] who is among you shall rise higher and higher above you, and you shall come down lower and lower [malicious destruction of EQUAL PROTECTION and EQUAL TREATMENT by abusing FRANCHISES]. He shall lend to you [Federal Reserve counterfeiting franchise], but you shall not lend to him; he shall be the head, and you shall be the tail.

"Moreover all these curses shall come upon you and pursue and overtake you, until you are destroyed, because you did not obey the voice of the Lord your God, to keep His commandments and His statutes which He commanded you. And they shall be upon you for a sign and a wonder, and on your descendants forever.

"Because you did not serve [ONLY] the Lord your God with joy and gladness of heart, for the abundance of everything, therefore you shall serve your [covetous thieving lawyer] enemies, whom the Lord will send against you, in hunger, in thirst, in nakedness, and in need of everything; and He will put a yoke of iron [franchise codes] on your neck until He has destroyed you. The Lord will bring a nation against you from afar [the District of CRIMINALS], from the end of the earth, as swift as the eagle flies [the American Eagle], a nation whose language [LEGALESE] you will not understand, a nation of fierce [coercive and fascist] countenance, which does not respect the elderly [assassinates them by denying them healthcare through bureaucratic delays on an Obamacare

1 waiting list] nor show favor to the young [destroying their ability to learn in the public FOOL system]. And they
2 shall eat the increase of your livestock and the produce of your land [with "trade or business" franchise taxes],
3 until you [and all your property] are destroyed [or STOLEN/CONFISCATED]; they shall not leave you grain
4 or new wine or oil, or the increase of your cattle or the offspring of your flocks, until they have destroyed you.
5 [Deut. 28:43-51, Bible, NKJV]

6 **Their Response:**

7 You say

8 Like "congress can ONLY legislate for PUBLIC property"

9 Anything that is EXCLUSIVE, per the Northern Pipeline case cited earlier is a STATUTORY PRIVILEGE and
10 cannot implement a CONSTITUTIONAL right or constitutional authority

11 Why not?

12 Prove your premise that exclusive remedy = statutory privilege What is the COST to you in using the remedy? I know--
13 you will say you LOSE constitutional protections by accepting a privilege. This is CIRCULAR REASONING.

14 **Our Response:**

15 They can only take away WHAT THEY OWN. That which they own is what they CREATED:

Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

16 God created the Heavens and the Earth and OWNS them. That's what the Bible says and it's true. Deut. 10:14. The only
17 thing that God says Caesar can govern is that which he created. He didn't create you, he didn't create the Earth. So the only
18 thing left are the privilege and franchise offices he legislatively creates and therefore owns and can define a remedy for.

19 **Their Response:**

20 Prove this premise.

21 Obviously mistakes and wrongful collections happen. There would not be a statute for recovering sums wrongfully collected
22 otherwise

23 **Our Response:**

24 An example of the cost or obligation of pursuing the STATUTORY privilege of a remedy rather than a CONSTITUTIONAL
25 remedy is the limitations imposed upon you and the damage to your PRIVATE property rights inflicted by the Supreme
26 Court's Full Payment Rule and the Anti-Injunction Act. It's a damage because they don't have to follow the same rule when
27 you enforce monies owed to you by THEM for YOUR property use or services by the same method. If they can make rules
28 for the use of THEIR property but you can't use the same mechanisms to acquire rights over their property for the same
29 reasons, then you are implementing idolatry and elevating the government to Godhood in violation of the First Amendment.
30 An example of imposing the same rules on them as they impose on you by the same mechanisms is found below:

Injury Defense Franchise and Agreement, Form #06.027
<https://sedm.org/Forms/FormIndex.htm>

31 If it applies unequally, it MUST be a franchise.

32 **Their Response:**

33 You say:

34 If it applies unequally, it MUST be a franchise.

1 Prove this premise

2 **Our Response:**

3 All REAL LAW requires EQUALITY OF TREATMENT. If they call something “law” and treat you unequally or condition
4 the remedy on your behavior, then they are DECEIVING you by substituting a franchise in the place of REAL law. Franchises
5 are “PRIVATE law”, but not “law” in a general sense. They acquire the “force of law” only upon your DEMONSTRATED
6 consent. See:

<i>What is “Law”?</i> , Form #05.048 https://sedm.org/Forms/FormIndex.htm

7 I'm not going to rewrite the above here.

8 **Their Response:**

9 The government certainly does consider its need to collect revenue to be of greater concern than inconvenience to you.
10 However, there are exceptions to the Anti-Injunctions Act if you can show IRREPARABLE harm and that under no
11 circumstances could the government prevail

12 **Our Response:**

13 If the TREATMENT is unequal, then its PRIVATE law for individual consenting parties implemented as a franchise or
14 contract, per the links I gave you above.

15 **Their Response:**

16 If what treatment is unequal? What are you talking about?

17 **Their Response:**

18 Prove the Anti-Injunction Act OR ANY CIVIL LEGISLATION of a foreign state and foreign corporation "U.S. Inc." applies
19 outside of federal territory. Federal Rule of Civil Procedure 17(b) forbids suing or being sued under civil statutes that apply
20 to a territory that you are not domiciled within. I'm not domiciled on federal territory and the only way to acquire
21 extraterritorial jurisdiction is a domicile or a contract or at least my consent, which is called “comity”.

22 **Their Response:**

23 It is a restriction on the jurisdiction of federal courts DUUUUH

24 **Our Response:**

25 Federal Rule of Civil Procedure 17(b) implies the if you don't have a domicile on federal territory, federal statutory civil law
26 doesn't apply to you unless you are an PUBLIC agent or officer mentioned in (b)(2) representing the foreign corporation in
27 the place you physically are.

28 Its a restriction WHEN DEALING WITH the corporation's agents, officers, and contractors. Everyone from a legislatively
29 foreign Constitutional state and with no contract or consent is protected by the Constitution and not their employment
30 agreement called the civil statutory code.

31 If they are from abroad, the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 kicks on instead of the constitution and
32 the common law of England.

33 **Their Response:**

1 So again, you turn your nose up at exceptions in the AIA that would allow the court to hear your case because you want to
2 be a baby and say that "the law does not apply to you" waaaaahhhh!(loudlycrying)

3 **Our Response:**

4 I'm saying THE CONSTITUTION applies to me and not the civil statutory law for EXTRATERRITORIAL enforcement
5 actions within the exclusive jurisdiction of a constitutional state.

6 If you want to demonstrate or assert otherwise, you need evidence of extraterritorial consent in the form of domicile, a contact,
7 or comity.

8 **Their Response:**

9 You don't have a constitutional right to a court order enjoining assessment or collection of tax

10 Whom do I sue? is the question. You COULD sue the 3rd party who is responsible for your funds ending up in IRS hands
11 to begin with.

12 But in most cases the taxpayer himself shares responsibility for that

13 By failing to mitigate his damages

14 Look at that Revlon case again---the court said that an issuer of a W-2 bears responsibility for correcting errors when they
15 are brought to his attention. That responsibility extends to the obligation to reimburse you for funds wrongfully collected.
16 Let THEM go after IRS for a refund

17 **Our Response:**

18 But they can't collect money that is technically yours that they handed over. They wouldn't have standing.

19 **Their Response:**

20 I have done employer refund claims before---they just have to say that they are going to give the refund back to the employee
21 Or have already done so

22 So the IRS does not end up giving out refunds to both parties.

23 If they already refunded the employee's money they do have standing. However if push comes to shove, anyone who
24 voluntary pays a tax without protest cannot forcibly recover that amount in a refund suit. This is a long-settled maxim of law

25 THINK before you pay

26 So for the payee, any dealing with IRS is technically option B. The party who actually violated your rights is the primary
27 offender

28 So your whole premise that dealing with IRS or courts or Full Payment Rule is an injury to your rights is without merit.

29 They provided these remedies partly out of self-interest, knowing that the tax system could otherwise cause a lot of friction
30 between payers and payees and possibly result in payer/payee collusion to circumvent the system. Under the system we
31 have, the employer/payer is far more worried about offending the IRS than they are about violating your rights.

32 Employers have undue influence, being the hand that feeds you. So they are happy to throw their employees under the bus
33 as needed.

34 So as much as you gripe about it, even you admit it is usually preferable to deal with the IRS than to jeopardize your
35 relationship with your employer/payer

1 But recognize that it is YOUR preference. No one is making you do it

2 **14 Conclusions**

3 This section succinctly summarizes the entire content of this pamphlet in the following enumerated list:

- 4 1. All “taxpayers” are public offices in the government. See:

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

- 5 2. The public office is the “res” that is the subject of all federal legislation, not the human being. The ability to regulate
6 private conduct, according to the U.S. Supreme Court, is “repugnant to the Constitution”:

7 “The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes
8 of redress” against offensive state action, was “repugnant” to the Constitution. *Id.*, at 15. See also *United States*
9 *v. Reese*, [92 U.S. 214, 218](#) (1876); *United States v. Harris*, [106 U.S. 629, 639](#) (1883); *James v. Bowman*, [190 U.S.](#)
10 [127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or modified, see,
11 e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964); *United States v. Guest*, [383 U.S. 745](#)
12 (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not been
13 questioned.”
14 [*City of Boerne v. Flores*, [Archbishop of San Antonio](#), [521 U.S. 507](#) (1997)]

- 15 3. The public office who is the “taxpayer” is identified in Fed.R.Civ.P. 17(d).

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

18 (d) Public Officer's Title and Name.

19 A public officer who sues or is sued in an official capacity may be designated by official title rather than by name,
20 but the court may order that the officer's name be added.

- 21 4. The human being occupying the public office is not the “taxpayer”, but rather the office itself. Congress can only tax
22 what it creates, and it didn’t create human beings, but rather the public offices that human beings occupy.
23 5. All “public officers” are officers of a federal corporation, the “United States”, pursuant to 28 U.S.C. §3002(15)(A).

24 At common law, a “corporation” was an “artificial perso[n] endowed with the legal capacity of perpetual
25 succession” consisting either of a single individual (termed a “corporation sole”) or of a collection of several
26 individuals (a “corporation aggregate”). 3 H. Stephen, *Commentaries on the Laws of England* 166, 168 (1st Am.
27 ed. 1845). The sovereign was considered a corporation. See *id.*, at 170; see also 1 W. Blackstone, *Commentaries*
28 *467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as
29 “corporations” (and hence as “persons”) at the time that 1983 was enacted and the Dictionary Act recodified.
30 See *W. Anderson, A Dictionary of Law 261* (1893) (“All corporations were originally modeled upon a state or
31 nation”); *I. J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America*
32 *318-319* (11th ed. 1866) (“In this extensive sense the United States may be termed a corporation”); *Van*
33 *Brooklyn v. Tennessee*, [117 U.S. 151, 154](#) (1886) (“The United States is a . . . great corporation . . . ordained
34 and established by the American people”) (quoting *United [495 U.S. 182, 202] States v. Maurice*, [26 F.Cas.](#)
35 [1211, 1216](#) (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); *Cotton v. United States*, [11 How. 229, 231](#) (1851)
36 (*United States is “a corporation”*). See generally *Trustees of Dartmouth College v. Woodward*, [4 Wheat. 518](#),
37 561-562 (1819) (explaining history of term “corporation”).
38 [*Ngiraingas v. Sanchez*, [495 U.S. 182](#) (1990)]

- 39 6. All corporations are “citizens and residents”, and therefore the public officers who occupy them are also statutory
40 “U.S. citizens” and “U.S. residents” in the context of their office but not necessarily in the context of their private
41 affairs:

42 “A corporation is a citizen, [resident](#), or inhabitant of the state or country by or under the laws of which it was
43 created, and of that state or country only.”
44 [*19 Corpus Juris Secundum* (C.J.S.), *Corporations*, §886 (2003)]

- 45 7. Representing a public office by volunteering to becoming a “taxpayer” is how a human being:
46 7.1. Engages in commerce within the jurisdiction of the “United States” and thereby Surrenders sovereign immunity
47 pursuant to 28 U.S.C. §1605(a).

- 7.2. Becomes a “citizen”, “resident”, “individual”, or “taxpayer” under the terms of the “trade or business” franchise agreement codified in Internal Revenue Code, Subtitle A.
- 7.3. Makes an election to become a “resident alien” and a domestic entity within the jurisdiction of the federal courts, which are Article IV legislative franchise courts:

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

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

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

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

8. Human beings who fill out tax returns are:

- 8.1. Surety for a public office and therefore represent the “taxpayer” but are not in fact the “taxpayer”.
- 8.2. Acting on behalf of a “straw man” who is a “public office” in the government. See:

[Proof That There Is a “Straw Man”, Form #05.042](#)
<http://sedm.org/Forms/FormIndex.htm>

- 8.3. Fiduciaries (26 U.S.C. §6903) and “transferees” (26 U.S.C. §6901) over property and rights to property attached to the office using the Taxpayer Identification Number. That property could only become attached to a “public use”, “public purpose”, and “public office” by voluntarily donating private property to a public use without compensation in order to procure the benefits of the “taxpayer” and “social insurance” franchise called a “trade or business”.

*“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; 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)]

9. All “taxable income” (26 U.S.C. §63) consists of payments made to or received by the United States government. Exchanges between private parties are not “gross income” or “taxable income”. That is what the term “sources within the United States” means. This is demonstrated by 26 U.S.C. §864(c)(3).
10. Internal Revenue Code, Subtitle A describes a municipal federal employee or officer kickback program for the District of Columbia disguised to look like a legitimate income tax.
11. “Individuals” are a subset of the “public offices” who are “taxpayers”. These people are defined as “employees” in 5 U.S.C. §2105(a).

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

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

(1) appointed in the civil service by one of the following acting in an official capacity—

(A) the President;

(B) a Member or Members of Congress, or the Congress;

(C) a member of a uniformed service;

(D) an individual who is an employee under this section;

(E) the head of a Government controlled corporation; or

(F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

(2) engaged in the performance of a Federal function under authority of law or an Executive act; and

(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

12. A “public office” is a franchise that is called a “trade or business” in the definition at 26 U.S.C. §7701(a)(26). All franchises are contracts between the government grantor and the private person who signs up:

“As a rule, **franchises spring from contracts between the sovereign power and private citizens**, made upon valuable considerations, for purposes of individual advantage as well as public benefit, ²¹ and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris. ²²”

[American Jurisprudence 2d, Franchises, §4: Generally (1999)]

13. In law, all rights are property, anything that conveys rights is property, contracts convey rights and therefore are “property”, and all franchises are contracts, and therefore property.

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

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

Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether beneficial, or a private ownership. *Davis v. Davis*. *TexCiv-App.*, 495 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. *Hoffmann v. Kinealy, Mo.*, 389 S.W.2d. 745, 752. “
[*Black's Law Dictionary, Fifth Edition, p. 1095*]

14. Congress has jurisdiction over its own property wherever it may be found, including in a state of the Union. Consequently, it has jurisdiction over its own public officers and therefore “taxpayers” wherever they may be found:

“**The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the territory or other property belonging to the United States. This power applies as well to territory belonging to the United States within the States, as beyond them. It comprehends all the public domain, wherever it may be. The argument is, that the power to make ‘ALL needful rules and regulations’ ‘is a power of legislation,’ ‘a full legislative power;’ ‘that it includes all subjects of legislation in the territory;’ and is without any limitations, except the positive prohibitions which affect all the powers of Congress.** Congress may then regulate or prohibit slavery upon the public domain within the new States, and such a prohibition would permanently affect the capacity of a slave, whose master might carry him to it. And why not? Because no power has been conferred on Congress. This is a conclusion universally admitted. **But the power to ‘make rules and regulations respecting the territory’ is not restrained by State lines, nor are there any constitutional prohibitions upon its exercise in the domain of the United States within the States; and whatever rules and regulations respecting territory Congress may constitutionally make are supreme, and are not dependent on the situs of ‘the territory.’**”
[*Dred Scott v. Sandford*, 60 U.S. 393, 509-510 (1856)]

15. Pursuant to 4 U.S.C. §72, it is unlawful for Congress to establish a public office outside the District of Columbia, unless expressly authorized to be executed in a specific place:

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

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

- 15.1. The public offices that are the subject of the tax upon a “trade or business” have never been expressly extended to a state of the Union and CAN’T without violating the separation of powers doctrine.
- 15.2. The vast majority of Americans who believe they are “taxpayers” are deceived because they not authorized to serve in a public office and do not meet any of the legal requirements for doing so.
- 15.3. It is a crime for a private person to impersonate a public officer of the government in violation of 18 U.S.C. §912.
- 15.4. No tax form can be used to CREATE or ESTABLISH a public office. The Internal Revenue Code regulates the exercise of EXISTING public offices but does not create any new ones.
- 15.5. It is illegal to use the W-4 form as an “election” form to elect yourself into a public office. See 18 U.S.C. §201.
16. A third party such as a “withholding agent” pursuant to 26 U.S.C. §7701(a)(16) who files an information return such as IRS Forms W-2, 1042-S, 1098, 1099, or 8300 against a private person not lawfully engaged in a public office in the U.S. government:
- 16.1. Is unlawfully impersonating a public officer in violation of 18 U.S.C. §912.
- 16.2. Converting formerly private property and earnings to a “public office” in violation of 18 U.S.C. §654.
- 16.3. Filing a false return or statement in violation of 26 U.S.C. §7206 and 7207.
- 16.4. Committing perjury under penalty of perjury if he was informed that you do not lawfully occupy a public office in the U.S. Government, in violation of 18 U.S.C. §1001, 18 U.S.C. §1542, 18 U.S.C. §1621.
17. All legal proceedings involving income taxes under Internal Revenue Code, Subtitle A are proceedings “in rem” against the office and the property attached to the office, not against the human being who occupies the office.

*“In rem. A technical term used to designate **proceedings or actions instituted against the thing** [the “office”], in contradistinction to personal actions [against human beings], which are said to be in personam.*

“In rem” proceedings encompass any action brought against person in which essential purpose of suit is to determine title to or to affect interest in specific property located within territory over which court has jurisdiction. ReMine ex rel. Liley v. District Court for City and County of Denver, Colo., 709 P.2d. 1379, 1382. It is true that, in a strict sense, a proceeding in rem is one taken directly against property, and has for its object the disposition of property, without reference to title of individual claimants; but, in a larger and more general sense, the terms are applied to actions between parties, where the direct object is to reach and dispose of property owned by them, or of some interest therein. Such are cases commenced by attachment against the property of debtors, or instituted to partition real estate, foreclose a mortgage, or enforce a lien. Pennoyer v. Neff, 95 U.S. 714, 24 L.Ed. 565. In the strict sense of the term, a proceeding “in rem” is one which is taken directly against property or one which is brought to enforce a right in the thing itself.

Actions in which the court is required to have control of the thing or object and which an adjudication is made as to the object which binds the whole world and not simply the interests of the parties to the proceeding. Flesch v. Circle City Excavating & Rental Corp., 137 Ind.App. 695, 210 N.E.2d. 865.

*See also in personam; In rem jurisdiction; Quasi in rem jurisdiction.
[Black’s Law Dictionary, Sixth Edition, p. 793]*

18. The “Taxpayer Identification Number (TIN)” functions as a de facto license number to act in the capacity of a public officer in the government. It functions as a “license” because all licenses constitute official permission from the state to perform an act which is otherwise illegal. It is otherwise a criminal violation of 18 U.S.C. §912 for a private person not serving with the government to act as a public officer. The TIN is de facto rather than de jure because the U.S. Supreme Court has already held that Congress cannot authorize or license any profession or franchise, including public offices, within states of the Union.

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

*But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.*

1 *Congress cannot authorize [e.g. “license”] a trade or business within a*
2 *State in order to tax it.”*

3 [*License Tax Cases*, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

4 **15 Resources for further Study**

5 The following FREE internet resources may be helpful to interested readers in further investigating the claims in this short
6 pamphlet:
7

1. *Federal and State Tax Withholding Options for Private Employers, Form #04.101*- Describes lawful withholding options available to private companies and their workers. Shows workers and companies techniques to stop withholding legally.
<http://sedm.org/Forms/FormIndex.htm>
2. *The "Trade or Business" Scam*, Form #05.001- Proves that Internal Revenue Code, Subtitle A is an indirect excise tax. Describes precisely the "taxable activity" or "subject of tax" under Subtitle A of the Internal Revenue Code.
<http://sedm.org/Forms/FormIndex.htm>
3. *Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006- Pamphlet that explains the proper citizenship status of people born within states of the Union
<http://sedm.org/Forms/FormIndex.htm>
4. *Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes*, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>
5. *Family Guardian Website, Taxation Page*- Website that focuses on the freedom and liberty
<http://famguardian.org/Subjects/Taxes/taxes.htm>
6. *Great IRS Hoax*, Form #11.302, Form #11.302- Free Electronic book in Adobe PDF format.
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
7. *Tax Deposition Questions*, Form #03.016- Contain over 730 questions in admissions format with supporting evidence from the government's own mouth proving every point made in this paper. We challenge everyone to prove any part of the evidence or conclusions wrong.
<http://sedm.org/Forms/FormIndex.htm>

We encourage your rebuttal of any of the claims made in the pamphlet. You may send your rebuttal to our Contact Us page at the address below:

<http://sedm.org/>

We are not interested in opinions, but only statements that are supportable with evidence, as we have done here.

16 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government

For those of you who have read this short pamphlet in its entirety and do not believe it or are unwilling to act based on it, we have some simple questions for you. These are not legal questions, and I'm not asking you for legal advice, because in fact, I already know the detailed answers to all the questions and the answers clearly reveal how irrational your position is in this case and how inconsistent it is with the written law. Without answers to these questions, I am powerless to proceed with the financial transaction under consideration because your actions are completely inconsistent with both the Internal Revenue Code and the Treasury Regulations. Each question includes a default answer that is based on extensive legal research by me. If you do not answer the question and provide a legal cite to support your position, then you admit to the Default Answer provided. Silence is acquiescence in the legal field:

1. By what legal authority do you assert that the Internal Revenue Code applies to you and I, both of whom are inside of a state of the Union on land not under the legislative jurisdiction of the federal government as required by [40 U.S.C. §255](#), its successors [40 U.S.C. §3111](#) and 3112, as well as Article 1, Section 8, Clause 17 of the Constitution?

DEFAULT ANSWER: There is no federal jurisdiction within states of the Union except for very limited subject matters like Treason, mail, and counterfeiting under the Constitution.

MY ANSWER: _____

2. Where is the definition of "United States" found in Internal Revenue Code, Subtitles A and C that includes area within states of the Union that is not owned by or ceded to the federal government?

DEFAULT ANSWER: There is no definition of "United States" anywhere in the Internal Revenue Code that applies to Subtitles A and C other than that found in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).

MY ANSWER: _____

3. What section of code identifies “citizens” under federal law as “taxpayers”.

DEFAULT ANSWER: [26 U.S.C. §911](#) identifies “citizens” domiciled in the District of Columbia as “taxpayers”, but only when they are temporarily overseas on travel. There is no section of code that refers to “citizens” as “taxpayers” while they are physically present in a state of the Union, which is no part of the “United States” as defined in the Internal Revenue Code in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10). The only “taxpayers” identified anywhere in the I.R.C. are referred to as “aliens” or “nonresident aliens” in 26 C.F.R. §1.1-1(a)(2)(ii). When “citizens” are overseas, they come under an income tax treaty with the foreign country they are in, and under that treaty, they are “aliens”, and consequently, “taxpayers”.

MY ANSWER:

4. What section of the code identifies anything other than “corporations” and artificial entities as “U.S. persons”? I’ll give you a hint: It isn’t [26 U.S.C. §7701\(a\)\(30\)](#).

DEFAULT ANSWER: “U.S. persons” are only defined in [26 U.S.C. §7701\(a\)\(30\)](#). That section of code limits them to artificial entities and does not include natural persons. Notice it says “its” number.

MY ANSWER:

5. What code section requires me, as a person living outside of federal jurisdiction within a state of the Union, who is a “national” under [8 U.S.C. §1101\(a\)\(21\)](#) and a “nonresident alien” under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#), to have or use a “Taxpayer Identification Number”?

Title 26: Internal Revenue

[PART I—INCOME TAXES](#)

[Withholding of Tax on Nonresident Aliens and Foreign Corporations and Tax-Free Covenant Bonds](#)

[Sec. 1.1441-6 Claim of reduced withholding under an income tax treaty.](#)

(c) **Exemption from requirement to furnish a taxpayer identifying number** and special documentary evidence rules for certain income.

(1) *General rule.*

In the case of income described in paragraph (c)(2) of this section, a withholding agent may rely on a beneficial owner withholding certificate [IRS Form W-8BEN] described in paragraph (b)(1) of this section without regard to the requirement that the withholding certificate include the beneficial owner's taxpayer identifying number. In the case of payments of income described in paragraph (c)(2) of this section made outside the United States [federal zone] (as defined in Sec. 1.6049-5(e)) with respect to an offshore account (as defined in Sec. 1.6049-5(c)(1)), a withholding agent may, as an alternative to a withholding certificate described in paragraph (b)(1) of this section, rely on a certificate of residence described in paragraph (c)(3) of this section or documentary evidence described in paragraph (c)(4) of this section, relating to the beneficial owner, that the withholding agent has reviewed and maintains in its records in accordance with Sec. 1.1441-1(e)(4)(iii). In the case of a payment to a person other than an individual, the certificate of residence or documentary evidence must be accompanied by the statements described in paragraphs (c)(5)(i) and (ii) of this section regarding limitation on benefits and whether the amount paid is derived by such person or by one of its interest holders. The withholding agent maintains the reviewed documents by retaining either the documents viewed or a photocopy thereof and noting in its records the date on which, and by whom, the documents were received and reviewed. This paragraph (c)(1) shall not apply to amounts that are exempt from withholding based on a claim that the income is effectively connected with the conduct of a trade or business in the United States.

Title 31: Money and Finance: Treasury

[PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN](#)

TRANSACTIONS
Subpart C—Records Required To Be Maintained
§ 103.34 Additional records to be made and retained by banks.

(a)(3) A taxpayer identification number required under paragraph (a)(1) of this section need not be secured for accounts or transactions with the following:

[. . .]

(x) non-resident aliens who are not engaged in a trade or business in the United States.

In instances described in paragraphs (a)(3), (viii) and (ix) of this section, the bank shall, within 15 days following the end of any calendar year in which the interest accrued in that year is \$10 or more use its best effort to secure and maintain the appropriate taxpayer identification number or application form therefor.

Title 31: Money and Finance: Treasury
PART 306—GENERAL REGULATIONS GOVERNING U.S. SECURITIES
Subpart B—Registration
306.10 General

The registration used must express the actual ownership of a security and may not include any restriction on the authority of the owner to dispose of it in any manner, except as otherwise specifically provided in these regulations. The Treasury Department reserves the right to treat the registration as conclusive of ownership. Requests for registration should be clear, accurate, and complete, conform with one of the forms set forth in this subpart, and include appropriate taxpayer identifying numbers. ² The registration of all bonds owned by the same person, organization, or fiduciary should be uniform with respect to the name of the owner and, in the case of a fiduciary, the description of the fiduciary capacity. Individual owners should be designated by the names by which they are ordinarily known or under which they do business, preferably including at least one full given name. The name of an individual may be preceded by any applicable title, as, for example, Mrs., Miss, Ms., Dr., or Rev., or followed by a designation such as M.D., D.D., Sr., or Jr. Any other similar suffix should be included when ordinarily used or when necessary to distinguish the owner from a member of his family. A married woman's own given name, not that of her husband, must be used, for example, Mrs. Mary A. Jones, not Mrs. Frank B. Jones. The address should include, where appropriate, the number and street, route, or any other local feature and the Zip Code.

² Taxpayer identifying numbers are not required for foreign governments, nonresident aliens not engaged in trade or business within the United States, international organizations and foreign corporations not engaged in trade or business and not having an office or place of business or a financial or paying agent within the United States, and other persons or organizations as may be exempted from furnishing such numbers under regulations of the Internal Revenue Service.

DEFAULT ANSWER: There is no provision in the Internal Revenue Code or the Treasury Regulations that requires “nationals” and “nonresident aliens” to obtain or use “Taxpayer Identification Numbers”, and even if there were, it would be unconstitutional, because the federal government cannot pass a law that applies to people outside of its jurisdiction. That’s why “nonresident aliens” are called “nonresident”.

MY ANSWER:

6. Please identify the section from the Internal Revenue Code that defines a “trade or business” as being anything *other* than a “public office” as described in 26 U.S.C. §7701(a)(26).

DEFAULT ANSWER: The word “include” used in the definition of “public office” can mean either “is limited to” or “in addition to” according to Black’s Law Dictionary. If it means “in addition to”, then the things that are added MUST be spelled out SOMEWHERE in the law. This is a requirement of the rules of statutory construction, which say:

“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

1 *inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
2 *of a certain provision, other exceptions or effects are excluded."*
3 *[Black's Law Dictionary, Sixth Edition, p. 581]*

4 *"In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions by*
5 *implication beyond the clear import of the language used, or to enlarge their operations so as to embrace matters*
6 *not specifically pointed out. In case of doubt they are construed most strongly against the government and in*
7 *favor of the citizen."*
8 *[Gould v. Gould, 245 U.S. 151, at 153 (1917)]*

9 MY ANSWER: _____
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15 7. Do you have any reason to believe or evidence in your possession that I am engaged in a "trade or business" within
16 federal jurisdiction, which includes the District of Columbia and the territories and possessions of the United States? I
17 claim under penalty of perjury that I am not, and I want to see evidence that supports any other conclusion.

18 DEFAULT ANSWER: NO

19 MY ANSWER: _____
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25 8. What is the proper form to use to stop withholding as a "nonresident alien" who is NOT a "beneficial owner" but
26 simply a "nonresident alien"? The W-8BEN is only for "beneficial owners" and the IRS discontinued the use of the
27 W-8 even though it applied to those who were not "beneficial owners".

28 DEFAULT ANSWER: The W-8 and not the W-8BEN form. The W-8 was discontinued in 2001 to remove that option
29 and thereby force those who are not "beneficial owners" to either modify the W-8BEN form or submit their own
30 custom form. In the alternate, the following form is recommended and will be accepted by the recipient of this
31 form as a replacement. There is no prohibition against making your own forms. Affidavit of Citizenship,
32 Domicile, and Tax Status, Form #02.001; <http://sedm.org/Forms/FormIndex.htm>.

33 MY ANSWER: _____
34 _____
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39 9. What section of code and or regulations defines "employees" as expressly including anything other than elected or
40 appointed officers of the United States?

41 DEFAULT ANSWER: There is no code section which defines "employees" as being anything other than elected or
42 appointed officers. 26 U.S.C. §3401(c) is clarified by the underlying regulation at 26 C.F.R. §31.3401(c)-1 to
43 mean elected or appointed officers. Also, the only parties against whom distraint (force) may be used to enforce
44 the Internal Revenue Code are identified in 26 U.S.C. §6331 as being elected or appointed federal "employees".

45 MY ANSWER: _____
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51 10. How can you claim to be an "employer" under the Internal Revenue Code if you have no "employees" because I am
52 not an "employee" as legally defined?

53 DEFAULT ANSWER: 26 U.S.C. §3401(d) defines an "employer" as being anyone who has "employees". Since
54 "employees" are only elected or appointed officers of the United States government, then the only "employers"
55 are federal agencies in the Executive, Judicial, and Legislative Branches

56 MY ANSWER: _____
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11. By what authority do you claim that I am an “employee” as defined in 26 C.F.R. §31.3401(c)-1 when I have no relationship to the federal government?

DEFAULT ANSWER: There is no authority to do so anywhere.

MY ANSWER:_____

12. By what authority do you claim to act as an “employer” in relationship to me as an entity who is simply acting as a financial institution who is handling my money? Backup withholding and/or reporting are only required of “employers” under [26 U.S.C. §3406](#).

DEFAULT ANSWER: There is no authority. And even if you found a statute somewhere in the Internal Revenue Code, the federal government has no jurisdiction within states of the Union except on land ceded to the federal government as required under Article 1, Section 8, Clause 17 of the Constitution and [40 U.S.C. §255](#).

MY ANSWER:_____

Mandatory perjury statement of private company or financial institution representative:

I certify that the answers provided by me above are true, correct, and complete to the best of my knowledge and ability, so help me God.

Signature:_____Date:_____

Company representing:_____

Capacity in which acting:_____