

8. DEFINITIONS

alien: A person born in a foreign country, who owes his allegiance to that country; one not a citizen or national of the country in which he is living. A RESIDENT ALIEN is a person admitted to permanent resident status in the country by the immigration authorities but who has not been granted citizenship.

An alien is a “person” within the meaning of the due process clause of the Fourteenth Amendment. 347 U.S. 522, 530. And alienage is treated as a “suspect” classification for purposes of equal protection analysis. For example, the Supreme Court has invalidated statuses that prevent aliens from entering a state’s civil service and from receiving educational benefits. But where a job is “bound up with the operation of the State as a governmental entity”—policemen and public school teachers, for example—states may exclude aliens. 441 U.S. 68, 73.¹

burden of proof: A rule of evidence that makes a person prove a certain thing or the contrary will be assumed by the court. For example, in criminal trials, the prosecution has the burden of proving the accused guilty because innocence is presumed.

citizen of the United States: — defined in [8 U.S.C. §1401](#). **In the context of federal statutes:** Means a person born or naturalized in the federal United States (federal zone) and a subject citizen of Congress. Typically, the U.S. government allows “nationals”, who are persons born outside the federal zone and inside the 50 states to declare that they are “U.S. citizens” so that they can volunteer to become completely subject to the jurisdiction of the federal courts and become the proper subjects of the Internal Revenue Code, but technically, they are not “U.S. citizens” in the context of federal statutes as legally defined. “U.S. citizens” are possessors of statutory ‘civil’ rights and privileges granted by Congress and stipulated by statute, code or regulation, found mostly in 48 U.S.C. §1421b. **In the context of the Constitution and the rulings of the U.S. Supreme Court:** A “national of the United States” born in any one of the states of the Union and not on federal territory and defined under 8 U.S.C. §1408 .

claim: the assertion of a right to money or property; the aggregate of operative facts giving rise to a right enforceable in the courts. A claim must show the existence of a right, an injury, and a prayer for damages. In tax cases, this means that the petitioner who is litigating against wrongful taking of taxes must show a law or Constitutional right that has been violated in the process of illegally taking taxes, a harm or injury that is quantifiable because of that taking, such that the court can award damages against the IRS. Otherwise, the tax case will be dismissed without prejudice because it lacks merit. Naïve and inexperienced tax freedom advocates who represent themselves in court as pro se litigants quite commonly do not specify a claim upon which they can base their case and usually end up being assessed attorney fees and having their case dismissed by the courts.

coercion: “Compulsion; constraint; compelling by force or arms or threat. *General Motors v. Belvins*, D.C.Colo., 144 F.Supp. 381, 384. It may be actual, direct, or positive, as where physical force is used to compel act against one’s will, or implied, legal or constructive, as where one party is constrained by subjugation to another to do what his free will would refuse. As used in testamentary law, any pressure by which testator’s action is restrained against his free will in the execution of his testament. “Coercion” that vitiates confession can be mental as well as physical, and question is whether accused was deprived of his free choice to admit, deny, or refuse to answer. *Garrity v. State of N.J.*, U.S.N.J., 385 U.S. 493, 87 S.Ct. 616, 618, 17 L.Ed.2d 562.

A person is guilty of criminal coercion if, with purpose to unlawfully restrict another’s freedom of action to his detriment, he threatens to: (a) commit any criminal offense; or (b) accuse anyone of a criminal offense; or (c) expose any secret tending to subject any person to hatred, contempt or ridicule, or to impair his credit or business repute; or (d) take or withhold action as an official, or cause an official to take or withhold action. Model Penal Code, §212.5.

See also Duress; Extortion; Threat; Undue influence.” [Black’s Law Dictionary, Sixth Edition, p. 258]

¹ *Law Dictionary*, Barron’s, Copyright 1996, ISBN 0-8120-3096-6, p. 20.

color: “Pretense of official right to do an act made by one who has no such right. An act under color of office is an act of any officer who claims authority to do the act by reason of his own office when the office does not confer on him any such authority.” [Black’s Law Dictionary, Sixth Edition]

color of office: “A claim or assumption of right to do an act by virtue of an office, made by a person who is **legally destitute of such right.**” *Feller v. Gates*, 40 Or. 543, 67 P. 416, 56 L.R.S. 630, 91 Am.St.Rep. 492. [Black’s Law Dictionary, 4th Edition]

common right: Right derivative from common law. *Strother v. Lucas*, 37 U.S. (12 Pet.) 410, 437, 9 L.Ed. 1137. Right peculiar to certain people is not a common right. *Perdue v. Zoning Bd. Of Appeals of the City of Norwalk*, 118 Conn. 174, 171 A. 26, 28. [Black’s Law Dictionary, Sixth Edition]

compel: The following definitions are offered for the word compel. These definitions bear directly on any arguments having to do with the exercise of 5th Amendment rights as it pertains to the filing of income tax returns :

Black’s Law Dictionary defines the word “compel” as follows:

“To urge forcefully, under extreme pressure. The word ‘compel’ as used in constitutional right to be free from being compelled in a criminal case to be a witness against one’s self means to be subjected to some coercion, fear, terror, inducement, trickery or threat—either physically or psychologically, blatantly or subtly; the hallmark of compulsion is the presence of some operative force producing an involuntary response. U.S. v. Escandar, C.A. Fla., 465 F.2d. 438, 442”

The Random House Dictionary of the English Language defines “compel” as follows:

“1. To force, drive, esp. to a course of action. 2. To secure or bring about by force. 3. To force to submit; subdue. 4. To overpower.”

definition: A description of a thing by its properties; an explanation of the meaning of a word or term. The process of stating the exact meaning of a word by means of other words. Such a description of the thing defined, including all essential elements and excluding all nonessential, as to distinguish it from all other things and classes." [Black’s Law Dictionary, Sixth Edition, page 423]

discovery: The term used to describe various methods for obtaining evidence in advance of trial, including such things as interrogatories, depositions and various motions to permit the inspection of documents etc.

distrain: the act or process of distraint, whereby a person (the DISTRAINOR), without prior court approval, seizes the personal property of another located upon the distrainer's land in satisfaction of a claim, as a pledge for the performance of a duty, or in reparation of an injury. Where goods are seized in satisfaction of a claim, the distrainer can hold the goods until the claim is paid and, failing payment, may sell them in satisfaction. Originally, distress was a landlord's remedy (see lien [LANDORD'S LIEN], 324 A.2d. 102, 104) and was distinguishable from attachment, which is a court-ordered seizure of goods or property. The persons whose goods are distrained upon has recourse against the wrongful distrainer in replevin.

Distrain has been superseded in most states of the United States by statutory provisions for debt collection, the enforcement of security interests, and landlord-tenant relations.

donation: A gift. A transfer of the title of property to one who receives it without paying for it. The act by which the owner of a thing voluntarily transfers the title and possession of the same from himself to another person, without any consideration. [Black’s Law Dictionary, Sixth Edition, page 487]

due process: administering of law through courts of justice in accordance with established and sanctioned legal principles and procedures, and with safeguards for the protection of individual rights. As determined by custom and law, due process has become a guarantee of civil as well as criminal rights. In the United States, the phrase *due process* first appears in the Fifth Amendment to the Constitution of the United States, ratified in 1791. Because

1 the amendment refers specifically to federal and not state actions, another amendment was necessary to include
 2 the states. This was accomplished by the 14th Amendment, ratified in 1868. Thus was established at both federal
 3 and state levels that no person "shall be deprived of life, liberty, or property without due process of law." The
 4 guarantee of due process requires that no person be deprived of life, liberty, or property without a fair and
 5 adequate process. In criminal proceedings this guarantee includes the fundamental aspects of a fair trial, including
 6 the right to adequate notice in advance of the trial, the right to counsel, the right to confront and cross-examine
 7 witnesses, the right to refuse self-incriminating testimony, and the right to have all elements of the crime proven
 8 beyond a reasonable doubt.

9 **duress:** "Any unlawful threat or coercion used by a person to induce another to act (or to refrain from acting) in a manner
 10 he or she otherwise would not (or would). Subjecting person to improper pressure which overcomes his will and
 11 coerces him to comply with demand to which he would not yield if acting as free agent. *Head v. Gadsden Civil*
 12 *Service Bd., Ala.Civ.App., 389 So.2d. 516, 519.* Application of such pressure or constraint as compels man to go
 13 against his will, and takes away his free agency, destroying power of refusing to comply with unjust demands of
 14 another. *Haumont v. Security State Bank, 220 Neb. 809, 374 N.W.2d. 2,6.*

15 ...

16 A contract entered into under duress by physical compulsion is void. Also, if a party's manifestation of assent to
 17 a contract is induced by an improper threat by the other party that leaves the victim no reasonable alternative, the
 18 contract is voidable by the victim. *Restatement, Second, Contracts §§174, 175.*

19
 20 As a defense to a civil action, it must be pleaded affirmatively. Federal Rule of Civil Procedure 8(c).

21
 22 As an affirmative defense in criminal law, one who, under the pressure of an unlawful threat from another human
 23 being to harm him (or to harm a third person), commits what would otherwise be a crime may, under some
 24 circumstances, be justified in doing what he did and thus not be guilty of the crime in question. See Model Penal
 25 Code §2.09. See also Coercion; Economic duress; Extortion; Undue influence."
 26 [Black's Law Dictionary, Sixth Edition, p. 504]

27 **employee:** (see 26 U.S.C. §3401(c)) For purposes of this chapter, the term "employee" includes an officer, employee, or
 28 elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or
 29 any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer
 30 of a corporation. Refer to section 3.6.1.1 for further explanation.

31 **employer:** (see 26 U.S.C. §3401(d)). For purposes of this chapter, the term "employer" means the person for whom an
 32 individual performs or performed any service, of whatever nature, as the employee of such person, except that -

33 *(1) if the person for whom the individual performs or performed the services does not have control of the*
 34 *payment of the wages for such services, the term "employer" (except for purposes of subsection (a)) means the*
 35 *person having control of the payment of such wages, and*

36 *(2) in the case of a person paying wages on behalf of a nonresident alien individual, foreign partnership, or*
 37 *foreign corporation, not engaged in trade or business within the United States, the term "employer" (except for*
 38 *purposes of subsection (a)) means such person.*

39 **extortion under the color of office:**

40 *"...Unlawful taking by any officer by color of his office, of any money or thing of value, that is not due to him, or more*
 41 *than is due or before it is due." 4 Bla.Comm. 141; Com. v. Saulsbury, 152 Pa. 554, 25 A. 610; U.S. v. Denver, D.C.N.C.*
 42 *14 F. 595; Bush v. State, 19 Ariz. 195, 168 P. 508, 509..."Obtaining property from another, induced by wrongful use of*
 43 *force or fear, OR under color of official right." See State v. Logan, 104 La. 760, 29 So. 336; In re Rempfer, 51 S.D. 393,*
 44 *216 N.W. 355, 359, 55 A.L.R. 1346; Lee v. State, 16 Ariz. 291, 145 P. 244, 246, Ann.Cas. 1917B, 131.*
 45 *[Black's Law Dictionary, Revised 4th Edition]*

46 **FOIA:** The Freedom Of Information Act. FOIA is the secret key to unlock a vast amount of information, especially
 47 information about you. Thanks to this act, everyday citizens have access to records, files, and other information
 48 just for the asking. Of course you are required to use the proper format in your request, but extremely valuable
 49 information can be obtained by using this simple procedure that very few use. The IRS, for instance, keeps
 50 literally countless secret files on citizens (law-abiding or not) of the United States. Most folks would be interested

1 in knowing what kind of information is being kept on them by the government. By using FOIA, you can find out
2 what they know what they don't..... in addition to protecting yourself and building your case against them.

3 foreign country: IRS Publication 54 (2000), p. 12, defines this term as follows:

4 *"A foreign country usually is any territory (including the air space and territorial waters) under the sovereignty*
5 *of a government other than that of the United States.... The term 'foreign country' does not include Puerto Rico,*
6 *Guam, the Commonwealth of the Northern Mariana Islands, the Virgin Islands, or U.S. possessions such as*
7 *American Samoa."*

8 You will note that this definition is consistent with 26 U.S.C. §7701, which defines "United States" as the District
9 of Columbia and the States" and "State" as the District of Columbia. Another way of stating this is that the
10 "U.S." includes only the "federal zone" as used in the tax code and as described in section 4.7. With this
11 definition in mind, the 50 states of the United States of America are considered as foreign countries while any
12 federal possession or territory is considered part of the "federal zone".

13 Foreign government: "The government of the United States of America, as distinguished from the government of the
14 several states." (Black's Law Dictionary, 5th Edition; *removed from the Sixth and Seventh Editions by a legal*
15 *profession that wants to hide the truth and sell you into slavery to the U.S. government by unlawfully extending*
16 *the jurisdiction for personal income taxes outside the federal zone.)*

17 Foreign Laws: "The laws of a foreign country or sister state." (Black's Law Dictionary, Sixth Edition)

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

22 forum: Lat. A court of justice, or judicial tribunal; a place of jurisdiction; a place of litigation; an administrative body.
23 Particular place where judicial or administrative remedy is pursued. *See also* Venue. (Black's Law Dictionary,
24 Sixth Edition). The federal district, circuit, and Supreme courts and the "federal zone" constitute the forum
25 within which the government of the United States operates and exercises exclusive jurisdiction. In more limited
26 cases, it also has jurisdiction in criminal matters that involve multiple states.

27 income: Below is the definition, taken from the Supreme Court case of *Eisner v. Macomber*, 252 U.S. 189 (1920) and the
28 definition found in Bouvier's Law Dictionary:

29 *'Income may be defined as the gain derived from capital, from labor, or from both combined,' provided it be*
30 *understood to include profit gained through a sale or conversion of capital assets, to which it was applied in the*
31 *Doyle Case, 247 U.S. 183, 185, 38 S. Sup. Ct. 467, 469 (62 L. Ed. 1054).*

32 Internal Revenue Service: The current name of the "Bureau of Internal Revenue" (BIR) of Puerto Rico. The "Federal
33 Alcohol Administration" created on 8-29-1935, 49 Stat. 977; 27 U.S.C. § 201, was abolished and absorbed in the
34 BIR on 4-2-1940 by Reorganization Plan No. III of 1940, 5 F.R. (Federal Register) 2107, 54 Stat. 1232, set out in
35 the Appendix to Title 5, Government Organization and Employees. Department of the Treasury Order (TDO) 221
36 of July 1, 1972, established the BATF and transferred to it the alcohol and functions of the Internal Revenue
37 Service. Public law 97-258 §5(b), Sept 13, 1982, 96 Stat. 1068, 1085 repealed §2 of the 1940 Reorganization
38 Plan No III and the first section of which enacted Title 31, Money and Finance. Reference: US Statues at Large
39 and 27 U.S.C. §201

40 levy, n: A seizure. The obtaining of money by legal process through seizure and sale of property; the raising of the money
41 for which an execution has been issued.

42 The process whereby a sheriff or other state official empowered by writ or other judicial directive actually
43 seizes, or otherwise brings within her control, a judgment debtor's property which is taken to secure or satisfy the
44 judgment.

In reference to taxation, the word may mean the legislative function and declaration of the subject and rate or amount of taxation. *People v. Mahoney*, 13 Cal.2d. 729, 91 P.2d. 1029; or the rate of taxation rather than the physical act of applying the rate to the property, *Lowden v. Texas County Excise Board*, 187 Okl. 365 103 P.2d. 98, 100; or the formal order, by proper authority declaring property subject to taxation at fixed rate at its assessed valuation, *State v. Davis*, 335 Mo. 159, 73 S.W.2d 406, 407; or the ministerial function of assessing, listing and extending taxes, *City of Plankinton v. Kieffer*, 70 S.D. 329, 17 N.W.2d. 494, 495, 496; or the extension of the tax, *Day v. Inland Steel Co.*, 185 Minn. 53, 239 N.W. 776, 777; or the doing of whatever is necessary in order to authorize the collector to collect the tax, *Syracuse Trust Co. v. Board of Sup'rs of Oneida County*, 13 N.Y.S.2d 390, 394. When used in connection with authority to tax, denotes exercise of legislative function, whether state or local, determining that a tax shall be imposed and fixing amount, purpose and subject of the exaction. *Carkonen v. Williams*, 76 Wash.2d. 617, 458 P.2d. 280, 286. The qualified electors "levy" a tax when they vote to impose it.

See also Assess; Assessment; Tax.
[Black's Law Dictionary, Sixth Edition, p. 907]

lien: A claim, encumbrance, or charge on property for payment of some debt, obligation or duty. *Sullins v. Sullins*, 6 Wash.2d 283, 396 P.2d. 886, 888. Qualified right of property which a creditor has in or over specific property of his debtor, as security for the debt or charge or for performance of some act. Right or claim against some interest in property created by law as an incident of contract. Right to enforce charge upon property of another for payment or satisfaction of debt or claim. *Vaughan v. John Hancock Mut. Life Ins. Co.*, Tex.Civ.App., 61 S.W.2d 189, 190. Right to retain property for payment of debt or demand. *Bell v. Dennis*, 43 N.M. 350, 93 P.2d. 1003, 1006. Security for a debt, duty or other obligation. *Hurley v. Boston R. Holding Co.*, 315 Mass. 591, 54 N.E.2d 183, 193. Tie that binds property to a debt or claim for its satisfaction. *United States v. 1364.76875 Wine Gallons, More or Less, of Spirituous Liquors, D.C.Mo.*, 60 F.Supp. 389, 392. Liens are "property rights". In re *Pennsylvania Central Brewing Co.*, C.C.A.Pa., 114 F.2d. 1010, 1013. The word "lien" is a generic term and, standing alone, includes liens acquired by contract or by operation of law. *Egyptian Supply Co. v. Boyd*, C.C.A.Ky., 117 F.2d. 608, 612.

A charge against or interest in property to secure payment of a debt or performance of an obligation. Bankruptcy Code §101.

Lien by operation of law. Where the law itself, without the stipulation of the parties, raises a lien, as an implication or legal consequence from the relation of the parties or the circumstances of their dealings. Liens of this species may arise either under the rules of common law or of equity or under a statute. In the first case they are called "common-law liens;" in the second, "equitable liens;" in the third, "statutory liens."

[Black's Law Dictionary, Sixth Edition, p. 922]

national: means a person born or naturalized outside the federal United States (federal zone) but inside the country United States and who is subject to the political but not legislative jurisdiction of the federal government at the time of birth as the Fourteenth Amendment (illegally ratified) requires. Synonymous with "American Citizen", "American National", "Natural Born Sovereign Citizen", or "nonresident alien". Typically, the U.S. government allows and even encourages "nationals" to incorrectly declare that they are "U.S. citizens" so that they can volunteer to become completely subject to the exclusive jurisdiction of the federal courts and become the proper subjects of the Internal Revenue Code, but technically, they are not "U.S. citizens" as legally defined. [8 U.S.C. §1452](#), and [8 U.S.C. §1101\(a\)\(22\)\(B\)](#) define who are "nationals". The following code section from [8 U.S.C. §1101\(a\)\(22\)\(B\)](#) defines the type of "national" that most Americans born in the 50 union states outside of the federal zone qualify as. It is highlighted to bring attention to it:

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

(a) As used in this chapter -

(22) The term "national of the United States" means

(A) a citizen of the United States, or

(B) a person who, though not a citizen of the United States, owes permanent allegiance to the United States.

Note that the "United States" term as used in the above section refers to the *federal* United States, also called the "federal zone". 8 U.S.C. §1401 indicates that all "citizens and nationals of the United States" are also "nationals of the United States". 8 U.S.C. §1101(a)(22) indicates that not all "nationals" are also "U.S. citizens". Throughout this book, when we use the term "national", we mean either a "citizen, but not a national, of the United States" as described in 8 U.S.C. §1452 and 8 U.S.C. §1101(a)(22)(B).

occupations of "common right": Any profession you can choose to do or undertake in private industry in any field or trade (even if its for the government) and which do not depend on the authority granted you as part of a political office, being either elected or appointed. Occupations that are *not* of common right are things you can only do as an officer or politician working for a government agency by virtue of the rights and privileges granted to you as a consequence of your election or appointment to that political office and the authority delegated to you by the law itself. See the case of *Simms. v. Ahrens* (271 SW 720) for further details.

prima facie: On its face; not requiring further support to establish existence, validity, credibility, etc. An example of this would be an allegation or assertion made by the IRS against a citizen that is never refuted. Therefore, when any kind of assertion or allegation is made that is incorrect, it is important to deny the assertion or it will often be accepted as undisputed fact by the court.

illegal tax protester: A person who resists illegally the paying of appropriate taxes. *As of January 1, 1999, the U.S. Congress has eliminated the ability of the IRS to designate a taxpayer as an "illegal tax protester"*. Here is a part of the IRS Restructuring and Reform Act of 1998 that talks about this (form the website at <http://www.irs.gov/>):

Background: The IRS designates individuals who meet certain criteria as "illegal tax protesters" in the IRS Master File. Congress was concerned that taxpayers may be unfairly stigmatized by a designation as an illegal tax protester.

C. Change(s):

1. The IRS shall not designate any more taxpayers as "illegal tax protesters." Removal of existing "illegal tax protester" designations from the individual master file is not required to begin before January 1, 1999.
2. IRS personnel must disregard any designation in a taxpayer's file (i.e., revenue agents report or other paper records) as of the date of enactment.
3. As of the date of enactment, IRS personnel should not describe taxpayers in written documents as "illegal tax protesters."
4. The IRS may designate appropriate taxpayers as nonfilers. The IRS must remove the nonfiler designation once the taxpayer has filed valid tax returns for two consecutive years and paid all taxes shown on these returns.

D. Impact: The provision requires reprogramming master file databases.

Law: that which is laid down, ordained, or established. A rule or method according to which phenomenon or actions co-exist or follow each other. Law, in its generic sense, is a body of rules of action or conduct prescribed by the sovereign within a jurisdiction, and having binding legal force. *United States Fidelity and Guaranty Co. v. Guenther*, 281 U.S. 34, 50 S.Ct. 165, 74 L.Ed. 683. That which must be obeyed and followed by citizens subject to sanctions or legal consequences is a law. Law is a solemn expression of the will of the supreme power, which is the ultimate "sovereign", of the State. Calif.Civil Code, §22. The "law" of a state is to be found in its statutory and constitutional enactments, as interpreted by its courts, and, in absence of statute law, in rulings of its courts. *Dauer's Estate v. Zabel*, 9 Mich.App. 176, 156 N.W.2d. 34, 37.

In the United States of America, the People, both collectively and individually are the "sovereigns" , according to the Supreme Court:

- ***Chisholm, Ex'r. v. Georgia, 2 Dall. (U.S.) 419, 1 L.ed. 454, 457, 471, 472) (1794):*** "From the differences existing between feudal sovereignties and Government founded on compacts, it necessarily follows that their respective prerogatives must differ. **Sovereignty is the right to govern; a nation or State-sovereign**

1 is the person or persons in whom that resides. In Europe the sovereignty is generally ascribed to the
 2 Prince; here it rests with the people; there, the sovereign actually administers the Government; here,
 3 never in a single instance; our Governors are the agents of the people, and at most stand in the same
 4 relation to their sovereign, in which regents in Europe stand to their sovereigns. Their Princes have
 5 personal powers, dignities, and pre-eminences, our rulers have none but official; nor do they partake in
 6 the sovereignty otherwise, or in any other capacity, than as private citizens."

- 7 • ***Juilliard v. Greenman, 110 U.S. 421 (1884)***: "There is no such thing as a power of inherent sovereignty in
 8 the government of the United States...In this country sovereignty resides in the people, and Congress can
 9 exercise no power which they have not, by their Constitution entrusted [delegated] to it. All else is
 10 withheld."
- 11 • ***Perry v. U.S., 294 U.S. 330 (1935)***: "In the United States, sovereignty resides in the people...the Congress
 12 cannot invoke sovereign power of the People to override their will as thus declared."
- 13 • ***Yick Wo v. Hopkins, 118 U.S. 356 (1886)***: "Sovereignty itself is, of course, not subject to law, for it is the
 14 author and source of law...While sovereign powers are delegated to...the government, sovereignty itself
 15 remains with the people."

16 Therefore, the People are the authors of the law as the "sovereign" or supreme power of the state. The law
 17 constitutes essentially a binding written legal agreement or contract among the sovereigns to conduct their affairs
 18 according to some standard of conduct. The sovereign is never the proper subject or object of most laws, unless he
 19 violates the contract and thereby injures the equal rights of other fellow sovereigns. Instead, the servants of the
 20 sovereign People working in government are the main object and subject of most civil laws, and laws are enacted
 21 mainly with the purpose to delegate and confine the authority of public servants so that they do not injure or
 22 undermine the rights of the true sovereigns, the People. Furthermore, only statutes which have been enacted into
 23 "positive law" are considered binding upon all persons within the jurisdiction of the law. The legislative notes
 24 under 1 U.S.C. §204 indicate that the Internal Revenue Code is *not* "positive law", and therefore it can only be
 25 described as "special law" or "private international law" (contractual law) applying to specific persons. Subtitle A
 26 of the I.R.C., in fact, is limited mainly to those engaged in a "trade or business" and who work for the U.S.
 27 government as Trustees. The Internal Revenue Code cannot be described either as "law" or "positive law" unless
 28 and until:

- 29 1. The IRC is first enacted into "positive law" by a majority of the representatives of the sovereign People.
 30 This provides evidence that they voluntarily consented to enforcement actions required to implement the
 31 law. Without such consent, no enforcement actions may be attempted, because according to the
 32 Declaration of Independence, all just powers of government derive from the consent of the governed.
- 33 2. Regulations must be written by the Treasury for the enforcement provisions of the enacted positive law,
 34 and these regulations must be published in the Federal Register. This puts the public on notice of the
 35 enforcement actions that will be attempted against them in enforcing the law, as required by the Fifth
 36 Amendment due process clauses.
- 37 3. The enforcement regulations are then incorporated into the Code of Federal Regulations, Title 26.
- 38 4. Delegation of authority orders are written for all the enforcement agents within the Internal Revenue
 39 Service authorizing them to conduct enforcement actions.
- 40 5. The enforcement agents must be designated as enforcement agents by receiving a black enforcement
 41 Pocket Commission and being specially trained and commissioned as "public trust" employees.

42 Unless and until all of the above have occurred, the Internal Revenue Code, according to 1 U.S.C. §204 cannot be
 43 described as "law" and can only be described as "prima facie evidence of law", which is simply "presumptive"
 44 evidence of law. That means that it may be rebutted. Since "presumption" causes prejudice and prejudice is
 45 anathema to any legal proceeding and violates due process of law, then the Internal Revenue Code is not
 46 admissible as evidence of "law", which means that it does not furnish any evidence that the people ever consented
 47 to its enforcement against them. Consequently, it is unenforceable. Until it becomes "positive law", it can only be
 48 described as a "code", or a "statute", but not as "law".

49 **pseudotaxes** — a term identifying revenues to the U.S. government derived from Subtitles A and C of the Internal Revenue
 50 Code and collected from nonresident aliens who are *not* in fact and indeed: 1. Engaged in the excise taxable
 51 activity called a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public
 52 office"; 2. Have no income from the District of Columbia; 3. Do not have a domicile in the District of Columbia.

For everyone meeting this criteria, the revenues collected under the authority of I.R.C. Subtitles A and C are not “taxes” as legally defined, but an unconstitutional abuse of federal taxing power. Public servants in the government love to call such revenues “taxes” in order to deceive the people and lend undeserved dignity to the THEFT that enforcing such as system against improper parties amounts to. This is covered in Great IRS Hoax sections 5.1.2 earlier.

resident: under the Internal Revenue Code, an “alien” who is domiciled within either the District of Columbia or the territories of the United States. This “individual” has a “res” that is “identified” within federal jurisdiction, which is limited under the Internal Revenue Code to the District of Columbia and territories or possessions of the United States identified in Title 48 of the U.S. Code. Federal territories are generally identified with the term “State” in the U.S. Code, while states of the Union are identified with a lower case “state” in the U.S. Code and are treated as “foreign states”. “Residents” live exclusively in federal “States” but not in “states” of the Union and therefore are not protected by the Bill of Rights within the Constitution as per *Downes v. Bidwell*, 182 U.S. 244 (1901). Pursuant to 26 C.F.R. §1.1441(c)(3)(i), an alien can be neither a “citizen” nor a “national” of the United States. The terms “alien”, “resident”, and “resident alien” are all synonymous in the Internal Revenue Code, as confirmed by 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R. §1.1441-1(c)(3). “citizens of the United States” under 8 U.S.C. §1401 cannot legally be classified as “residents” under the Internal Revenue Code and are not authorized by the code to “elect” to be treated as one either. The reason is because the purpose of law is to protect, and a person cannot elect to lose their constitutional rights and protection, even if they want to! However, by filing an IRS form 1040 or 1040A, they in effect make this illegal election anyway, and the IRS looks the other way and does not prosecute such unintentional fraud because they benefit financially from it. The only way to avoid this election is to instead either file nothing or to file a 1040NR form instead of a 1040 or 1040A form. The rules for electing to be treated as a resident are found in IRS Publication 54: Tax Guide for U.S. Citizens and Resident Aliens Abroad. See Great IRS Hoax, Form #11.302, Section 4.10 for further definition of this term and the following sections for amplification: 5.5.3, 5.5.4, and 5.4.8.

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 Comm’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, p. 1398]

The Internal Revenue Code, 26 U.S.C., Subtitle A, Income Taxes, for instance, is special law that applies ONLY to the District of Columbia and federal territories over which the United States government exercises exclusive legislative jurisdiction, but not including nonfederal areas within the borders of the several states.
The U.S. Government, however, has done a fine job making the tax code LOOK like it is general law. Most Congressmen know this, of course, and if you write them to ask if the I.R.C. is special law, they have been known to try to avoid answering or have given weasel-worded answers. See <http://www.supremelaw.org> and the case of *People v. Boxer* for more details on an example of this.

source of income: “Place where, or circumstances from which, income at issue is produced. *Union Electric Co. v. Coale*, 347 Mo. 175, 146 S.W.2d 631, 635.” [Black’s Law Dictionary, Sixth Edition, page 1395]

State: in the context of federal statutes, federal court rulings, and this book means a federal State of the United States, the District of Columbia, Guam, Puerto Rico, Virgin Islands, Northern Mariana Islands, and includes areas within the external boundaries of a state owned by or ceded to the United States of America. Federal “States” are defined in 4 U.S.C. §110(d) and 26 U.S.C. §7701(a)(10). In the context of the U.S. Constitution only, “State” means a sovereign “state” as indicated below. The reason the constitution is different is because of who wrote it. The states wrote it so they are capitalized. Federal statutes are not written by the sovereign states so they use the lower

case “state” to describe the sovereign 50 states, which are foreign and outside the territorial jurisdiction of the U.S. government.

“It is to be noted that the statute differentiates between States of the United States and foreign states by the use of a capital S for the word when applied to a State of the United States”
[Eisenberg v. Commercial Union Assurance Company, 189 F.Supp. 500 (1960)]

state: in the context of federal statutes, federal court rulings, and this book means a sovereign state of the Union of America under the Constitution for the United States of America 1789-1791. In the context of the U.S. Constitution only, “State” means a sovereign “state” as defined here. Below is a further clarification of the meaning of “states” as defined by the U.S. Supreme Court in the case of *O’Donoghue v. United States*, 289 U.S. 516 (1933), where they define what is not a “state”:

After an exhaustive review of the prior decisions of this court relating to the matter, the following propositions, among others, were stated as being established:

‘1. That the District of Columbia and the territories are not states within the judicial clause of the Constitution giving jurisdiction in cases between citizens of different states;

‘2. That territories are not states within the meaning of Rev. St. 709, permitting writs of error from this court in cases where the validity of a state statute is drawn in question;

‘3. That the District of Columbia and the territories are states as that word is used in treaties with foreign powers, with respect to the ownership, disposition, and inheritance of property;

‘4. That the territories are not within the clause of the Constitution providing for the creation of a supreme court and such inferior courts as Congress may see fit to establish.’

Below is a summary of the meanings of “state” and “State” in the context of both federal and state laws:

Table 8-1: Summary of meaning of "state" and "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”	Foreign country	Union state	Union state	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” ²	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
“State” ³ (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state

² See California Revenue and Taxation Code, section 6017 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=06001-07000&file=6001-6024>

³ See California Revenue and Taxation Code, section 17018 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>

So what the above table clearly shows is that the word “State” in the context of 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. The word “state” in the context of federal statutes and regulations means one of the 50 union states, which are “foreign sovereigns”, “foreign states”, and “foreign countries” with respect to the federal government as clearly explained later in section 5.2.11 of this book. In the context of the above, a “Union State” means one of the 50 states of the United States* (the country, not the federal United States**).

State Citizen/National: A biological person who was born in the country United States and who is treated as a citizen of every state of the Union under Article IV, Section 2, Clause 1 of the United States Constitution. This person owes allegiance to his state and obedience to its laws. In exchange for this allegiance, he is entitled to demand protection from the government and the laws and that state. A person need not

State national: A biological person who was born in *any state of the Union* and who is treated as a citizen of every state of the Union under Article IV, Section 2, Clause 1 of the United States Constitution. This person owes allegiance to his state and obedience to its laws. In exchange for this allegiance, he is entitled to demand protection from the government and the laws and that state. He is also treated as a “national of the United States” or a “non-citizen U.S. national”. “State nationals” are defined in 8 U.S.C. §1101(a)(21), 8 U.S.C. §1101(a)(22)(B), 8 U.S.C. §1452, 8 U.S.C. §1408(2), and are indirectly referenced under [The Law of Nations, Book I, Section 215](#).

Tax: A charge by the government on the income of an individual, corporation, or trust, as well as the value of an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the public.

*A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a payment exacted by legislative authority. In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979. **Essential characteristics of a tax are that it is not a voluntary payment or donation, but an enforced contribution, exacted pursuant to legislative authority.** Michigan Employment Sec. Commission v. Patt, 4 Mich.App. 228, 144 N.W.2d. 663, 665. Annual compensation paid to government for annual protection and for current support of government. Alabama Power Co. v. Federal Power Commission, C.C.A.5, 134 F.2d. 602, 608. A ratable portion of the produce of the property and labor of the individual citizens, taken by the nation, in the exercise of its sovereign rights, for the support of government, for the administration of the laws, and as the means of continuing in operation the various legitimate functions of the state. An enforced contribution of money or other property, assessed in accordance with some reasonable rule or apportionment by authority of a sovereign state on persons or property within its jurisdiction for the purposes of defraying the public expenses.*

In a general sense, any contribution imposed by government upon individuals, for the use and service of the state, whether under the name of toll, tribute, tallage, gabel, impost, duty, custom, excise, subsidy, aid, supply, or other name. And in its essential characteristics is not a debt. City of Neward v. Jos. Hollander, Inc., 136 N.J.Eq. 539, 42 A.2d. 872, 875. [Black’s Law Dictionary, Sixth Edition, p. 1457]

“taxes”, as legally defined, are a mandatory payment to the government exacted by operation of law which is not voluntary and which support only the government. If the monies paid can be used for wealth transfer or supporting private persons or organizations, then they do not qualify as “taxes”, according to the U.S. Supreme Court

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

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

⁴ See <http://www4.law.cornell.edu/uscode/48/>

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

"Taxes" which are paid voluntarily and/or which are spent on wealth transfer or to support private purposes are referred to as "donations", and when their payment is enforced, they are called "extortion".

Tax Class: A one digit number indicating the type of tax that a tax falls under. This number appears in the Individual Master File (IMF) maintained by the taxpayer. This number or digit is the third digit of the DLN, or Document Locator Number, assigned to each document that is entered in an Individual Master File. The Tax Class codes are as follows:

0 = IRAF
 1 = Withholding and Social Security
 2 = Individual Income Tax
 3 = Corporate Income Tax
 4 = Excise Tax
 5 = Estate and Gift Tax
 7 = CT-1
 8 = FUTA

This number appears throughout the IRS' IMF file maintained on each individual, and it is also associated with specific forms of the Internal Revenue Service. Use of this code within the individual's IMF is described in IRS Publication 6209. Section 2 of Publication 6209 describes the association of specific IRS forms with Tax Class codes. You can order a copy of IRS Pub. 6209 from Freedom Law School at <http://www.livefreenow.com/>. Interestingly, NOWHERE in Publication 6209 are the simple Tax Class codes defined, even though they are used extensively in that document, and furthermore, at the bottom of every page, it says "FOR OFFICIAL USE ONLY". This is double speak that really says the IRS doesn't want this book getting into the hands of tax freedom fighters, which is why they keep the "secret decoder ring" (the Tax Class Codes) separated from the code listing and in other innocuous publications no one seems to be able to get ahold of!

Below is a summary of the Tax Class codes for specific forms, derived directly from Section 2 of IRS Publication 6209. It ought to be clear examining the codes below that your employment tax authorized by the W-4 form is actually a gift or estate tax, and NOT an income tax, because it uses Tax Class 5!

<i>Form</i>	<i>Title</i>	<i>Tax Class</i>
W-2	Wage and Tax Statement	5
W-4	Employee's Withholding Certificate	5
W-4E	Exemption from Withholding Allowance Certificate	5
W-4V	Voluntary Withholding Request	5
706	United States Estate Tax Return	5, *6
1040	U.S. Individual Income Tax Return	2, *6
1041	U.S. Fiduciary Income Tax Return (for Estates and Trusts)	2, *6
1099-INT	Statement for Receipts of Interest Income	5
1099-MISC	Statement for Receipts of Miscellaneous Income	5
1120	U.S. Corporation Income Tax Return	3, *6

Taxpayer: The term "taxpayer" means any person who is either liable to pay an any internal revenue tax or who isn't liable but "volunteers" to pay anyway. Read section 3.6.1.15 for further explanation.

United States:

1 “This term has several meanings. It may be merely the name of a sovereign occupying the position analogous to
 2 that of other sovereigns in family of nations, it may designate territory over which sovereignty of the United
 3 States extends, or it may be collective name of the states which are united by and under the Constitution. Hooven
 4 & Allison Co. v. Evatt, U.S. v. Ohio, 324 U.S. 652, 65 S.Ct. 870, 880, 89 L.Ed. 1252.”
 5 [Black’s Law Dictionary, Sixth Edition, p. 1533]

6 The term was conveniently removed from Black’s Law Dictionary Seventh Edition by a legal profession that
 7 wants to hide the truth and sell you into slavery to the U.S. government by unlawfully extending the jurisdiction
 8 for personal income taxes outside the federal zone. Look on the IRS website for this definition...you won’t find
 9 it because they don’t want you to know.)

10 **United States:** A term which has many meanings in the context of law. Below are a few examples quoted from the Internal
 11 Revenue Code (26 U.S.C.):

12 §168. Accelerated cost recovery system

13 (g) Alternative depreciation system for certain property

14 (6) Imported property

15 (B) Imported property

16 For purposes of this subsection, the term "imported property" means any property if -

17 (i) such property was completed outside the United States, or

18 (ii) less than 50 percent of the basis of such property is attributable to value added within the United States.

19 For purposes of this subparagraph, the term "United States" includes the Commonwealth of Puerto Rico and
 20 the possessions of the United States.

21 § 217. Moving expenses

22 (d) Rules for application of subsection (c)(2)

23 (3) If -

24 (B) the condition of subsection (c)(2) cannot be satisfied at the close of a subsequent taxable year,

25 In the case of a member of the Armed Forces of the United States on active duty who moves pursuant to a
 26 military order and incident to a permanent change of station -

27 **(3) United States defined ...**

28 **For purposes of this subsection and subsection (i), the term "United States" includes the possessions of the**
 29 **United States.**

30 § 638. Continental shelf areas

31 For purposes of applying the provisions of this chapter (including sections 861(a)(3) and 862(a)(3) in the case
 32 of the

33 performance of personal services) with respect to mines, oil and gas wells, and other natural deposits -

34 (1) the term "United States" when used in a geographical sense includes the seabed and subsoil of those
 35 submarine areas which are adjacent to the territorial waters of the United States and over which the United
 36 States has exclusive rights, in accordance with international law, with respect to the exploration and
 37 exploitation of natural resources; and

38 (2) the terms "foreign country" and "possession of the United States" when used in a geographical sense
 39 include the seabed and subsoil of those submarine areas which are adjacent to the territorial waters of the
 40 foreign country or such possession and over which the foreign country (or the United States in case of such
 41 possession) has exclusive rights, in accordance with international law, with respect to the exploration and
 42 exploitation of natural resources, but this paragraph shall apply in the case of a foreign country only if it
 43 exercises, directly or indirectly, taxing jurisdiction with respect to such exploration or exploitation. No foreign
 44 country shall, by reason of the application of this section, be treated as a country contiguous to the United
 45 States.
 46

47 § 927. Other definitions and special rules

48 (d) Other definitions

49 (3) United States defined

50 The term "United States" includes the Commonwealth of Puerto Rico.

51 § 993. Definitions

52 (g) United States defined

53 For purposes of this part, the term "United States" includes the Commonwealth of Puerto Rico and the
 54 possessions of
 55 the United States.
 56

57 § 3121. Definitions

58 (e) State, United States, and citizen

59 For purposes of this chapter -

60 (1) State

61 The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands,
 62 Guam,
 63

1 and American Samoa.

2 (2) United States

3 The term "United States" when used in a geographical sense includes the Commonwealth of Puerto Rico, the
4 Virgin

5 Islands, Guam, and American Samoa. An individual who is a citizen of the Commonwealth of Puerto Rico (but
6 not

7 otherwise a citizen of the United States) shall be considered, for purposes of this section, as a citizen of the

8 United

9 States.

10 § 3306. Definitions

11 (j) State, United States, and American employer

12 For purposes of this chapter -

13 (1) State

14 The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands.

15 (2) United States

16 The term "United States" when used in a geographical sense includes the States, the District of Columbia, the
17 Commonwealth of Puerto Rico, and the Virgin Islands.

18 § 4121. Imposition of tax

19 (d) Definitions

20 (3) United States

21 The term "United States" has the meaning given to it by paragraph (1) of section 638.

22 § 4132. Definitions and special rules

23 Definitions relating to taxable vaccines

24 (7) United States

25 The term "United States" has the meaning given such term by section 4612(a)(4).

26 § 4612. Definitions and special rules

27 (a) Definitions

28 (4) United States

29 (A) In general

30 The term "United States" means the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, any
31 possession of the United States, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of
32 the Pacific Islands.

33 (B) United States includes continental shelf areas

34 The principles of section 638 shall apply for purposes of the term "United States".

35 (C) United States includes foreign trade zones

36 The term "United States" includes any foreign trade zone of the United States.

37 § 4662. Definitions and special rules

38 Definitions

39 (2) United States

40 The term "United States" has the meaning given such term by section 4612(a)(4).

41 § 4672. Definitions and special rules

42 (b) Other definitions

43 (2) Taxable chemicals; United States

44 The terms "taxable chemical" and "United States" have the respective meanings given such terms by section
45 4662(a).

46 § 7651. Administration and collection of taxes in possessions

47 (2) Tax imposed in possession

48 (B) Applicable laws

49 All provisions of the laws of the United States applicable to the administration, collection, and enforcement of
50 such tax (including penalties) shall, in respect of such tax, extend to and be applicable in such possession of the
51 United States in the same manner and to the same extent as if such possession were a State, and as if the term
52 "United States" when used in a geographical sense included such possession.

53 § 7701. Definitions

54 When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent
55 thereof -

56 (9) United States

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

59 (10) State

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

62 [Code of Federal Regulations]

TITLE 26--INTERNAL REVENUE
 CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
 Sec. 1.911-2 Qualified individuals.
 (g) United States. The term "United States" when used in a geographical sense includes any territory under the sovereignty of the United States. It includes the states, the District of Columbia, the possessions and territories of the United States, the territorial waters of the United States, the air space over the United States, and the seabed and subsoil of those submarine areas which are adjacent to the territorial waters of the United States and over which the United States has exclusive rights, in accordance with international law, with respect to the exploration and exploitation of natural resources.

U.S. citizen: defined in 26 C.F.R. §1.1-1 and [8 U.S.C. §1401](#). **In the context of federal statutes:** Means a person born or naturalized in the federal United States (federal zone) and a subject citizen of Congress. Typically, the U.S. government allows "U.S. nationals", who are persons born outside the federal zone and inside the 50 states to declare that they are "U.S. citizens" so that they can volunteer to become completely subject to the jurisdiction of the federal courts and become the proper subjects of the Internal Revenue Code, but technically, they are not "U.S. citizens" as legally defined within nearly all federal legislation and statutes. "U.S. citizens" are possessors of statutory 'civil' rights and privileges granted by Congress and stipulated by statute, code or regulation, found mostly in 48 U.S.C. §1421b.

U.S. person: this term is defined in [26 U.S.C. §7701](#)(a)(30) as follows:

[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.

voluntary:

"Unconstrained by interference; unimpelled by another's influence; spontaneous; acting of oneself. Coker v. State, 199 Ga. 20, 33 S.E.2d 171, 174. Done by design or intention. Proceeding from the free and unrestrained will of the person. Produced in or by an act of choice. Resulting from free choice, without compulsion or solicitation. The word, especially in statutes, often implies knowledge of essential facts. Without valuable consideration; gratuitous, as a voluntary conveyance. Also, having a merely nominal consideration; as, a voluntary deed."

[Black's Law Dictionary, Sixth Edition, p. 1575]

voluntary compliance: An oxymoron meant to confuse taxpayers. Voluntary implies that it is not compelled and that there is no punishment for *not* doing it. They add the word compliance as a way to confuse the citizens into thinking that they have to do it and will be punished for not doing it. However, when used in the context of income taxes, what it means is that you don't have to comply and don't have to volunteer to pay income taxes.