CITIZENSHIP STATUS V. TAX STATUS
FORM #10.011

Table of Contents:
1. The Four "United States"
2. Statutory v. Constitutional Contexts
3. Statutory v. Constitutional Citizens
4. Summary of Citizenship Status v. Tax Status
5. Effect of Domicile on Citizenship Status
6. Meaning of Geographical Words of Art
7. Citizenship and Domicile Options and Relationships
8. Four Type of American Nationals
10. Citizenship Status on Government Forms
11. Capitalization within Statutes and Regulations
12. How Human Beings Become "Individuals" and "Persons" Under the Revenue Statutes
   12.1 How alien nonresidents visiting the geographical United States** become statutory "individuals" whether or not they consent
   12.2 "U.S. Persons"
   12.3 The Three Types of "Persons"
   12.4 Why a "U.S. Person" who is a "citizen" is NOT a statutory "person" or "individual" in the Internal Revenue Code
   12.5 "U.S. Persons" who are ALSO "persons"
13. Four withholding and reporting statuses compared

Related onsite articles:
- Foundations of Freedom, Video 4: Willful Government Deception and Propaganda - explains the main "words of art" abused to deceive the public about citizenship terms.
- President Obama Admits in His Farewell Address that "citizen" is a Public Office, Exhibit #01.018 - THIS is the CIVIL "straw man" that government legislatives for.
- President Obama Recognizes separate POLITICAL and LEGAL components of citizenship, Exhibit #01.013 - Even the president recognizes the distinctions made on this page!
- An Introduction to Sophistry (OFFSITE LINK) - Stefan Molyneux. The tactics he described are used by the government to KIDNAP you into the federal zone and thereby commit criminal identity theft (Form #05.046).
- Citizenship and Sovereignty Course, Form #12.001 - basics of citizenship and sovereignty.
- U.S. Citizens and the New World Order (OFFSITE LINK) - Excellent. Done by Musicians for freedom. They link to this site.
- Citizenship Diagrams, Form #10.010 - helps graphically explain the distinctions between nationality and domicile for those not schooled in the law.
- Citizenship Playlist - Sovereignty Education and Defense Ministry (SEDM)
- Legal Deception, Propaganda, and Fraud, Form #05.014 - how judges and prosecutors and the IRS abuse language to commit constructive FRAUD
- Why the Fourteenth Amendment is NOT a Threat to Your Freedom, Form #08.015 - explains and rebuts THE MOST prevalent flawed argument we hear from freedom advocates.
- Why You are a "national", "state national", and Constitutional but not Statutory "Citizen", Form #06.006 - detailed research on citizenship to back up this page.
- Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #06.002 - how domicile affects statutory citizenship.
- Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008 - proves that the First Amendment and your right to contract ensure that no one but you can determine your civil and statutory status.
- Our Non-Citizen Nationals, Who Are They?, Cal Law Review, Vol. XIII, Sept. 1935, #6, p. 593-635, SEDM Exhibit #01.010 - Describes the basis for being a "non-citizen national of the United States***
- Social Security Admin FOIA for CSP Code Values, Exhibit #01.011 - how Social Security made your citizenship status CLASSIFIED in their records so that they can protect their FRAUDULENT presumption that you are a statutory "U.S. citizen" and thereby STEAL from you

Related onsite remedies:
- Separation Between Public and Private, Form #12.025 (OFFSITE LINK) - SEDM. Identifies how these legal terms are used to convert your PRIVATE rights to PUBLIC rights without your consent. Describes how to stay private and challenge attempts to make you public.
- Government Identity Theft, Form #05.046 - how governments abuse language to CRIMINALLY kidnap your civil legal identity to a legislatively foreign jurisdiction and make you into a compelled SLAVE, and how to stop them.
- Getting a USA Passport as a "state national" - how to apply for and obtain a passport as an exclusively private human who is neither domiciled nor resident on of federal territory, and is therefore not a federal statutory "person", "individual", or "U.S. person".

Where a thing is concealed generally, this exception arises, that there shall be nothing contrary to law and right.

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.

[BOUVERI'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.*

[SOURCE: https://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
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]

### 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>
<thead>
<tr>
<th>Term</th>
<th>Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td>United States*</td>
<td>The country &quot;United States&quot; in the family of nations throughout the world.</td>
</tr>
<tr>
<td>United States**</td>
<td>The &quot;federal zone&quot;.</td>
</tr>
<tr>
<td>United States***</td>
<td>Collective states of the Union mentioned throughout the Constitution.</td>
</tr>
</tbody>
</table>

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 States$". 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, as proven by:

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 #05.007
   FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
   DIRECT LINK: https://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: https://sedm.org/Forms/FormIndex.htm
   DIRECT LINK: https://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: https://sedm.org/Forms/FormIndex.htm
   DIRECT LINK: https://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 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 "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
   FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
   DIRECT LINK: https://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: https://sedm.org/Forms/FormIndex.htm
   DIRECT LINK: https://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:

Legal Deception, Propaganda, and Fraud, Form #05.014
FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/05-Meml aw/LegalDeprPropFraud.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: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/05-Meml aw/LegalDeprPropFraud.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]lverments of residence are wholly insufficient for purposes of removal.”, “[although ‘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 JUDGES 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: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/05-Meml aw/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 ampliare 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, speculation, plundering, office-building ["trade or business" scam] and office-hunting would be produced by an assumption [PREEMPTION] 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
2. Non-Resident Non-Person Position, Form #05.020, Section 4
3. A Detailed Study into the Meaning of the term "United States" found in the Internal Revenue Code, Family Guardian Fellowship
   • HTML Version-Large, 282Kbytes
   • Acrobat Version-(1.7 Mbytes)
   • Zipped version-small, 90 Kbytes
4. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "United States"
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:

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. See:

---

**Government Conspiracy to Destroy the Separation of Powers**, Form #05.023
FORMS PAGE: [https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm)
DIRECT LINK: [https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf](https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf)

The U.S. Constitution creates a public trust which is the delegation of authority order that the U.S. Government uses manage federal territory and property. That property includes franchises, such as the "trade or business" franchises. 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 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 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 is:
   6.2. A statutory "non-resident non-person" if exclusively PRIVATE and not engaged 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 [Hooven 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 "national", "state national", and Constitutional but not Statutory Citizen**, Form #05.006
FORMS PAGE: [https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm)
DIRECT LINK: [https://sedm.org/Forms/05-MemLaw/WhyANational.pdf](https://sedm.org/Forms/05-MemLaw/WhyANational.pdf)

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
FORMS PAGE: [https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm)
DIRECT LINK: [https://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf](https://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf)
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 filing 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
   FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
   DIRECT LINK: https://sedm.org/Forms/02-Affidavits/ARCitDomTax.pdf

9.2. Tax Form Attachment, Form #04.201
   FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
   DIRECT LINK: https://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdf

We started off this document with maxims of law proving that "a deceiver deals in generals". Anyone who 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 "national", "state national", and Constitutional but not Statutory "Citizen", Form #05.006, Sections 4 and 5

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, Form #05.002
   FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
   DIRECT LINK: https://sedm.org/Forms/05-MemLaw/Domicile.pdf
   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."


President Barrack Obama affirmed our assertions that there are TWO components to your citizenship status at the end of his State of the Union address given on 2/12/2013:

SEDM Exhibit #01.013: President Obama Recognizes separate POLITICAL and LEGAL components of citizenship.

- Youtube
- Local Copy

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 indistinguishable."

[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 [1] 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) ([I]t 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 United States. Downes, 182 U.S. at 251, 21 S.Ct. at 773 (emphasis added); see also id. at 263, 21 S.Ct. at 777. ([I]n 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.)]. [2]

[Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998)]


[2] 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.").

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)(9) United States

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

(a)(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 Status v. Tax Status

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.

[Source: Rogers v. Bellei, 401 U.S. 815 (1971)]

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

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

(c) Who is a citizen.

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

[Source: https://law.justia.com/cfr/title26/26-1.0.1.1.0.1.2.html]

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 born in a federal territory not part of a state of the Union. Anyone who claims a state citizen or CONSTITUTIONAL citizen is also a STATUTORY "U.S. citizen" subject to the income tax is engaging in criminal identity theft as documented in the following. They are aslo criminally impersonating a "U.S. citizen" in violation of 18 U.S.C. §911:

Domicile and NOT nationality is what imputes a status under the tax code and a liability for tax. Tax liability is a civil liability that attaches to civil statutory law, which in turn attaches to the person through their choice of domicile. When you CHOOSE a domicile, you elect or nominate a protector, which in turn gives rise to an obligation to pay for the civil protection demanded.

The method of providing that protection is the civil laws of the municipal (as in COUNTY) jurisdiction that you chose a domicile within.

*a domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith, 206 Pa.Super. 310, 313 A.2d. 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges."


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

"nationality – The relationship between a citizen of a nation and the nation itself, customarily involving allegiance by the citizen and protection by the state; membership in a nation. This term is often used synonymously with citizenship."

[Black's Law Dictionary (8th ed. 2004)]

Federal courts regard the term "citizenship" as equivalent to domicile, meaning domicile on federal territory.
"The words "citizen" and citizenship," however, usually include the idea of domicile, Delaware, L.&W.R.Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557"


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.

4. SUMMARY OF CITIZENSHIP STATUS v. TAX STATUS

Below is a table that maps the various “Citizenship status” options in Title 8 of the U.S. Code to a “Income tax status” found in the Internal Revenue Code, which is Title 26 of the U.S. Code. If a column contains the word “yes”, then the citizenship status row and the corresponding tax status column are equivalent to each other from a legal perspective.

Table 2: “Citizenship status” vs. “Income tax status”

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1</td>
<td>&quot;USA*** national&quot; or &quot;state national&quot; or &quot;Constitutional but not Constitutional Union state</td>
<td>State of the Union (ACTA agreement)</td>
<td>NA</td>
<td>8 U.S.C. §1101(a)(21); 14th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)</td>
<td>No</td>
</tr>
<tr>
<td>Statutory Citizen</td>
<td>Constitutional Union State</td>
<td>Foreign Country</td>
<td>Domicile</td>
<td>Residence under an income tax treaty</td>
<td>Residence as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa</td>
</tr>
<tr>
<td>------------------</td>
<td>---------------------------</td>
<td>----------------</td>
<td>---------</td>
<td>-----------------------------------</td>
<td>--------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>3.2 “USA*** national” or “state national” or “Constitutional but not statutory citizen”</td>
<td>Constitutional Union State</td>
<td>Foreign country</td>
<td>Yes</td>
<td>8 U.S.C. §1101(a)(21); 14th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)</td>
<td>No</td>
</tr>
<tr>
<td>3.3 “USA*** national” or “state national” or “Constitutional but not statutory citizen”</td>
<td>Constitutional Union State</td>
<td>Foreign country</td>
<td>No</td>
<td>8 U.S.C. §1101(a)(21); 14th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)</td>
<td>No</td>
</tr>
<tr>
<td>3.4 Statutory “citizen of the United States***” or Statutory “U.S.” citizen”</td>
<td>Constitutional Union State</td>
<td>Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands</td>
<td>No</td>
<td>8 U.S.C. §1101(a)(21); 14th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)</td>
<td>Yes</td>
</tr>
<tr>
<td>4.1 “alien” or “Foreign national”</td>
<td>Foreign country</td>
<td>Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands</td>
<td>NA</td>
<td>8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)</td>
<td>No</td>
</tr>
<tr>
<td>4.2 “alien” or “Foreign national”</td>
<td>Foreign country</td>
<td>State of the Union</td>
<td>Yes</td>
<td>8 U.S.C. §1101(a)(21)</td>
<td>No</td>
</tr>
<tr>
<td>4.3 “alien” or “Foreign national”</td>
<td>Foreign country</td>
<td>State of the Union</td>
<td>No</td>
<td>8 U.S.C. §1101(a)(21)</td>
<td>No</td>
</tr>
<tr>
<td>4.4 “alien” or “Foreign national”</td>
<td>Foreign country</td>
<td>Foreign country</td>
<td>Yes</td>
<td>8 U.S.C. §1101(a)(21)</td>
<td>No</td>
</tr>
<tr>
<td>4.5 “alien” or “Foreign national”</td>
<td>Foreign country</td>
<td>Foreign country</td>
<td>No</td>
<td>8 U.S.C. §1101(a)(21)</td>
<td>No</td>
</tr>
</tbody>
</table>

**NOTES:**

1. Domicile is a prerequisite to having any civil status per [Federal Rule of Civil Procedure 17](https://www.courts.gov/federal-civil-procedure). One therefore cannot be a statutory "alien" under [8 U.S.C. §1101(a)(3)](https://www.law.cornell.edu/uscode/text/8/1101) 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)](https://www.law.cornell.edu/uscode/text/8/1101) and [8 C.F.R. §215.1(f)](https://www.cfr.gov) 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. "Nonresident alien individual" who has made an election under [26 U.S.C. §6013(g)](https://www.law.cornell.edu/uscode/text/26/6013) 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)](https://www.cfr.gov) for the definition of "individual", which means "alien".

4. A "non-person" is really just a transient foreigner who is not "purposefully availing themselves" of commerce within the legislative jurisdiction of the United States on federal territory under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97. The real transition from a "NON-person" to an "individual" occurs when one:

4.1. "Purposefully avails themself" 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)](https://www.law.cornell.edu/uscode/text/5/2105) (f). 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](https://www.law.cornell.edu/uscode/text/26/911). 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 a "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 "nonresident 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)](https://www.cfr.gov).

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)](https://www.cfr.gov).

6. All "taxpayers" are STATUTORY "aliens". The definition of "individual" found in [26 C.F.R. §1.1441-1(c)(3)](https://www.cfr.gov) 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](https://www.law.cornell.edu/uscode/text/26/911) 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)](https://www.cfr.gov).
5. EFFECT OF DOMICILE ON CITIZENSHIP STATUS

Table 3: Effect of Domicile on Citizenship Status

<table>
<thead>
<tr>
<th>Description</th>
<th>Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Location of domicile</strong></td>
<td><strong>Domicile WITHIN the FEDERAL ZONE</strong></td>
</tr>
<tr>
<td>“United States” per §7701(a)(9) and (a)(10), 7701(a)(39), 7408(d), and 4 U.S.C. §110(d)</td>
<td>“United States” per §7701(a)(9) and (a)(10), 7701(a)(39), 7408(d), and 4 U.S.C. §110(d)</td>
</tr>
<tr>
<td><strong>Physical location</strong></td>
<td><strong>Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country</strong></td>
</tr>
<tr>
<td>Federal territories, possessions, and the District of Columbia</td>
<td>Without the “United States” per §7701(a)(9) and (a)(10), 7701(a)(39), 7408(d), and 4 U.S.C. §110(d)</td>
</tr>
<tr>
<td><strong>Tax Status</strong></td>
<td><strong>Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE</strong></td>
</tr>
<tr>
<td><strong>Tax form(a) to file</strong></td>
<td>IRS Form 1040</td>
</tr>
<tr>
<td>IRS Form 1040 plus 2555</td>
<td>IRS Form 1040NR; “alien individuals”.</td>
</tr>
<tr>
<td><strong>Status if DOMESTIC “national of the United States”</strong></td>
<td><strong>Domicile WITHIN the FEDERAL ZONE</strong></td>
</tr>
<tr>
<td>pursuant to §1101(a)(22)</td>
<td>Citizen abroad §911</td>
</tr>
<tr>
<td>“national and citizen of the United States” at birth” per §1401</td>
<td>“non-resident” if born in a state of the Union.</td>
</tr>
<tr>
<td>“Nonresident alien individual” if a public officer in the U.S. government. 26 C.F.R. §1.1441-1(c)(3), “non-resident NON-person” if NOT a public officer in the U.S. government.</td>
<td></td>
</tr>
<tr>
<td><strong>Status if FOREIGN “national” pursuant to §1101(a)(21)</strong></td>
<td><strong>Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE</strong></td>
</tr>
</tbody>
</table>
| **NOTES:**
1. “United States” is statutorily defined as federal territory within §7701(a)(9) and (a)(10), 7701(a)(39), and 7408(d), and §110(d). It does not expressly include any Constitutional state of the United and therefore, by the rules of statutory construction, they are purposefully excluded.
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 FORMS PAGE: https://sedm.org/Forms/FormIndex.htm DIRECT LINK: https://sedm.org/Forms/05-MemLaw/CorpGovt.pdf
3. American nationals 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 §7701(b)(1)(B) if occupying a public office or “non-resident NON-persons” if not occupying a public office. See sections 4.11.2 of the Great IRS Hoax for details.
4. Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented in IRS publications.
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 §1401 are not “individuals” unless temporarily abroad pursuant to §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.

6. MEANING OF GEOGRAPHICAL WORDS OF ART

A very frequent point of confusion and misunderstanding even within the legal profession is the definition of geographical terms in the various contexts in which they are used. The table below is provided to clear up this confusion in order that people do not misinterpret geographical terms by applying them outside their intended context. Using this page is VERY important for those who will be reading and researching state and federal law. The differences in meaning within the various contexts are primarily a consequence of the Separation of Powers Doctrine.

Table 4: Meaning of geographic "words of art"
### Law Federal constitution Federal statutes Federal regulations State constitutions State statutes State regulations

<table>
<thead>
<tr>
<th>Author</th>
<th>Foreign country</th>
<th>Union state or foreign country</th>
<th>Union state or foreign country</th>
<th>Other Union state or federal government</th>
<th>Other Union state or federal government</th>
<th>Other Union state or federal government</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>“State”</strong></td>
<td>Union state</td>
<td>Federal state</td>
<td>Federal state</td>
<td>Union state</td>
<td>Union state</td>
<td>Union state</td>
</tr>
<tr>
<td><strong>“in this State” or “in the State”</strong>[1]</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>Federal enclave within state</td>
<td>Federal enclave within state</td>
</tr>
<tr>
<td><strong>State</strong>[2](State Revenue and taxation code only)</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>Federal enclave within state</td>
<td>Federal enclave within state</td>
</tr>
<tr>
<td><strong>“United States”</strong></td>
<td>states of the Union collectively</td>
<td>Federal United States**</td>
<td>Federal United States**</td>
<td>United States* the country</td>
<td>Federal United States**</td>
<td>Federal United States**</td>
</tr>
</tbody>
</table>

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. This is true in most cases and especially in the Internal Revenue Code. 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
2. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “Separation of Powers” (OFFSITE LINK)

---

[1] See California Revenue and Taxation Code, section 6017

---

### 7. CITIZENSHIP AND DOMICILE OPTIONS AND RELATIONSHIPS

Figure 1: Citizenship and Domicile Options and Relationships

---

8. FOUR TYPES OF AMERICAN NATIONALS

There are four types of American nationals recognized under federal law:

1. **Statutory "national and citizen of the [federal] United States* at birth" (statutory "U.S.* citizen")**
   1.1. A CIVIL status because it uses the word "citizen" and is therefore tied to a geographical place.
   1.2. A statutory privileged status defined and found in 8 U.S.C. §1401 and 8 U.S.C. §1101(a)(22)(A), in the implementing regulations of the Internal Revenue Code at 26 C.F.R. §1.1-1(c), and in most other federal statutes.
   1.3. Born in the federal zone. Most inhabit the District of Columbia and the territories and possessions of the United States identified in Title 48 of the U.S. Code.
   1.4. Subject to the "police power" of the federal government and all "acts of Congress."
   1.5. Treated as a citizen of the municipal government of the District of Columbia (see 26 U.S.C. §7701(a)(39))
1.6. Have no common law rights, because there is no federal common law. See Jones v. Mayer, 392 U.S. 409 (1798).
1.7. Also called "federal U.S. citizens".
1.8. Owe allegiance to the GOVERNMENT of the United States and NOT the PEOPLE of the States of the Union, who are called United States***.

2. **Statutory "nationals but not citizens of the United States*** at birth (where "United States" or "U.S." means the federal United States)

2.1. A CIVIL status because it uses the word "citizen" and is therefore tied to a geographical place. 
2.3. Born anywhere in American Samoa or Swains Island.
2.4. May not participate politically in federal elections or as federal jurists.
2.5. Owe allegiance to the GOVERNMENT of the United States*** and NOT the PEOPLE of the States of the Union, who are called United States***.

3. **Statutory "national of the United States***.

3.1. A POLITICAL status not tied to a geographical place. Allegiance can exist independent of geography.
3.4. Includes "a person who, though not a citizen of the United States***, owes permanent allegiance to the United States***" defined in 8 U.S.C. §1101(a)(22)(B). The use of the term "person" is suspicious because only HUMANS can owe allegiance and not creations of Congress called "persons", all of whom are offices in the government. If it means a CONSTITUTIONAL "person" then it is OK, because all constitutional "persons" are humans.
3.5. Includes state nationals, because you cannot get a USA passport without this status per 22 U.S.C. §212 and 22 C.F.R. §512.

4. **"nationals of the United States***, **"State nationals", or **"nationals of the United States*** of America**.

4.1. A POLITICAL status not tied to a geographical place. Allegiance can exist independent of geography.
4.3. Is equivalent to the term "state citizen".
4.4. In general, born in any one of the several states of the Union but not in a federal territory, possession, or the District of Columbia. Not domiciled in the federal zone.
4.5. Not subject to the "police power" of the federal government or most "acts of Congress".
4.6. Owe Allegiance to the sovereign people, collectively and individually, within the body politic of the constitutional state residing in.
4.7. May serve as a state jurist or grand jurist involving only parties with his same citizenship and domicile status.
4.8. May vote in state elections.
4.9. At this time, all "state nationals" are also a "USA National". But not all "USA nationals" are a "state national" (for example, a USA national not residing nor domiciled in a state of the Union).
4.10. Is a man or woman whose unalienable natural rights are recognized, secured, and protected by his state constitution against state actions and against federal intrusion by the Constitution for the United States of America.

Statutory "U.S." citizens pursuant to 8 U.S.C. §1401 have civil rights under federal law that are similar but inferior to the natural rights of state nationals in state courts. We say almost because "civil rights" are statutory creations of Congress that may be taken away at any time and therefore are really privileges and franchises disguised to "look" like rights. "U.S. citizens" are privileged subjects/servants of Congress, under their protection as a "resident" and "ward" of a federal State, a person enfranchised to the federal government (the incorporated United States defined in Article I, Section 8, Clause 17 of the Constitution). The individual Union states may not deny to these persons any federal privileges or immunities that Congress has granted them within "acts of Congress" or federal statutes. Federal citizens come under admiralty law (International Law) when litigating in federal courts. As such they do not have inalienable common rights recognized, secured and protected in federal courts by the Constitutions of the States, or of the Constitution for the United States of America, such as "allodial" (absolute) rights to property, the rights to inheritance, the rights to work and contract, and the right to travel among others.

Another important element of citizenship is that artificial entities like corporations are citizens for the purposes of taxation but cannot be citizens for any other purpose.

> "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)]

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 section 1 earlier.

Figure 2: Federal Statutory Citizenship Statuses
### 10. CITIZENSHIP STATUS ON GOVERNMENT FORMS

Table 5: Citizenship status on government forms

<table>
<thead>
<tr>
<th>#</th>
<th>Citizenship status</th>
<th>Place of birth</th>
<th>Domicile</th>
<th>Accepting tax treaty benefits?</th>
<th>Defined in</th>
<th>Social Security NUMIDENT Status</th>
<th>Status on Specific Government Forms</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>citizen of the Statutory</td>
<td>District of</td>
<td>NA</td>
<td>8 U.S.C. §1401</td>
<td>CSP=A</td>
<td>&quot;U.S. Citizen&quot;</td>
<td>Can’t use</td>
</tr>
</tbody>
</table>

#### 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.

---

Warning: This information is for informational purposes only. It is not a substitute for professional legal advice. Always consult with a qualified legal professional before making any decisions regarding your legal rights and responsibilities.
<table>
<thead>
<tr>
<th>Citizenship Status</th>
<th>Tax Status</th>
<th>United States** at birth or &quot;U.S.** citizen&quot;</th>
<th>United States pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the &quot;outlying possessions of the United States&quot; pursuant to 8 U.S.C. §1101(a)(29)</th>
<th>rewards</th>
<th>Form W-8</th>
<th>United States</th>
<th>Note 2.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 &quot;non-citizen national of the United States** at birth&quot; or &quot;U.S.** national</td>
<td>statutory</td>
<td>United States pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the &quot;outlying possessions of the United States&quot; pursuant to 8 U.S.C. §1101(a)(29)</td>
<td>American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)</td>
<td>NA</td>
<td>CSP=B</td>
<td>Legal alien authorized to work (statutory)</td>
<td>&quot;Non-citizen national of the United States&quot;</td>
</tr>
<tr>
<td>4.1 &quot;alien&quot; or &quot;Foreign national&quot;</td>
<td>Foreign country</td>
<td>Puerto Rico, Guam, Virgin Islands,</td>
<td>NA 8 U.S.C. §1101(a)(21); 8 U.S.C.</td>
<td>CSP=B</td>
<td>Legal alien authorized to work.</td>
<td>&quot;Non-resident NON-person&quot;</td>
<td>A lawful permanent resident OR</td>
</tr>
</tbody>
</table>
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) | 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 | No | §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. |

4.4 | "alien" or "Foreign national" | Foreign country | Foreign country | Yes | §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 | No | §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.

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 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 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

FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/04-Tax/2-Withholding/WhyTINillegal.pdf

3. For instructions useful in filling out the forms mentioned in the above table, see:
   2.1. Social Security Form SS-5: Why You Aren't Eligible for Social Security, Form #06.001
   FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
   DIRECT LINK: https://sedm.org/Forms/FormIndex.htm

   2.2. IRS Form W-8:
   About IRS Form W-8BEN: Form #04.202
   FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
   DIRECT LINK: https://sedm.org/compliant-member-only-forms/about-irs-form-w-8ben-form-04-202/202/

   2.3. Department of State Form I-9:
   l-9 Form Amended, Form #06.028
   FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
   DIRECT LINK: https://sedm.org/Forms/FormIndex.htm

   2.4. E-Verify:
   About E-Verify, Form #04.107
   FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
   DIRECT LINK: https://sedm.org/Forms/FormIndex.htm

11. 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 Revenues Taxation Code (R&T) 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.
12. HOW HUMAN BEINGS BECOME "INDIVIDUALS" AND "PERSONS" UNDER THE REVENUE STATUTES

It might surprise most people to learn that human beings most often are NEITHER "individuals" nor "persons" under ordinary acts of Congress, and especially revenue acts. The reasons for this are many and include the following:

1. All civil statutes are law exclusively for government and not private humans:

   | Why Statutory Civil Law is Law for Government and Not Private Person, Form #05.037 |
   | FORMS PAGE: [https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm) |
   | DIRECT LINK: [https://sedm.org/Forms/05-MemLawStatLawGovt.pdf](https://sedm.org/Forms/05-MemLawStatLawGovt.pdf) |

2. Civil statutes cannot impair PRIVATE property or PRIVATE 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)]"

3. Civil statutes are privileges and franchises created by the government which convert PRIVATE property to PUBLIC property. They cannot lawfully convert PRIVATE property to PUBLIC property without the express consent of the owner. See:

   | Separation Between Public and Private, Form #12.025 |
   | FORMS PAGE: [https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm) |
   | DIRECT LINK: [https://sedm.org/Forms/13-SelfFamilyChurchGovnceRightToDeclStatus.pdf](https://sedm.org/Forms/13-SelfFamilyChurchGovnceRightToDeclStatus.pdf) |

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 |
   | FORMS PAGE: [https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm) |
   | DIRECT LINK: [https://sedm.org/Forms/05-MemLawDomicile.pdf](https://sedm.org/Forms/05-MemLawDomicile.pdf) |

5. All civil statuses, including "person" or "individual" are a product of a VOLUNTARY choice of domicile protected by the First Amendment right of freedom from compelled association. If you don’t volunteer and choose to be a 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 |
   | FORMS PAGE: [https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm) |
   | DIRECT LINK: [https://sedm.org/Forms/13-SelfFamilyChurchGovnceRightToDeclStatus.pdf](https://sedm.org/Forms/13-SelfFamilyChurchGovnceRightToDeclStatus.pdf) |

6. As the absolute owner of your private property, you have the absolute right of depriving any and all others, INCLUDING governments, of the use or benefit of that property, including your body and all of your property. The main method of exercising that control is to control the civil and legal status of the property, who protects it, and HOW it is protected.

   "As independent sovereignty, it is State's province and duty to forbid interference by another state or foreign power with status of its own citizens. Roberts v. Roberts (1947) 81 CA.2d. 871, 185 P.2d. 381"  

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.

12.1 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 motive for requiring it. The implied license, therefore, under which they enter, can never be construed to grant such exemption.' 7 Granch, 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; Wildenhuis’ 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 |
| FORMS PAGE: [https://sedm.org/Forms/FormIndex.htm](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 1—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 I—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 these aliens either physically set foot within our country or conduct commerce or business with us, they would NOT be classified as “persons” or “individuals”, but rather “transient foreigners” or “stateless persons”.
3. When they are here or doing business here, 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 treat together as bodies in their quality of political societies, and are considered as so many moral persons. All those who form a society, a nation being considered by foreign nations as constituting only one whole, one single person, — all their wealth together can only be considered as the wealth of that same person. And this is to true, that each political society may, if it pleases, establish within itself a community of goods, as Campanella did in his republic of the sun. Others will not inquire what it does in this respect; its domestic regulations make no change in its rights with respect to foreigners nor in the manner in which they ought to consider the aggregate of its property, in what way soever it is possessed.

**SOURCE:** [https://famguardian.org/Publications/LawOfNations/vattel_02.htm#§ 81. The property of the citizens is the property of the nation, with respect to foreign nations.]

4. As agents of the state they were born within and are domiciled within while they are here, they are part of a “foreign state”.

These principles are a product of the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97:

Title 28 › Part IV › Chapter 97 › § 1605
28 U.S. Code § 1605 - General exceptions to the jurisdictional immunity of a foreign state

(a) A foreign state shall not be immune from the jurisdiction of courts of the United States or of the States in any case—

(1) in which the foreign state has waived its immunity either explicitly or by implication, notwithstanding any withdrawal of the waiver which the foreign state may purport to effect except in accordance with the terms of the waiver;

(2) in which the action is based upon a commercial activity carried on in the United States by the foreign state; or upon an act performed in the United States in connection with a commercial activity of the foreign state elsewhere; or upon an act outside the territory of the United States in connection with a commercial activity of the foreign state elsewhere and that act causes a direct effect in the United States;

(3) in which rights in property taken in violation of international law are in issue and that property or any property exchanged for such property is present in the United States in connection with a commercial activity of the foreign state elsewhere; or that property or any property exchanged for such property is owned or operated by an agency or instrumentality of the foreign state and that agency or instrumentality is engaged in a commercial activity in the United States;

(4) in which rights in property in the United States acquired by succession or gift or rights in immovable property situated in the United States are in issue;

(5) not otherwise encompassed in paragraph (2) above, in which money damages are sought against a foreign state for personal injury or death, or damage to or loss of property, occurring in the United States and caused by the tortious act or omission of that foreign state or of any official or employee of that foreign state while acting within the scope of his office or employment; except this paragraph shall not apply to—

(A) any claim based upon the exercise or performance of the duty to exercise or perform a discretionary function regardless of whether the discretion be abused, or

(B) any claim arising out of malicious prosecution, abuse of process, libel, slander, misrepresentation, deceit, or interference with contract rights; or

(6) in which the action is brought, either to enforce an agreement made by the foreign state with or for the benefit of a private party to submit to arbitration all or any agreements which have arisen or which may arise between the parties with respect to a defined legal relationship, whether contractual or not, concerning a subject matter capable of settlement by arbitration under the laws of the United States, or to confirm an award made pursuant to such an agreement to arbitrate, if (A) the arbitration takes place or is intended to take place in the United States, (B) the agreement or award is or may be governed by a treaty or other international agreement in force for the United States, calling for the recognition and enforcement of arbitral awards, (C) the underlying claim, save for the agreement to arbitrate, could have been brought in a United States court under this section or section 1607, or (D) paragraph (1) of this subsection is otherwise applicable.

Lastly, we also wish to emphasize that those who are physically in the country they were born in are NOT under any such “implied license” and therefore, unlike aliens, are not AUTOMATICALLY “individuals” or “persons” and cannot consent to become “individuals” or “persons” under any revenue statute. These people would be called “nationals of the United States” in 8 U.S.C. §1101(a)(22). Their rights are UNALIENABLE and therefore they cannot lawfully consent to give them away by agreeing to ANY civil status, including “person” or “individual”.

12.2 "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.**

(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.

**TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.**

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

(9) United States

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

**TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.**

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

(10) State

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

NOTICE the following important fact: The definition does NOT include "person" or "individual", 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 > Sec. 7701.**

(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. 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:

Proof That There is a "Straw Man", Form #05.042
FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/05-MemLaw/StrawMan.pdf

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.C. § 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.

12.3. 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 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 (1899). 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 Selerover, 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: https://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 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, Form #12.039
FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/LibertyU/FourLawSystems.pdf

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. Form more on “choice of law” rules, see:

Federal Jurisdiction, Form #05.018, Section 3
FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/05-MemLaw/FederalJurisdiction.pdf

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
FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf

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
FORMS PAGE: https://sedm.org/Forms/FormIndex.htm
DIRECT LINK: https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf

12.4 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).

(i) Nonresident alien individual.

The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, 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 Sec. 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.

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, at 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).
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.

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] or from strangers [statutory “aliens”, which are synonymous with “residents” in the tax code, and exclude “citizens”]?”

Peter said to Him, “From strangers [statutory “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”] are free [sovereign over their own person and labor, e.g. SOVEREIGN IMMUNITY].” [Matt. 17:24-27, NKJV]

Note some other very important things that distinguish STATUTORY “U.S. Persons” from STATUTORY “persons”:

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 Internal Revenue Code, and therefore does NOT mean the same as “United States” in its geographical sense as defined in 26 U.S.C. §7701(a)(9) and (a)(10). It is a violation of due process to PRESUME that the two are equivalent.
2. The definition of “person” in 26 U.S.C. §7701(a)(1) does not include statutory “citizens” or “residents”.
3. The definition of “U.S. person” in 26 U.S.C. §7701(a)(30) does not include statutory “individuals”.
4. Nowhere in the code are “individuals” ever expressly defined to include statutory “citizens” or “residents”. Hence, under the rules of statutory construction, they are purposefully excluded.
5. Based on the previous items, there is no overlap between the definitions of “person” and “U.S. Person” in the case of human beings who are ALSO “citizens” or “residents”.
6. The only occasion when a human being can ALSO be a statutory “person” is when they are neither a “citizen” nor a “resident” and are a statutory “individual”.
7. The only “person” who is neither a statutory “citizen” nor a statutory “resident” and is ALSO an “individual” is a “nonresident alien individual”.


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)).

8. The previous item explains why nonresident aliens are the ONLY type of “individual” subject to tax withholding in 26 U.S.C. Subtitle A, Chapter 3, Subchapter A and who can earn taxable income under the I.R.C.: The only “individuals” listed are “nonresident aliens”.

9. There is overlap between "U.S. Person" and "person" in the case of trusts, corporations, and estates, but NOT "individuals". All such entities are artificial and fictions of law. Even they can in some cases be "citizens" or "residents" and therefore nontaxpayers:

"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, §86 (2003)]

10. Corporations can also be individuals instead of merely and only corporations:

At common law, a "corporation" was an "artificial person[ ] 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 1863 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").

[Ngairangas 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)(1) 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. That they are a SUBSET of all "persons" in 26 U.S.C. §7701(a)(1).
2. 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 either of the following two acts:

1. 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's a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021

   FORMS PAGE: [https://sedm.org/Forms/FormsFormIndex.htm](https://sedm.org/Forms/FormsFormIndex.htm)

   DIRECT LINK: [https://sedm.org/Forms/08-PolicyDocs/WhyCrimefileReturn.pdf](https://sedm.org/Forms/08-PolicyDocs/WhyCrimefileReturn.pdf)

2. To apply for or receive an "INDIVIDUAL Taxpayer Identification Number" using an IRS Form W-7. See:

   Individual Taxpayer Identification Number, Internal Revenue Service


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. §571 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.

12.5 "U.S. Persons" who are ALSO "persons"

28 C.F.R. §1.1441-1(c)(8) identifies "U.S. Persons" who are also "persons" under the Internal Revenue Code:

(b)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)

There is much overlap between the definition of "person" and "U.S. person". The main lack of overlap occurs with "individuals". 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 5: Comparison of "person" to "U.S. Person"

<table>
<thead>
<tr>
<th>#</th>
<th>Type of entity</th>
<th>&quot;person&quot;? 26 U.S.C. §7701(a)(1)</th>
<th>&quot;U.S. Person&quot; 26 U.S.C. §7701(a)(30)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Individual</td>
<td>Yes (replaced with &quot;citizen or resident of the United States&quot;)</td>
<td>No (replaced with &quot;citizen or resident of the United States&quot;)</td>
</tr>
<tr>
<td>2</td>
<td>Trust</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>3</td>
<td>Estate</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>4</td>
<td>Partnership</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>5</td>
<td>Association</td>
<td>Yes</td>
<td>Not listed</td>
</tr>
<tr>
<td>6</td>
<td>Company</td>
<td>Yes</td>
<td>Not listed</td>
</tr>
<tr>
<td>7</td>
<td>Corporation</td>
<td>Yes (federal corporation domiciled on federal territory only)</td>
<td>Yes (all corporations, including state corporations)</td>
</tr>
</tbody>
</table>

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)(8) 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.

13. 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 Federal and State Tax Withholding Options for Private Employers, Form #09.001, Section 4.12.

Jesus summarized the withholding and reporting requirements in the holy bible, and he was ABSOLUTELY RIGHT! Here is what He said they are:

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 ["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]

The table in the following pages PROVES He was absolutely right. To put it simply, the only people who don't have rights are those whose rights are "alienated" because they are "aliens" or what Jesus called "strangers".

Table 6: Withholding, reporting, and SSN requirements of various civil statuses

<table>
<thead>
<tr>
<th>Characteristic</th>
<th>&quot;Employee&quot;</th>
<th>&quot;Foreign Person&quot;</th>
<th>&quot;U.S. Person&quot;</th>
<th>&quot;Non-Resident Non-Person&quot; (see Form #05.020)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Presumption rule(s)</td>
<td>All &quot;aliens&quot; are presumed to be &quot;nonresident aliens&quot; by default. 26 C.F.R. §1.871-1(b).</td>
<td>Payments supplied without documentation are presumed to be made to a &quot;U.S. person&quot; under 26 C.F.R. §1.1441-1(b)(3)(iii).</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>Withholding form(s)</td>
<td>Form W-4</td>
<td>Form W-8</td>
<td>1. Form W-9 2. FORM 9 3. Allowed to make your own</td>
<td>1. Custom form 2. Modified or amended Form W-8 or Form W-9</td>
</tr>
<tr>
<td>Withholding requirements</td>
<td>Form W-2</td>
<td>Form 1042</td>
<td>Form 1099</td>
<td></td>
</tr>
<tr>
<td>--------------------------</td>
<td>----------</td>
<td>-----------</td>
<td>-----------</td>
<td></td>
</tr>
<tr>
<td>26 U.S.C. §3402</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26 U.S.C. §7701(a)(1)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>“person” under 26 U.S.C. §7701(a)(1)? includes “individuals”)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Check “individual” in block 3 of the Form W-8 or Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Note 2. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Any PRIVATE PARTY who files and thereby commits the crime of impersonating a public officer. 18 U.S.C. §912.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Includes STATUTORY “individuals” as defined in 26 C.F.R. §1.1441-1(c)(3)?</td>
<td>Only when abroad under 26 U.S.C. §911(d)</td>
<td>Yes, if you:</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>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. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yes, if eligible. Most are NOT under 26 U.S.C. §6109 or the Social Security Act [Footnote 3]. See 26 C.F.R. §301.6109-1(b)(1)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Civil status in top row of this column includes</td>
<td>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. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).</td>
<td>Yes, if you:</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>Any PRIVATE PARTY who files and thereby commits the crime of impersonating a public officer. 18 U.S.C. §912.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Includes STATUTORY “individuals” as defined in 26 C.F.R. §1.1441-1(c)(3)?</td>
<td>Only when abroad under 26 U.S.C. §911(d)</td>
<td>Yes, if you:</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>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. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Check “individual” in block 3 of the Form W-8 or Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yes, if you:</td>
<td>Check “individual” in block 3 of the Form W-8 or Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statutory “person” under 26 U.S.C. §7701(a)(1)?</td>
<td>Yes</td>
<td>Yes:</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>26 U.S.C. §7701(a)(1)?</td>
<td>Yes, if you:</td>
<td>Check “individual” in block 3 of the Form W-8 or Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domiciled on federal territory in the “United States” (federal zone)?</td>
<td>“Employee” office under 5 U.S.C. §2105(a) is domiciled in the District of Columbia under 4 U.S.C. §72</td>
<td>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.</td>
<td>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.</td>
<td>No</td>
</tr>
<tr>
<td>Source of domicile on federal territory</td>
<td>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)</td>
<td>Domiciled outside the federal zone and not subject. Not representing a federal office.</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Earnings are</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>
Citizenship Status v. Tax Status

| STATUTORY “wages”? | 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 Federal and State Tax Withholding Options for Private Employers, Form #09.001, Section 4.12.

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.”


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


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.

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)(ii).

10. You are allowed to make your own Substitute W-9 per 26 C.F.R. §31.3401(b)-1. 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 section 25.9 of Federal and State Tax Withholding Options for Private Employers, Form #09.001.

11. IRS hides the exempt status on the Form W-9 identified in 26 C.F.R. §1.1441-1(d)(1). 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) in the write-in block next to it.

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” 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 doesn’t apply to state nationals.

13. “U.S. person” should be avoided because of the following liabilities associated with such a status:
   - 13.1 Must provide SSN/TIN pursuant to 26 C.F.R. §301.6109-1(b)(1).
   - 13.2 Must report foreign bank accounts.
   - 13.3 Subject to FATCA foreign account limitations because a “taxpayer”. See: https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca

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 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 therefore not a “taxpayer”. This is explained in Federal and State Tax Withholding Options for Private Employers, Form #09.001, Section 19.7.

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 Employers, Form #09.001, Section 25

[1] For detailed background on reporting requirements, see: Correcting Erroneous Information Returns, Form #04.001; https://sedm.org/Forms/FormIndex.htm.


[4] For further details on citizenship, see: Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006; https://sedm.org/Forms/FormIndex.htm.