

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

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

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

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# ***Course Materials***

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

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

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  - Review and use of the resulting research by the over 1 Million people who have visited and are currently using the [SEDM Website](#) and [Family Guardian Website](#)
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*Reasonable Belief About Income Tax Liability*, Form #05.007

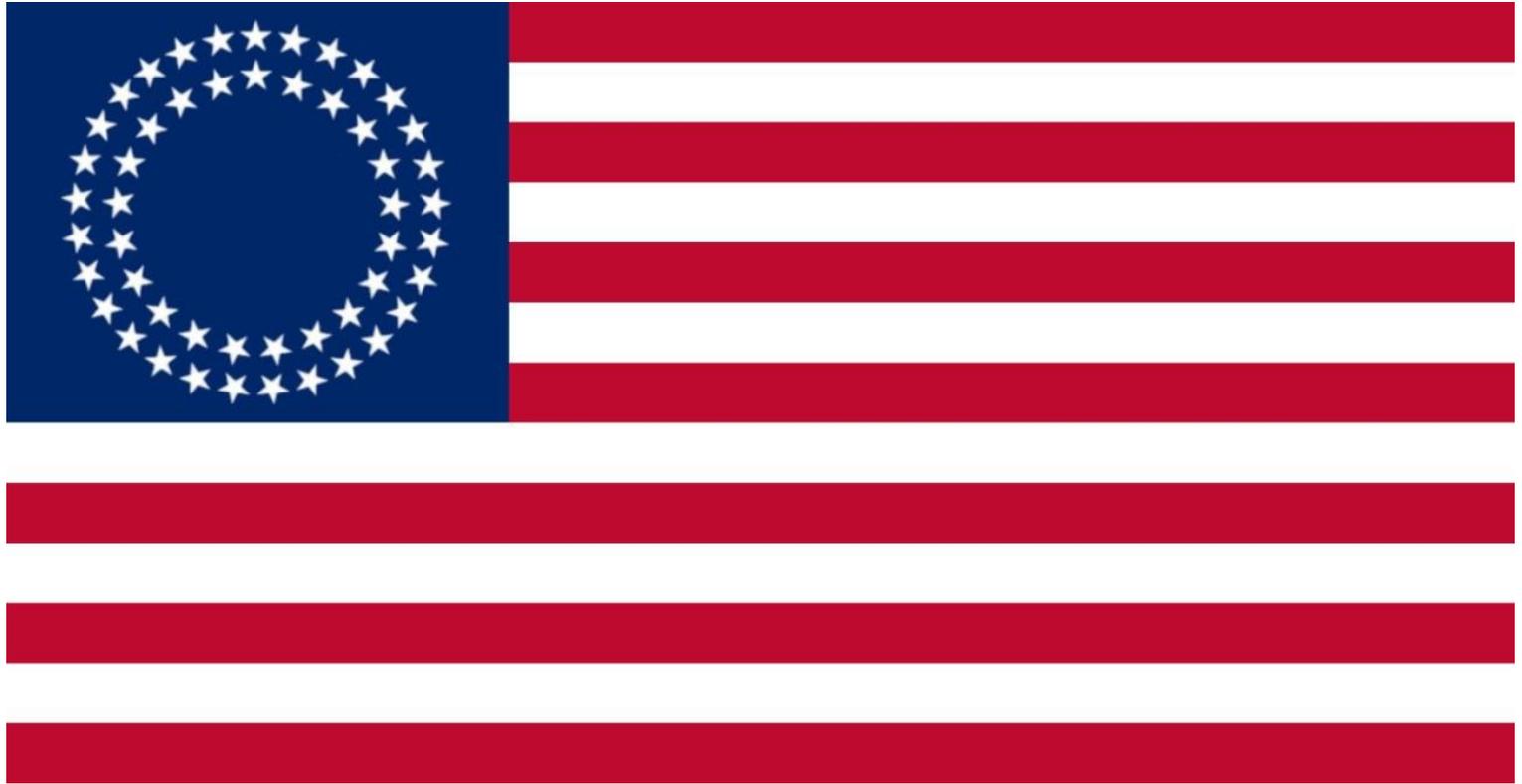
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

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

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

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# ***COURSE OUTLINE***

- 1. Dedication**
- 2. Introduction**
- 3. What is a “Foreign Tax Status”?**
- 4. Components of the term “foreign person”**
- 5. Types of “foreign persons”**
- 6. Comparison of Nonresident Alien to U.S. Person**
- 7. Benefits of being a Nonresident Alien**
- 8. Types of Nonresident Aliens**
- 9. FOUR types of Alien Tax Statuses**
- 10. Meaning of “Foreign” and “Domestic” In the I.R.C.**
- 11. Example of a Nonresident Alien who owes NO withholding, NO reporting, and ISN’T required to use an SSN or TIN**

# ***COURSE OUTLINE***

- 12. CIVIL Description (but NOT definition) of “nonresident alien”**
- 13. Process for a political citizen to become a nonresident alien**
- 14. Why is the CIVIL description of “nonresident alien” a “non-definition”?**
- 15. Common FALSE misconceptions**
- 16. CIVIL domicile as the basis for taxing jurisdiction**
- 17. CIVIL v. POLITICAL contexts compared**
- 18. “nonresidents” and “nonresident aliens” HAVE no domicile in the statutory geographical “United States”**
- 19. CIVIL statutory Jurisdiction over “nonresident aliens”**

# ***COURSE OUTLINE***

- 20. “individual” means an alien domestically and internationally**
- 21. CIVIL geographical “United States”**
- 22. CIVIL geographical “State”**
- 23. The “presence test” doesn’t apply to “nationals”, but only “aliens”**
- 24. “nationals” are INCAPABLE of being “resident” or “residents in” the CIVIL geographical “United States” and therefore MUST be “nonresident”**
- 25. Proof that people born anywhere in America are “nonresident aliens” if they WANT to be**
- 26. Proof that the ONLY CIVIL “U.S. citizens” left are also “nonresident aliens” or VOLUNTEERS**
- 27. Tax Computation Process for Nonresident Aliens**

# ***COURSE OUTLINE***

## **28. Malicious Obfuscation:**

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

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

**28.3 CIVIL “United States” is not limited to the District of Columbia**

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

**28.5 Confusing POLITICAL “U.S. nationals” with POLITICAL “nationals of the United States”**

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

# ***COURSE OUTLINE***

- 29. How government and private industry hide this information and dissuade American nationals from pursuing it**
  - 29.1. Legislative Branch**
  - 29.2. Judicial Branch**
  - 29.3. Executive Branch**
  - 29.4. Private Industry**
  - 29.5. Summary**
- 30. How to aver your status as a nonresident alien in court pleadings**
- 31. How to Get Others to Simply understand this presentation**
- 32. Summary and Conclusions**
- 33. Further reading and research**

# Dedication

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

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

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

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

# Dedication

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

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

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

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

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

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

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

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

**Devil's Advocate: Lawyers, SEDM**

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

# Introduction

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

# Introduction

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

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

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

# Introduction

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## SEDM Disclaimer, Section 1: Introduction

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

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

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

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

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

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

# What is a “Foreign Tax Status”?

- A “nonresident alien” is a type of “foreign tax status”. A “foreign tax status” includes such things as “nonresident aliens”, “foreign corporations”, “foreign trusts”, “foreign estates”, “foreign partnerships”, etc. Nonresident aliens include (listed on the 1040-NR return itself in the upper right corner):
  1. Human beings.
  2. Trusts.
  3. Estates.
- Those with a “foreign tax status”:
  1. Are collectively are called “foreign persons” by the IRS if they pursue a taxable privilege and
  2. “Non-persons” (Form #05.020) otherwise.
- The pursuit of a privilege under the Minimum Contacts Doctrine is what turns a “non-person” into a civil statutory “person” or “individual”. We cover this in:  
*Acquiring a Civil Status*, FTSIG  
<https://ftsig.org/civil-political-jurisdiction/acquiring-a-civil-status/>

# What is a “Foreign Tax Status”?

• Because they [love money \(1 Tim. 6:10\)](#) more than protecting your freedom or happiness or following [REAL law \(Form #05.048\)](#), the IRS, doesn't like admitting that there is such a thing as a “non-person” or a “nontaxpayer” who they have no jurisdiction or tax enforcement authority over. Consequently, there is a lot of malicious government deception, willful omission, and equivocation about this subject as thoroughly documented in:

1. *IRS Fraud and Deception About the Statutory Word “Person”*, Form #08.023  
<https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>
2. *Your Rights as a “Nontaxpayer”*, Publication 1a, Form #08.008  
<https://sedm.org/LibertyU/NontaxpayerBOR.pdf>
3. *Legal Deception, Propaganda, and Fraud*, Form #05.014  
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

# *What is a “Foreign Tax Status”?*

- The pursuit of privileges includes such things as:
  1. Having a privileged “alien” status.
  2. Voluntarily pursuing a privileged civil status such as “citizen” or “resident” under 26 C.F.R. §1.1-1(a) or “United States Person” under 26 U.S.C. §7701(a)(30). This converts the status of the man or woman owner of property from PRIVATE to PUBLIC.
  3. Taking privileged deductions under 26 U.S.C. §162. 26 U.S.C. §873 acknowledges that even “nationals of the United States” can be “individuals” if they do this, even though they are “nonresidents” everywhere in the world under the presence test in 26 U.S.C. §7701(b).
  4. Donating otherwise nontaxable PRIVATE earnings to a public use by “effectively connecting” as a “nonresident alien”. This is done by entering otherwise PRIVATE earnings on a foreign tax return such as a 1040-NR. Not every instance of “effectively connecting” is a donation, but it is for American nationals.

# What is a “Foreign Tax Status”?

- Anyone who is not a “resident alien”, including American nationals, can lawfully adopt a foreign tax status. “[Foreign non-persons](#)” are outside the legislative jurisdiction of Congress either abroad or even within a Constitutional state because:
  1. They have a [foreign DOMICILE](#), not a foreign NATIONALITY. . .AND
  2. They are not representing a fictional entity such as a “U.S. person” that has a [FOREIGN DOMICILE](#) in the District of Columbia or the statutory geographical “United States” . . .AND
  3. They did not consensually pursue a [taxable privilege](#).
- “[Foreign non-persons](#)” can still, however, donate their otherwise PRIVATE property to the government to make it taxable by “[effectively connecting](#)” it (Form #05.056) on a tax return. This makes it into public property the national government can reach legislatively anywhere in the world, so long as they can reach either the owner or someone in possession of the property. Obviously, since “effectively connecting” private earnings is an act of DONATING private property to a public use for an American national, this is not a good idea. If you don’t do it, then you never even need deductions to reduce a tax liability.

# *What is a “Foreign Tax Status”?*

- In conclusion, for an **EXHAUSTIVE** analysis of all the various types of “foreign tax statuses” and why they are the **ONLY** type of tax status that our members can use, please visit the following excellent website we created for that purpose:

*Foreign Tax Status Information Group (FTISG) Website*

<https://ftsig.org>

# Components of the term “foreign persons”

- In the context of [26 C.F.R. §1.1441-1\(c\)\(2\)\(ii\)](#), it’s not “foreign person”—it’s “foreign” and “person.” The meaning is contextual:
  1. “foreign” is not domestic—whether domestic<sup>S</sup> or domestic<sup>G</sup> (see [26 U.S.C. §7701\(a\)\(4\)](#) and (a)(5)).
  2. “person” is a:
    - 2.1. Constitutional or PRIVATE “person”.
    - 2.2. Generic PUBLIC “person” under [\(26 U.S.C. §7701\(a\)\(1\)\)](#); or
    - 2.3. SPECIFIC PUBLIC “person” with a duty under [26 U.S.C. §6671\(b\)](#) and /or [26 U.S.C. §7343](#).
- In [26 C.F.R. §1.1441-1](#), the only “persons” mentioned are aliens. Once you get to there, you’re a “foreign” and “person” generically AND a PUBLIC “person” under [26 U.S.C. §6671\(b\)](#) and/or [26 U.S.C. §7343](#) under federal preemption because of alienage in 2.3 above. You cannot be a PRIVATE person and a PUBLIC person at the same time and in the same context. It’s always ONE or the OTHER.
- Same for “individual.” There’s an “individual” who is a person under [26 U.S.C. §7701\(a\)\(1\)](#) and that “individual” can become an “individual” under [26 C.F.R. §1.1441-1](#) with exposure to [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#).
- There is LOTS of government equivocation surrounding the term “foreign” as indicated in the previous section. There is JUST as much equivocation by going on with the term “foreign person” because it can be used in its PUBLIC/PRIVILEGED/INTERNAL context or its PRIVATE/FOREIGN/EXTERNAL context. The following subsections provide tables summarizing the symbology for the term used on this site.

# Components of the term “foreign persons”

#	“Foreign” context	“Person” context	Constitutional protections?	Satisfies Presence Test <a href="#">I.R.C. 7701(b)(1)(A)?</a>	Defined/described In	Notes
1	Foreign <sup>S</sup>	Person <sup>PRI</sup>	Yes	Yes	Bill of Rights	Aliens or American nationals in the country residing/domiciled on land protected by the Constitution in a state of the Union
2	Foreign <sup>P</sup>	Person <sup>PUB</sup>	No	Yes	<a href="#">26 U.S.C. §7701(b)(1)(B)</a>	Aliens domiciled/residing within the exclusive jurisdiction of Congress and not protected by the Constitution
3	Foreign <sup>P</sup>	Person <sup>PUB</sup>	No	No	<a href="#">26 C.F.R. §1.1441(c)(2)</a> <a href="#">26 C.F.R. §1.1441(c)(3)</a>	Aliens abroad doing business in the COUNTRY
4	Foreign <sup>S</sup>	Person <sup>PRI</sup>	Yes	Yes	Bill of Rights	Aliens residing abroad but visiting a state of the Union

# Components of the term “foreign persons”

## NOTES:

1. I-9 Form pertains ONLY to privileged aliens, and never “nationals of the **United States**”<sup>P</sup>. See:
  - 1.1. [8 U.S.C. §1324a](#) (a)(1), (a)(4), (a)(7)
  - 1.2. [8 C.F.R. §274a.12](#) and 20 C.F.R. §422.105, §404.418(a)
  - 1.3. [I-9 Form Amended](#), form #06.028  
<https://sedm.org/Forms/06-AvoidingFranch/i-9Amended.pdf>
2. Those who are born or naturalized anywhere in the country are “nationals of the **United States**”<sup>P</sup>. This is a POLITICAL and PRIVATE status, not a CIVIL status. You CANNOT be a “national” and an “alien” at the same time in any act of Congress. It’s ONE or the OTHER.
3. For the definitions of “foreign person”, see:  
[DEFINITIONS: “Foreign Person”](#), FTSIG  
<https://ftsig.org/definitions-foreign-person/>
4. Those protected by the Constitution in column 6 may NOT be subjected to direct taxes under Article 1, Section 9, Clause 4 and Article 1, Section 2, Clause 3. This includes aliens residing on land protected by the Constitution under rows 1 and 4. The “Bill of Rights” attaches to human beings standing on land protected by the Constitution, not to the status of the people ON that land. Even aliens present on said land enjoy constitutional protections because the Bill of Rights attaches to PRIVATE Persons<sup>PR</sup>, not to just “citizens”.
5. For articles dealing with the subject on this website:
  - 5.1. [Microsoft Copilot: How does an “national of the United States” under 8 U.S.C. 1101\(a\)\(22\) become a “foreign person”?](#), FTSIG  
<https://ftsig.org/microsoft-copilot-how-does-an-national-of-the-united-states-under-8-u-s-c-1101a22-become-a-foreign-person/>
  - 5.2. [Microsoft Copilot: American nationals are not “foreign persons” for the purpose of I.R.C. Chapter 3 “foreign person” withholding in 26 U.S.C. 1441 and 26 C.F.R. 1.1441-1](#), FTSIG  
<https://ftsig.org/microsoft-copilot-american-nationals-are-not-foreign-persons-for-the-purpose-of-i-r-c-chapter-3-foreign-person-withholding-in-26-u-s-c-1441-and-26-c-f-r-1-1441-1/>
  - 5.3. [META AI: Is a “NATIONAL OF THE UNITED STATES” A “FOREIGN PERSON” under 26 U.S.C. 1441?](#), FTSIG  
<https://ftsig.org/meta-ai-is-a-national-of-the-united-states-a-foreign-person/>
  - 5.4. [Lawfully Avoiding Foreign Person Withholding](#), FTSIG  
<https://ftsig.org/lawfully-avoiding-foreign-person-withholding/>

# Types of “foreign persons”

#	Name	Nationality	Described but not defined in	Identifying Number	Type of “Foreign person”?	Symbol
1	Nonresident alien	American national	<a href="#">26 U.S.C. §7701(b)(1)(B)</a>	SSN	Foreign <sup>S</sup> Person <sup>PRI</sup>	NRA <sup>50</sup> NRA <sup>T&amp;P</sup>
2	Nonresident alien	Alien	<a href="#">26 U.S.C. §7701(b)(1)(B)</a>	ITIN	Foreign <sup>S/P</sup> Person <sup>PRI</sup>	NRA <sup>Alien</sup>
3	Non-Resident Alien	Alien	<a href="#">26 U.S.C. §864</a>	ITIN	Foreign <sup>P</sup> Person <sup>PUB</sup>	
4	Individual	Alien ONLY	<a href="#">26 C.F.R. §1.1441-1(c)(3)</a>	ITIN	Foreign <sup>P</sup> Person <sup>PUB</sup>	NRA <sup>Alien</sup>
5	alien individual	Alien ONLY	<a href="#">26 C.F.R. §1.1441-1(c)(3)(i)</a>	ITIN	Foreign <sup>P</sup> Person <sup>PUB</sup>	NRA <sup>Alien</sup>
6	nonresident alien individual	Alien ONLY	<a href="#">26 C.F.R. §1.1441-1(c)(3)(ii)</a>	ITIN	Foreign <sup>P</sup> Person <sup>PUB</sup>	NRA <sup>Alien</sup>

# Types of “foreign persons”

## NOTES:

1. Only “foreign<sup>P</sup> persons<sup>PUB</sup>” are subject to [26 C.F.R. §1.1441-1](#) withholding. American nationals are NOT “foreign<sup>P</sup> persons<sup>PUB</sup>” for the purposes of withholding, but instead are foreign<sup>S</sup> persons<sup>PR1</sup> as indicated above. This is because “foreign<sup>P</sup> persons<sup>PUB</sup>” withholding is implemented as a foreign affairs function under [Article 1, Section 8, Clause 3](#) of the Constitution and American nationals do not come under the authority of foreign affairs within a constitutional state. See:  
1.1. *META AI: Is a “NATIONAL OF THE UNITED STATES” A “FOREIGN PERSON” under 26 U.S.C. 1441?*, FTSIG  
<https://ftsig.org/meta-ai-is-a-national-of-the-united-states-a-foreign-person/>  
1.2. Section 7 of this page.
2. *U.S. Tax Guide for Aliens, IRS Publications 519*, covers withholding for nonresident aliens and aliens who are ALL “aliens” and never “nationals”. NOWHERE does it mention “American nationals” or “U.S. nationals”, or “nationals of the United States” except dealing with deductions for dependents. Everything in this publication deals with the presence test under [26 U.S.C. §7701\(b\)](#) that only applies to “alien individuals”. Therefore, they are EXCLUDED from “foreign person” withholding under [26 C.F.R. §1.1441-1](#).  
<https://www.irs.gov/publications/p519>
3. [26 C.F.R. §1.1441-1\(c\)\(3\)\(ii\)](#) points back to [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) within its definition. However, [26 C.F.R. §1.1441-1\(c\)\(3\)\(ii\)](#) only EXPRESSLY includes aliens and nowhere are “nationals” mentioned. Thus, they are purposefully excluded per the rules of statutory construction and interpretation.
4. *Tax Guide for Individuals with Income from U.S. Territories*, Publication 570 deals with taxation in territories  
<https://www.irs.gov/publications/p570>
5. Individual Taxpayer Identification Numbers (ITINs) are issued ONLY to “aliens” and never “nationals” under the authority of [26 C.F.R. §301.6109-1\(d\)](#). More at:  
*About SSNs and TINs on Government Forms and Correspondence*, Form #05.012, Section 5.3.  
<https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>

# Types of “foreign persons”

## 6. The Presence Test:

6.1. Found in [26 U.S.C. §7701](#)(b) and only applies to “alien individuals” and never “American nationals”.

6.2. There is a separate “presence test” for possessions under [26 U.S.C. §937](#)(a) and [26 C.F.R. §1.937-1](#) that also applies to U.S. citizens and American nationals.

6.3. Courts try to EQUIVOCATE/DECEIVE LEGALLY present with PHYSICALLY present. An “effectively connected” election makes you LEGALLY present but not PHYSICALLY present. See [26 C.F.R. §301.7701-5 \(1999\)](#) and [Walby v. United States, 957 F.3d. 1295 \(2020\)](#).

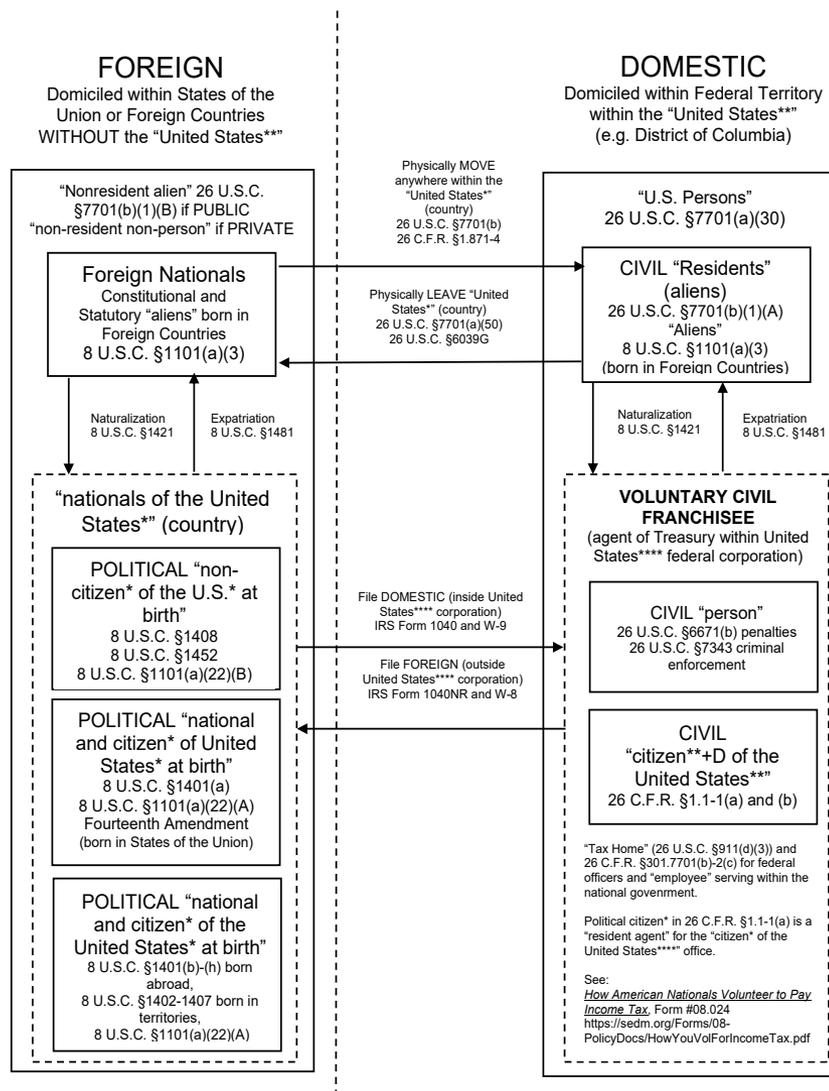
[26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

*A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. **A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.***

*[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]*

**[IMPORTANT NOTE!:** Whether a “person” is a “resident” or “nonresident” has NOTHING to do with the nationality or residence, but with whether it is engaged in a “trade or business”]

# Comparison of Nonresident Alien to U.S. Person



# Comparison of Nonresident Alien to U.S. Person

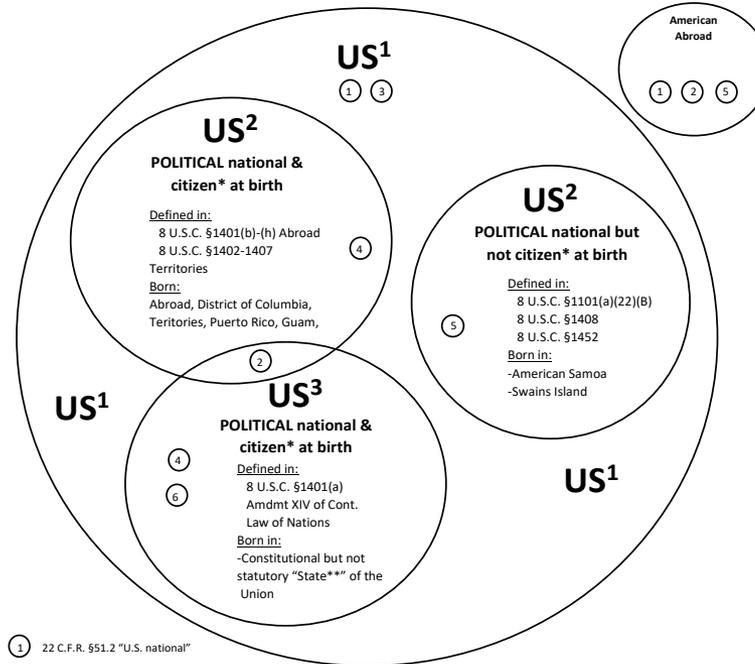
## FEDERAL POLITICAL CITIZENSHIP STATUSES

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

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

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

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



① 22 C.F.R. §51.2 "U.S. national"

② 8 U.S.C. §1401 "national & citizen\* of the United States at birth"

③ 8 U.S.C. §1101(a)(22) "national of the United States\*\*"

④ 8 U.S.C. §1101(a)(22)(A) "citizen\* of the United States\*\*"

⑤ 8 U.S.C. §1101(a)(22)(B) "person who, though not a citizen of the United States, owes permanent allegiance to the United States<sup>1†</sup>"

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

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

	CONDITION		
Description	Domicile WITHIN the FEDERAL ZONE and located in the FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	“United States” per <a href="#">26 U.S.C. §§7701(a)(9)</a> and (a)(10), <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>	“United States” per <a href="#">26 U.S.C. §§7701(a)(9)</a> and (a)(10), <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>	Without the “United States” per <a href="#">26 U.S.C. §§7701(a)(9)</a> and (a)(10), <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>
Physical location	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY (NOT states of the Union)	Foreign nations States of the Union Federal possessions
Tax Status	“U.S. Person” <a href="#">26 U.S.C. §7701(a)(30)</a>	“U.S. Person” <a href="#">26 U.S.C. §7701(a)(30)</a>	“Nonresident alien individual” if a public officer in the U.S. government. <a href="#">26 C.F.R. §1.1441-1(c)(3)</a> for definition of “individual”. “Non-resident NON-person” if NOT a public officer in the U.S. government.
Tax form(s) to file	IRS Form 1040	IRS Form 1040 plus 2555	IRS Form 1040NR: “alien individuals”, “nonresident alien individuals” <u>No filing requirement</u> : “non-resident NON-person”
Status if DOMESTIC “national of the United States*”	“national and citizen of the United States** at birth” per <a href="#">8 U.S.C. §1401</a> and “citizen of the United States***” per <a href="#">8 U.S.C. §1101(a)(22)(B)</a> if born in federal territory (Not required to file if physically present in the “United States” because no statute requires it)	Citizen abroad <a href="#">26 U.S.C. §911</a> (Meets presence test)	“non-resident” if born in a state of the Union. <a href="#">8 U.S.C. §1408</a> , <a href="#">8 U.S.C. §1452</a> , and <a href="#">8 U.S.C. §1101(a)(22)(B)</a> if born in a possession.
Status if FOREIGN “national” pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a>	“Resident alien” <a href="#">26 U.S.C. §7701(b)(1)(A)</a>	“Resident alien abroad” <a href="#">26 U.S.C. §911</a> (Meets presence test)	“Nonresident alien individual” if a public officer in the U.S. government. <a href="#">26 C.F.R. §1.1441-1(c)(3)</a> for definition of “individual”. “Non-resident NON-person” if NOT a public officer in the U.S. government.

# Comparison of Nonresident Alien to U.S. Person

#	Characteristic	Nonresident Alien Position	U.S. Person Position
1	Described in what form #?	<a href="#">Form #05.020</a> <a href="#">Form #09.081</a> <a href="#">Form #12.045</a>	<a href="#">This form.</a> <a href="#">Form #05.053</a>
2	Parties made liable TO rather than “liable FOR” in 26 C.F.R. §1.1-1(a)	“nonresident aliens” engaged in a “trade or business”. “Foreign estate” if no “trade or business” earnings per <a href="#">26 U.S.C. §7701(a)(31)</a>	Citizens of the United States** (federal zone) Residents of the United States** (federal zone)
3	Geographical area where it applies	1. Worldwide for 26 U.S.C. §871(b) “trade or business” earnings upon GROSS RECEIPTS. 2. Geographical “United States” upon GROSS RECEIPTS from privileges (alienage or elections) under 26 U.S.C. §871(a).	Worldwide but parties are domiciled on federal territory. “Taxpayer” office and “officer” have two different domiciles.
4	Status established by	Filing 1040NR (changes status of SSN to “foreign person” per <a href="#">26 C.F.R. §301.6109-1(g)(1)(i)</a> )	Filing 1040 (changes status of SSN to “U.S. person” per <a href="#">26 C.F.R. §301.6109-1(g)(1)(i)</a> )
5	Popular among	Private humans	Those practicing law who are worried about losing their license
6	Amount of education/confrontation with withholding agents	High	Low
7	Allows for substitute forms in the regulations?	Yes	Yes
8	Citizenship of those who use it	POLITICAL citizens*	CIVIL/DOMICILED citizens**+D
9	Complexity	Very complex	Very simple
10	Requires modification of forms or defining terms to properly use for state domiciled parties?	Yes	Yes
11	Requires accepting a civil privilege?	No	Yes (“citizen of the United States” and SSN/TIN)
12	Withholding form to use	Form W-8 (modified because not a statutory “individual” or “alien”)	Modified W-9 (modified to define “U.S.” to exclude that in <a href="#">26 U.S.C. §7701(a)(9)</a> and (a)(10)). DO NOT use W-4!

# Comparison of Nonresident Alien to U.S. Person

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

# Comparison of Nonresident Alien to U.S. Person

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

# Comparison of Nonresident Alien to U.S. Person

- **Footnotes:**

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

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

- Both aliens and nationals can be nonresident aliens, **INCLUDING** American nationals from states of the Union. See [Form #09.081](#).
- **INTANGIBLE** earnings such as labor and services taxed **ONLY** at the domicile of the laborer in a constitutional state, **RATHER** than being taxable to the national government. See:  
*META AI: Proof that 26 U.S.C. 871(a) earnings are PROFIT only and that labor is NOT taxable under this statute*, FTSIG  
<https://ftsig.org/meta-ai-proof-that-26-u-s-c-871a-earnings-are-profit-only-and-that-labor-is-not-taxable-under-this-statute/>
- Do not owe tax on their **WORLDWIDE** earnings like statutory U.S. citizens and U.S. residents, collectively called “U.S. persons”. See [Form #05.053](#).
- Not required to use a Social Security Number or Taxpayer Identification Number if **NOT** engaged in a “trade or business”. See [26 C.F.R. §301-6109-1\(b\)](#).
- Only “U.S. sourced” payments are taxable, including:
  - Earnings originating from the statutory geographical “United States” under [26 U.S.C. §871\(a\)](#) (District of Columbia).
  - Government payments that are effectively connected under [26 U.S.C. § 871\(b\)](#) from anywhere in the **WORLD**.

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

- Earnings from WITHOUT the statutory geographical United States\*\* and not paid by the U.S. government are EXCLUDED rather than EXEMPTED from tax under [26 U.S.C. § 872](#). See: *Excluded Earnings and People*, Form #14.019  
<https://sedm.org/Forms/14-PropProtection/ExcludedEarningsAndPeople.pdf>
- **1040NR tax return:**
  - Is simpler to prepare for most Americans than 1040 because less has to go on it.
  - Can use Form 1040NR return for partnerships, LLCs, and trusts just like the 1040.
  - Uses the SAME tax table as U.S. persons.
  - Can be used both in a constitutional state or abroad.
  - Can take deductions on effectively connected ([trade or business, Form #05.001](#)) earnings just like STATUTORY “U.S. Persons”, but deductions are FAR MORE limited.
- **No Foreign Bank Account Reporting (FBAR), unlike “U.S. persons”.**

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

- Not subject from Affordable Care Act (ACA) mandates to have health insurance. See the following and [section 11 of this page](#):

***Microsoft Copilot: Affordable Care Act limited to TERRITORIAL/POLITICAL citizens and nationals, not Fourteenth Amendment “citizens of the United States”, FTSIG***  
<https://ftsig.org/microsoft-copilot-affordable-care-act-limited-to-territorial-political-citizens-and-nationals-not-fourteenth-amendment-citizens-of-the-united-states/>

- No Beneficial Ownership reporting under [31 U.S.C. §5336\(a\)\(3\) BOIR Beneficial Owner](#).
- Identifying number on the return is called “Your Identifying Number” instead of “Social Security Number” or “Taxpayer identification Number”.

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

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

# Types of Nonresident Aliens

#	Symbology	Description	U.S. national?	Federal preemption applies?	Constitutional protections?
1	NRA <sup>A</sup>	Foreign national	N	Y	N
2	NRA <sup>50</sup>	“citizen” of one of the 50 states	Y	N	Y
3	NRA <sup>t</sup>	“citizen” of an organized territory	Y	N	Y
4	NRA <sup>p</sup>	non-“citizen” national of American Samoa (unorganized possession);	Y	N	N
5	NRA <sup>t+w</sup>	“citizen” of CNMI who has elected non-“citizen” national status (i.e., waiver of “citizen” status)	Y	N	N
6	NRA <sup>T</sup>	“citizen” of Palmyra Atoll (an unorganized incorporated Territory—Constitution applies in full)	Y	N	Y

# ***Types of Nonresident Aliens***

- **We do think it's important to be as accurate as possible and lead people to think critically about these statuses, what they mean, and what the exceptions are. Examples of how they could be misapplied to invite frivolous accusations:**
  - “The Bill of Rights applies only in the 50 States and D.C.”. This is wrong because it also applies to the Palmyra Atoll which was part of the incorporated Territory of Hawaii, but was excepted from Hawaii when it was granted statehood.
  - “Everybody from an organized territory is a “citizen” under [26 C.F.R. §1.1-1\(c\)](#).” No. What about domiciliaries of the CNMI who have elected to be treated as non-citizen nationals?
- **The classes in the above table are each unique and different. Therefore they are treated differently. Breaking the types of NRAs down into the above categories:**
  - Helps people better understand the different nuances of citizenship, nationality, and tax status.
  - Gives people a better understanding of the implications of a term that defines what something is not.

# *Types of Nonresident Aliens*

- Provides a way to DEFLECT frivolous accusations by sophists in what Mark Twain called “the District of Criminals” that divert discussion to red herring issues.
- **Third rail issues about this subject the government doesn’t like to discuss and hides as much as possible include:**
  1. **That most Americans will never be able to understand the difference between citizenship and nationality.**
    - » They know most Americans just blindly adopt “U.S. citizen.”
    - » If any tax professional tells them that a U.S. national is the folks from the items 3-6 because they’re not part of the 50 States or D.C. (a dangerous partial truth for them), they’ll accept it and not look back. After all, they’re just “colonists”—not citizens.
    - » Nationality is political status.
    - » Civil status is imputed through citizenship + domicile.
  2. **In the case of a domestic election (citizen\*\*+D), it’s the domicile of the franchisor that is relevant. The local status (domicile) of the citizen is no longer relevant, and he becomes a citizen\*\*+D of the United States<sup>G</sup> by federal preemption through the federal franchise.**
  3. **NRA<sup>50</sup>:**
    - » **Must make a CIVIL citizen\*\*+D election to owe a tax if they know they are nonresident aliens by default.**
    - » **Is political citizens\* who have not made a domestic election to become CIVIL citizens\*\*+D.**
    - » **Are U.S. nationals also per [22 C.F.R. §51.1](#).**

# *Types of Nonresident Aliens*

## 4. Table Items 3-6 are:

- » NRAs forthrightly exposes the fact that the NRA status is not limited to foreign nationals, aka—aliens.
- » U.S. nationals. They have chosen the necessary truth that exposes the scheme the least.

- **More like the above third rail list in:**

*Catalog of Elections and Entity Types in the Internal Revenue Code, Section 5: How the IRS HIDES elections so you will MISTAKENLY make them, FTSIG*  
<https://ftsig.org/catalog-of-elections-in-the-internal-revenue-code/#5>. *How*

# FOUR types of Alien Tax Statuses

#	Name	Nonresident Alien NATIONAL (State of the Union)	Nonresident Alien NATIONAL (Territory/Possession)	Non-Resident Alien OR Nonresident alien ALIEN	Resident Alien
1	Name on this site	NRA <sup>50</sup>	NRA <sup>t</sup> , NRA <sup>p</sup> , NRA <sup>t+w</sup> , NRA <sup>T</sup>	NRA <sup>A</sup>	Resident Alien
2	Described in	<a href="#">26 C.F.R. §1.871-1(b)(i)</a>	<a href="#">26 C.F.R. §1.871-1(b)(iii)</a> <a href="#">26 C.F.R. §1.931-1(c)(1)</a>	<a href="#">26 C.F.R. §1.871-1(b)(ii)</a>	<a href="#">26 U.S.C. §7701(b)(1)(A)</a>
3	Owe tax on <a href="#">26 U.S.C. §871(a)</a> NEC when on land protected by the constitution per 1:9:4 and 1:2:3?	No (aliens only) <a href="#">26 C.F.R. §1.871-1(a)</a>	No (aliens only) <a href="#">26 C.F.R. §1.871-1(a)</a>	Yes	Yes
4	International?	No	No	Yes	Yes
5	IRS pub described in	NO IRS publication! They don't want you to know!	NO IRS publication! They don't want you to know!	<a href="#">IRS Pub 519</a>	<a href="#">IRS Pub 519</a>
6	Described or defined in	<a href="#">26 U.S.C. §7701(b)(1)(B)</a>	<a href="#">26 U.S.C. §7701(b)(1)(B)</a>	<a href="#">26 U.S.C. §864</a>	<a href="#">26 U.S.C. §7701(b)(1)(A)</a>
7	Tax Return type	<a href="#">1040-NR</a>	<a href="#">1040-NR</a>	<a href="#">1040-NR</a>	1040
8	"Gross income" is	None if no "effectively connected" election under <a href="#">26 U.S.C. §871(b)</a>	GROSS receipts. See <a href="#">26 U.S.C. §871(a)</a>	GROSS receipts because not protected by <a href="#">Sixteenth Amendment</a>	GROSS receipts because not protected by <a href="#">Sixteenth Amendment</a>
9	Withholding form	NONE required. NOT the "individual" defined in <a href="#">26 C.F.R. §1.1441-1(c)(3)</a> .	NONE required. NOT the "individual" defined in <a href="#">26 C.F.R. §1.1441-1(c)(3)</a> .	<a href="#">W-8BEN</a>	W-9

# FOUR types of Alien Tax Statuses

#	Name	Nonresident Alien NATIONAL (State of the Union)	Nonresident Alien NATIONAL (Possession)	Non-Resident Alien OR Nonresident alien ALIEN	Resident Alien
10	Nationality	"National" under <a href="#">8 U.S.C. §1101(a)(21)</a> "national of the United States" under common law and NOT <a href="#">8 U.S.C. §1101(a)(22)</a>	"National" under <a href="#">8 U.S.C. §1101(a)(21)</a> "national of the United States" under common law and NOT <a href="#">8 U.S.C. §1101(a)(22)</a>	Alien (foreign national)	Alien (foreign national)
11	Identifying Number	SSN	SSN	ITIN	ITIN
12	Identifying number lawful in constitutional state?	NO. See <a href="#">Form #06.001</a>	NO. See <a href="#">Form #06.001</a>	Yes	Yes
13	Identifying Number Permanent?	Yes	Yes	No. Expires in 5 years.	No. Expires in 5 years.
14	Identifying number mandatory?	No if not engaged in "trade or business" and not effectively connected. <a href="#">26 C.F.R. 301.6109-1(b)</a>	No if not engaged in "trade or business" and not effectively connected. <a href="#">26 C.F.R. 301.6109-1(b)</a>	No if not engaged in "trade or business" and not effectively connected. <a href="#">26 C.F.R. §301.6109-1(b)</a>	Yes. <a href="#">26 C.F.R. §301.6109-1(a)</a>
15	Domiciled in statutory geographical "U.S." per <a href="#">26 U.S.C. §7701(a)(9)</a> and (a)(10)	No	No	No	Yes
16	Subject to presence test in <a href="#">26 U.S.C. §7701(b)</a> ?	No (only aliens are)	No (only aliens are)	Yes	Yes

# FOUR types of Alien Tax Statuses

#	Name	Nonresident Alien NATIONAL (State of the Union)	Nonresident Alien NATIONAL (Possession)	Non-Resident Alien OR Nonresident alien ALIEN	Resident Alien
17	Subject to <a href="#">26 C.F.R. §1.1441-1</a> "Foreign Person" withholding?	No. Not listed in <a href="#">26 C.F.R. §1.1441-1(c)(3)</a>	No. Not listed in <a href="#">26 C.F.R. §1.1441-1(c)(3)</a>	Yes	Yes
18	Type of "foreign person"	foreign <sup>S</sup> person <sup>PRI</sup>	foreign <sup>S</sup> person <sup>PRI</sup>	foreign <sup>P</sup> person <sup>PUB</sup>	foreign <sup>P</sup> person <sup>PUB</sup>
19	"Person" under <a href="#">26 U.S.C. §7701(a)(1)</a> ?	No if a "foreign estate" under <a href="#">26 U.S.C. §7701(a)(31)</a>	No if a "foreign estate" under <a href="#">26 U.S.C. §7701(a)(31)</a>	Yes	Yes
20	"Person" under <a href="#">26 U.S.C. §6671(b)</a> ?	No if a "foreign estate" under <a href="#">26 U.S.C. §7701(a)(31)</a>	No if a "foreign estate" under <a href="#">26 U.S.C. §7701(a)(31)</a>	No, if file 1040-NR	Yes, if file 1040.
21	"Person" under <a href="#">26 U.S.C. §7343</a> ?	No if a "foreign estate" under <a href="#">26 U.S.C. §7701(a)(31)</a>	No if a "foreign estate" under <a href="#">26 U.S.C. §7701(a)(31)</a>	No, if file 1040-NR	Yes, if file 1040.
22	How becomes a "person"	<ol style="list-style-type: none"> <li>Taking deductions under <a href="#">26 U.S.C. §873</a></li> <li>Gross income under <a href="#">26 U.S.C. §871(a)</a></li> </ol>	<ol style="list-style-type: none"> <li>Taking deductions under <a href="#">26 U.S.C. §873</a></li> <li>Gross income under <a href="#">26 U.S.C. §871(a)</a></li> </ol>	Physical presence in statutory geographical "United States"	Physical presence in statutory geographical "United States"

# FOUR types of Alien Tax Statuses

- **NOTES ON “FOREIGN PERSONS”**

1. The term “effectively connected”, in the case of an American national, is a VOLUNTARY method of DONATING private property to a public use, and thus CONSENSUALLY CONVERTING it from PRIVATE to PUBLIC.

See:

*The Truth About “Effectively Connecting”, Form #05.056*

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

2. The statutory geographical “[United States](#)” is a DELIBERATELY VERY misunderstood term.

2.1. It doesn’t include constitutional states EXCEPT in the case of the presence test applying only to aliens.

2.2. HOWEVER, taxes can still be owed on earnings if your PROPERTY has been VOLUNTARILY “[effectively connected](#)”, and thus subject to taxation ANWHERE it is physically found.

2.3. For more on this subject, see:

*Foreign Tax Status Information Group (FTSIG) Opening Page, Section 2*

<https://ftsig.org>

3. “[Foreign person](#)” is described but not defined in [26 C.F.R. §1.1441-1\(c\)\(2\)](#) as someone who is NOT a “[U.S. person](#)”.

4. You can be a “[foreign person](#)” for withholding purposes WITHOUT being an “[individual](#)” if you are a “[nonresident alien](#)” but not an “alien” (foreign national). See [26 C.F.R. §1.1441-1\(c\)\(2\)](#) and [26 C.F.R. §1.1441-1\(c\)\(3\)](#).

See:

*Non-Resident Non-Person Position, Form #05.020*

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

# ***FOUR types of Alien Tax Statuses***

5. “**Person**” for general use is defined in **26 U.S.C. §7701(a)(1)**.
6. “**Person**” for penalties is defined in **26 U.S.C. §6671(b)**.
7. “**Person**” for criminal enforcement is defined in **26 U.S.C. §7343**.
8. For an AI inquiry about whether American nationals in states of the Union are “foreign persons” for the purpose of **26 U.S.C. §1441**, see:  
*Microsoft Copilot: How does an “national of the United States” under 8 U.S.C. 1101(a)(22) become a “foreign person”?*, FTSIG  
**<https://ftsig.org/microsoft-copilot-how-does-an-national-of-the-united-states-under-8-u-s-c-1101a22-become-a-foreign-person/>**
9. For proof that the courts and IRS MISUSE and MISAPPLY the term “**person**” to make AMERICAN NATIONALS the UNLAWFUL TARGET of enforcement in a constitutional state, see:  
*Policy Document: IRS Fraud and Deception About the Statutory Word “Person”, Form #08.023*  
**<https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>**

# Meaning of “Foreign” and “Domestic” In the I.R.C.

- The terms “[alien](#)” or “[foreign](#)” alone are NOWHERE defined in the Internal Revenue Code.
- “foreign” is never defined geographically.
  - Any “alien individual” physically within the COUNTRY “United States” is the ONLY party with a “residence” mentioned in the Internal Revenue Code or implementing regulations at [26 C.F.R. §1.871-2](#).
  - This “alien individual”, however, is not a “resident alien” per [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) because they must have a green card and ASK/CONSENT to be treated AS IF they are a “resident alien”.
- “[foreign](#)” in [26 U.S.C. §7701\(a\)\(5\)](#) is only defined in relation to corporations, because the “United States” itself is a foreign corporation with respect to a state of the Union as described in the Corpus Juris Secundum Legal Encyclopedia.
- “[domestic](#)” is defined in [26 U.S.C. §7701\(a\)\(4\)](#) relative to a corporation or partnership only as being organized under the laws of the exclusive jurisdiction of a CIVIL “State” or the CIVIL geographical “United States” and not a constitutional state.
- The meaning of “foreign” depends on the nationality of the party:
  - American nationals: They are “foreign” if they have a foreign DOMICILE and are not representing an office within the government. By foreign DOMICILE, we mean a domicile outside the exclusive jurisdiction of the national government. Domicile is always geographical.
  - Foreign nationals: They are “foreign” by virtue of their foreign NATIONALITY or allegiance.

# Meaning of “Foreign” and “Domestic” In the I.R.C.

- The term “[foreign person](#)” is used in [26 C.F.R. §1.1441-1 \(Form #04.225\)](#) in the context of withholding ONLY.
- IRS defines “[foreign person](#)” on the Form W-8BEN instructions as follows:

*“Foreign person.*

*A foreign person includes a nonresident alien individual and certain foreign entities that are not U.S. persons (entities that are beneficial owners should complete Form W-8BEN-E rather than this Form W-8BEN).”*

[IRS Form W-8BEN Instructions;

[https://www.irs.gov/instructions/iw8ben#en\\_US\\_202109\\_publink1000311870](https://www.irs.gov/instructions/iw8ben#en_US_202109_publink1000311870)]

- Thus, a “[foreign person](#)” is anyone OTHER than a “U.S. person”.
- A “[U.S. person](#)” (Form #05.053) in turn is:
  - A fiction of law and not a human being.
  - A creation of and property of Congress (PUBLIC property) and therefore a PUBLIC PRIVILEGE rather than a PRIVATE right.
  - An office or [civil status \(Form #13.008\)](#) that owes [CIVIL OBLIGATIONS \(Form #12.040\)](#) to the U.S. government.
  - BECAUSE the office or status owes CIVIL STATUTORY obligations it:
    - » Is a “state actor” WITHIN the U.S. government.
    - » Is NOT a non-consenting human being, because the Thirteenth Amendment forbids involuntary servitude.
  - If you want to REPRESENT a [CIVIL STATUTORY “U.S. person”](#) as a human being, you therefore MUST volunteer in order to procure the PRIVILEGES of this [civil status \(Form #13.008\)](#) or office within the government!

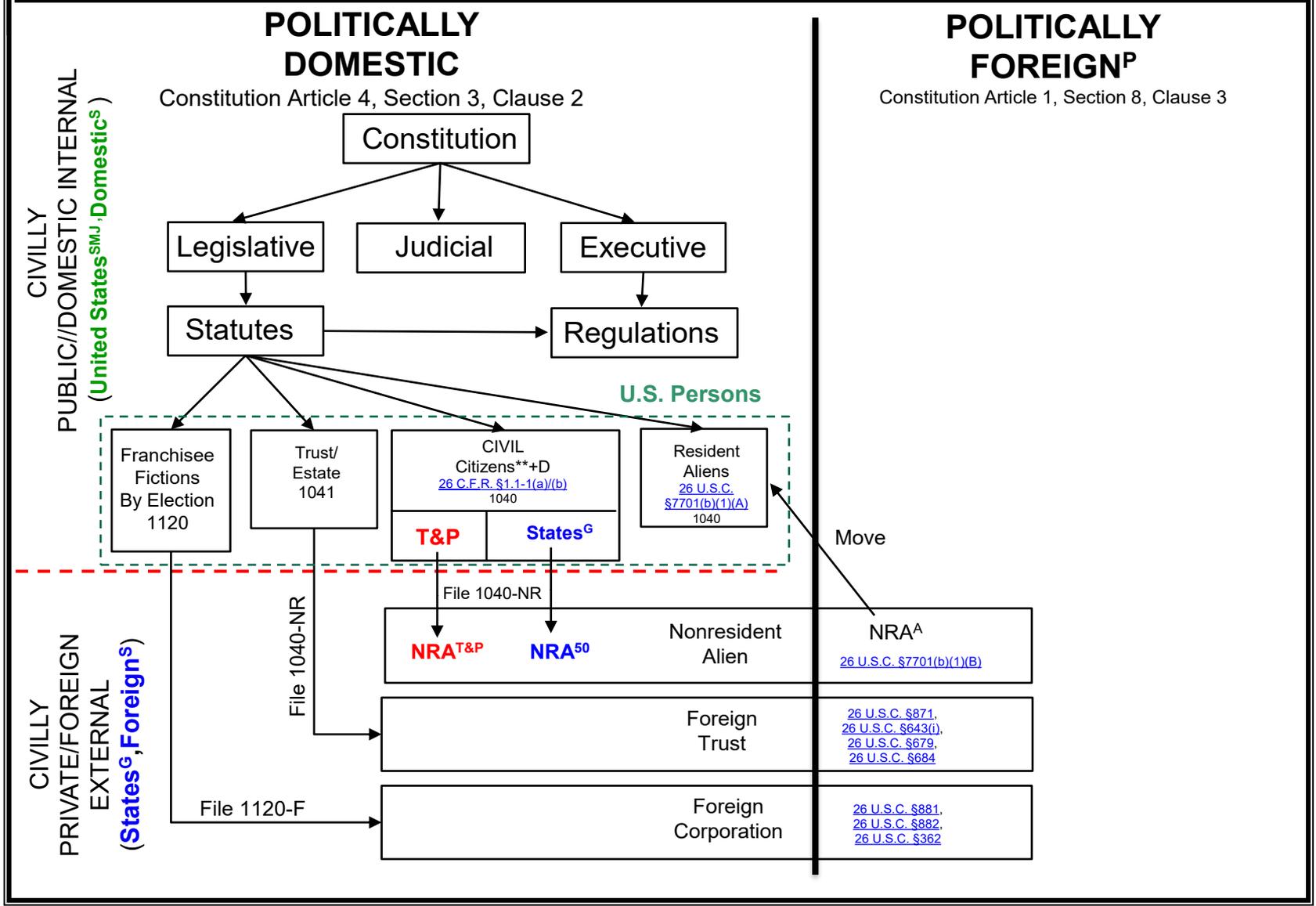
# Meaning of “Foreign” and “Domestic” In the I.R.C.

- Thus, a “foreign person” is anyone:
  - NOT representing an office in the U.S. government.
  - NOT domiciled within the exclusive jurisdiction of Congress.
  - Operating in a EXCLUSIVELY PRIVATE capacity and protected by the organic law or civil statutory law of the legislatively foreign jurisdiction they occupy, such as a state of the Union.
  - If they don’t have a domicile in the foreign jurisdiction they occupy as an American national, then they are protected ONLY by the Constitution, the common law, and the criminal law of that jurisdiction per Federal Rule of Civil Procedure 17 and as described in:
    - Choice of Law*, Litigation Tool #01.010
    - <https://sedm.org/Litigation/01-General/ChoiceOfLaw.pdf>
- Keep in mind that:
  - The U.S. government is a federal corporation per 28 U.S.C. §3002(15)(A)
  - Anyone representing the U.S. government as a civil statutory “U.S. person” is therefore an officer of a federal corporation.
  - Anyone representing the U.S. government as a CIVIL STATUTORY “U.S. person” under 26 U.S.C. §7701(a)(30) is also acting as a CIVIL STATUTORY “U.S. citizen”, because all federal corporations are “citizens” of the place they were incorporated within.
    - “A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only.”*
    - [19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]*

# Meaning of “Foreign” and “Domestic” In the I.R.C.

- Implications of the previous discussion:
  - Anyone serving in an office within the “United States” federal corporation is also “domestic” and a source “WITHIN the United States” for the purposes of income sourcing rules and is described in [26 U.S.C. §871\(b\)](#) in the case of CIVIL “nonresident aliens” under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).
  - Anyone such as those born in states of the Union who is “alien” (foreign domicile and no CIVIL “residence” as an “alien individual”) receiving payments from EITHER the “United States” federal corporation ([28 U.S.C. §3002\(15\)\(A\)](#)) or from the statutory geographical “[United States](#)” under [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) then is receiving “U.S. source” income under [26 U.S.C. §871\(a\)](#).
  - Unless a CIVIL “nonresident alien” works WITHIN the “United States” federal corporation as a public officer or receives payments from that corporation or from the District of Columbia, they can earn no “U.S. source” income except by MISTAKE or CONSENT. Any other interpretation of [26 U.S.C. §871](#) would produce a DIRECT interference with the right to contract of multiple parties if both parties to any financial transaction were private and constitutionally protected and not subject to exclusive federal jurisdiction. It would also be THEFT and an unconstitutional taking in violation of the Fifth Amendment Takings Clause.

# Meaning of "Foreign" and "Domestic" In the I.R.C.



# Meaning of “Foreign” and “Domestic” In the I.R.C.

## DIAGRAM SYMBOLOGY

- **1. “United States”**
  - United States<sup>P</sup>: Political/nation.
  - United States<sup>50</sup>: 50 bodies politic.
  - United States<sup>G</sup>: 50 States + DC in their geographical senses.
  - United States<sup>SMJ</sup>: All federal property, offices, agents, contracts, etc. Federal supremacy applies.
- **2. “State”**
  - State<sup>P</sup>: Political/state.
  - State<sup>G</sup>: Geographical extent of body politic.
  - State<sup>SMJ</sup>: State government, property, offices, agents, contracts, etc.

# Meaning of “Foreign” and “Domestic” In the I.R.C.

- **3. Relationship of the above terms to each other**

For a detailed exposition of how all the above terms relate to each other, see:

*INTERNAL and EXTERNAL, DOMESTIC and FOREIGN terms*, FTSIG

<https://ftsig.org/internal-and-external-domestic-and-foreign-terms/>

- **4. Foreign**

- **Foreign<sup>S</sup>**=CIVILLY FOREIGN=Outside the “trade or business” excise taxable franchise. Not subject to federal preemption. Described but not defined in [26 C.F.R. §1.1441-1\(c\)\(2\)\(ii\)](#).
- **Foreign<sup>P</sup>**=POLITICALLY FOREIGN=Outside the COUNTRY under Article 1, Section 8, Clause 3 of the constitution. A matter of international affairs.

# Meaning of “Foreign” and “Domestic” In the I.R.C.

- **DIAGRAM SYMBOLOGY (cont.)**

**United States<sup>G</sup>** is what we call the VIRTUAL **United States<sup>G</sup>**. It is used in the following cases, which invoke federal supremacy under the [Supremacy clause in Article VI, Clause 2](#) and cause federal law to preempt state law:

1. Federal subject matters enumerated in [Constitution Article 1, Section 8](#).
2. Federal property control under [Constitution Article 4, Section 3, Clause 2](#) within the states of the Union, such as the [“U.S. person” status](#) found in [26 U.S.C. §7701\(a\)\(30\)](#).

**United States<sup>G</sup>** is the relevant locality when discussing **United States<sup>SMJ</sup>**. When Subject Matter Jurisdiction is in play, **State<sup>G</sup>** is 100% irrelevant.

Ultimately, all federal franchises must be implemented in **United States<sup>G</sup>** using civil statuses domiciled in the District of Columbia (seat of government per [4 U.S.C. §72](#)) but occupied by volunteers with a foreign domicile. Domicile of the franchisee is irrelevant once the OFFICE and the OFFICER become consensually connected. That legal connection between the OFFICE and the OFFICER the U.S. Supreme Court calls a “quasi-contract” in [Milwaukee v. White, 296 U.S. 268 \(1935\)](#). The OFFICER then becomes “clothed with a public interest” at that point. This consensual legal connection is why we say that the OFFICER becomes a “resident agent” for the office.

The virtual **United States<sup>G</sup>** is the applicable locality in issues that involve **United States<sup>SMJ</sup>**. **State<sup>G</sup>** is in play in areas of local jurisdiction and **State<sup>SMJ</sup>**. But as soon as **United States<sup>SMJ</sup>** is at issue...THE STATE BECOMES IRRELEVANT (in that context), and the applicable locality is now **United States<sup>G</sup>**.

Which geographical entity is “in play” is a function of which laws are in play:

1. Federal law – **United States<sup>G</sup>**
2. State law – **State<sup>G</sup>**

Both exist simultaneously. But only one is active at any given time FOR A GIVEN CIRCUMSTANCE or a SPECIFIC activity that is subject to regulation or taxation.

[SOURCE: [Site Symbology for Political Terms “United States”, “State”](#), FTSIG;  
<https://ftsig.org/site-symbology-for-political-terms-united-states-state/>

# Meaning of “Foreign” and “Domestic” In the I.R.C.

- The U.S. government would SPILL THE BEANS and destroy nearly all their revenue by simply defining “foreign” and “domestic” accurately or even admitting the definitions provided here.
- That is why “alien” and “foreign” without a prefix or suffix are NEVER defined ANYWHERE in the Internal Revenue Code.
- More on this subject at:
  - *Nonresident Alien Position Course*, Form #12.045  
<https://sedm.org/LibertyU/NRA.pdf>
  - *“U.S. Person” Position*, Form #05.053  
<https://sedm.org/Forms/05-MemLaw/USPersonPosition.pdf>
  - *Instructions for Form W-8BEN*, IRS Website  
<https://www.irs.gov/instructions/iw8ben>
  - *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by topic: “Foreign”  
<https://famguardian.org/TaxFreedom/CitesByTopic/foreign.htm>
  - *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by topic: “Domestic”  
<https://famguardian.org/TaxFreedom/CitesByTopic/domestic.htm>

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

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

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

- **Not:**

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

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

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

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

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

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

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

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

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

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

**More on SSNs and TINs at:**

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

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

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

- **Keep in mind that the CIVIL STATUTORY term “individual”:**
  - Is defined as an alien resident of Puerto Rico ONLY in the context of withholding and reporting under [26 U.S.C. §1441\(e\)](#).
  - Is defined in [26 C.F.R. §1.1441-1\(c\)\(3\) \(Form #04.225\)](#) as an ALIEN or NONRESIDENT ALIEN of some kind. This alien is defined as “not a citizen or national of the United States\*\*”.
  - Is NEVER expressly defined as including STATUTORY “citizens” or “residents” as described in [26 C.F.R. §1.1-1\(a\)](#) as persons “liable TO” but not “liable FOR” income tax.
  - Is NOT defined for any OTHER purpose and therefore it could theoretically be ANYONE for the purposes of FILING returns.

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

- IRS may try to say that you can't claim "nonresident alien" status for withholding and reporting as a "national". However:
  - 26 U.S.C. §873(b)(3) recognizes the right of those who are "nationals of the United States\*" in states of the Union to claim "nonresident alien individual" status in connection with privileged deductions.
  - This is the closest and ONLY status that a nonresident can truthfully claim who is domiciled (Form #05.002) OUTSIDE of the STATUTORY geographical "United States\*\*" defined in 26 U.S.C. §7701(a)(9) and (a)(10). For an analysis of the meaning of the statutory geographical "United States\*" see:

*Proof of Facts: What the geographical "United States" means in 26 U.S.C. 7701(a)(9) and (a)(10), SEDM*

<https://sedm.org/proof-of-facts-what-the-geographical-united-states-means-in-26-u-s-c-7701a9-and-a10/>
  - Nowhere in the Internal Revenue Code is the term "alien" defined. This is DELIBERATE. The only definition we can find is in 26 C.F.R. §1.1441-1(c)(3)(i) and it means someone who is NEITHER a "citizen nor a national of the United States\*".

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

*(i) Alien individual.*

*The term alien individual means an individual who is not a citizen or a national of the United States. See §1.1-1(c).*
  - The STATUTORY term "foreign" is defined in 26 U.S.C. §7701(a)(31) ONLY in the context of the "United States" federal corporation (Form #05.024). Everyone OUTSIDE the corporation who is PRIVATE and constitutionally protected would therefore be "foreign".

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

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

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

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

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

- [26 U.S.C. §7701](#)(b)(1)(B) describes but not defines “nonresident alien” as:

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

(b)DEFINITION OF RESIDENT ALIEN AND NONRESIDENT ALIEN

(1)IN GENERAL

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

(B)Nonresident alien

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

- Note that:
  - The above describes what it is NOT, and not what it IS.
  - Functions in effect as a “none of the above” choice, where CIVIL “citizen” or “resident” are the only other two choices in 26 C.F.R. §1.1-1(a).
  - It only addresses INDIVIDUALS and not artificial entities such as corporations, partnerships, trusts, estates, etc.
  - The 1040NR form identifies TRUSTS and ESTATES as “nonresident

Form	<b>1040-NR</b> U.S. Nonresident Alien Income Tax Return	<b>2022</b>	OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2022, or other tax year beginning _____, 2022, ending _____, 20 _____			See separate instructions.
Filing Status	<input type="checkbox"/> Single <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Estate <input type="checkbox"/> Trust		
Check only one box.	If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____		

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

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

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

## (c) Definitions.

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

## (3) Individual—

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

## (ii) *Nonresident alien individual.*

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

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

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

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

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

**(c) Substantial presence test—**

**(2) Determination of presence—**

**(i) Physical presence.**

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

**(ii) United States.**

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

# Process for a political citizen to become a nonresident alien

- The income tax behaves as a franchise.
- Franchises add a **CIVIL STATUS** (based on **DOMICILE, Form #05.002**) ON TOP of the **POLITICAL STATUS** (based on **NATIONALITY, Form #05.006**) of ordinary Americans:

*“In a legal or narrower sense, the term “franchise” is more often used to designate a right or privilege conferred by law, [1] and the view taken in a number of cases is that to be a franchise, the right possessed must be such as cannot be exercised without the express permission of the sovereign power [2] –that is, a privilege or immunity of a public nature which cannot be legally exercised without legislative grant. [3] **It is a privilege conferred by government on an individual or a corporation to do that “which does not belong to the citizens [NATIONALS or “nationals of the United States<sup>P</sup>”]** of the country generally by common right.” [4] For example, a right to lay rail or pipes, or to string wires or poles along a public street, is not an ordinary use which everyone may make of the streets, but is a special privilege, or franchise, to be granted for the accomplishment of public objects [5] which, except for the grant, would be a trespass. [6] **In this connection, the term “franchise” has sometimes been construed as meaning a grant of a right to use public property, or at least the property over which the granting authority has control. [7]**”*

*[American Jurisprudence 2d, Franchises, §1: Definitions (1999)]*

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**Privilege.** *A particular benefit or advantage enjoyed by a person, company, or class **beyond the common advantages of other citizens [meaning POLITICAL citizens\* who are “nationals of the United States<sup>P</sup>” or “U.S.\* nationals”]**. An exceptional or extraordinary power or exemption. A peculiar right, advantage, exemption, power, franchise, or immunity held by a person or class, not generally possessed by others.*

*[Black’s Law Dictionary, Sixth Edition, p. 1197]*

## ***Process for a political citizen to become a nonresident alien***

- **So we can see from the above that:**
  - **POLITICAL STATUS** is described by one's **NATIONALITY**, not their **DOMICILE**.
  - **POLITICAL STATUS** is non-geographical because it is based on allegiance and not domicile.
  - There are **NO FRANCHISE CIVIL OBLIGATIONS** attached to **POLITICAL** status. Thus, there is **NO LEGAL DISABILITY** to claiming a **POLITICAL STATUS**.
  - **CIVIL STATUS** is based on **DOMICILE**, which is always **GEOGRAPHICAL**.
  - **CIVIL STATUS** adds to **POLITICAL STATUS** to create **CIVIL FRANCHISE OBLIGATIONS**.
  - The word “citizen” can be used in a **POLITICAL** sense or a **CIVIL** sense. **WATCH OUT!**
- **Judges equivocate by grouping “civil status” and “political status” together by simply call them “status”. This creates a lot of confusion when the word “citizen” is used by politicians, because the listener will NOT know which CONTEXT is implied:**
  - The **CIVIL** sense that is **GEOGRAPHICAL** and **CONSENSUAL**.
  - The **POLITICAL** sense which is **NON-GEOGRAPHICAL** and **INVOLUNTARY**.

## ***Process for a political citizen to become a nonresident alien***

- **The real danger then from claiming anything with the word “citizen” in it on a government form or in legal pleadings comes from the fact that:**
  - The **CONTEXT** is not defined, whether **CIVIL** or **POLITICAL**.
  - Most people are legally ignorant and **UNABLE** to discern which context applies.
  - Politicians know the above and abuse it to deceive their audience into believing that the audience they are speaking to are “citizens” who have **INVOLUNTARY** obligations toward government merely by virtue of having a **POLITICAL STATUS**.
- **As an example of the above phenomenon, see the following:**  
***REBUTTAL: U.S. Senator Amy Klobuchar Admits at Trump Inauguration on 1/20/25  
CIVIL/DOMICILED Citizen\*\*+D is a PUBLIC OFFICE!***, SEDM  
<https://sedm.org/rebuttal-u-s-senator-amy-klobuchar-admits-at-trump-inauguration-on-1-20-25-civil-domiciled-citizend-is-a-public-office/>
- **This is why we need to emphasize that it’s VERY important to:**
  - Learn about citizenship.
  - Be able to distinguish **POLITICAL** status from **CIVIL** status.
  - Be able to **DISCERN** which **CONTEXT** applies to the word when people in the legal and political profession use it to describe you.

## ***Process for a political citizen to become a nonresident alien***

- **The income tax itself IS a “political matter”, according to the courts:**

***“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income,<sup>[8]</sup> property,<sup>[9]</sup> and death<sup>[10]</sup> taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally recognized reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located.<sup>[11]</sup> Also, the keeping of tangible<sup>[12]</sup> or intangible<sup>[13]</sup> personalty within a state may give it a similar taxable situs there (sometimes called a business or commercial situs or domicile). Certain activities or transactions carried on within a state, such as the use<sup>[14]</sup> and sale<sup>[15]</sup> of property, may give jurisdiction to tax whomsoever engages therein, and the use of highways may subject the use to certain types of taxation.<sup>[16]</sup>”***

***[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954); SOURCE:  
[https://scholar.google.com/scholar\\_case?case=11453291260741136628](https://scholar.google.com/scholar_case?case=11453291260741136628)]***

## ***Process for a political citizen to become a nonresident alien***

- **We can see above the interplay between POLITICAL STATUS as a POLITICAL MATTER, and DOMICILE as a CIVIL MATTER. Nevertheless:**
  - **Political matters are an exercise of your First Amendment right of freedom of association and DISASSOCIATION.**
  - **No one can FORCE you to POLITICALLY associate.**
  - **Those who choose to POLITICALLY ASSOCIATE call themselves “POLITICAL citizens” and “POLITICAL residents” when interacting with the government.**
  - **Thus, even if you are BORN in a country and thereby acquire a POLITICAL status of “citizen”, there is NO OBLIGATION whatsoever on your part to INVOKE it when interacting with the government.**
  - **If you choose NOT to invoke the POLITICAL status of “citizen” when interacting with the national government, you would call yourself a “national of the United States\*” who is NOT a CIVIL citizen.**
  - **Once you POLITICALLY associate, you must ALSO STILL CIVILLY associate to acquire a CIVIL STATUS and a CIVIL obligation.**
  - **DOMICILE is the origin of CIVIL association and it is voluntary, so you aren’t OBLIGATED to have one or to CIVILLY associate.**
  - **If you choose to NOT CIVILLY associate and NOT have a domicile, you become**
    - » **A CIVIL “non-person”. Notice their use of the word “personalty”.**
    - » **A CIVIL “nonresident”.**
    - » **A FOREIGN and PRIVATE.**

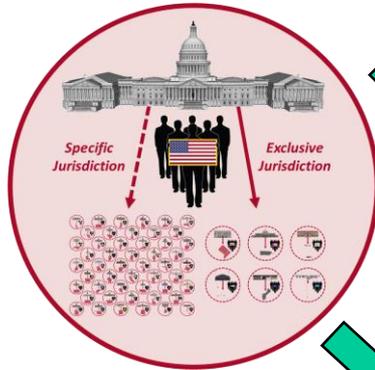
# ***Process for a political citizen to become a nonresident alien***

- The **“Sovereign Citizen” community**:
  - Does NOT understand the distinction between CIVIL STATUS and POLITICAL STATUS.
  - Does not understand that there is NO disability and no CIVIL OBLIGATIONS associated with invoking a political status in court.
  - Because of the above, rejects or eschews having EITHER CIVIL STATUS or a POLITICAL STATUS.
  - Makes themselves look crazy, lawless, and irrational BECAUSE they do not understand the above.
- More on the above at:  
**Government Corruption Opposition Movement (aka Sovereign Citizen Movement in government circles), Form #08.033**  
**<https://sedm.org/Forms/08-PolicyDocs/SovereignCitizenMovement.pdf>**
- Nevertheless, if we apply these concepts rationally to the process of implementing the **“trade or business” excise taxable franchise (Form #05.001)** that is the income tax as imposed and documented in **26 C.F.R. §1.1-1**, the relationship between CIVIL STATUS and POLITICAL STATUS become CRYSTAL CLEAR, friends!

# Process for a political citizen to become a nonresident alien

## FOREIGN/PRIVATE

“citizens” of the United States<sup>P</sup>  
26 C.F.R. §1.1-1(c)  
 ALL political “citizens”



## POLITICAL STATUS

REASONABLE NOTICE/OFFER  
 (Form #05.022)

DOMESTIC PERSON Election  
ELECTION/ACCEPTANCE  
 (File 1040, W-9  
26 C.F.R. §301.6109-1(g)(1)(i)  
U.C.C. §2-103(1)(a))

“citizen of the United States<sup>G</sup>”  
26 C.F.R. §1.1-1(b)  
 (domestic status election offered  
U.C.C. §2-104(1))

United States<sup>G</sup>  
 GEOGRAPHIC SENSE

## CIVIL STATUS

FOREIGN NON-PERSON  
 (default)  
 (File 1040-NR, W-8  
26 C.F.R. §301.6109-1  
 (g)(1)(i))

DOMESTIC PROPERTY Election

## Property

26 U.S.C. §871(b)  
 “Effectively connected”  
 Article 4, Section 3, Clause 2

26 U.S.C. §871(a)  
 Gross receipts from privileges  
 (alienage or elections)



REVENUE  
 Private Property/  
 Capital  
Fifth Amendment Constitution 1:9:4

Persons  
 “U.S. Person” (usufruct)  
 “citizen of United States<sup>SMJ</sup>”  
26 C.F.R. §1.1-1(a)  
26 U.S.C. §7701(a)(30)  
26 U.S.C. §6671(b)  
26 U.S.C. §7343

Domiciled in D.C. Natural “Person”

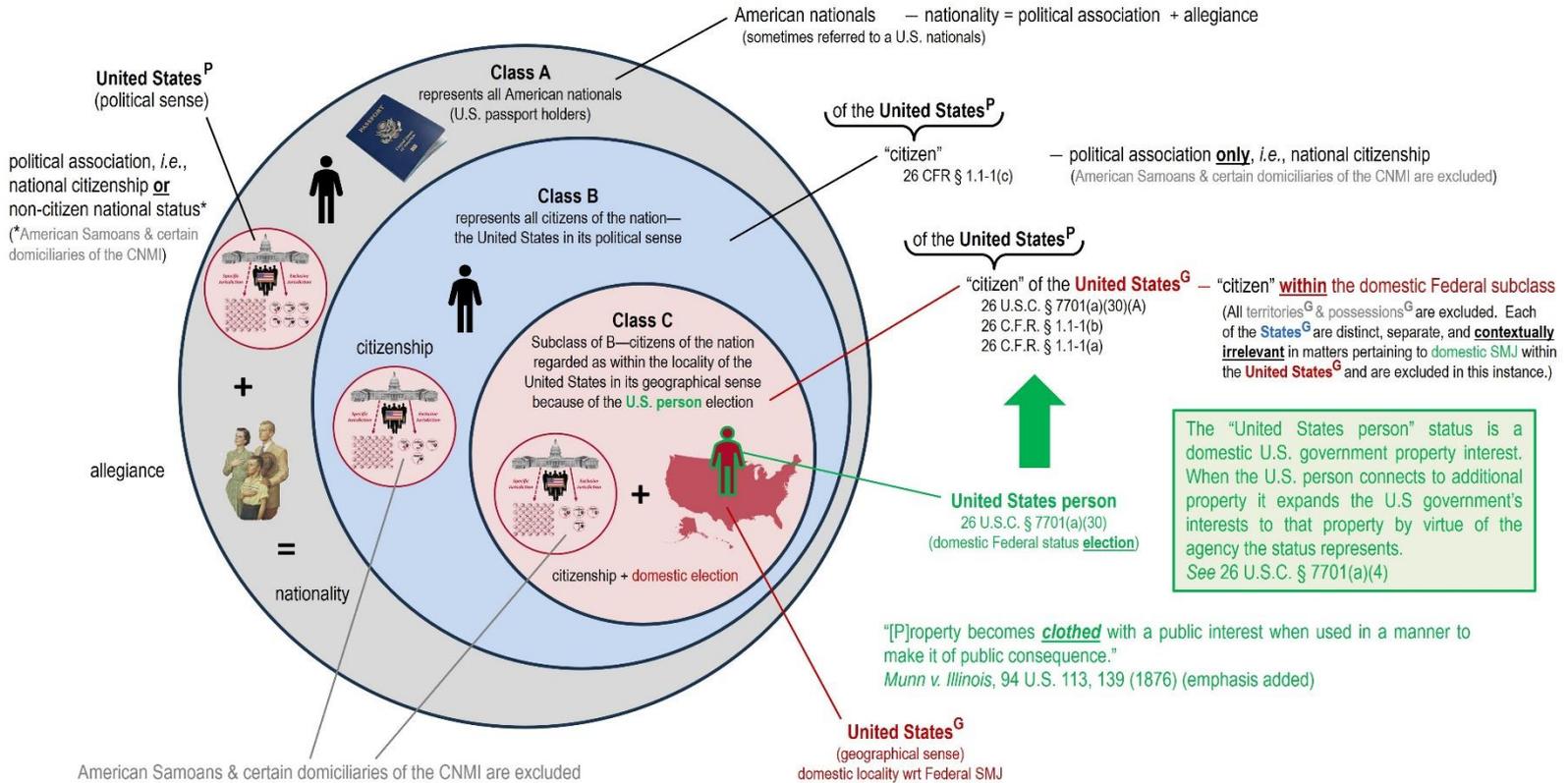
United States<sup>SMJ</sup>  
 DOMESTIC/PUBLIC

“nonresident alien”  
26 U.S.C. §7701(b)(1)(B)  
 Foreign domicile

FOREIGN/PRIVATE



# Process for a political citizen to become a nonresident alien

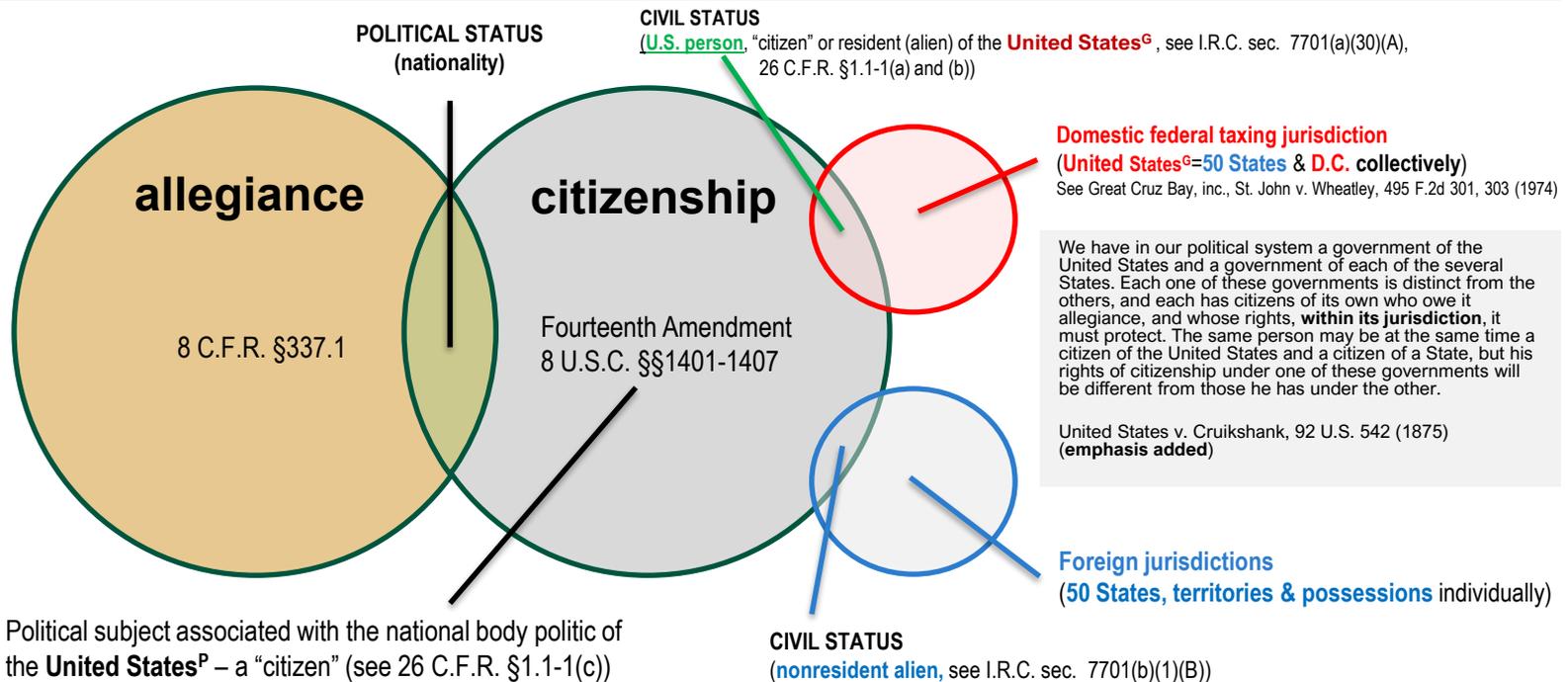


v2

# Nationality, Citizenship, and Tax Status – How they Differ

The law of England, and of almost all civilized countries, ascribes to each individual at his birth two distinct legal states or conditions: one, by virtue of which he becomes the subject of some particular country, binding him by the **tie of natural allegiance, and which may be called his political status**; another, by virtue of which he has ascribed to him the character of a citizen of some particular country, and as such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the civil status or condition of the individual, and may be quite different from his political status." And then, while maintaining that the **civil status is universally governed by the single principle of domicil, domicilium**, the criterion established by international law for the purpose of determining civil status, and the basis on which "the personal rights of the party, that is to say, the law which determines his majority or minority, his marriage, succession, testacy or intestacy, must depend;" he yet distinctly recognized that a **man's political status, his country, patria, and his "nationality, that is, natural allegiance,"** "may depend on different laws in different countries." pp. 457, 460. He evidently used the word "citizen," **not** as equivalent to **[political]** "subject," but rather to "inhabitant **[of a civil jurisdiction]**;"

United States v. Wong Kim Ark, 169 U.S. 649, 656-657 (1898) (*emphasis added*)



- The **U.S. person** status is **United States government property interest (USPI)** that imputes privileges and obligations, and which is seated in the District of Columbia. The **U.S. person** status falls within the domestic subject matter jurisdiction of the Federal government. A "citizen" with that status is regarded as a "citizen" of the **United States<sup>6</sup>** – civil character manifest through the federal preemption afforded to USPI. A foreign national who is (i) lawfully admitted for permanent residence; (ii) meets the criteria of the substantial presence test; or (iii) makes a first-year election, is regarded as a resident of the **United States<sup>6</sup>**. The **United States<sup>6</sup>** is regarded as the applicable domestic locality for both classes of **U.S. person** because of federal preemption over the taxation of **USPI** and alien individuals. A "citizen" of the **United States<sup>6</sup>** under I.R.C. sec 7701(a)(30)(A) and 26 C.F.R. §1.1-1(a) and (b) is a civil subclass of "citizen" of the United States<sup>P</sup> under 26 C.F.R. §1.1-1(c).
- The nonresident alien status embraces everyone and everything that is neither a "citizen" of the **United States<sup>6</sup>** nor a resident of the **United States<sup>6</sup>**. The status embraces American and foreign nationals alike. Electing or not electing a **U.S. person** status is a political question and a First Amendment-protected right. Misapprehension of tax statuses generally occurs through misapprehension of the United States in its political and geographical senses and how, when, and why each sense applies to a given context within the I.R.C.

# Understanding Tax Status

**United States<sup>G</sup>**=constitutes a domestic locality with respect to federal taxation- a domestic taxing jurisdiction that is separate and distinct from the individual Jurisdictions which comprise it collectively (i.e., **Texas, California, Florida, etc.**)  
See *Great Cruz Bay, inc., St. John v. Wheatley*, 495 F.2d 301, 303 (1974)

**U.S. national**  
8 U.S.C. §1101(a)(22), 22 C.F.R. §51.1

“citizen” (of the United States) - 26 C.F.R. §1.1-1(c)  
“nonresident alien”- 26 U.S.C. §7701(b)(1)(B)  
(neither a “citizen” of the **United States<sup>G</sup>** nor a resident of the **United States<sup>G</sup>**)

“United States person”  
26 U.S.C. §7701(a)(30)(A)  
(Federal preemption by election)

“nonresident alien”  
26 U.S.C. §7701(b)(1)(B)

Change Domicile

Resident alien - 26 U.S.C. §7701(b)(1)(A)  
(aka resident of the **United States<sup>G</sup>**)

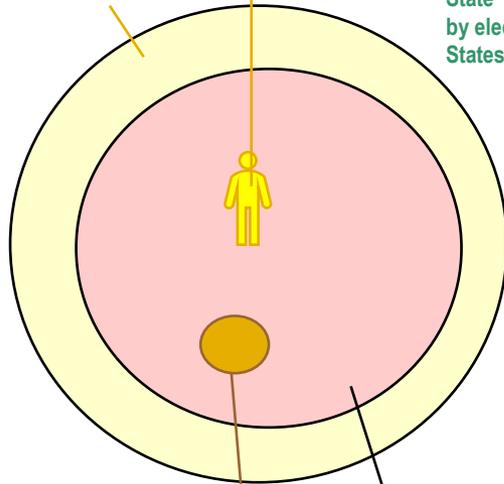
“citizen” of the **United States<sup>G</sup>** - 26 U.S.C. §7701(a)(30)  
-26 C.F.R. §1.1-1(a) & (b)

**FOREIGN nationality**

“alien”-8 U.S.C. §1101(a)(3)

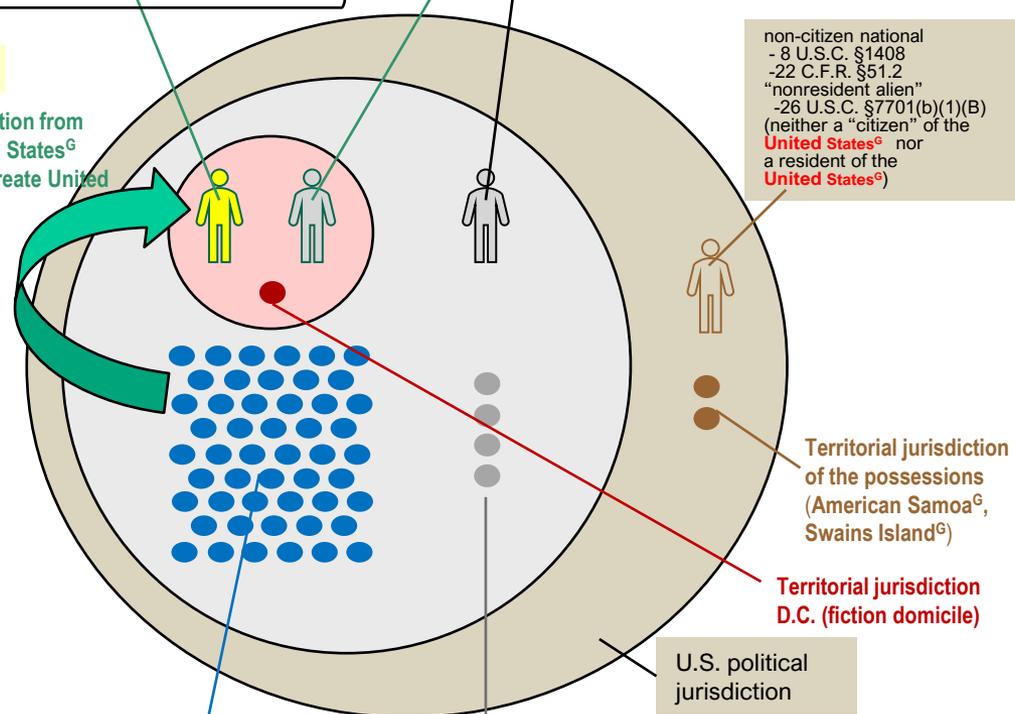
Federal preemption from State<sup>G</sup> to United States<sup>G</sup> by election to create United States<sup>SMJ</sup>

non-citizen national  
- 8 U.S.C. §1408  
-22 C.F.R. §51.2  
“nonresident alien”  
-26 U.S.C. §7701(b)(1)(B)  
(neither a “citizen” of the **United States<sup>G</sup>** nor a resident of the **United States<sup>G</sup>**)



Foreign country

Foreign citizenship



Territorial jurisdictions of each of the 50 States  
(**Texas<sup>G</sup>, California<sup>G</sup>, Tennessee<sup>G</sup>, etc.**)

Territorial jurisdictions of each of the territories  
(**Puerto Rico<sup>G</sup>, Guam<sup>G</sup>, USVI<sup>G</sup>, CNMI<sup>G</sup>**)

Territorial jurisdiction of the possessions  
(**American Samoa<sup>G</sup>, Swains Island<sup>G</sup>**)

Territorial jurisdiction  
**D.C. (fiction domicile)**

U.S. political jurisdiction

# Understanding Tax Status

## UNDERSTANDING TAX STATUS

**United States<sup>P</sup> national** - 22 C.F.R. § 51.1  
(United States<sup>P</sup> citizen ① or non-citizen national ②)

"citizen" (of the United States<sup>P</sup>) - 26 C.F.R. § 1.1-1(c) ①  
"nonresident alien" - 26 U.S.C. § 7701(b)(1)(B)  
(neither a "citizen" of the United States<sup>G</sup> nor a resident of the United States<sup>G</sup>)

### LEGEND

**N** = Nationality - The combination of political association (citizenship or "non-citizen national" status) and allegiance.

**C** = Citizenship - The political association of the 50 States, the District of Columbia, and the U.S. territories.

**J** = United States<sup>G</sup> - The domestic locality of the Federal government in instances of federal SMJ (federal preemption) such as the federal income tax

**1** = 50 States<sup>G</sup> - The local jurisdictions of the 50 States; localities where a person may be domiciled. Foreign components of United States<sup>G</sup>

**2** = District of Columbia<sup>G</sup> - The local jurisdiction of the Federal government; a locality where a person may be domiciled. Domestic component of United States<sup>G</sup>

**3** = U.S. territories<sup>G</sup> - The local jurisdictions of the U.S. territories; localities where a person may be domiciled. Foreign wrt United States<sup>G</sup>

**4** = U.S. possessions<sup>G</sup> - The local jurisdictions of American Samoa & Swains Island; localities where a person may be domiciled. Foreign wrt United States<sup>G</sup>

"United States person" - 26 U.S.C. § 7701(a)(30)(A)

"citizen" of the United States<sup>G</sup> - 26 U.S.C. § 7701(a)(30)(A)  
- 26 C.F.R. § 1.1-1(a)  
- 26 C.F.R. § 1.1-1(b)

"resident alien" - 26 U.S.C. § 7701(b)(1)(A)  
(resident of the United States<sup>G</sup>)

"nonresident alien" - 26 U.S.C. § 7701(b)(1)(B)  
(not a "resident alien" under 26 U.S.C. § 7701(b)(1)(A))

alien - 8 U.S.C. § 1101(a)(3)

United States<sup>P</sup> nationality

United States<sup>P</sup> citizenship

non-citizen national - 8 U.S.C. § 1408  
"nonresident alien" - 26 U.S.C. § 7701(b)(1)(B)  
(neither a "citizen" of the United States<sup>G</sup>  
nor a resident of the United States<sup>G</sup>)

District of Columbia<sup>G</sup>

American Samoa<sup>G</sup> & Swains Island<sup>G</sup>

Puerto Rico<sup>G</sup>, Guam<sup>G</sup>, USVI<sup>G</sup>, CNMI<sup>G</sup>

United States<sup>G</sup> - 26 U.S.C. § 7701(a)(9)  
(the 50 States<sup>G</sup> & District of Columbia<sup>G</sup> collectively)

Federal preemption from  
State<sup>G</sup> to United States<sup>G</sup> in  
instances of federal SMJ

foreign national

foreign nationality

foreign citizenship

foreign country<sup>G</sup>

(local jurisdiction of a foreign nation state where a person can be domiciled)

v3

# ***Process for a political citizen to become a nonresident alien***

- **DIAGRAM NOTES:**

1. Civil statuses based on **domicile (Form #05.002):**

- » **26 C.F.R. §1.1-1(c)** Initial candidate pool.
- » **26 C.F.R. §1.1-1(b)** Federal pool from states of the Union. Only ones qualified under **Constitution 1:8:1**. This gives them the **CONSTITUTIONALLY REQUIRED REASONABLE NOTICE**. See:
  - ***Requirement for Reasonable Notice***, Form #05.022
  - <https://sedm.org/Forms/05-MemLaw/ReasonableNotice.pdf>
- » **26 C.F.R. §1.1-1(a)** Members of (b) who formally “**CONSENTED/ELECTED**” the **privileged civil status** of “citizen of the **United States<sup>SMJ</sup>**” by filing a 1040 tax return. See:
  - ***Requirement for Consent***, Form #05.003
  - <https://sedm.org/Forms/05-MemLaw/Consent.pdf>

2. For a catalog of all elections, see:

***Catalog of Elections and Entity Types in the Internal Revenue Code***, FTSIG  
<https://ftsig.org/catalog-of-elections-in-the-internal-revenue-code/>

3. For an explanation of the term “**effectively connected**”, see:

***The Truth About “Effectively Connecting”***, Form #05.056  
<https://sedm.org/Forms/05-MemLaw/EffectivelyConnected.pdf>

# Process for a political citizen to become a nonresident alien

## 4. “U.S.\*\*\*\* person” status in [26 U.S.C. §7701\(a\)\(30\)](#) is:

- » A legislative creation of and property of the national government.
- » A domestic property interest of the United States Government.
- » Domiciled in the District of Columbia. All CIVIL “persons” must have a domicile.
- » An agent and officer of the national government by election.
- » A property custodian for PUBLIC property donated to the government. The method of donation is assigning the SSN/TIN franchise mark to the property.
- » A POLITICAL “citizen of the **United States<sup>G</sup>**” who waives their default foreign status in exchange for a domestic usufruct franchise status.
- » More at:

“U.S. Person” Position, Form #05.053

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

## 5. Correlation of the above with the [SS-5 Social Security Application form](#):

- » The “U.S. citizen” block 5 means a CIVIL citizen, not a POLITICAL citizen.

<b>5</b>	<b>CITIZENSHIP</b> (Check One)	<input type="checkbox"/> U.S. Citizen	<input type="checkbox"/> Legal Alien Allowed To Work	<input type="checkbox"/> Legal Alien Not Allowed To Work (See Instructions On Page 3)	<input type="checkbox"/> Other (See Instructions On Page 3)
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- » Thus, the “U.S. citizen” indicated is a “U.S. person” unless you attach something to the SS-5 form indicating otherwise.
- » For HOW to indicate OTHERWISE on the SS-5 form, see:

Resignation of Compelled Social Security Trustee, Form #06.002

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

# ***Process for a political citizen to become a nonresident alien***

- **DIAGRAM NOTES (continued):**

- 6. Nonresident alien on IRS forms**

- » The FIRST year you could make a nonresident alien foreign election was on the 1920 1040 tax return by NOT checking the box that asked “Are you a citizen or resident of the United States”.

- » The first year that IRS products for “Foreign persons” were released was 1967.

- » For further history on the above, see:

- Tax Return History-Citizenship*, Family Guardian Fellowship

- <https://famguardian.org/Subjects/Taxes/Citizenship/TaxReturnHistory-Citizenship/TaxReturnHistory-Citizenship.htm>

- 7. For the distinctions between PRIVATE PROPERTY/CAPITAL and PROFIT, see:**

- Capital v. Income Website*

- <https://capitalvsincome.com>

# ***Process for a political citizen to become a nonresident alien***

- **DIAGRAM NOTES (continued):**

**8.** The [Constitution in 1:9:4](#) forbids “direct taxes” which are taxes on PRIVATE PROPERTY rather than PROFIT.

**9.** More on POLITICAL STATUS:

» FTSIG, Civil/Political Jurisdiction Menu item

<https://ftsig.org>

» Political Jurisdiction, Form #05.004

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

**10.** More on CIVIL STATUS:

» Acquiring a Civil Status, FTSIG

<https://ftsig.org/civil-political-jurisdiction/acquiring-a-civil-status/>

» Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002

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

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

<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>

**11.** More on FOREIGN/DOMESTIC in the context of PROPERTY:

Property View of Income Taxation Course, Form #12.046

<https://sedm.org/LibertyU/PropertyViewOfIncomeTax.pdf>

# ***Process for a political citizen to become a nonresident alien***

- **DIAGRAM NOTES (continued):**

**12.** For details on “**PERSONS**” indicated in the diagram, see:

**Policy Document: IRS Fraud and Deception about the Statutory Word “Person”, Form #08.023**

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

**13.** “Nonresident aliens” under **26 U.S.C. §7701**(b)(1)(B) are NOT CIVIL “**persons**” under **26 U.S.C. §6671**(b) or CRIMINAL “persons” under **26 U.S.C. § 7343** by default. HOWEVER, a “nonresident aliens” who CONSENSUALLY file an IRS Form W-4:

» Elects the civil statutory “**employee**” status under **26 U.S.C. §3401**(c) and **5 U.S.C. §2105**(c) AND

» Elects to convert their earnings from PRIVATE to PUBLIC under **26 U.S.C. §3402**(p) by calling them a “federal payment”

**14.** You can REVOKE the above “**employee**” and “federal payment” elections at the time you file your 1040-R by attaching the following form to the return:

**W-2CC, Form #04.304**

**<https://sedm.org/Forms/04-Tax/3-Reporting/FormW-2CC-Cust/FormW-2CC.pdf>**

# *Process for a political citizen to become a nonresident alien*

- **DIAGRAM NOTES (continued):**

**15. “United States” symbology in the diagram:**

- » United States<sup>P</sup>: Political/nation.
- » United States<sup>50</sup>: 50 bodies politic.
- » United States<sup>G</sup>: 50 States + DC in their geographical senses.
- » United States<sup>SMJ</sup>: All federal property, offices, agents, contracts, etc. Federal supremacy applies.

United States<sup>G</sup> is what we call the VIRTUAL United States<sup>G</sup>. It is used in the following cases, which invoke federal supremacy under the [Supremacy clause in Article VI, Clause 2](#) and cause federal law to preempt state law:

1. Federal subject matters enumerated in [Constitution Article 1, Section 8](#).
2. Federal property control under [Constitution Article 4, Section 3, Clause 2](#) within the states of the Union, such as the [“U.S. person” status](#) found in [26 U.S.C. §7701\(a\)\(30\)](#).

United States<sup>G</sup> is the relevant locality when discussing United States<sup>SMJ</sup>. When Subject Matter Jurisdiction is in play, State<sup>G</sup> is 100% irrelevant.

Ultimately, all federal franchises must be implemented in United States<sup>G</sup> using civil statuses domiciled in the District of Columbia (seat of government per [4 U.S.C. §72](#)) but occupied by volunteers with a foreign domicile. Domicile of the franchisee is irrelevant once the OFFICE and the OFFICER become consensually connected. That legal connection between the OFFICE and the OFFICER the U.S. Supreme Court calls a “quasi-contract” in [Milwaukee v. White, 296 U.S. 268 \(1935\)](#). The OFFICER then becomes “clothed with a public interest” at that point. This consensual legal connection is why we say that the OFFICER becomes a “resident agent” for the office.

The virtual United States<sup>G</sup> is the applicable locality in issues that involve United States<sup>SMJ</sup>. State<sup>G</sup> is in play in areas of local jurisdiction and State<sup>SMJ</sup>. But as soon as United States<sup>SMJ</sup> is at issue...THE STATE BECOMES IRRELEVANT (in that context), and the applicable locality is now United States<sup>G</sup>.

# ***Process for a political citizen to become a nonresident alien***

Which geographical entity is “in play” is a function of which laws are in play:

1. Federal law – **United States**<sup>G</sup>
2. State law – **State**<sup>G</sup>

Both exist simultaneously. But only one is active at any given time FOR A GIVEN CIRCUMSTANCE or a SPECIFIC activity that is subject to regulation or taxation.

[SOURCE: *Site Symbology for Political Terms “United States”, “State”*, FTSIG; <https://ftsig.org/site-symbology-for-political-terms-united-states-state/>]

- 15. For details on “PROPERTY” indicated in the diagram, see:**  
**Laws of Property**, Form #14.018  
<https://sedm.org/Forms/14-PropProtection/LawsOfProperty.pdf>

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

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

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

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

*Requirement for Reasonable Notice*, Form #05.012  
<https://sedm.org/Forms/05-MemLaw/ReasonableNotice.pdf>

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

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

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

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

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

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

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

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

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

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

# Common **FALSE** Misconceptions

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

# Common **FALSE** Misconceptions

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

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

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

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

# Common *FALSE* Misconceptions

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

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

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

# Common *FALSE* Misconceptions

- POLITICAL and CIVIL “U.S. citizens” are equivalent. In fact, EACH relies on a DIFFERENT definition and context of “United States” because the separation of powers doctrine FORBIDS overlap of civil jurisdictions of state and federal. See:
  - *Flawed Tax Arguments*, Form #08.004, Section 8.1  
<https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>
  - *Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
- You can trust the IRS, any government worker, or anything anyone in government says, publishes, or writes. See:
  - *Federal Courts and the IRS' Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures!-(HOT!)the reason they LIE is because they aren't held responsible for telling the truth and its so profitable to lie*  
<https://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
  - *Reasonable Belief About Income Tax Liability*, Form #05.007  
<https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>
- Income tax is not voluntary for “nontaxpayers” (Form #08.008). See:  
*How American Nationals Volunteer to Pay Income Tax*, Form #08.024  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

# Common *FALSE* Misconceptions

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

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

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

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

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

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

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

# Civil domicile as the basis for taxing jurisdiction

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

# Civil domicile as the basis for taxing jurisdiction

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

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

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

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

- All OFFICES in the Internal Revenue Code MUST have a **civil statutory domicile** within the exclusive jurisdiction of Congress, meaning within the statutory geographical “United States” in **26 U.S.C. §7701(a)(9)** and **(a)(10)** per **4 U.S.C. §72**.
  - Such offices include “**citizen**”, “**resident**”, and “**U.S. person**”.
  - “**Nonresident aliens**” are NOT “officers” or “public officers” because no obligations attach directly to them, but only to their **PROPERTY (Form #14.018)** within the exclusive jurisdiction of the national government.
- The **DOMICILE** that is the subject of taxation is the domicile of the OFFICE or status or CIVIL STATUS that is taxed:
  - The civil statutory fictional OFFICE is called a civil STATUTORY “**citizen**”, “**resident**”, “**taxpayer**”, “**person**” (under **26 U.S.C. § 7343** and **6671(b)**), etc.
  - The OFFICE is called a “straw man”. See:  
*Proof That There is a “Straw man”*, Form #05.042  
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>
  - The **domicile** of the OFFICE is INDEPENDENT of that of the person FILLING the office. You can be domiciled in the exclusive jurisdiction of a constitutional state and outside the statutory geographical “**United States**” and yet still REPRESENT a “taxpayer” office that is domiciled in the statutory geographical “United States”.
  - You have to VOLUNTEER to represent an office. NO ONE can force you and if they do, it is INVOLUNTARY SERVITUDE in violation of the Thirteenth Amendment.
  - These distinctions are recognized in **Federal Rule of Civil Procedure 17**.
  - These distinctions are also recognized in **26 C.F.R. §301.7701(b)-2(c)**.

# Civil domicile as the basis for taxing jurisdiction

- **DOMICILE:**

- Is a voluntary act of CIVIL LEGAL membership in the body politic.
- Is how you join the body politic as a voting member and also acquire a civil obligation to pay “club dues” called income taxes.
- Is also how you VOLUNTARILY SURRENDER PRIVATE UNALIENABLE rights in exchange for the “benefits” of CIVIL association, also called “membership”. See:  
*Authorities on “membership”, SEDM*  
<https://sedm.org/authorities-on-membership/>
- Is how the CIVIL LAW is used to implement a “Private Membership Association”. See:  
*Hot Issues: Self, Family, Church, Local Self Governance, and Private Membership Associations (PMAs)\*, Section 2: Private Membership Associations*  
[https://sedm.org/self-family-church-and-local-self-governance/#2. Private Membership Associations](https://sedm.org/self-family-church-and-local-self-governance/#2.Private%20Membership%20Associations)

- **You have a RIGHT to not have ANY DOMICILE AT ALL!**

- For proof, see:  
*Microsoft Copilot: The Effect of Having No Domicile, SEDM*  
<https://sedm.org/microsoft-copilot-the-effect-of-having-no-domicile/>
- Someone without a domicile is called a “transient foreigner”, “stateless”, and “CIVILLY DEAD”. See:  
*My Preferred Pronouns, SEDM*  
<https://sedm.org/my-preferred-pronouns/>

- **More on domicile at:**

*Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002*  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>

# ***CIVIL v. POLITICAL contexts compared***

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

# ***CIVIL v. POLITICAL contexts compared***

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

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

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

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

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

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

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

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

## Civil statutory Jurisdiction over “nonresident aliens”

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

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

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

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

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

- **Note that INVOKING civil statutory privileges or civil statuses such as “person”, “taxpayer”, “citizen”, “resident”, etc. under federal law constitutes a REQUEST for the “benefit” of government property. See:**
  - ***Civil Status (Important!),*** SEDM  
<https://sedm.org/litigation-main/civil-status/>
  - **Constitutional Avoidance Doctrine of the U.S. Supreme court described in:**  
*Catalog of U.S. Supreme Court Doctrines*, Litigation Tool #10.020, Section 5.12  
<https://sedm.org/Litigation/10-PracticeGuides/SCDoctrines.pdf>
  - ***Proof that there is a “Straw Man”,*** Form #05.042  
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>
  - ***Policy Document: IRS Fraud and Deception About the Statutory Word “Person”,*** Form #08.023  
<https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>
  - **Majestic Star Casino, LLC v. Barden Development, Inc. (In re Majestic Star Casino, LLC), 716 F.3d. 736 (3d Cir. 2013)**  
[https://scholar.google.com/scholar\\_case?case=1767801509906617195](https://scholar.google.com/scholar_case?case=1767801509906617195)

# Civil statutory Jurisdiction over “nonresident aliens”

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SOURCES OF EXTRATERRITORIAL JURISDICTION

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

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

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

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

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

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

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

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

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

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

- Therefore, among those who do NOT CONSENSUALLY serve within an office of the government and who consent to NOTHING any government offers:
  - Only ALIENS are included.
  - National jurisdiction everywhere in the COUNTRY is only permissible over ALIENS.
- Among those who are NOT aliens, meaning EITHER “citizens” or “nationals”, jurisdiction requires one or more of the following forms on consent:
  - VOLUNTARY domicile. See:
    - Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
  - Consent (a VOLUNTARY “election”) to a **CIVIL STATUS (privilege)** offered by Congress. See:
    - » *Civil Status (important!)*  
<https://sedm.org/litigation-main/civil-status/>
    - » *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008  
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>
    - » *Proof that there is a “Straw Man”*, Form #05.042  
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>

# CIVIL geographical “United States”

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

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

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

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

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

*Geographical Definitions and Conventions*, Form #11.215

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

# The *FOUR* “United States”

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

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

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

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

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

# ***CIVIL geographical “United States”***

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

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

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

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

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

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

# ***CIVIL geographical “United States”***

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

# ***CIVIL geographical “United States”***

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

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

# CIVIL geographical “United States”

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

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

[Sec. 7701. - Definitions](#)

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

(9) [United States](#)

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

(10) [State](#)

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

- The term “the States” refers to the following

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

CHAPTER 4 - [THE STATES](#)

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

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

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

# CIVIL geographical “United States”

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

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

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

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

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

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

# CIVIL geographical “United States”

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

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

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

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

# CIVIL geographical “United States”

- THEFT by **PRESUMPTION** and OMISSION (in invoking the CORRECT definition) is a violation of the Constitution:  
*“The power to create presumptions is not a means of escape from constitutional restrictions.”*  
*[Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215]*
- For further details see:
  - *Proof of Facts: What the geographical “United States” means in 26 U.S.C. 7701(a)(9) and (a)(10)*, SEDM  
<https://sedm.org/proof-of-facts-what-the-geographical-united-states-means-in-26-u-s-c-7701a9-and-a10/>
  - *Non-Resident Non-Person Position*, Form #05.020, Section 4: Meaning of the United States  
<http://sedm.org/Forms/FormIndex.htm>
  - *Geographical Definitions and Conventions*, Form #11.215  
<http://sedm.org/Forms/FormIndex.htm>
  - *Citizenship Status v. Tax Status*, Form #10.011  
<http://sedm.org/Forms/FormIndex.htm>
  - *An Investigation Into the Meaning of “United States”*  
<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/freemaninvestigation.htm>
  - *Legal Deception, Propaganda, and Fraud*, Form #05.014  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

# CIVIL geographical “State”

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

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

[Sec. 7701. - Definitions](#)

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

(10) *State*

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

- The term “the States” refers to the following

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

CHAPTER 4 - [THE STATES](#)

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

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

# CIVIL geographical “State”

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

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

*§ 301.7701-7 Trusts—domestic and foreign.*

*(c) The court test—*

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

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

*(ii) The United States.*

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

- Under [26 U.S.C. §872](#)(b)(8), “State” and “United States” exclude possessions.
- [26 U.S.C. §2209](#) refers to the **ONLY** remaining **STATUTORY** “U.S. citizens” by birth under [8 U.S.C. §1402](#) as “nonresident not a citizen of the United States”!
- Clearly, the **STATUTORY** but not **CONSTITUTIONAL** “U.S. citizen” the tax is imposed upon has nothing to do with where people are born.

# CIVIL geographical “State”

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

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

(c) Substantial presence test—

(2) Determination of presence—

(i) Physical presence.

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

(ii) United States.

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

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

# CIVIL geographical “State”

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

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

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

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

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

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

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

#### *(1) IN GENERAL*

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

#### *(A) Resident alien*

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

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

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

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

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

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

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

#### *(B) Nonresident alien*

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

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

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

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

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

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

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

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

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

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

*(b) Residence defined.*

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

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

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

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

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

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

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

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

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

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

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

- **26 U.S.C. §2209** also identifies even statutory “citizens of the United States\*\*” under **8 U.S.C. §1402** born in Puerto Rico as “nonresident not a citizen of the United States” and therefore “nonresident aliens” also.

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

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

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

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

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

# Tax Computation Process for Nonresident Aliens

- This article addresses the process and statutes governing the calculation of taxable income for a nonresident alien. It also shows what elections may or may not be made at each step.
- You can find an online version of this article at:  
*Tax Computation Process for Nonresident Aliens*, FTSIG  
<https://ftsig.org/tax-computation-process-for-nonresident-alien/>
- The process of **LAWFULLY** avoiding income taxation or government regulation in general requires that you avoid **ANY** and **ALL PRIVILEGES**. And by “**PRIVILEGE**” we mean United States Property Interest (USPI) government property interest. This is because a “**franchise**” is legally defined as “a privilege in the **HANDS** of a subject”. You thus **BECOME** a “**subject**” by asking for the privilege and putting it “in your hands”, meaning in your possession or control:

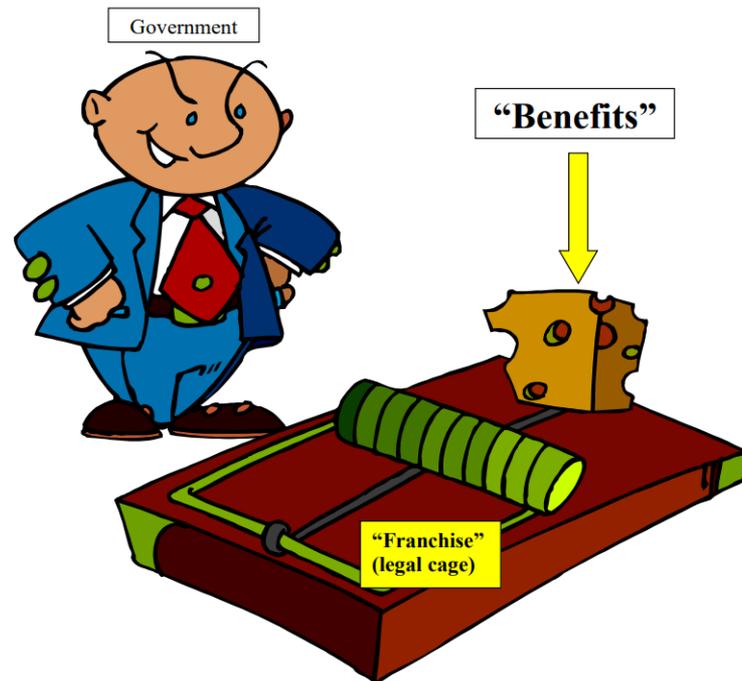
*“Is it a franchise? A franchise is said to be a right reserved to the people by the constitution, as the elective franchise. Again, it is said to be a privilege conferred by grant from government, and vested in one or more individuals, as a public office. Corporations, or bodies politic are the most usual franchises known to our laws. In England they are very numerous, and are defined to be royal privileges in the hands of a subject. An information will lie in many cases growing out of these grants, especially where corporations are concerned, as by the statute of 9 Anne, ch. 20, and in which the public have an interest. In 1 Strange R. ( The King v. Sir William Louthier,) it was held that an information of this kind did not lie in the case of private rights, where no franchise of the crown has been invaded.*”

# Tax Computation Process for Nonresident Aliens

*If this is so—if in England a privilege existing in a subject, which the king alone could grant, constitutes it a franchise—in this country, under our institutions, a privilege or immunity of a public nature, which could not be exercised without a legislative grant, would also be a franchise.”*

*[People v. Ridgley, 21 Ill. 65, 1859 WL 6687, 11 Peck 65 (Ill., 1859)]*

- Pursuit of every type of United States Property Interest (USPI) requires an election, whether conscious or not, to pursue the property. Some of these elections are hidden so you don't know you are making them. It's a TRAP, folks! Watch OUT!



# Tax Computation Process for Nonresident Aliens

- The process of hiding these elections is done by [obfuscating IRS pubs](#). The result is that you [CONSENT INVISIBLY](#).
- The article below itemizes all these elections and lists exactly how they are hidden:

*Catalog of Elections and Entity Types in the Internal Revenue Code*

Section 5: How the IRS HIDES elections so you will MISTAKENLY make them

<https://ftsig.org/catalog-of-elections-in-the-internal-revenue-code/>

- Below is a description of how to avoid ALL privileges in a tax return filing to give you an idea of what privileges are involved:

*How to Reject All Privileges in a Tax Return Filing*, FTSIG

<https://ftsig.org/how-to-reject-all-privileges-in-a-tax-return-filing/>

# Tax Computation Process for Nonresident Aliens

#	Statute	Description	Elections
1	<a href="#">I.R.C. §61</a>	Calculate "gross income"	<p>If amount is "gross receipts", you must be one of the following:</p> <ol style="list-style-type: none"> <li>1. An alien not protected by the constitution because of federal preemption or</li> <li>2. Someone who ELECTED "U.S. person" status while abroad under <a href="#">I.R.C. §911</a> or</li> <li>3. Those who ignorantly, needlessly, and recklessly DONATED their earnings while situated stateside by filing a 1040 instead of 1040-NR and making a "U.S. person" election in the process.</li> </ol> <p>Otherwise, it would be an unconstitutional direct tax among those standing on land protected by the constitution. <a href="#">Click here for details</a>. There is no liability statute, so everyone is a volunteer other than withholding agents on aliens in <a href="#">I.R.C. §1461</a>.</p>
2	<a href="#">I.R.C. §861/862</a>	Apportion "gross income" to sources Within and Without the "United States"	NA
3	<a href="#">I.R.C. §872</a>	Exclude sources WITHOUT the "United States"	NA
4	<a href="#">I.R.C. §864</a> <a href="#">I.R.C. §871(b)</a>	Assess/Elect Effectively connected income. ONLY enter ECI on 1040NR if: <ol style="list-style-type: none"> <li>1. Students in exchange program. <a href="#">26 C.F.R. §1.871-9</a>.</li> <li>2. You elect to treat real property income as effectively connected under <a href="#">FIRPTA. 26 C.F.R. §1.871-10</a>.</li> </ol>	Voluntary for American nationals. See <a href="#">Form #05.056, Section 12</a> .

# Tax Computation Process for Nonresident Aliens

#	Statute	Description	Elections
5	<a href="#">I.R.C. §873</a> <a href="#">I.R.C. §162</a>	Apply deductions to ECI, but only if you HAVE MANDATORY ECI in step 4 without election.	This makes you an “individual” and “person” per <a href="#">I.R.C. §873</a> . We think it’s the one in <a href="#">I.R.C. §7701(a)(1)</a> and NOT the one in <a href="#">I.R.C. §6671(b)</a> and <a href="#">I.R.C. §7343</a> .
6	<a href="#">I.R.C. §871(a)</a>	If you are an alien ONLY, fill out <a href="#">Schedule NEC</a> .	If you fill this out as a “national”, you UNLAWFULLY elected privileged “alien” status. A U.S. national MAY NOT elect to be treated as a “resident alien” under <a href="#">I.R.C. §6013(b) and (h)</a> . Only an alien NRA may elect to be treated as a “resident alien.” See <a href="#">I.R.C. §7701(b)(4)(B)</a> .
7	<a href="#">I.R.C. §871(b)</a>	If a “U.S. national” under <a href="#">8 U.S.C. §1101(a)(22)</a> and <a href="#">22 C.F.R. §51.1</a> and no ECI or “alien” election, enter all zeros on 1040NR form. No liability under <a href="#">I.R.C. §871(a)</a> or <a href="#">I.R.C. §871(b)</a> . No requirement to file <a href="#">Sch. NEC</a> . YOU’RE FREE AS A BIRD!	If you don’t do this, you elected to DONATE your earnings to Uncle needlessly.

# Tax Computation Process for Nonresident Aliens

## NOTES:

1. ECI=Effectively Connected Income. Entered on the 1040NR form pursuant to [I.R.C. §864](#). See: *The Truth About "Effectively Connecting"*, Form #05.056  
<https://sedm.org/Forms/05-MemLaw/EffectivelyConnected.pdf>
2. For a series of AI questions about this subject, see:  
*Microsoft Copilot: Tax Computation Process for Nonresident Aliens*, FTSIG  
<https://ftsig.org/microsoft-copilot-tax-computation-process-for-nonresident-aliens/>
3. [Schedule NEC](#) only applies to privileged aliens BECAUSE:
  - 3.1. Top half of form computes income ONLY based on tax treaty benefits available ONLY to aliens and never U.S. nationals.
  - 3.2. Bottom half of the form is only for capital gains on real estate by aliens in [I.R.C. §871\(a\)\(2\)](#).
  - 3.3. Since tax is on GROSS receipts in [I.R.C. §871\(a\)\(1\)](#), and constitution forbids direct taxes on gross receipts for those protected by it, it can only apply to nonresidents not protected by the constitution who are therefore ABROAD or in a federal territory. See:  
*Microsoft Copilot: Is the income tax a DIRECT tax or an INDIRECT tax?*, FTSIG  
<https://ftsig.org/microsoft-copilot-is-the-income-tax-a-direct-tax-or-an-indirect-tax/>
  - 3.4. [26 C.F.R. §1.871-1\(a\)](#) does NOT identify "nationals" as nonresident aliens so they are excluded. But they ARE EXPRESSLY included in [I.R.C. §873\(a\)](#) ONLY when they take DEDUCTIONS against ECI.
4. There are TWO main types of elections:
  - 4.1. "[Effectively connecting](#)" under [I.R.C. §864](#), which is voluntary for American nationals. [I.R.C. §864\(c\)\(8\)](#) requires that if a nonresident alien is partner in a U.S. person partnership, they must effectively connect. This also produces a "person" or "Individual" election, as pointed out in item 5 of the above table.
  - 4.2. Alien status election as a U.S. national. This is done by filling out the [Schedule NEC](#).  
You're a FOOL if you make either election. The IRS pubs are COMPLETELY silent on these for good reason.
5. There is LOTS of deception by the IRS surrounding whether and HOW a U.S. national becomes a "nonresident alien". See:  
*Microsoft Copilot: IRS Deception About who are "nonresident aliens"*, FTSIG  
<https://ftsig.org/microsoft-copilot-irs-deception-about-who-are-nonresident-aliens/>
6. Because of the deliberate deception described in the previous item, doubts MUST be resolved in YOUR favor and not the GOVERNMENT'S favor per the following:  
*PROOF OF FACTS: Ambiguous tax statutes are to be construed against the government*, FTSIG  
<https://ftsig.org/proof-of-facts-ambiguous-tax-statutes-are-to-be-construed-against-the-government/>
7. For an EXAMPLE of how to apply these concepts to a tax filing, see:  
*1040-NR Attachment*, Form #09.077  
<https://sedm.org/Forms/09-Procs/1040NR-Attachment.pdf>
8. The ONLY affect the [Sixteenth Amendment](#) had on the above process is:
  - 8.1. It removed taxes on personal property within the jurisdiction of the United States (i.e. the Congress) from the apportionment requirement for direct taxes identified in [Pollock v. Farmers' Loan & Trust Co., 158 U.S. 601, 618, 15 S.Ct. 912, 39 L.Ed. 1108 \(1895\)](#).
  - 8.2. It made the "source" irrelevant ("whatever SOURCE derived"), meaning the TYPE of PRIVATE property is irrelevant that is the subject of the ALREADY lawful INDIRECT excise taxation process. It did NOT eliminate the constitutional prohibition against DIRECT taxes outside the United States subject matter jurisdiction.  
More on the above at:  
*Journey to Sixteenth Amendment, Fed Reserve*, FTSIG  
<https://ftsig.org/history/journey-to-16a-fed-reserve-nnot/>

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

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

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

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

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

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

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

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

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

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

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

## Requirements

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

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

## Preparation

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

[See what you'll need](#)

## Action

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

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

[Schedule an appointment](#)

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

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

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

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

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

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

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

***How American Nationals Volunteer to Pay Income Tax***, Form #08.024  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

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

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

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

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

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

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

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

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

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

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

- **HOWEVER:**

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

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

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

# Malicious Obfuscation: Deception with “WORDS OF ART”

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

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

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

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

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

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

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

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

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

## Malicious Obfuscation: Confusing POLITICAL “U.S. nationals” with CIVIL “nationals of the United States”

- Another common deceptive tactic to prevent people from choosing the Nonresident Alien Position is to:
  - Say that people born within states of the Union are NOT “U.S. nationals” WITHOUT defining WHICH “U.S. national” they mean, but silently PRESUMING it means ONLY those under [8 U.S.C. §1408](#) and [8 U.S.C. §1452](#) born in U.S. possessions such as American Samoa and Swain’s Island.
  - At the same time REFUSING to acknowledge that the Department of State issues passports to ALL POLITICAL “U.S. citizens” by referring to them SPECIFICALLY as:
    - » “U.S. nationals” under [22 C.F.R. §51.2](#) and
    - » “nationals of the United States” in [8 U.S.C. §1101\(a\)\(22\)](#).

- In fact:

- Black’s Law Dictionary 11th Edition, p. 1853 defines all “citizens” as “U.S. nationals”

U.S. citizen. A national of the United States or a noncitizen who owes permanent allegiance to the United States. 8 USCA § 1101(a)(22). — Also termed U.S. national; national of the United States.

See: <https://sedm.org/blacks-law-dictionary-capitulates-with-us-and-defines-u-s-citizen-as-a-national/>

- The Department of State identifies all POLITICAL “U.S. citizens” eligible for passports as “U.S. nationals” in [22 C.F.R. §51.2](#).

[22 C.F.R. § 51.2 - Passport issued to nationals only.](#)

§ 51.2 [Passport](#) issued to nationals only.

(a) A [passport](#) may be issued only to a U.S. national.

(b) Unless authorized by the [Department](#), no person may bear more than one valid [passport](#) of the same type.

## ***Malicious Obfuscation: Confusing POLITICAL “U.S. nationals” with CIVIL “nationals of the United States”***

- The [IRS Internal Revenue Manual \(I.R.M.\)](#) ALSO acknowledges that **“U.S. nationals”** are included within the definition of **“nonresident alien”** but doesn’t describe whether they mean:
  1. POLITICAL **“U.S. nationals”** in [8 U.S.C. §1408](#) and [8 U.S.C. §1452](#) born in U.S. possessions.
  2. POLITICAL “nationals of the United States” under [8 U.S.C. §1101\(a\)\(22\)](#) which includes constitutional or Fourteenth Amendment citizens.
  3. “nationals” in states of the Union under [8 U.S.C. §1101\(a\)\(21\)](#) who are CIVILLY foreign. It has to mean ALL the above, and NOT just item 1 above.
- For proof of the above, see:
  - Internal Revenue Manual (I.R.M), Section 3.38.147.2 and 3.38.147.3.1 through 3.38.147.3.12 discusses “international taxpayers” and “nonresident aliens”; [https://www.irs.gov/irm/part3/irm\\_03-038-147r#idm139636844616640](https://www.irs.gov/irm/part3/irm_03-038-147r#idm139636844616640).
  - I.R.M. 3.38.147.3.1(10) INCORRECTLY defines all “nonresident aliens” as including only aliens. HOWEVER, the IRS Form 1040NR instructions at I.R.M. 3.38.147.3.3 (01-01-2022), 3.38.147.3.4 (01-01-2020), 3.38.147.3.5 (11-19-2019), and 3.38.147.8.3.1 (01-01-2022) identify “U.S. nationals” as “nonresident aliens”.
  - I.R.M. 3.38.147.3.1(1) and [26 C.F.R. §1.1441-1\(c\)\(3\)\(i\)](#) identify an “alien individual” as someone who is NEITHER a “citizen” nor a “national”. “U.S. nationals” from states of the Union do not satisfy this criteria and therefore are not “aliens” within the Internal Revenue Code for the purposes of withholding. This also proves that the definition of “nonresident alien” in I.R.M. 3.38.147.3.1(10) is incomplete and needs to have “U.S. nationals” ADDED to it. We think IRS incorrectly defines “nonresident alien” on their website to DECEIVE the average American into filing the WRONG tax return, the 1040, which makes them a WORLDWIDE SLAVE to pay off public debt in violation of the Thirteenth Amendment.

## ***Malicious Obfuscation: Confusing POLITICAL “U.S. nationals” with CIVIL “nationals of the United States”***

- In fact, there are several instances where federal courts have acknowledged that any American national domiciled abroad is a “U.S. national” WITHOUT specifying the CIVIL context.
  - This type of a reference is what we call a “common law U.S. national”, which is NOT always synonymous with a POLITICAL/TERRITORIAL “U.S. national” in [8 U.S.C. §1408](#) and [8 U.S.C. §1452](#).
  - Common law “U.S. nationals” born in a legislatively foreign state such as a Constitutional state of the Union are described in [8 U.S.C. §1101\(a\)\(21\)](#) and (22).

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

*(a)As used in this chapter—*

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

*(22) The term “[national of the United States](#)” means*

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

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

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

## ***Malicious Obfuscation: Confusing POLITICAL “U.S. nationals” with CIVIL “nationals of the United States”***

- For examples of COMMON LAW “U.S. nationals”, see:
  - » 1. USA v. Michael Little, No. 12-cr-647(PKC), U.S.D.C. 2017 1 (2017)  
Google Scholar: [https://scholar.google.com/scholar\\_case?case=862310981064929702](https://scholar.google.com/scholar_case?case=862310981064929702)
  - » 2. Coplin v. United States, 6 ClsCt 115 (1985);  
Google  
Scholar: [https://scholar.google.com/scholar\\_case?case=54224016430799161688#038](https://scholar.google.com/scholar_case?case=54224016430799161688#038)  
Other cite: <http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Paul H Coplin et ux Plaintiffs v The United States-6-ClcCt-115-1985-USNational.pdf>
  - » 3. Xerox v. United States , 14 ClsCt 455 (1986)  
Other cite: <http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Xerox Corporation Plaintiff v The United States-14-Clc-455-1986-USNational.pdf>
  - » 4. Readings and Bates Corporation and Subsidiaries v. United States, 40 FedCl 737 (1998)  
Other cite: <http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Reading amp Bates Corporation and Subsidiaries Plaintiff v The United States-40-FedCl-737-1998-USNational.pdf>
  - » 5. Korn v. Commissioner, 32 T.C.M. 1220, 524 F.2d. 888 (1975)  
Google Scholar: [https://scholar.google.com/scholar\\_case?case=7529641744710388861](https://scholar.google.com/scholar_case?case=7529641744710388861)
  - » 6. Korn. v C.I.R., 425 F.2d. 888 (1975)  
Google  
Scholar: [https://scholar.google.com/scholar\\_case?case=13492524255712146582](https://scholar.google.com/scholar_case?case=13492524255712146582)  
Other cite: <http://famguardian.org/TaxFreedom/CitesByTopic/USNational-Michael Korn Petitioner-Appellant v Commissioner of Internal Revenue-524-F2d-888-1975-USNational.pdf>

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

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

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

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

## ***How government and private industry hide this information and dissuade American nationals from pursuing it***

- There are a number of tactics taken by the Government and the IRS to hide this information, dissuade American nationals from using it, and in effect punishing them for pursuing it. This section summarizes those unscrupulous tactics and reveals a vast conspiracy by each branch of the government to avoid, interfere with, punish, and obfuscate attempts by American nationals from using it. They represent a **“diabolically orchestrated”, narcissistic, and satanic plan** to undermine the constitution and implement a de facto government as described in:

***De Facto Government Scam***, Form #05.043

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

- The MAIN way of undermining the constitution documented on this site is to HIDE or AVOID the requirement for EXPRESS, INFORMED consent that is the ONLY lawful basis to surrender PRIVATE rights or convert them to PUBLIC rights.

***Invisible Consent***, FTSIG

**<https://ftsig.org/how-you-volunteer/invisible-consent/>**

## ***How government and private industry hide this information and dissuade American nationals from pursuing it***

- Thus, there is **LEGAL DECEPTION (Form #05.014)** implemented by EQUVOCATION and OMISSION, motivated mainly by covetousness of public servants and in violation of their **FIDUCIARY OATH** to protect **ABSOLUTELY OWNED PRIVATE PROPERTY (Form #14.018)** that is the **ONLY** subject of the **Bill of Rights**:

*“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer. [1] Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts. [2] That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves. [3] and owes a fiduciary duty to the public. [4] It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual. [5] Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy. [6]”*

*[63C Am.Jur.2d, Public Officers and Employees, §247]*

# Legislative Branch

1. Terms surrounding this issue describe what they are NOT, and not what they ARE. This is because Congress cannot civilly DEFINE what they have no jurisdiction over or property interest in. Thus, terms describing the position are not “definitions” in a legal sense because they do not accurately and completely describe all things that are INCLUDED in the definition.
  - 1.1. “foreign person” in 26 C.F.R. §1.1441-1(c)(2)
  - 1.2. “nonresident alien” in 26 U.S.C. §7701(b)(1)(B), is
2. Terms surrounding the issue use the word “includes” and “including” in their definition so that everything that is included is not indicated. 26 U.S.C. §7701(c). Thus, the statutes fail the Constitutional requirement for “reasonable notice”, which requires that every thing or class of things encompassed by the definition must be described.
  - 2.1. The constitutional requirement for reasonable notice is described in:  
Requirement for Reasonable Notice, Form #05.022  
<https://sedm.org/Forms/05-MemLaw/ReasonableNotice.pdf>
  - 2.2. Definitions of terms used in connection with the nonresident alien position include:
    - 2.2.1. “United States” in 26 U.S.C. §7701(a)(9).
    - 2.2.2. “Employee” in in 26 U.S.C. §3401(c).

# Legislative Branch

## 3. The CONTEXT of terms surrounding the issue are deliberately unspecified and vague.

3.1. This renders it impossible to determine who the statute applies to and thus fails the constitutional requirement for reasonable notice described in:

*Requirement for Reasonable Notice*, Form #05.022

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

3.2. Confusion or equivocation of contexts is a FAVORITE tool of sophists to hide the requirement for your consent. See:

*Legal Deception, Propaganda, and Fraud*, Form #05.014, Section 18.1

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

3.3. Contexts that are equivocated include:

3.3.1. “United States”, which can be LEGAL/CORPORATE or GEOGRAPLICAL in [26 U.S.C. §7701\(a\)\(9\)](#).

3.3.2. “person”, which can be PRIVATE/CONSTITUTIONAL or PUBLIC/STATUTORY in [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#).

# *Legislative Branch*

**4. Because the term “nonresident alien” contains the word “alien”, legally ignorant people hearing the term will inevitably do the following (social engineering):**

- 4.1. **Falsely PRESUME** that it includes only foreign nationals and not American nationals. **IRS Publication 519** perpetuates this illusion by only mentioning ALIENS. They have no SIMILAR publication for Nonresident Aliens who are "nationals" and not "aliens".
- 4.2. Avoid using the term to describe themselves.

**5. Because terms surrounding the foreign issue are NOT legally defined, then:**

- 5.1. People are left with doubt about whether they satisfy the term. A confused or ignorant mind always says no and avoids uncertainty.
- 5.2. Those wishing to PROVE they have the status cannot satisfy the burden of proving a NEGATIVE. It is difficult and sometimes impossible to prove a negative.

# Legislative Branch

6. They invented TWO terms to describe “nonresidents”:
  - 6.1. “[nonresident aliens](#)” in [26 U.S.C. §871](#). This group includes both ALIENS and American NATIONALS.
  - 6.2. “[non-resident aliens](#)” in [26 U.S.C. §864](#). This group consists of ONLY aliens and foreign nationals.
7. The WITHHOLDING provisions in [26 U.S.C. §1441](#) are imposed against NONRESIDENT ALIENS in [26 U.S.C. §871](#), rather than the more proper “NON-RESIDENT ALIENS” in [26 U.S.C. §864](#).
  - 7.1. The definition of “individual” in [26 C.F.R. §1.1441-1\(c\)\(3\)](#) includes only ALIENS and excludes NATIONALS.
  - 7.2. These WITHHOLDING provisions therefore DO NOT APPLY to American nationals AT ALL!
  - 7.3. IRS NEVER states this in their publications or their website and withholding agents aren’t aware of this, so you have to get into an argument with everyone you do business with to educate them about these distinctions and to lawfully avoid both withholding and reporting as an American national who is a nonresident alien.  
For Proof of the above, see:

[Lawfully Avoiding Foreign Person Withholding](#), FTSIG  
<https://ftsig.org/lawfully-avoiding-foreign-person-withholding/>

# *Judicial Branch*

## **1. Federal judges are FORBIDDEN by statute from declaring what the terms “mean” surrounding the issue in order to resolve ambiguities.**

- 1.1. The Declaratory Judgments Act, [28 U.S.C. §2201](#)(a) forbids declaratory judgments relating to the terms for those who are SUBJECT to federal law but not for those who are NOT such as PRIVATE and FOREIGN parties.
- 1.2. Thus, the deliberate ambiguity and violation of due process involved in the construction of the statutes can NEVER be resolved by judges except among those who sue under the common law and equity instead of the statutes.

## **2. Caselaw on the [Nonresident Alien Position](#) is nearly nonexistent.**

- 2.1. VERY few cases on the subject appear in the public record because the courts don't want to spill the beans on this subject and open the flood gates of sheep exiting the government farm.
- 2.2. Courts do this by making cases on the subject unpublished so that they cannot be relied upon to sustain a position by anyone else. See: <http://www.nonpublication.com/>
- 2.3. The need for litigating the subject is avoided because tax returns are promptly processed and returns issued so that subsequent litigation that would expose this issue is not necessary.
- 2.4. The lack of evidence in the public record makes it more difficult to prove your position to business associates, who usually insist on court precedents as a way to validate the position.

# Judicial Branch

**3. Federal courts such as the Court of Claims are deliberately MISAPPLYING the presence test in [26 U.S.C. §7701\(b\)](#) to American nationals in constitutional states. The presence test applies ONLY to “alien individuals” and never NATIONALS. They do this to deceive American nationals into believing that:**

- 3.1. **“[United States](#)”** includes constitutional states, even though the term in fact is NON-GEOGRAPHICAL and LEGAL throughout most of the Internal Revenue Code.
- 3.2. They have “taxable income” from “[sources within the United States](#)“, even though the “[United States](#)” is the government and not a geography in the case of an American who is a nonresident alien.
- 3.3. They are NOT “[nonresident aliens](#)“. The term is never even LEGALLY DEFINED, so that’s RIDICULOUS!

For examples of this phenomenon, see *Walby v. United States*, 144 Fed.Cl. 1 (2019), [Walby v. United States, 957 F.3d. 1295 \(2020\)](#). Read the following article **REBUTTING** these FRAUDULENT rulings:

***PROOF OF FACTS: The “Presence Test” excludes States of the Union in the Case of American nationals who are “Nonresident Aliens”***, FTSIG

<https://ftsig.org/proof-of-facts-the-presence-test-excludes-states-of-the-union-in-the-case-of-american-nationals-who-are-nonresident-aliens/>

# Judicial Branch

4. The U.S. Supreme Court HID the METHOD by which Cook CONSENTED to be taxed and how that consent was manifested in the landmark case of [Cook v. Tait, 265 U.S. 47, 56 \(1924\)](#). They said he was subject to the Income tax on WORLDWIDE earnings but didn't indicate HOW he consented to BECOME subject, which was the filing of a 1040 return at the time and answering YES to the question: "Are you a citizen or resident of the United States?". Thus, they INTERFERED with giving [CONSTITUTIONALLY REQUIRED REASONABLE NOTICE \(Form #05.022\)](#) to the American public that their consent was required to BECOME a privileged "citizen" (public office, not POLITICAL Citizen\*) under the tax code and [HOW they consented](#). Thus, they made the [consent INVISIBLE](#). The Chief Justice at that time was William Howard Taft, who was also the former president who PROPOSED the Sixteenth Amendment and later got it FRAUDULENTLY ratified. See:

*Great IRS Hoax*, Form #11.302, Sections, 5.2.14.2, 6.7.1

<https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

# *Executive Branch*

**1. The Social Security Administration (SSA) has CLASSIFIED the meaning of records they maintain about your citizenship status. You AREN'T ALLOWED to know what kind of “citizen” THEY think you are!**

1.1. Citizenship is recorded in the Citizenship Status Profile (CSP) code of the SSA system of records.

1.2. Our members have attempted to obtain the meaning of the status codes through the FOIA process and have been rebuffed, such as the following:

*Social Security Admin. FOIA for CSP Code Values*, Exhibit #01.011

<https://sedm.org/Exhibits/EX01.011.pdf>

1.3. More about this SCAM at:

*Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien*, Form #05.006, Section 15.13

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

**2. [The Social Security Program Operations Manual System \(POMS\)](#) and the [SSA Website](#) never define the TYPE of “citizen” eligible for Social Security, which, per the Social Security Act itself, is LIMITED to territorial citizens. This obfuscation and equivocation is deliberate, so that they can protect themselves from charges of criminal identity theft as recorded in:**

*Identity Theft Affidavit*, Form #14.020

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

**3. The IRS Website says you CANNOT trust anything they print, publish, or say. Why the HELL would you want to fill out a form that you can't trust and sign under penalty of perjury that it's truthful? Ridiculous! Ironically, they won't even take responsibility for their own publication “[The Truth About Frivolous Tax Arguments](#)” so apparently, even THAT is LIES you can't trust. See:**

<https://ftsig.org/special-language/irs-pubs-warning/>

# Executive Branch

4. [IRS Publication 519](#) perpetuates the Illusion that there is no such thing as an American national who is a "nonresident alien".
  - 4.1. It only mentions "aliens" in connection with "nonresident aliens".
  - 4.2. It doesn't mention "nationals of the United States" who are "nonresident alien INDIVIDUALS" and how they became "individuals". They do this IN SPITE of the fact that such things are recognized in [26 U.S.C. §873](#) in connection with American nationals taking privileged deductions.
  - 4.3. It applies the presence test to determine who are "nonresident aliens", even though the Presence Test in [26 U.S.C. §7701\(b\)](#) only applies to "alien individuals" and never American nationals by default. [26 U.S.C. §937](#) and [26 C.F.R. §1.937-1](#) apply the presence test to American nationals to possessions, but only as a foreign affairs function in relation to Congress' exclusive jurisdiction in possessions and not in relation to constitutional states.
5. The 1040-NR tax return in its present form OMITS mention of "nationals of the United States" as being eligible to file as a nonresident alien.
  - 5.1. "national of the United States" was directly listed on the return as being eligible from 1980 to 1983.
  - 5.2. "U.S. nationals" were listed on the return as being eligible to file as from 1984-2017.

See for yourself! Look at:

[Tax Return History-Citizenship](https://famguardian.org/Subjects/Taxes/Citizenship/TaxReturnHistory-Citizenship/TaxReturnHistory-Citizenship.htm), Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/Citizenship/TaxReturnHistory-Citizenship/TaxReturnHistory-Citizenship.htm>

# *Executive Branch*

## **6. The processing of 1040-NR returns is compartmentalized at only ONE of the MANY service centers of the IRS in Austin, Texas.**

- 6.1. This ensures that people at the other service centers do not get wind of the NRA approach.
- 6.2. If you send a 1040-NR return to the WRONG location, they will try to penalize the return as frivolous because the people at the other service centers aren't allowed to know about the NRA position.

## **7. The ONLY source of jurisdiction within constitutional states of the Union originates in either federal property or foreign affairs functions.**

- 7.1. Foreign affairs relates ONLY to aliens and never NATIONALS or American NATIONALS.
- 7.2. By including BOTH ALIENS and NATIONALS under the “nonresident alien” umbrella, they can abuse [equivocation \(sophistry\)](#) to deceive legally ignorant American nationals into avoiding the Nonresident Alien Position.
- 7.3. Since American NATIONALS in Constitutional states, unlike ALIENS, are not subject to foreign affairs functions then the only jurisdiction over them then becomes PROPERTY under [Article 4, Section 3, Clause 4 of the Constitution](#).
- 7.4. IRS therefore deliberately never tells you that the TAX STATUS or CIVIL STATUS of “nonresident alien”, “person”, “taxpayer”, and “individual” are in fact the ONLY property the government created and owns that they can use to control the average American national and that pursuit or benefit of all such forms of property are voluntary. See:

[Policy Document: IRS Fraud and Deception About the Statutory Word “Person”, Form #08.023](https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf)  
<https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>

# *Private Industry*

- 1. Black's Law Dictionary USED to clarify the distinction between NATIONALITY and DOMICILE or POLITICAL STATUS v. CIVIL STATUS. The last three versions REMOVED the discussion of this KEY issue, in order to protect EQUIVOCATION on the part of politicians and the legal profession designed to ENSLAVE you.**
- 2. The [Hague Convention](#) section dealing with the distinction between NATIONALITY and DOMICILE was NEVER translated into ENGLISH in order to ensure you never learn about the equivocation politicians, judges, and legislators routinely engage in on the subject. For the ENGLISH translation created by one of our members, see:**

***Convention Relating to the Settlement of the Conflicts Between the Law of Nationality and the Law of Domicile [Anno Domini 1955],***

**Exhibit #01.008**

**<https://sedm.org/Exhibits/EX01.008.pdf>**

# Private Industry

**3. IRS knows that most withholding agents are financial institutions that have a vested interest to ensure that you provide an SSN or TIN so they can use the number for asset recovery, [Anti-Money-Laundering \(AML\) \(Form #05.044\)](#) , accounting, and credit reporting purposes.**

- 3.1. However, “nonresident aliens” not engaged in a “[trade or business](#)” are not required to have or use these numbers per [26 U.S.C. §301.6109-1\(b\)](#). This also exempts them from Know Your Customer (KYC) rules at FINTECH firms as well. See [Form #09.084](#).
- 3.2. The result of not using these numbers encourages fraud on the part of their own employees and depositors, such as the massive Wells Fargo fraud where bank employees opening hundreds of thousands of unenumerated and unauthorized accounts to get employee bonuses and the fraud went unnoticed for years without SSNs on the new accounts. They were massively fined for doing so.
- 3.3. Therefore, even though American nationals are correct in insisting on unenumerated accounts, financial institutions asking for withholding paperwork sometimes push back on efforts to open unenumerated nonprivileged accounts using the [W-8BEN \(Form #04.202\)](#). They do this so they can track their customers like animals and destroy ALL their rights for the sake of “business efficiency”, AML compliance, asset recovery, and credit reporting purposes. They also use these numbers for their CHEX system as well to report bounced checks so that bad actors are blacklisted. Thus, those seeking NRA accounts or positions, like those engaged in marijuana sales and crypto, are subject to private economic sanctions by being illegally targeted and discriminated against with “debanking” or “unbanking”.
- 3.4. The banking industry has also vociferously resisted attempts by the [Consumer Financial Protection Bureau \(CFPB\)](#) to implement regulations that forbid banking discrimination against NRAs seeking unenumerated accounts and others. Their first attempt to do so has been met with protracted litigation. Nevertheless, some states are implementing laws anyway to forbid such illegal discrimination and economic sanctions by banks. [Click here \(OFFSITE LINK\)](#) for details.

# Private Industry

**3.5. Unscrupulous tactics abused by financial institutions to resist opening unenumerated NRA accounts include:**

**3.5.1 Playing STUPID and just PRESUMING that all “nonresident aliens” are “aliens”, and that American nationals are not ALIENS.**

**3.5.2. To put legally ignorant clerks who don’t read the law in charge of opening new accounts and claiming ignorant when you confront them with the law. [Click here \(Form #04.202\)](#) for proof of the above and look at section 14.**

**4. For those American nationals who DO NOT know that they are “foreign” but NOT “foreign persons” under [26 C.F.R. §1.1441-1](#) and are NOT subject to FOREIGN PERSON WITHHOLDING or REPORTING, all the methods for escaping withholding or reporting require them to engage in privileged [“trade or business” \(Form #05.001\)](#) or to make [some kind of “election”](#) that:**

**4.1. Makes them privileged.**

**4.2. Makes them an “individual” even though they are not UNTIL they pursue the PRIVILEGE of deductions under [26 U.S.C. §162](#) and [26 U.S.C. §873](#).**

**4.3. Makes them and a “taxpayer”.**

# *Private Industry*

- 4. There are NO software tools available to file as a nonresident alien. TurboTax ONLY supports DOMESTIC returns.**
- 5. Tax preparation franchise businesses like Jackson Hewitt and H&R Block ONLY accept RESIDENT (1040) tax returns under the FALSE presumption that American nationals in states of the Union are DOMESTIC and not “overseas” under [26 U.S.C. §911](#). One of our members ran such a franchise and can attest to this FRAUD.**

# Summary

IRS astutely knows that people naturally will always take the path of:

- 1. Least resistance, where they can avoid arguments with withholding agents or business associates who don't know that "foreign person" in [26 U.S.C. §1441](#) and [26 C.F.R. §1.1441-1](#) excludes American nationals.**
- 2. Least complexity. The 1040 and the W-4 are simpler than the 1040-NR and W-8BEN respectively.**
- 3. Least effort, where they can avoid having to read or learn the law by just doing what everyone else does.**
- 4. Greatest convenience, reward, or benefit. The ability to take deductions or receive a benefit or credits by doing something adds a powerful incentive to just about anything. Unfortunately, all these things are privileges that have a price tag or obligation attached to them.**

# Summary

The tactics in this section ensure that if human nature takes its natural course, YOU as an American national, will:

1. Avoid preserving and declaring and implementing your natural default status as a “nonresident alien”.
2. Avoid arguments with withholding agents, corporate counsel, and your business associates by submitting a W-9 instead of the more proper [W-8BEN](#).
3. Make an [“invisible election” \(invisible consent\)](#) to become a privileged “U.S. person” by filing a 1040 form instead of the more proper 1040-NR form because it is SIMPLER and requires you to know less.

The combined result of the above is [LITERAL slavery mainly through legal ignorance manufactured in the public FOOL/SCHOOL system \(Form #05.055\)](#), being maximally privileged, paying the MOST tax, and being a peon on a legal leash who pays tax on their WORLDWIDE earnings EVERYWHERE and doesn’t even know how they became a slave to begin with. Welcome to gulag Amerika, Comrade!

# Summary

To prove the above yourself, see:

1. ***META AI: “Nonresident Alien” v. “non-resident alien”***, FTSIG  
<https://ftsig.org/meta-ai-nonresident-alien-v-non-resident-alien/>
2. ***META AI: Is a “NATIONAL OF THE UNITED STATES” A “FOREIGN PERSON” under 26 U.S.C. 1441?***, FTSIG  
<https://ftsig.org/meta-ai-is-a-national-of-the-united-states-a-foreign-person/>
3. ***Lawfully Avoiding Foreign Person Withholding***, FTSIG  
<https://ftsig.org/lawfully-avoiding-foreign-person-withholding/>
4. ***Foreign Person Reporting and Withholding Summary***, FTSIG  
<https://ftsig.org/foreign-person-reporting-and-withholding-summary/>

## ***How to aver your status as a nonresident alien in court pleadings***

- Those claiming “nonresident alien” status must invoke it properly to be recognized by the court as a nonresident alien.
- The most famous example of a state citizen recognized by the court as a nonresident alien was Frank Brusher in the famous case of *Brushaber v. Union Pacific R. Co.*, 240 U.S. 1 (1916). You can read about this case at:
  - Google scholar  
[https://scholar.google.com/scholar\\_case?case=5893140094506516673](https://scholar.google.com/scholar_case?case=5893140094506516673)
  - *Brushaber v. Union Pacific R. Co.*, 240 U.S.1 (1916) Transcripts, Exhibit #09.031  
<https://sedm.org/Exhibits/EX09.031.pdf>
  - *Frank R. Brushaber Genealogical Records*, SEDM Exhibit #09.034. Contains Treasury Decision 2313 recognizing Brushaber as a nonresident alien.  
<https://sedm.org/Exhibits/EX09.034.pdf>
- In the above case, Brushaber averred in his U.S. Supreme Court petition that he was a:

*“citizen of the State of New York, and resident of the borough of Brooklyn in the City of New York“*

## ***How to aver your status as a nonresident alien in court pleadings***

- **Notice that from his averment:**
  - Nobody can conclude that he's NOT a political "citizen" of the nation--A "citizen" that through **"U.S. person" (Form #05.053)** election is within the domestic civil jurisdiction of the "United States". That "U.S. person" has a domicile in the District of Columbia as an agent of the national government.
  - Rather, he protects his foreign status by regarding the residual and inviolable sovereignty of the state, keeping ITS political jurisdiction at the forefront, and thereby preserving his foreign civil status.
- **Of course, Brushaber was an American national born in New York. But that is irrelevant.**
- **All Brushaber's census records indicate that he is a POLITICAL and not CIVIL "citizen" under federal law.**

## ***How to aver your status as a nonresident alien in court pleadings***

- **One's averment must articulate both the political and civil jurisdiction aspects of this. Otherwise the government will equivocate to:**
  - 1. Violate your EXCLUSIVE right to declare and establish your CIVIL STATUS in violation of the First Amendment. See:  
*Your Exclusive Right to Declare and Establish Your Civil Status*, Form #13.008  
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>
  - 2. Kidnap you into exclusive federal jurisdiction. See:  
*Identity Theft Affidavit*, Form #14.020  
[https://sedm.org/Forms/14-PropProtection/Identity\\_Theft\\_Affidavit-f14039.pdf](https://sedm.org/Forms/14-PropProtection/Identity_Theft_Affidavit-f14039.pdf)
  - 3. Strip you of the civil protections of the state you live in.
  - 4. Illegally enforce federal law against you as a PRESUMED public officer who works for them without compensation. See:  
*Challenging Jurisdiction Workbook*, Form #09.082  
<https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>

## ***How to aver your status as a nonresident alien in court pleadings: How TO do it***

- We would NEVER use the phrase “**resident**” to describe ourself like Brushhaber did because all “**residents**” in the Internal Revenue Code are aliens. **26 U.S.C. §7701(b)**
- The U.S. Supreme Court gave a HINT about why and how to correctly aver your status as an American national in a Constitutional state when they held:

*“The next observation is more important in view of the arguments of counsel in the present case. It is, that the distinction between citizenship of the United States and citizenship of a State is clearly recognized and established. **74\*74 Not only may a man be a citizen of the United States without being a citizen of a State, but an important element is necessary to convert the former into the latter. He must reside within the State to make him a citizen of it, but it is only necessary that he should be born or naturalized in the United States to be a citizen of the Union.**”*

*[Slaughter-House Cases, 83 U.S. 36, 73-74 (1873);*

*SOURCE:*

***[https://scholar.google.com/scholar\\_case?case=12565118578780815007](https://scholar.google.com/scholar_case?case=12565118578780815007)**]*”

- What we want to AVOID calling ourself is someone who is a “citizen of the United States” while NOT being a “citizen of a State”, such as those in the District of Columbia, which by the way is what “United States” is geographically defined as in **26 U.S.C. §7701(a)(9)** and **(a)(10)**.

# ***How to aver your status as a nonresident alien in court pleadings: How TO do it***

- **Therefore, we would use:**

*"I am a political but not civil citizen of the State of \_\_\_\_\_, residing (but not necessarily DOMICILED) in \_\_\_\_\_ county."*

- **If you do the above, you:**

- Make your allegiance divided between state and national.
- Force the court to recognize the inviolable sovereignty of your state.
- Establish that you are not the CIVIL CITIZEN\*\*+D mentioned in [26 C.F.R. §1.1-1\(a\)](#), meaning the exclusive jurisdiction of the national government resulting from physical residence or domicile.
- Recognize the complementary nature of the federal system (federalism) described on the next page.

- **More on “subject to ITS jurisdiction” at:**

1. ***Why the Fourteenth Amendment is NOT a Threat to Your Freedom***, Form #08.015  
<https://sedm.org/Forms/08-PolicyDocs/FourteenthAmendNotProb.pdf>
2. ***Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien***, Form #05.006, Section 4.12  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

# ***Nonresident Alien Averment: Federalism***

- **QUESTION:**

Under the American system of federalism, if a United States citizen is completely subject to the nation's political jurisdiction per the Supreme Court in [Elk v. Wilkins, , 112 U.S. 94 \(1884\)](#) then how would the fifty states retain or invoke any political jurisdiction at all?

- **META AI ANSWER:**

- The concept you're referring to is known as "divided sovereignty" or "dual sovereignty," which is a fundamental aspect of the American federal system. Even though the Supreme Court established in [Elk v. Wilkins, 112 U.S. 94 \(1884\)](#) that the United States has sovereign authority over its citizens, the fifty states retain significant political jurisdiction through the principles of federalism.
- Here's how it works:
  - » The US Constitution grants the federal government authority over matters of national concern, such as foreign policy, national defense, and interstate commerce.
  - » Meanwhile, the states retain jurisdiction over local matters, such as law enforcement, education, healthcare, and local governance.
  - » The Tenth Amendment to the Constitution ensures that any powers not delegated to the federal government are reserved for the states or the people.
  - » This division of power allows states to exercise significant autonomy and jurisdiction within their respective territories, even as their citizens are also subject to federal authority.
  - » In summary, the fifty states retain political jurisdiction over matters within their sphere of authority, while the federal government exercises sovereignty over matters of national concern. This balance of power is a hallmark of the American federal system.

# *How to aver your status as a nonresident alien in court pleadings*

- **Note that:**
  - **Political status** = "**citizen**" + **allegiance**
    - » This is national.
    - » See 8 C.F.R. §337.1  
<https://www.law.cornell.edu/cfr/text/8/337.1>
  - **Civil status** = "**citizen**" + **domicile**
    - » This is municipal.
    - » See:
      - *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
      - *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008  
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>
  - For the distinction between NATIONAL and MUNICIPAL, see:  
U.S. v. Wong Kim Ark, 169 U.S. 649 (1897)  
[https://scholar.google.com/scholar\\_case?case=3381955771263111765](https://scholar.google.com/scholar_case?case=3381955771263111765)
- **Here's the conundrum.**
  - The states are within the political jurisdiction of the United States. Yet if you agree to that, there is an implication that one is completely subject legislatively too (equivocation).
  - Thus, we have to assert status consistent with the state's residual and inviolable sovereignty in order to retain the foreign status.

***How to aver your status as a  
nonresident alien in court pleadings: Method in a Nutshell***

- **Method in a nutshell:**
  - **GOVERNMENT QUESTION:** Are you in the house (statutory geographical United States)? Y or N?
  - **YOUR PROPER ANSWER:** I'm in the kitchen (a state of the Union).
  - **IMPROPER ANSWER:** YES
- **This is the ONLY way out of The Matrix, Neo or the Government Farm! See:**
  - **Choices**, Family Guardian Fellowship  
<http://famguardian.org/Media/Choices.mp3>
  - **How to Leave the Government Farm**, Form #12.020  
<https://sedm.org/how-to-leave-the-government-farm-form-12-020/>

## ***How to aver your status as a nonresident alien in court pleadings: Method in a Nutshell***

- **This method of averment is consistent with:**
  - **The separation of powers doctrine. See:**  
***Government Conspiracy to Destroy the Separation of Powers*, Form #05.023**  
<https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>
  - **What Sandra Day O'Connor as a retired U.S. Supreme Court Justice told one of our members about how to aver their status as a nonresident alien.**
  - **Precedents of the U.S. Supreme Court in:**
    - » **Minor v. Happersett, 88 U.S. 162, 21 Wall 162 (1875)**  
[https://scholar.google.com/scholar\\_case?case=5117525999793250938](https://scholar.google.com/scholar_case?case=5117525999793250938)
    - » **U.S. v. Wong Kim Ark, 169 U.S. 649 (1897)**  
[https://scholar.google.com/scholar\\_case?case=3381955771263111765](https://scholar.google.com/scholar_case?case=3381955771263111765)
    - » **Elk v. Wilkins, 112 U.S. 94 (1884)**  
[https://scholar.google.com/scholar\\_case?case=15118083235858813035](https://scholar.google.com/scholar_case?case=15118083235858813035)

## *How to aver your status as a nonresident alien in court pleadings: How NOT to do it*

- How NOT to do it:
  - I’m a “State Citizen”
    - » Why?: In [Minor v. Happersett, 88 U.S. 162, 21 Wall 162 \(1875\)](#), the U.S. Supreme Court held that all state citizens are, ipso facto, NATIONAL citizens. Also, the government will SELF-SERVINGLY PRESUME (in violation of [due process of law, Form #05.045](#)) that the “State” you are referring to is the one in [26 U.S.C. §7701\(a\)\(10\)](#) instead of a state mentioned in the Constitution. ALWAYS define the context when you invoke geographical terms!
  - I’m NOT a “U.S. citizen”
    - » Why?: You can’t prove a negative.
  - I’m a natural born citizen of \_\_\_\_\_(State name)
    - » Why?:
      - You didn’t define the term.
      - No statute, regulation, or court ruling defines the term.
  - I’m sovereign!
    - » Why?: Because politically, they will say that only governments can be sovereign.
- The above are examples of **“SOVEREIGN CITIZEN”**  
**BULLSHIT!**
  - We don’t advocate being a “sovereign citizen”.
  - Our [Member Agreement, Form #01.001](#) forbids members from even using that term when interacting with the government or legal profession!
  - Get with the program, people!

***How to aver your status as a  
nonresident alien in court pleadings: How NOT to do it***

- **IRS-CID: "So....are you a U.S. citizen?"**
- **NRA: "I'm a citizen of the State of Florida, residing in Volusia county."**
- **IRS-CID: "So you're a "State" citizen?"**
- **\*\*\*\*WRONG ANSWER\*\*\*\***
- **NRA: "Yes."**  
**(This results in a status of "citizen" of the "United States"\*G)**
- **\*\*\*\*CORRECT ANSWER\*\*\*\***
- **NRA: "Like I said, I'm a citizen of the State of Florida, residing in Volusia county. Would you quit trying to be a PREDATOR and start being a REAL PROECTOR like the Constitution requires?"**  
**(This results in a status of "nonresident alien.")**

***How to aver your status as a  
nonresident alien in court pleadings: How NOT to do it***

- **WARNING!:**
  - Just agreeing to be a generic "State" citizen in the context of Federal law without articulating which state exactly results in a claim of "D.C. citizenship," thereby imputing a "necessary domicile" of "United States"\*G(geographical) for tax purposes.
  - [26 U.S.C. §7701](#)(a)(9) and (a)(10) serve two different purposes with potentially the same result if not handled properly.
- **See how sneaky this can be? Therefore:**
  - Never answer "Yes"/"No" questions.
  - Always come back with the more correct and **SPECIFIC** and accurate answer like Jesus did.

## ***How to aver your status as a nonresident alien in court pleadings: How NOT to do it***

- This kind of JUDICIAL and EXECUTIVE BRANCH DECEPTION and PREDATION is summed up in the following maxims of law. WATCH OUT!

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

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

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

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

**The PREDTOR TACTICS government employs to HUNT you like cattle consist of:**

- Asking GENERAL questions using words that have multiple contexts.
- Hoping your legal ignorance will cause you to:
  - » PRESUME that all contexts are equivalent.
  - » Answer "YES" instead of giving a more specific answer that recognizes the separation between the multiple contexts.
- The result is that you VOLUNTEER into their jurisdiction and thereby surrender your sovereignty, autonomy, and self ownership to essentially become GOVERNMENT CHATTEL and literally STATE CATTLE. See:

*How to Leave the Government Farm, Form #12.020*

<https://sedm.org/how-to-leave-the-government-farm-form-12-020/>

## ***How to aver your status as a nonresident alien in court pleadings: How NOT to do it***

- **The whole election scheme is based on the logical fallacy of the inapposite question. And that question is disguised to look like a benign inquiry into national citizenship (not to be confused with nationality). Instead, it constitutes an invitation to elect a "necessary domicile" in the "**United States<sup>G</sup>**", thereby creating a waiver of foreign status in favor of a domestic one. And this domestic status election creates a steward/trustee connection with Federal government property, as the status imputes rights and obligations. This creates a franchise arrangement subjecting the steward/trustee to statutorily created obligations to pay tax on worldwide income incurred through ALL income generation in concert with said property (the U.S. person status).**
- **It requires a very specific averment that if not followed every time will result in equivocation and prima facie evidence of a domestic status. The scheme is so DEVIIOUS and SUBTLE that the perpetrators don't even recognize what's happening. They think they're "doing good" when in reality they are useful idiots.**

## ***How to aver your status as a nonresident alien in court pleadings: How NOT to do it***

- **That's the power of the scheme. If presented properly, inherently good people like former IRS agents Joe Banister and Sherry Peal Jackson will abandon ship.**
- **Once their tactics are explained and understood, and responded to appropriately, the house of cards collapses.**
- **Otherwise dupes enforce it unwittingly because they do not understand the difference between the U.S. in its political and geographical senses. Nor do they understand how national citizenship serves as a common denominator to political status (nationality) and civil status (imputed through jurisdiction of domicile).**

## ***How to aver your status as a nonresident alien in court pleadings: How NOT to do it***

- For more rebutted arguments about sovereignty, see:
  - *Rebutted False Statements About Sovereignty In The News, form #08.027*  
<https://sedm.org/category/rebutted-false-arguments/rebutted-false-statements-about-sovereignty-in-the-news/>
  - *Rebutted False Arguments About Sovereignty, Form #08.018*  
<https://sedm.org/Forms/08-PolicyDocs/RebFalseArgSovereignty.pdf>
- **QUESTION:** Why do the courts have to make this so bloody complicated?
- **ANSWER:** Because it's a THIRD RAIL ISSUE! They don't want to crack the damn and cause a flood of people leaving the system! See:
  - Third Rail Government Issues, Form #08.032*  
<https://sedm.org/Forms/08-PolicyDocs/ThirdRailIssues.pdf>
- Remember:

## ***How to aver your status as a nonresident alien in court pleadings: How NOT to do it***

- **Doing this WRONG can be life threatening and should not be up to conjecture. Judges should explain what they mean much more accurately, along with its implication.**
- **We think because we have to guess about this and explain it to people after years of researching the subject, the system fails to give constitutionally required reasonable notice and is void for vagueness! It fails the smell test.**
- **When and how did you get notice that this is how it works. Not in public school. Not in government publications. Not in statutes or regulations. Not even in getting a law degree!**
- **BULLCRAP!**
- **And we are dedicated students of the law. What about Joe Sixpack?**

***How to aver your status as a  
nonresident alien in court pleadings : How NOT to do it***

- **Is it SUCH a dangerous third rail issue to government revenue that no one can tell me this who works for Uncle Sam?**
- **It clearly must be a matter of national security to keep this truth OUT of the hands of people like you!**
- **This sort of corruption of the government is despicable!**

## ***How to aver your status as a nonresident alien in court pleadings: Conclusions***

- If you would like to learn more about the critical distinctions between **POLITICAL** and **CIVIL** citizenship discussed here, see:

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

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

- If you want **PROOF** that you are not the **SUBCLASS** of “citizen” mentioned in the Internal Revenue Code and regulations, see section 6 of the above presentation.

## ***How to Get Others to Simply understand this presentation***

- 1. Teach them about the political and geographical sense or legal terms.**
- 2. Teach them about political status and civil status attached to the political and geographical sense of legal terms respectively.**
- 3. Present the concept that the CIVIL “citizen of the United States” contemplated in the tax code is a sub class of all POLITICAL citizens.**
- 4. Show them that by making the election/consent you assume a property interest and agency of the federal government, and from that you become liable.**

# Summary and Conclusions

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

# Summary and Conclusions

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

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

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

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

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

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

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

- Usually false presumptions that prejudice adopting the status:

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

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

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

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

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

# Summary and Conclusions

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

*U.S. Person Position*, Form 05.053

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

- **Fooling people into “electing” a privileged status that makes NONTAXABLE earnings or status into PRIVILEGED or TAXABLE.** See:

- » “Electing” as Fourteenth Amendment constitutional citizen to be treated as a “U.S. person”. See [Form #05.053](#) above. Indirectly, this:

- ILLEGALLY creates a new office in the government in violation of [18 U.S.C. §912](#).
- Places the office in the District of Columbia.
- Makes you the officer and surety for the office, whether you realize it or not.
- Forces you to answer the mail for the office as a “resident agent”.

- » Making all choices into “elections” in which you literally “elect” yourself into public office or agency and thus convert your status from PRIVATE to PUBLIC. [26 C.F.R. §301.6109-1\(b\)](#) is an example, in which if you make an “election”, you are compelled to use a franchise mark or franchise license number called a Social Security Number. See:

*About SSNs and TINs on Government Correspondence*, Form #05.012

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

- » See the definition of “beneficial owner”.

*Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “beneficial owner”

<https://famguardian.org/TaxFreedom/CitesByTopic/BeneficialOwner.htm>

- » See the definition of “trade or business”.

*The “Trade or Business” Scam*, Form #05.001

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

# Further reading and research

- **Citizenship**

- **How You are Illegally Deceived or Compelled to Transition from Being a POLITICAL Citizen to a CIVIL Citizen: By Confusing the Two Contexts**, Family Guardian Fellowship  
<https://famguardian.org/Subjects/LawAndGovt/Citizenship/HowCitObfuscated.htm>
- **Citizenship Diagrams**, Form #10.010  
<https://sedm.org/Forms/10-Emancipation/CitizenshipDiagrams.pdf>
- **Citizenship Status v. Tax Status**, Form #10.011  
<https://sedm.org/Forms/10-Emancipation/CitDomTaxStatusOptions.pdf>
- **Citizenship and Sovereignty Course**, Form #12.001  
<https://sedm.org/LibertyU/CitAndSovereignty.pdf>
- **Citizenship, Domicile, and Tax Status Options**, Form #10.003  
<https://sedm.org/Forms/10-Emancipation/CitDomTaxStatusOptions.pdf>
- **Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien**, Form #05.006  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

# *Further reading and research*

- **Nonresident Alien Position**

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

# Further reading and research

- **Practical Application**

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

# *Further reading and research*

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