

LEGAL DECEPTION, PROPAGANDA, AND FRAUD

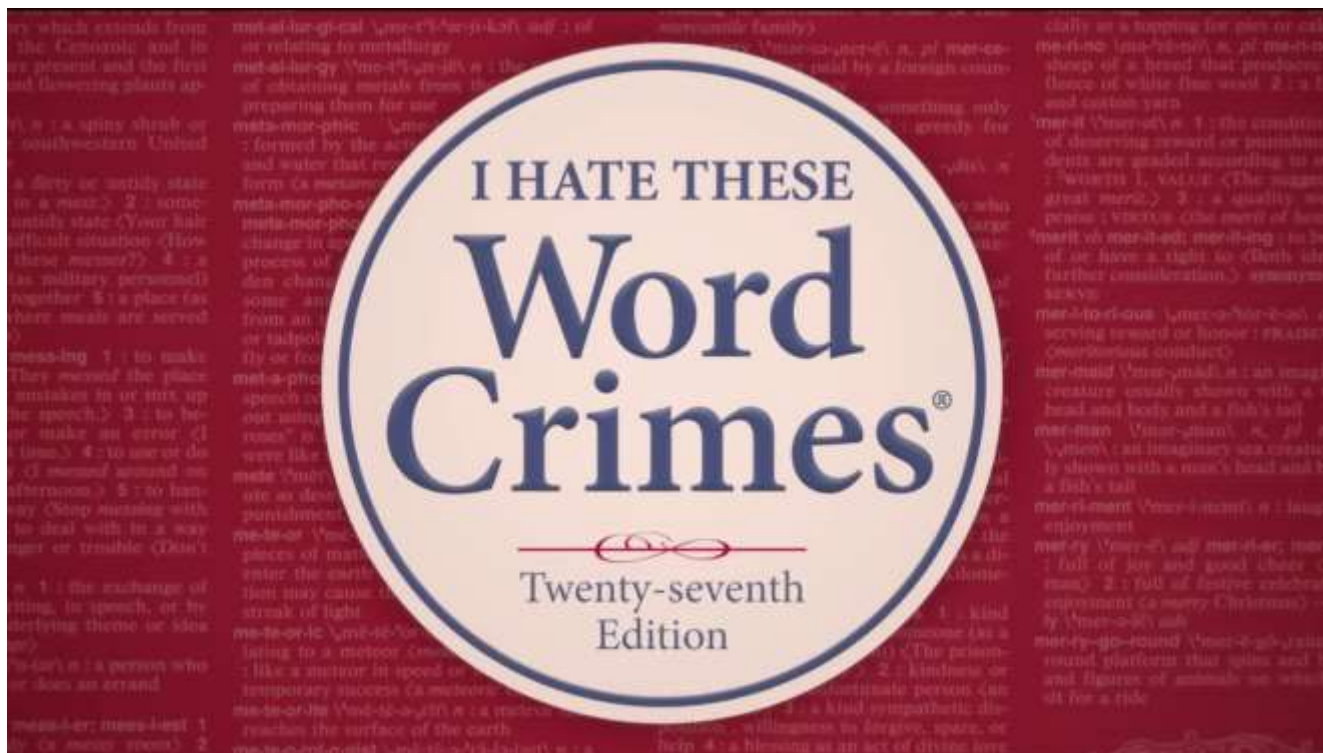


*"Most assuredly, I say to you, **he who does not enter the sheepfold by the door [rules of statutory construction], but climbs up some other way [deceit, presumption, and equivocation], the same is a thief and a robber. But he who enters by the door is the shepherd [LAWFUL PROTECTOR/GOVERNOR] of the sheep.** To him the doorkeeper opens, and the sheep hear [read and learn] his voice [THE LAW]; and he calls his own sheep by name [RATHER THAN Social Security Number] and leads [rather than COERCES] them out. And when he brings out his own sheep, he goes before them [because the shepherd/protector is EQUAL and not SUPERIOR under the law]; and the sheep follow [obey] him, for they know his voice [and THE LAW]. Yet they will by no means follow a stranger [de facto THIEF government], but will flee from [refuse to obey] him, for they do not know the voice of strangers." Jesus used this illustration, but they did not understand the things which He spoke to them.*
[John 10:1-6, Bible, NKJV]

"Getting treasures by a lying tongue is the fleeting fantasy of those who seek death."
[Prov. 21:6, Bible, NKJV]

"Whoever guards his mouth and tongue Keeps his soul from troubles."
[Prov. 21:23, Bible, NKJV]

DEDICATION



The purpose of this document is to PREVENT:

(Lawyer) Word Crimes-by Weird Al Yankovic
<https://youtu.be/8Gv0H-vPoDc?list=RD8Gv0H-vPoDc>

*For You are not a God who takes pleasure in wickedness,
Nor shall evil dwell with You.
The boastful shall not stand in Your sight;
You hate all workers of iniquity.
You shall destroy those who speak falsehood [or try to deceive];
The Lord abhors the bloodthirsty and deceitful man.
[Psalm 5:4-6, Bible, NKJV]*

*“Dishonest [unequal] scales are an abomination to the Lord, but a just weight is His delight.”
[Prov. 11:1, Bible, NKJV]*

*“A lying tongue hates those who are crushed by it, And a flattering mouth works ruin.”
[Prov. 26:28, Bible, NKJV]*

“The great enemy of clear language is insincerity. When there is a gap between one's real and one's declared aims, one turns as it were instinctively to long words and exhausted idioms, like a cuttlefish spurting out ink.”

Legal Deception, Propaganda, and Fraud

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form #05.014, Rev. 10/14/2016

2 of 662

EXHIBIT: _____

[[George Orwell](#), "Politics and the English Language", 1946; English essayist, novelist, & satirist (1903 - 1950)]

"Political chaos is connected with the decay of language... one can probably bring about some improvement by starting at the verbal end."

[[George Orwell](#)]

"Political language... is designed to make lies sound truthful and murder respectable, and to give an appearance of solidity to pure wind."

[[George Orwell](#)]

"Sometimes the first duty of intelligent men is the restatement of the obvious. "

[[George Orwell](#)]

"Judicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy. "

[Senator Sam Ervin, during Watergate hearing]

"When words lose their meaning, people will lose their liberty. "

[Confucius, circa 500 B.C.]

"If a word has an infinite number of meanings [or even a SUBJECTIVE meaning], it has no meaning, and our reasoning with one another has been annihilated."

[Aristotle, Metaphysica Book IV]

"Every nation, consequently, whose affairs betray a want of wisdom and stability, may calculate on every loss which can be sustained from the more systematic policy of their wiser neighbors. But the best instruction on this subject is unhappily conveyed to America by the example of her own situation. **She finds that she is held in no respect by her friends; that she is the derision of her enemies; and that she is a prey to every nation which has an interest in speculating on her fluctuating councils and embarrassed affairs.**

The internal effects of a mutable policy are still more calamitous. **It poisons the blessing of liberty itself. It will be of little avail to the people, that the laws are made by men of their own choice, if the laws be so voluminous that they cannot be read, or so incoherent that they cannot be understood; if they be repealed or revised before they are promulgated, or undergo such incessant changes that no man, who knows what the law is to-day, can guess what it will be to-morrow. Law is defined to be a rule of action; but how can that be a rule, which is little known, and less fixed?**

Another effect of public instability is the unreasonable advantage it gives to the sagacious, the enterprising, and the moneyed few over the industrious and uniformed mass of the people. Every new regulation concerning commerce or revenue, or in any way affecting the value of the different species of property, presents a new harvest to those who watch the change, and can trace its consequences; a harvest, reared not by themselves, but by the toils and cares of the great body of their fellow-citizens. **This is a state of things in which it may be said with some truth that laws are made for [benefit of] the FEW, not for the MANY.**"

[Federalist Paper No. 62, James Madison]

"It has been frequently remarked, with great propriety, that a voluminous code of laws is one of the inconveniences necessarily connected with the advantages of a free government. **To avoid an arbitrary discretion in the courts, it is indispensable that they should be bound down by strict rules [of statutory construction and interpretation] and precedents.**

which serve to define and point out their duty in every particular case that comes before them; and it will readily be conceived from the variety of controversies which grow out of the folly and wickedness of mankind, that the records of those precedents must unavoidably swell to a very considerable bulk, and must demand long and laborious study to acquire a competent knowledge of them.”
[Federalist Paper No. 78, Alexander Hamilton]

“What right have you to declare My [God’s] statutes [write man’s vain law], or take My covenant [the Bible] in your mouth, seeing you hate instruction and cast My words behind you? When you saw a thief, you consented with him, and have been a partaker with adulterers. You give your mouth to evil, and your tongue frames deceit. You sit and speak against your brother; you slander your own mother’s son. These things you have done, and I kept silent; you thought that I was altogether like you; but I will reprove you, and set them in order before your eyes. Now consider this, you who forget God, lest I tear you in pieces, and there be none to deliver: Whoever offers praise glorifies Me; and to him who orders his conduct aright [and bases it on God’s laws] I will show the salvation of God.”
[Psalm 50:16-23, Bible, NKJV]

“The coming of the lawless one [government anarchy created with sovereign immunity] is according to the working of Satan, with all power, signs, and lying wonders, and with all unrighteous deception among those who perish, because they did not receive the love of the truth, that they might be saved. And for this reason God will send them strong delusion, that they should believe the lie, that they all may be condemned who did not believe the truth but had pleasure in unrighteousness.”
[2 Thess. 2:9-12, Bible, NKJV]

“For the idols [civil rulers] speak delusion; The diviners envision lies, And tell false dreams; They comfort in vain. Therefore the people wend their way like sheep; They are in trouble because there is no shepherd [GOD, or a wolf pretending to BE a shepherd].”
[Zech. 10:2, Bible, NKJV]

“Your prophets [judges wearing black robes as priests of a civil religion] have seen for you False and deceptive visions;
They have not uncovered your iniquity,
To bring back your captives,
But have envisioned for you false prophecies and delusions.”
[Lamentations 2:14, Bible, NKJV]

“Deliver me, O LORD, from evil men;
Preserve me from violent men,
Who plan evil things in their hearts;
They continually gather together for war.
They sharpen their tongues like a serpent;
The poison of asps is under their lips.”
[Psalm 140:103, Bible, NKJV]

“He who kills a bull is as if he slays a man;
He who sacrifices a lamb, as if he breaks a dog’s neck;
He who offers a grain offering, as if he offers swine’s blood;
He who burns incense, as if he blesses an idol.
Just as they have chosen their own ways,
And their soul delights in their abominations,
So will I [GOD!] choose their delusions,
And bring their fears on them;
Because, when I called, no one answered,
When I spoke they did not hear;
But they did evil before My eyes,
And chose that in which I [GOD!] do not delight.”
[Isaiah 66:3-4, Bible, NKJV]



Don't Drink the Government Kool-Aide, Like They Did at the Jim Jones Plantation
<http://famguardian.org/Subjects/Politics/Corruption/DrinkTheKoolaid.mp4>

TABLE OF CONTENTS

	Page
TABLE OF CONTENTS	6
LIST OF TABLES	12
LIST OF FIGURES	13
TABLE OF AUTHORITIES	13
1 Introduction	63
2 Scope of this document	66
3 Abuse of language to deceive, enslave, and STEAL from people originated with the Pharisees in the Bible	69
4 Important personalities who agree that word games are the main source of government corruption	80
4.1 U.S. Supreme Court Justice Antonin Scalia	80
4.2 Judge Andrew Napolitano	80
4.3 Former IRS Commissioner Shelton Cohen	81
5 Main purpose of law is to LIMIT government power to ensure freedom and sovereignty of the people	81
6 How our system of government became corrupted	85
6.1 Legal definition of a de jure “government”	85
6.2 Abuse of language is the main method of undermining what politicians call “the rule of law” and replacing it with “the rule of men”	88
6.3 Downes v. Bidwell predicted the corruption	92
7 What is “law”? The government is systematically LYING to you about what it means	98
7.1 Introduction	98
7.2 Law is a Delegation of authority from the true sovereign: The People	101
7.3 How law protects the sovereign people: By limiting government power	104
7.4 Two methods of creating “obligations” clarify the definition of “law”	106
7.5 Authorities on “law”	110
7.6 CORRECTIVE (past) or PREVENTIVE (future) Remedy?	113
7.7 Why all man-made law is religious in nature	116
7.8 The result of violating God’s laws or putting man’s laws above God’s laws is slavery, servitude, and captivity	120
7.9 Abuse of Law as Religion	121
7.10 Civil statutes are not “law” as defined in the Bible	127
7.11 Too much law causes crime!	130
7.12 How judges unconstitutionally “make law”	134
7.13 How to Prevent Abuses or Misuses of the Word “Law” by Government Workers	143
7.14 Summary of Criteria for determining whether an enactment is “law” or merely a private law franchise	147
7.15 What is “rule of law” in the context of the “law” defined here?	150
7.16 Conclusions and Summary	155
7.17 Resources for Further Research	158
8 Separation of Powers and Jurisdictions	159
8.1 State and Federal Government legal separation: How it’s SUPPOSED to work	159
8.2 Two Political Jurisdictions: “National Government” vs. “Federal/general government”	163
8.3 Two Taxing Jurisdictions under the I.R.C.: “National” v. “Federal”	177

8.4	The Federal Zone.....	183
8.5	Historical background on corruption of the system	188
9	Background on government deception.....	188
9.1	Canons of Good Spin.....	188
9.2	Doublethink and double-mindedness.....	189
9.3	What specific things can government employees lie about without legal consequences?	193
9.4	Evidentiary value of government correspondence sent to you	194
9.5	Speech must be FACTUAL before it can be FALSE.....	195
9.6	Making false statements to the government	195
9.7	Preventing prosecution for perjury when under duress to lie on government forms.....	196
9.8	False statements of fact by the press/media.....	197
9.9	False or misleading statements by Lawyers Using Word Games: Treason and Sedition.....	197
10	Background on Due Process of Law	204
10.1	Definition	204
10.2	How PRESUMPTION is abused by government to routinely and willfully violate due process of law..	206
11	Background on Civil Statutory Jurisdiction.....	206
11.1	All civil statutes passed in furtherance of the Constitution are law for government instrumentalities and officers, not PRIVATE persons	206
11.2	Why Statutory Civil Law is a Substitute for Common Law that only Applies on Federal Territory	213
11.3	Federal Rule of Civil Procedure 17 establishes that civil law is a voluntary franchise	220
11.4	Effect of domicile on citizenship and synonyms for domicile	221
11.5	Effect of domicile on CIVIL STATUTORY “status”	224
12	Legal terminology: Deception and identity theft through “words of art”	229
12.1	Two contexts for legal terms: CONSTITUTIONAL and STATUTORY	229
12.2	Ignorant presumptions about tax “terms” and definitions that aren’t true.....	234
12.3	Definitions of key terms and contexts	234
12.3.1	“non-resident non-persons” as used in this document are neither PHYSICALLY on federal territory nor LEGALLY present within the United States government as a “person” and office..	234
12.3.2	Constitutional context.....	235
12.3.3	Context for the words "alien" and "national"	236
12.3.4	“state national”	236
12.3.5	“Subject to THE jurisdiction” in the Fourteenth Amendment	237
12.3.6	“Alien” versus “alien individual”	239
12.3.7	Legal civil classification of “aliens”	240
12.3.8	Physically present.....	243
12.3.9	Legally but not physically present.....	244
12.3.10	STATUTORY and CONSTITUTIONAL “aliens” are equivalent under U.S.C. Title 8	248
12.4	“Words of Art” relating to taxation	249
12.4.1	“citizen” (undefined)	257
12.4.2	“Compliance” (undefined).....	258
12.4.3	“Domestic corporation” (in 26 U.S.C. §7701 (a)(4)).....	258
12.4.4	"Employee" (in 26 U.S.C. §3401 (c)).....	259
12.4.5	"Employer" (in 26 U.S.C. §3401 (d))	260
12.4.6	“Foreign corporation” (in 26 U.S.C. §7701 (a)(5)).....	260
12.4.7	"Gross Income" (26 U.S.C. §61)	260
12.4.8	"Includes" and "Including" (26 U.S.C. §7701 (c)).....	263
12.4.9	“Income” (not defined).....	265
12.4.10	"Individual" (26 C.F.R. §1.1441-1(c)(3))	266
12.4.11	“Levy” (in 26 U.S.C. §7701 (a)(21))	270
12.4.12	“Liable” (undefined).....	270
12.4.13	"Must" means "May"	271
12.4.14	“Nonresident alien” (in 26 U.S.C. §7701 (b)(1)(B)).....	271
12.4.15	"Person" (in 26 U.S.C. §7701 (a)(1)).....	273
12.4.16	“Personal services” (not defined)	275
12.4.17	“Required” (not defined)	275

12.4.18	"resident" (in 26 U.S.C. §7701(b)(1)(A))	276
12.4.19	"Shall" actually means "May"	278
12.4.20	"State" (in 26 U.S.C. §7701 (a)(10))	280
12.4.21	"Tax" (not defined).....	280
12.4.22	"Taxpayer" (in 26 U.S.C. §7701 (a)(14))	281
12.4.23	"Trade or business" (in 26 U.S.C. §7701 (a)(26))	282
12.4.24	"United States" (in 26 U.S.C. §7701 (a)(9))	282
12.4.25	"U.S. Citizen" (26 U.S.C. §3121(e)).....	283
12.4.26	"Voluntary" (undefined).....	285
12.4.27	"Wages" (in 26 U.S.C. §3401 (a))	285
12.4.28	"Withholding agent" (in 26 U.S.C. §7701 (a)(16)).....	288
12.5	Meaning of the "United States"	288
12.5.1	Three geographical definitions of "United States"	288
12.5.2	The two political jurisdictions/nations within the United States*	291
12.5.3	"United States" as a corporation and a Legal Person.....	293
12.5.4	Why the STATUTORY Geographical "United States" does not include states of the Union.....	296
12.5.5	Why the CONSTITUTIONAL Geographical "United States" does NOT include federal territory	299
12.5.6	Meaning of "United States" in various contexts within the U.S. Code	302
12.5.6.1	Tabular summary	302
12.5.6.2	Supporting evidence.....	304
12.5.6.3	Position on conflicting stare decisis from federal courts.....	310
12.5.6.4	Challenge to those who disagree.....	311
12.5.6.5	Our answers to the Challenge	314
12.6	"State" in the Internal Revenue Code means a "federal State" and not a Union state	318
12.6.1	Contemporary meaning	318
12.6.2	Effect of "includes": Doesn't add to the definition.....	320
12.6.3	Historical context.....	322
12.7	"Domicile" and "Residence"	329
12.7.1	Domicile: You aren't subject to civil statutory law without your explicit voluntary consent	330
12.7.2	"reside" in the Fourteenth Amendment	335
12.7.3	"Domicile" and "residence" compared.....	336
12.7.4	Christians cannot have an earthly "domicile" or "residence"	337
12.8	"Citizen" and "resident"	338
12.8.1	"Resident" defined generally	339
12.8.2	"Domiciliary" v. "Resident"	340
12.8.3	You're NOT a STATUTORY "resident" if you were born or naturalized in America and are domiciled in a state of the Union protected by the Constitution.....	345
12.8.4	You're not a STATUTORY "citizen" under the Internal Revenue Code.....	346
12.8.5	Why all people domiciled in states of the Union are "non-resident non-persons"	356
12.8.6	When are statutory "citizens" (8 U.S.C. §1401) liable for tax?: Only when they are "residents" abroad and not in a constitutional state.....	364
12.9	The TWO types of "residents": FOREIGN NATIONAL under the common law or GOVERNMENT CONTRACTOR/PUBLIC OFFICER under a franchise.....	368
12.9.1	Introduction	368
12.9.2	Definition of "residence" within civil franchises such as the Internal Revenue Code.....	371
12.9.3	"Resident" in the Internal Revenue Code "trade or business" civil franchise	372
12.9.4	"resident"=government employee, contractor, or agent	376
12.9.5	Why was the statutory "resident" under civil franchises created instead of using a classical constitutional "citizen" or "resident" as its basis?	381
12.9.6	How the TWO types of "RESIDENTS" are deliberately confused.....	383
12.9.7	PRACTICAL EXAMPLE 1: Opening a bank account.....	384
12.9.8	PRACTICAL EXAMPLE 2: Creation of the "resident" under a government civil franchise.....	384
13	Background on the Rules of Statutory Construction and Interpretation.....	388
13.1	Introduction	388
13.2	Courts may not question whether laws passed by the legislature are prudent	389
13.3	Meaning of a statute must be sought in the language in which it is framed	390

13.4	The Legislative Intent governs	390
13.5	Executive agencies may not write regulations that exceed the authority of the statute itself	390
13.6	The starting point for determining the scope of a statute is the statute itself.....	391
13.7	When confronted with a challenge based on statutory definitions, definitions govern	391
13.8	Maxims of Law on Statutory Construction and Interpretation	392
13.9	U.S. Supreme Court Rules of Statutory Construction	396
13.9.1	Scheidler v. National Organization for Women, 537 U.S. 393 (2003).....	396
13.9.2	U.S. v. Cleveland Indians Baseball Co., 532 U.S. 200 (2001)	396
13.9.3	E.E.O.C. v. North Gibson School Corp., 266 F.3d. 607 (2001)	397
13.9.4	Circuit City Stores v. Adams, 532 U.S. 105, 114-115 (2001)	397
13.9.5	Fischer v. United States, 529 U.S. 667 (2000).....	397
13.9.6	Stenberg v. Carhart, 530 U.S. 914 (2000)	397
13.9.7	United States v. Johnson, 529 U.S. 53 (2000)	398
13.9.8	Gustafson v. Alloyd Co., 513 U.S. 561 (1995).....	398
13.9.9	Estate of Cowart v. Nicklos Drilling Co., 505 U.S. 469, 120 L.Ed.2d. 379, 112 S.Ct. 2589 (1992)	398
13.9.10	Connecticut National Bank v. Germain, 503 U.S. 249 (1992)	398
13.9.11	Freytag v. Commissioner, 501 U.S. 868 (1991)	398
13.9.12	Norfolk & Western R. Co. v. Train Dispatchers, 499 U.S. 117 (1991)	398
13.9.13	Meese v. Keene, 481 U.S. 465, 484 (1987).....	398
13.9.14	American Tobacco Co. v. Patterson, 456 U.S. 63 (1982).....	399
13.9.15	CBS, Inc. v. F.C.C., 453 U.S. 367 (1981)	399
13.9.16	Product Safety Comm'n v. GTE Sylvania, 447 U.S. 102 (1980)	399
13.9.17	Touche Ross Co. v. Redington, 442 U.S. 560, 99 S.Ct. 2479, 61 L.Ed.2d. 82 (1979)	399
13.9.18	Colautti v. Franklin, 439 U.S. 379 (1979)	399
13.9.19	Richards v. United States, 369 U.S. 1, 9, 7 L.Ed.2d. 492, 82 S.Ct. 585 (1962).....	399
13.9.20	Jarecki v. G. D. Searle & Co., 367 U.S. 303, 81 S.Ct. 1579 (U.S. 1961)	399
13.9.21	Federal Trade Com. v. Simplicity Pattern Co. 360 U.S. 55 (1959)	400
13.9.22	Bell v. United States, 349 U.S. 81 (1955).....	400
13.9.23	Lawson v. Suwannee Fruit & Steamship Co., 336 U.S. 198, 201 (1949).....	400
13.9.24	United States v. Borden Co, 308 U.S. 188, 60 S.Ct. 182, 84 L.Ed. 181 (1939)	400
13.9.25	National Labor Relations Board v. Jones Laughlin Steel Corporation, 301 U.S. 1, 57 S.Ct. 615, 81 L.Ed. 893 (1937).....	400
13.9.26	Rector, Etc. Of Holy Trinity Church v. United States, 153 U.S. 457 (1892).....	401
13.9.27	Inhabitants of the Township of Montclair, County of Essex v. Ramsdell, 107 U.S. 147, 2 S.Ct. 391, 27 L.Ed. 431 (1883).....	401
13.9.28	Washington Market Co. v. Hoffman, 101 U.S. 112 (1879).....	401
13.9.29	United States v. Tynen, 78 U.S. 88, 11 Wall. 88, 20 L.Ed. 153 (1870).....	401
13.10	Summary of the Rules of Statutory Construction and Interpretation	401
14	Illegal Administrative Tactics	408
14.1	Equivocation During Litigation or on Government Forms	408
14.2	Rigging Government Forms	410
14.2.1	Rigging forms generally to kidnap your legal identity and transport it to the “District of Criminals”.....	410
14.2.2	Jurat/Perjury statement on IRS Forms	410
14.2.3	Not offering an option on the W-8BEN form to accurately describe the status of state nationals who are “nonresidents” but not “individuals”	412
14.2.4	Excluding “Not subject” from Government Forms and offering only “Exempt”	415
14.2.4.1	Earnings “not taxable by the Federal Government under the Constitution”	416
14.2.4.2	Avoiding deception on government tax forms	417
14.2.5	Illegally and FRAUDULENTLY Filing the WRONG return, the IRS 1040.....	423
14.2.6	Making a lawful election on a government form to become a “resident”	425
14.3	Compelled Use of Taxpayer Identification Numbers (TINs)	431
14.4	Social Security Administration HIDES your citizenship status in their NUMIDENT records	434
15	Illegal Statutory and Litigation Tactics	436

15.1	Equivocation of Statutory Terms: How corrupt judges and government prosecutors confuse contexts to unlawfully extend the meaning of words	436
15.1.1	How the two contexts are deliberately and maliciously confused and made to appear the same in order to unlawfully and unconstitutionally expand government jurisdiction	437
15.1.2	How Governments Abuse CONFUSION OVER CONTEXT in Statutes and/or Government Forms to Deliberately Create False Presumptions that Deceive, Injure, and Violate Rights of Readers..	438
15.1.3	PUBLIC v. PRIVATE context	439
15.1.4	GEOGRAPHICAL v. LEGAL context for words “United States” and “State”	443
15.1.5	STATUTORY v. CONSTITUTIONAL context for citizenship terms.....	448
15.1.6	“Subject to THE jurisdiction” v. “subject to ITS jurisdiction”	450
15.2	Abuse of “Includes” and “Including” in STATUTORY definitions	452
15.2.1	Ability to add anything one wants to a definition is a legislative function prohibited to constitutional courts.....	452
15.2.2	Legal Definitions of “includes”	455
15.2.2.1	Internal Revenue Code.....	455
15.2.2.2	Federal Register	455
15.2.2.3	Black’s Law Dictionary Definition	455
15.2.2.4	Bouvier’s Law Dictionary Definition	455
15.2.2.5	Supreme Court Interpretation of “includes”.....	456
15.2.2.5.1	Montello Salt Co. v. Utah, 221 U.S. 452 (1911).....	456
15.2.2.5.2	American Surety Co. of New York v. Marotta, 287 U.S. 513 (1933).....	456
15.2.2.5.3	Rusello v. United States, 464 U.S. 16 (1983).....	456
15.2.2.5.4	Gould v. Gould, 245 U.S. 151 (1917)	456
15.2.2.6	27 C.F.R. §72.11	457
15.2.3	Analysis of meaning of “includes” and “including”	457
15.2.3.1	Application of “innocent until proven guilty” maxim of American Law.....	457
15.2.3.2	Role of Law and Presumption in Proving Guilt	458
15.2.3.3	How the U.S. Government Acquires Extra-Territorial Jurisdiction to Reach Into the States and Your Pocket	460
15.2.3.4	Purpose of Due Process: To completely remove “presumption” from legal proceedings...	466
15.2.3.5	U.S. Supreme Court on the Void for Vagueness Doctrine	468
15.2.3.5.1	Connally v. General Construction Co., 269 U.S. 385 (1926).....	468
15.2.3.5.2	Sewell v. Georgia, 435 U.S. 982 (1978).....	469
15.2.3.5.3	Karlan v. City of Cincinnati, 416 U.S. 924 (1974).....	469
15.2.3.5.4	Giaccio v. State of Pennsylvania, 382 U.S. 399 (1966)	469
15.2.3.5.5	Winters v. People of State of New York, 333 U.S. 507 (1948).....	469
15.2.3.5.6	Smith v. Gougen, 415 U.S. 566, 572 (1974)	470
15.2.3.5.7	Papachristou v. City of Jacksonville, 405 U.S. 156, 172 (1972)	470
15.2.3.5.8	United States v. Batchelder, 442 U.S. 114, 123 (1979).....	470
15.2.3.5.9	Williams v. United States, 341 U.S. 97, 100 (1951)	471
15.2.3.5.10	United States v. National Dairy Corp., 372 U.S. 29, 32 (1963)	471
15.2.3.6	Statutory Presumptions that Injure Rights are Unconstitutional	471
15.2.3.7	Application of “Expressio unius est exclusio alterius” rule	473
15.2.3.8	Meaning of “extension” and “enlargement” context of the word “includes”.....	475
15.2.3.9	Three Proofs that demonstrate the proper meaning of the word “includes”	477
15.2.3.9.1	PROOF #1: Internal Revenue Code (I.R.C.) uses of the word “includes”	477
15.2.3.9.2	PROOF #2: The I.R.C. definition of “gross income”	478
15.2.3.9.3	PROOF #3: IRS uses of the word in their own Internal Revenue Manual (I.R.M.).	481
15.2.3.10	Techniques for Malicious Abuse of the rules of Statutory Construction by Misbehaving Public Servants.....	488
15.2.3.11	Summary: Precise Meaning of “includes”	489
15.2.4	Methods for opposing bogus government defenses of the unlawful use of the word “includes” ..	490
15.2.4.1	Not a “definition”	490
15.2.4.2	“Terms” are limiting and not expansive.....	491
15.2.4.3	The “Reasonable Notice” approach	498
15.2.4.4	The “Academic Approach”	499
15.2.4.5	Example Rebuttal: Definition of “Trade or business”	499

15.2.5	Rebutted Propaganda Relating to abuse of word “includes”	504
15.2.5.1	Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax	504
15.2.5.2	Definition of the term “United States”	508
15.2.5.3	Otto Skinner’s Misinterpretation of the word “includes”	511
15.2.5.4	U.S. Attorney Argument About “Includes” and “Person”	513
15.3	Violation of the rules for proving extraterritorial jurisdiction.....	516
16	Administrative and litigation techniques for preventing the abuses found in this document.....	518
16.1	Definition of words appearing on our website disclaimer	518
16.2	Discrediting LYING police officers.....	531
16.3	Anti-Thought-Control Dictionary	532
16.4	Liberty University, Section 8: Resources to Rebut Government, Legal, and Tax Profession Deception and False Propaganda	532
16.5	Liberty University, Section 9: Resources to Rebut Private Sector Deception and False Propaganda ...	532
16.6	Typical “traps” in government forms.....	532
16.7	Avoiding traps with government forms and government ID	533
16.8	Responding to Offers or Demands	537
16.9	Merchant or Buyer?	537
16.10	He who writes the rules or the definitions always wins! DEFINE EVERYTHING on every government application and in every context.....	541
16.11	Three Useful Tools for Responding to Claims or Demands.....	545
16.12	Administrative Prevention Using Attachments and Forms	547
16.13	Tying it all together: Sample attachment to tax form “Affidavit of Domicile: Probate”	548
16.14	Citizenship, Domicile, and Tax Status Options.....	555
16.14.1	The Four “United States”	557
16.14.2	Statutory v. Constitutional contexts.....	559
16.14.3	Statutory v. Constitutional citizens	560
16.14.4	Citizenship status v. tax status	565
16.14.5	Effect of Domicile on Citizenship Status	569
16.14.6	Meaning of Geographical “Words of Art”.....	571
16.14.7	Citizenship and Domicile Options and Relationships.....	572
16.14.8	Statutory Rules for Converting Between Various Domicile and Citizenship Options Within Federal Law	575
16.14.9	Effect of Federal Franchises and Offices Upon Your Citizenship and Standing in Court.....	577
16.14.10	Federal Statutory Citizenship Statuses Diagram.....	582
16.14.11	Citizenship Status on Government Forms	584
16.14.11.1	Table of options and corresponding form values	584
16.14.11.2	How to describe your citizenship on government forms.....	588
16.14.12	How Human Beings Become “Individuals” and “Persons” Under the Revenue Statutes	591
16.14.12.1	How alien nonresidents visiting the geographical United States** become statutory “individuals” whether or not they consent	592
16.14.12.2	“U.S. Persons”	596
16.14.12.3	The Three Types of “Persons”	597
16.14.12.4	Why a “U.S. Person” who is a “citizen” is NOT a statutory “person” or “individual” in the Internal Revenue Code.....	598
16.14.12.5	“U.S. Persons” who are ALSO “persons”	602
16.14.13	Four Withholding and Reporting Statuses Compared	603
16.14.14	Withholding and Reporting By Geography	609
16.14.15	Rebuttal of Those Who Fraudulently Challenge or Try to Expand the Statutory Definitions In This Document	615
17	Techniques for Combating Government Verbicide and Presumption When Litigating Against the Government.....	618
17.1	Identity Theft Prevention During Litigation	618

17.2	Using the Overbreadth Doctrine to attack vague or undefined statutes or terms or attempts to compel you to fill out government forms a certain way or punish you for language you accurately used on the form.....	619
17.2.1	Validity of legislation, in general	620
17.2.2	Vagueness of legislation	621
17.2.3	Overbreadth of legislation; generally	622
17.2.4	Procedural aspects of doctrine	624
17.2.5	Substantive aspects of doctrine.....	626
17.2.6	Specific fields of legislation	630
17.3	Preventing the enforcement of perjury statements and ALL civil franchises against you in court	633
17.4	Legal Constraints Upon the Meaning and Interpretation of All “Terms” Used by All Parties Throughout All Pleadings, Motions, and Orders Filed in This Proceeding	636
17.5	Rules of Statutory Construction and Interpretation	636
17.6	Presumptions about the Meaning of Terms	642
17.6.1	Geographical and political terms	642
17.6.2	The Three Definitions of “United States”	646
17.6.3	Citizenship and nationality	649
17.7	Applicability of IRS Presumption Rules in 26 C.F.R. §1.1441-1(b)(3).....	650
18	Resources for further study and rebuttal	652
19	Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government	653
19.1	Introduction	653
19.2	Findings and Conclusions	653
19.3	Section Summary.....	654
19.4	Further Study On Our Website:	654
19.5	Open-ended questions	654
19.6	Admissions.....	655

LIST OF TABLES

Table 1:	Characteristics that make an enactment private law.....	147
Table 2:	Two Political Models within our Country.....	164
Table 3:	Two jurisdictions within the I.R.C.	180
Table 4:	Constitutional rights throughout the United States* (country).....	187
Table 5:	Attributes of "State"/"Territory" v. "state"	188
Table 6:	Effect of domicile on citizenship status.....	222
Table 7:	Questions to Ask and Answer as You Read the Internal Revenue Code	252
Table 8:	Words depending on the definition of “includes”	263
Table 9:	Meanings assigned to "United States" by the U.S. Supreme Court in <i>Hooven & Allison v. Evatt</i>	290
Table 10:	Meaning of "United States" in various contexts.....	303
Table 11:	History of Code Changes for States Joining the Union.....	325
Table 12:	Types of citizens	353
Table 13:	Convertibility of citizenship or residency status under the Internal Revenue Code.....	367
Table 14:	Geographical terms used throughout this page.....	557
Table 15:	“Citizenship status” v. “Income tax status”	566
Table 16:	Effect of domicile on citizenship status.....	569
Table 17:	Meaning of geographical “words of art”	571
Table 18:	Tabular Summary of Citizenship Status on Government Forms.....	585
Table 19:	Comparison of "person" to "U.S. Person"	603
Table 20:	Withholding, reporting, and SSN requirements of various civil statuses	605
Table 21:	Income Tax Withholding and Reporting by Geography	610
Table 22:	Summary of meaning of various terms and the contexts in which they are used	642
Table 23:	Meanings assigned to "United States" by the U.S. Supreme Court in <i>Hooven & Allison v. Evatt</i>	646

LIST OF FIGURES

Figure 1: Citizenship and domicile options and relationships	572
Figure 2: Federal Statutory Citizenship Statuses Diagram	582

TABLE OF AUTHORITIES

	Page
CONSTITUTIONAL PROVISIONS	
1:2:3	186
1:8:1	244, 444
1:8:3	244, 444
1:9:4	186
13th Amendment	349, 450
14th Amend., Sect. 1	565, 566, 584, 585
14th Amendment	349, 450
14th article.....	448
14th article [Fourteenth Amendment]	308
16th Amendment	504
2nd Amendment	175
5th Amendment.....	506
6th Amendment.....	506
7th Amendment.....	168
Ala. Const., §§ 178, 194.....	381
Amdts. 15, 19, 24, 26	356
Annotated Constitution, Findlaw.....	242
Annotated Fourteenth Amendment, Congressional Research Service	244, 444, 596
Art. 1 , 2	181, 183
Art. 1 Sec. 8 Cl. 17.....	342
Art. 1, §2, cl. 3, §9, cl. 4.....	260
Art. 1, 2	246, 446
Art. 1, 8	181
Art. 1, 9, 4	181, 246, 446
Art. 4, 4	182, 183, 208, 213, 310, 647
Art. I, § 3, cl. 3	356
Art. I, § 8, cl. 4	306
Art. II, § 1, cl. 5.....	356
Art. III, 2	473
Article 1, Section 10.....	406, 409, 422, 425
Article 1, Section 2, Clause 2	362
Article 1, Section 3, Clause 3	362
Article 1, Section 8.....	222
Article 1, Section 8, Clause 1	179, 184
Article 1, Section 8, Clause 10	338
Article 1, Section 8, Clause 17	176, 179, 180, 182, 184, 210, 288, 289, 349, 449, 516, 644, 648
Article 1, Section 8, Clause 3	179, 184
Article 1, Section 8, Clause 4	242, 352
Article 1, Section 9, Clause 8	137, 139, 144, 153, 200, 522, 526
Article 1, Section 9, Clause 8 of the United States Constitution	527
Article 4, Section 4.....	97, 518, 552
Article 6.....	207
Article I, Section 1	346
Article II	187
Article II, Section 1, Clause 5	362
Article II, Section 5	346

Article III.....	96, 187
Article III, Section 2.....	459, 557
Article IV	96
Article IV, Sec. 2.....	353
Article IV, Sect. 2.....	596
Article IV, Section 2.....	346
Article V, Section 4.....	346
Bill of Rights.....	134, 137, 138, 140, 144, 145, 146, 164, 170, 176, 182, 184, 200, 210, 246, 291, 374, 446, 459, 472, 493, 503, 509, 513, 522, 523, 612, 613, 626, 647, 654
Citizenship Clause.....	300
Citizenship Clause of the Fourteenth Amendment.....	304, 305, 306, 448, 562
Const., Art. I, 8.....	659
Constitution 1:9:5.....	179
Constitution Article 1, Section 8, Clause 17	516
Constitution of the United States.....	660
Declaration of Independence....	84, 88, 89, 114, 147, 154, 158, 159, 165, 178, 209, 213, 219, 233, 246, 284, 296, 300, 310, 311, 313, 330, 375, 406, 438, 439, 446, 502, 518, 523, 525, 528, 540, 549, 611
Declaration of Independence, 1776.....	219, 343, 438, 439
Declaration of Independence, Thomas Jefferson, 1776.....	132
Eleventh Amendment.....	187
Federalist #41. Saturday, January 19, 1788, James Madison	149
Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961)	206
Federalist Paper # 78	416
Federalist Paper #10	407
Federalist Paper #45.....	653
Federalist Paper #62, James Madison	253
Federalist Paper #78.....	472
Federalist Paper No. 39.....	177
Federalist Paper No. 62, James Madison.....	3, 635
Federalist Paper No. 78, Alexander Hamilton.....	4, 129, 452, 635
Federalist Paper No. 79	361
Federalist Paper No.78	389
Federalist Papers	406, 471
Fifth Amendment	113, 203, 204, 249, 263, 269, 278, 314, 320, 473, 505, 506, 518, 540
Fifth Amendment of the U.S. Constitution.....	203
Fifth and Fourteenth Amendments.....	622
Fifth and Sixth Amendment	249
Fifth and Sixth Amendments.....	652
First Amendment..	63, 132, 153, 154, 159, 225, 228, 277, 312, 316, 328, 332, 343, 384, 414, 467, 468, 469, 498, 510, 526, 527, 528, 533, 534, 590, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 634, 643, 644
First, Fourth, and Fifth Amendment.....	267
Fourteenth Amendment	67, 178, 215, 229, 230, 231, 235, 236, 238, 244, 282, 298, 299, 300, 302, 304, 306, 308, 331, 334, 348, 349, 352, 355, 356, 366, 387, 402, 424, 437, 444, 448, 449, 450, 451, 458, 470, 500, 502, 527, 547, 548, 559, 561, 562, 575, 579, 587, 605, 609, 619, 625, 637, 648, 654, 657
Fourth Amendment	113
Magna Charta	521
Naturalization Clause	303, 306, 307
Ninth Amendment.....	475
Ninth and Tenth Amendments	207, 502, 653
Ninth and Tenth Amendments to the Constitution.....	214
Revenue Clause of the Constitution	305
Sixteenth Amendment.....	96, 264, 265, 362, 579
Sixth Amendment.....	473, 505
Sixth Amendments.....	655
Tenth Amendment.....	475
Tenth Article of Amendment	92
Tex. Const., Art. 6, § 2	381

The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961)	659
The Federalist No. 51, p. 323. (C. Rossiter ed. 1961)	294, 452
Thirteenth Amendment.....	66, 147, 159, 246, 249, 278, 299, 300, 305, 422, 447, 488, 534, 548, 561
Thirteenth and Fourteenth Amendments	299, 548, 561
Title of Nobility.....	153, 312, 315, 316
Titles of Nobility	95
Treaty of Paris, supra, art. IX, 30 Stat. at 1759	300
U.S. Const, art. IV, § 3, cl. 2	306
U.S. Const. amend XIV, § 1.....	299, 548, 561
U.S. Const. amend. XIII, § 1	299, 548, 561
U.S. Const. amend. XIV, § 1	298
U.S. Const. Art. 1, Section 8, Clause 4	302
U.S. Const. art. I, § 8	299, 548, 561
U.S. Const., 14th Amend.....	311
U.S. Const., 14th Amend., cl. 1.....	238, 307
U.S. Constitution	282, 288
U.S. Constitution Article IV, Section 2.....	530, 570
U.S. Constitution, Article 1, Section 8, Clause 17	357
U.S. Supreme Court ... 330, 332, 333, 347, 348, 350, 351, 352, 356, 358, 369, 372, 374, 375, 380, 385, 387, 411, 414, 415, 416, 422, 434, 446, 493, 513, 544, 556, 557, 560, 578	
U.S.A. Constitution	415, 543
United States Constitution.....	244, 368, 387, 425, 444, 445, 552, 566, 570, 577, 587, 648
United States of America Constitution.....	209
USA Constitution	219, 609

STATUTES

1 U.S.C. §204	124, 457, 459
11 U.S.C.A. §1	455
12 Stat. 432.....	579
12 U.S.C. §90	432
16 Stat. 419 §1.....	350
17 Stat. 401.....	579
17 U.S.C. §105	524
18 U.S.C. §§1001, 1542, and 1621.....	632
18 U.S.C. §§210 and 211	538
18 U.S.C. §§3 and 4	195
18 U.S.C. §1001	375
18 U.S.C. §1018	269
18 U.S.C. §1201	180, 375, 427, 459
18 U.S.C. §1341	269
18 U.S.C. §1512	194, 195, 535
18 U.S.C. §1589	198, 553
18 U.S.C. §1589(a)(3)	524
18 U.S.C. §1951	375
18 U.S.C. §1957	269
18 U.S.C. §201	205
18 U.S.C. §208	82, 84, 139, 508, 518, 612
18 U.S.C. §225	103, 269
18 U.S.C. §2331(1)(B)(iii)	225
18 U.S.C. §2381	406
18 U.S.C. §241	269, 375, 459
18 U.S.C. §597	466
18 U.S.C. §872	314
18 U.S.C. §876	269, 314
18 U.S.C. §911	354, 366, 423, 434, 563

18 U.S.C. §912	159, 246, 387, 417, 419, 423, 434, 447, 602, 604
18 U.S.C.A. §1718	632
18 U.S.C.A. §2387	631
19 Stat. 419.....	580
26 U.S.C.	604, 617
26 U.S.C. §§3401(a) and 3121(a).....	490
26 U.S.C. §§6671(b) and 7343.....	244, 444
26 U.S.C. §§7206 and 7207	370
26 U.S.C. §§7701(a)(9) and (a)(10)	413
26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), and 7408(d)	221, 568
26 U.S.C. §§861 or 862.....	253
26 U.S.C. §1	461, 609, 610
26 U.S.C. §1101(a)(22)	247
26 U.S.C. §1313(b)	280
26 U.S.C. §162	494
26 U.S.C. §162(a)(2)	494
26 U.S.C. §162(h)(1) through (4).....	494
26 U.S.C. §2014	495
26 U.S.C. §22(b) (1939).....	416
26 U.S.C. §3121	475
26 U.S.C. §3121(e).....	179, 282, 370, 414, 527, 547, 587, 589
26 U.S.C. §3121(e)(1) and (2).....	492
26 U.S.C. §3121(e)(2)	495
26 U.S.C. §32	461
26 U.S.C. §3401	248, 258, 259, 284, 610
26 U.S.C. §3401(a).....	496, 529
26 U.S.C. §3401(a), and 3121(a).....	490
26 U.S.C. §3401(c).....	64, 249, 259, 262, 267, 374, 407, 487, 496, 504, 518, 530, 604, 609, 650, 658
26 U.S.C. §3401(d)	407
26 U.S.C. §3402	604
26 U.S.C. §3406	604, 606, 609
26 U.S.C. §3455	495
26 U.S.C. §4612	179, 475
26 U.S.C. §501(c)(3)	175
26 U.S.C. §501(c)(4)	527
26 U.S.C. §6012	265, 274, 275
26 U.S.C. §6013(g) and (h)	370, 423, 432, 566, 575
26 U.S.C. §6020(b)	375
26 U.S.C. §6041	266, 286, 426, 430, 604, 610
26 U.S.C. §6041(a).....	604, 606
26 U.S.C. §6065	153, 526, 545, 616, 660
26 U.S.C. §6103	319, 492
26 U.S.C. §6103(b)(5).....	492
26 U.S.C. §6109	604
26 U.S.C. §6109(d)	431
26 U.S.C. §6331	207
26 U.S.C. §6331(a).....	266, 267, 358
26 U.S.C. §643	261
26 U.S.C. §6671	440, 577
26 U.S.C. §6671(b)	64, 66, 244, 245, 440, 444, 446, 460, 487, 512, 513, 514, 562, 574, 577
26 U.S.C. §6671(b) and §7343.....	527
26 U.S.C. §6700	515
26 U.S.C. §6901	251
26 U.S.C. §6903	460, 461
26 U.S.C. §7001	179
26 U.S.C. §7206	424
26 U.S.C. §7207	424

26 U.S.C. §7343	64, 66, 244, 245, 262, 440, 444, 446, 460, 487, 492, 496, 542, 562, 574, 577
26 U.S.C. §7405	424
26 U.S.C. §7408(d)	211, 221, 374, 385, 427, 429, 568, 575, 648
26 U.S.C. §7434	261
26 U.S.C. §7491	458
26 U.S.C. §7601	545
26 U.S.C. §7623	97
26 U.S.C. §7701	257, 259, 262, 264, 269, 272, 279, 280, 281, 282, 287, 500, 506, 507, 601, 656
26 U.S.C. §7701 (a)(4)	257
26 U.S.C. §7701(a)(1)	64, 262, 266, 273, 487, 513, 514, 596, 597, 599, 600, 602, 605, 606, 649
26 U.S.C. §7701(a)(10)	64, 243, 249, 262, 309, 338, 407, 443, 487, 492, 504, 508, 595, 658
26 U.S.C. §7701(a)(14)	147, 223, 226, 227, 245, 407, 420, 445, 606
26 U.S.C. §7701(a)(16)	251, 534
26 U.S.C. §7701(a)(26)	64, 122, 179, 204, 244, 262, 266, 286, 359, 372, 407, 413, 417, 421, 426, 441, 444, 461, 487, 494, 498, 499, 501, 518, 542, 550, 551, 577, 606, 650
26 U.S.C. §7701(a)(28)	491
26 U.S.C. §7701(a)(3)	527
26 U.S.C. §7701(a)(30)	205, 210, 221, 275, 302, 308, 371, 423, 424, 431, 515, 568, 575, 596, 599, 600, 602, 604
26 U.S.C. §7701(a)(30)(A)	602, 605
26 U.S.C. §7701(a)(31)	266, 417, 542, 550, 604
26 U.S.C. §7701(a)(39)	211, 221, 373, 385, 427, 429, 568, 575, 648
26 U.S.C. §7701(a)(4)	368, 542
26 U.S.C. §7701(a)(4) and (5)	492
26 U.S.C. §7701(a)(41)	431
26 U.S.C. §7701(a)(9)	64, 179, 186, 243, 249, 262, 264, 309, 354, 443, 487, 492, 504, 509, 595, 658
26 U.S.C. §7701(a)(9) and (a)(10)	195, 221, 229, 245, 276, 302, 309, 348, 357, 361, 407, 413, 419, 423, 424, 437, 446, 448, 464, 475, 548, 549, 550, 558, 568, 575, 598, 599, 602, 609, 642
26 U.S.C. §7701(b)(1)	610
26 U.S.C. §7701(b)(1)(A)	275, 276, 364, 371, 424, 426, 515, 565, 568, 574, 592, 604, 605, 609
26 U.S.C. §7701(b)(1)(B)	223, 229, 233, 247, 268, 271, 272, 354, 357, 367, 423, 424, 559, 565, 569, 574, 587, 588, 599, 604, 606
26 U.S.C. §7701(b)(4)	407, 426
26 U.S.C. §7701(b)(4)(B)	575
26 U.S.C. §7701(b)(5)	415
26 U.S.C. §7701(c)	265, 402, 454, 470, 474, 476, 638
26 U.S.C. §7806	596
26 U.S.C. §7851	123
26 U.S.C. §861	359
26 U.S.C. §864	494
26 U.S.C. §871(b)	281
26 U.S.C. §872	64, 262, 487
26 U.S.C. §911	215, 221, 222, 233, 261, 267, 339, 365, 366, 413, 494, 566, 567, 568, 569, 598, 609, 648
26 U.S.C. §911(d)	268, 494, 605, 648
26 U.S.C. §911(d)(1)	494, 598, 600
26 U.S.C. §911(d)(1)(A)	342, 365
26 U.S.C. §911(d)(3)	494
26 U.S.C. Chapter 24	606
26 U.S.C. Subtitle A	612
26 U.S.C. Subtitle A, Chapter 3, Subchapter A	599
26 U.S.C. Subtitle C	609
28 U.S.C. §§144, 455	139
28 U.S.C. §§144, and 455	82, 84, 518
28 U.S.C. §§754 and 959(a)	210, 219, 239, 244, 292, 368, 445, 577
28 U.S.C. §1332	187, 459, 462, 463, 557, 648
28 U.S.C. §1332(c) and (d)	428
28 U.S.C. §1332(d)	459
28 U.S.C. §1332(e)	294, 557, 648

28 U.S.C. §1346(b)	187
28 U.S.C. §144	205, 463, 612
28 U.S.C. §1603(b)	411
28 U.S.C. §1603(b)(3)	428
28 U.S.C. §1605	594
28 U.S.C. §1605(a)(2)	427
28 U.S.C. §1746	410, 411
28 U.S.C. §1746(1)	411, 531
28 U.S.C. §1746(2)	195, 410
28 U.S.C. §2201	227
28 U.S.C. §2201(a)	226, 453
28 U.S.C. §3002(15)(A)	65, 162, 210, 288, 289, 292, 350, 426, 427, 576, 618, 646
28 U.S.C. §455	205, 463, 466, 612
29 U.S.C. §217	396
29 U.S.C. §626(b)	396
3 Stat. 483	346
31 U.S.C. §321	538
4 U.S.C. §§105-113	318
4 U.S.C. §§110-113	181
4 U.S.C. §106	181
4 U.S.C. §110	249, 338, 658
4 U.S.C. §110(d) .. 96, 179, 186, 221, 229, 243, 279, 281, 302, 318, 372, 407, 413, 419, 423, 424, 437, 443, 448, 508, 548, 549, 550, 558, 568, 570, 598, 610	
4 U.S.C. §72	245, 293, 313, 314, 316, 357, 368, 421, 426, 441, 445, 446, 472, 515, 605, 609
4 U.S.C. Sections 105-113	279
4 U.S.C.S. §113	279, 318
40 Stat. 1065, Section 213(a)	96
40 U.S.C. §§3111 and 3112	296
40 U.S.C. §255	187, 462
40 U.S.C. §3111 and 3112	462
42 U.S.C.	617
42 U.S.C. §1301(a)(1)	407
42 U.S.C. §1981	213
42 U.S.C. §408	432
42 U.S.C. §408(a)(8)	159, 552
42 U.S.C. Chapter 7, Section 418(b)(5)	496
42 U.S.C. Section(s) 2000e(b)	390
44 U.S.C. §1505(a)	427
44 U.S.C. §1505(a)(1)	208, 219, 461
48 U.S.C.	609
5 U.S.C. §2105	258
5 U.S.C. §2105(a)	244, 407, 419, 440, 445, 566, 605, 609
5 U.S.C. §5517	181
5 U.S.C. §552a(a)(2)	66, 180, 222, 268, 413, 515, 569, 589
5 U.S.C. §553(a)	208, 427
5 U.S.C. §553(a)(1)	219
5 U.S.C. §553(a)(2)	219, 461
5 U.S.C. §556(d)	539
50 U.S.C. §841	137, 139, 144, 200, 522
53 Stat. 1, Section 4	125
8 U.S.C. §§1101(a)(27)	356
8 U.S.C. §§1101(a)(27), 1151(a), (b))	241
8 U.S.C. §§1101(a)(36) and (a)(38)	235
8 U.S.C. §§1101-1537	303
8 U.S.C. §§1153(a)(1)-(7)	241, 356
8 U.S.C. §§1401 and 1408	296
8 U.S.C. §§1401-1459	349, 563

8 U.S.C. §§1421-58.....	304
8 U.S.C. §§1427, 1429	304
8 U.S.C. §1101	236, 451
8 U.S.C. §1101	375
8 U.S.C. §1101 et seq. (1970 ed. and Supp. IV).....	241, 356
8 U.S.C. §1101(a).....	303
8 U.S.C. §1101(a)(15).....	241, 242, 356
8 U.S.C. §1101(a)(15)(A).....	241
8 U.S.C. §1101(a)(15)(B).....	241
8 U.S.C. §1101(a)(15)(C).....	241
8 U.S.C. §1101(a)(15)(D).....	241
8 U.S.C. §1101(a)(15)(E).....	241
8 U.S.C. §1101(a)(15)(F).....	241
8 U.S.C. §1101(a)(15)(G).....	241
8 U.S.C. §1101(a)(15)(H).....	241
8 U.S.C. §1101(a)(15)(I).....	241
8 U.S.C. §1101(a)(15)(J).....	241
8 U.S.C. §1101(a)(15)(K).....	242
8 U.S.C. §1101(a)(15)(L).....	242
8 U.S.C. §1101(a)(20).....	210
8 U.S.C. §1101(a)(21) 163, 181, 187, 221, 223, 229, 235, 236, 242, 247, 252, 257, 268, 330, 334, 349, 350, 352, 354, 355, 372, 373, 433, 448, 450, 559, 565, 566, 568, 575, 584, 585, 589, 648	
8 U.S.C. §1101(a)(22).....	221, 234, 235, 239, 242, 298, 302, 574
8 U.S.C. §1101(a)(22)(A).....	565, 568, 584, 605
8 U.S.C. §1101(a)(22)(B)....	221, 247, 271, 302, 303, 304, 354, 355, 527, 565, 566, 568, 574, 575, 584, 585, 589, 605, 648
8 U.S.C. §1101(a)(23).....	304
8 U.S.C. §1101(a)(29).....	565, 584
8 U.S.C. §1101(a)(3).....	239, 242, 566, 574, 575, 585, 605
8 U.S.C. §1101(a)(31).....	311, 313
8 U.S.C. §1101(a)(36).....	282, 295, 302, 303, 326, 338
8 U.S.C. §1101(a)(38).....	295, 298, 302, 303, 575, 589
8 U.S.C. §1101(a)(38), (a)(36).....	295, 298, 565, 566, 584, 585
8 U.S.C. §1184.....	242
8 U.S.C. §1258.....	242
8 U.S.C. §1401 ... 181, 187, 205, 210, 221, 222, 233, 235, 241, 247, 252, 257, 261, 267, 268, 271, 282, 291, 292, 294, 297, 298, 302, 304, 309, 311, 314, 345, 348, 349, 350, 352, 354, 355, 364, 365, 366, 367, 370, 371, 372, 374, 408, 412, 414, 423, 424, 433, 437, 448, 449, 462, 493, 495, 515, 527, 547, 548, 549, 554, 556, 557, 561, 562, 565, 568, 569, 575, 584, 587, 589, 605, 609, 642, 647, 648	
8 U.S.C. §1401(a).....	163
8 U.S.C. §1401–1459	562
8 U.S.C. §1408.....	187, 221, 235, 247, 271, 298, 302, 305, 349, 352, 354, 355, 527, 568, 584, 605, 609, 648
8 U.S.C. §1408(1)	303
8 U.S.C. §1421(a).....	326
8 U.S.C. §1448(a)(2).....	303
8 U.S.C. §1452.....	354, 355, 527, 568, 574, 584, 589
8 U.S.C. §1452(a).....	302, 307
8 U.S.C. §1452(b)	302, 307
8 U.S.C.S. §1421.....	326
Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426.....	548, 561
Act of July, 1779, Ch. VI	346
Administrative Procedures Act, 5 U.S.C. §552(a).....	208
Ala. Code Tit. 17, § 12	381
Calif. Civil Code, Section 22.2.....	462
Calif. Civil Code, §22	100
California Civil Code, §1589	293
California Civil Code, Section 1427	105
California Civil Code, Section 1428	105, 154, 156

California Civil Code, Section 1589	379, 550
California Civil Code, Section 22.2	105
California Civil Code, Section 405	382
California Code of Civil Procedure, Sections 1708.....	105
California Evidence Code, §600.....	458
California Revenue and Taxation Code (R&TC) sections 17018 and 6017.....	530
California Revenue and Taxation Code, Section 17018.....	530, 570, 641
California Revenue and Taxation Code, Section 6017	530, 570, 641
Certiorari Act of 1925	96
Civ.Code, §290.....	382
Civ.Code, §3511.....	382
Civ.Code, §405.....	382
Civil Right Act of 1866, 14 Stat. 27.....	237
Civil Rights Act of 1866, 14 Stat. 27-30	237
Code N. Y. § 462.....	108
Code of Civil Procedure, Section 395	382
Code of Virginia, Section §46.2-328.1.....	535
Communications Decency Act (CDA).....	620
Corporation Excise Tax Act of 1909.....	260, 416, 579
Corporation Tax Act of 1909	261, 579
Covenant §501, 90 Stat. at 267.....	306
Declaratory Judgments Act, 28 U.S.C. §2201.....	227
Dictionary Act.....	599
District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34	221, 568
District of Columbia Income Tax Act.....	341
Federal Election Campaign Act of 1971 (18 U.S.C.A. §608(b)(1)).....	632
Federal Investment in Real Property Transfer Act (FIRPTA).....	147
Federal Register Act, 44 U.S.C. §1505(a).....	208
Federal Reserve Act	96, 325
Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1601-1611	294
Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1602-1611	160, 427
Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1605.....	331
Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1605(a)(2).....	384
Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part IV, Chapter 97...226, 234, 312, 315, 369, 370, 383, 528, 566, 574, 649	
Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97	107, 594
Freedom of Access to Clinic Entrances Act (FACE) (18 U.S.C.S. §248).....	631
Freedom Of Information Act (F.O.I.A.).....	433, 590
I.R.C.	178
I.R.C. §3121(e)(1)	323
I.R.C. §4612(a)(4)(A).....	327
I.R.C. §6103(b)(5).....	327
I.R.C. §7621(b).....	324
I.R.C. §7701(a)(10)	318, 322
I.R.C. §7701(c).....	319
I.R.C. §7701(d).....	322
I.R.C. Section 1273	479
I.R.C. Section 7621(b).....	325
I.R.C. Section 7701(a)(14)	280
I.R.C. Sections 71 through 86	261
I.R.C. Subtitles A through C	178
Immigration and Nationality Act (8 U.S.C. §1401-1459)	449
Immigration and Nationality Act, 66 Stat. 163	241, 356
INA § 337(a)(2).....	303
Internal Revenue Code 123, 124, 125, 147, 178, 211, 224, 228, 233, 234, 239, 241, 243, 244, 271, 293, 297, 349, 350, 353, 354, 357, 359, 362, 382, 385, 415, 419, 425, 443, 444, 449, 460, 461, 463, 464, 472, 498, 499, 500, 511, 515, 527, 530, 549, 587, 598, 660	

Internal Revenue Code of 1939, Chapter 2, 53 Stat 1	123
Internal Revenue Code of 1954.....	124
Internal Revenue Code of 1986, Section 7428	227
Internal Revenue Code, Subtitle A.....	293, 353, 357, 366, 417, 424, 427, 524, 542
Internal Revenue Code, Subtitle C	357
Internal Revenue Code, Subtitles A and C.....	243, 244, 443, 444
Internal Revenue Code, Subtitles A or C	355
Internal Revenue Code, Subtitles A through C	370
Internal Revenue Title.....	123
IRC §3401(c).....	504
IRC §7701(a)(10).....	504
IRC §7701(c).....	504
IRC Chapter 75.....	273
Labor Management Relations Act (29 U.S.C.A. §159(h))	630
Miss. Code §§ 3130, 3160, 3235.....	381
National Banking Act.....	174
Philippine Independence Act of 1934	304
Philippines Independence Act of 1934, § 2(a)(1), Pub.L. No. 73-127, 48 Stat. 456	304
Privacy Act.....	590
Privacy Act of 1974, 5 U.S.C. §552a	287
Public Law 591, 83d Congress, approved August 16, 1954.....	124
Public Salary Tax Act of 1939	96, 274
Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B.....	63
Rev. Stat. 709	184
Revenue Act of 1932, 47 Stat. 169.....	96
Revenue Act of 1939, 53 Stat. 1, Exhibit #05.027	123
Revenue Act of 1939, 53 Stat. 1, Section 4.....	123
Revenue Code, Subtitle A	124
Rules of Decision Act, 28 U.S.C. §1652	463
Social Security Act.....	604
Social Security Act of 1935.....	95
Stat. at L. 216, chap. 60.....	181, 246, 446
Statutes At Large	125, 154, 234, 310
Statutes At Large, Volume 1	446
Tariff Act of 1930	227
The Trading with the Enemy Act of December 6, 1917.....	165
Title 18	218
Title 18 of the U.S. Code.....	217, 218
Title 26	124, 236, 302, 313, 316, 356, 450
Title 26 of the U.S. Code.....	598
Title 26, the Internal Revenue Code.....	124
Title 26: Internal Revenue Code.....	459
Title 27	179
Title 42	356
Title 42 of the U.S. Code.....	463
Title 42: Social Security	459
Title 48 of the U.S. Code.....	449, 530, 642
Title 48, U.S. Code.....	187
Title 5 of the U.S. Code.....	216
Title 50: The Military Selective Service Act.....	459
Title 8	247, 296, 297, 309, 313, 316, 356
Title 8 of the U.S. Code.....	297, 313, 316, 348, 356, 587
Titles 26 and 31	313, 316
Titles 4, 5, 26, 42, and 50 of the United States Code	355
U.C.C. §1-202	540
U.C.C. §1-207.....	525
U.C.C. §1-308	224, 525, 533

U.C.C. §2-103(1)(a)	108, 536, 540
U.C.C. §2-104(1).....	108, 536, 540
U.C.C. §2-206	540
U.C.C. §2-209	540
U.C.C. §3-501	536
U.C.C. §9-307	161
U.S. Code	265, 459
U.S. Code Titles 8, 26, and 42.....	247
Uniform Commercial Code	316
Uniform Commercial Code (U.C.C.)	540
USA Patriot Act	432
Vehicle Code	147
Vt. Stat. Ann. Tit. 24, §701	381
W.Va.Code §46A-5-101(1).....	388
W.Va.Code §46A-5-101(a).....	388

REGULATIONS

20 C.F.R. §404.1242(b) (2000)	395
20 C.F.R. §422.104	425, 588
20 C.F.R. §422.110(a).....	433
26 C.F.R. §1.1-1	349, 353, 354, 355, 449, 562, 565, 587
26 C.F.R. §1.1-1(a)(1).....	363
26 C.F.R. §1.1-1(a)(2)(ii).....	222, 267, 372, 373, 565, 567, 569, 598, 602
26 C.F.R. §1.1-1(b)	343, 364, 365, 366
26 C.F.R. §1.1-1(c).....	241, 245, 256, 302, 350, 364, 366, 370, 408, 414, 445, 493, 547, 574, 575, 589, 648
26 C.F.R. §1.1402(b).....	496
26 C.F.R. §1.1402(b)(3)	496
26 C.F.R. §1.1402(b)(3)(d)	495
26 C.F.R. §1.1402(b)-1(a)	493
26 C.F.R. §1.1402(b)-3(d).....	493
26 C.F.R. §1.1402(c)-1.....	494
26 C.F.R. §1.1402(c)2(b)	494
26 C.F.R. §1.1402(c)3(d) and (c)2(b).....	496
26 C.F.R. §1.1441	601
26 C.F.R. §1.1441(c)(8)	601
26 C.F.R. §1.1441-1	268, 601, 610
26 C.F.R. §1.1441-1(b)(2)(i)	600, 601, 649
26 C.F.R. §1.1441-1(b)(3).....	649
26 C.F.R. §1.1441-1(b)(3)(iii).....	604, 606
26 C.F.R. §1.1441-1(c).....	251
26 C.F.R. §1.1441-1(c)(3) .. 222, 239, 354, 372, 373, 412, 413, 515, 548, 565, 566, 567, 568, 569, 589, 597, 598, 601, 602, 605, 606, 649	
26 C.F.R. §1.1441-1(c)(3)(i)	238, 239, 268, 271, 367, 412, 565, 574, 600
26 C.F.R. §1.1441-1(c)(8)	601
26 C.F.R. §1.1441-1(d)(1).....	604, 606, 609
26 C.F.R. §1.312-6.....	415
26 C.F.R. §1.469-9.....	274
26 C.F.R. §1.6012(b)-1	496
26 C.F.R. §1.6012-1(b)	272, 412
26 C.F.R. §1.6015(i)-1	496
26 C.F.R. §1.6015(i)-1(1).....	496
26 C.F.R. §1.871-10	281
26 C.F.R. §1.871-2	370, 575, 592
26 C.F.R. §1.871-2(a).....	223
26 C.F.R. §1.871-4.....	591
26 C.F.R. §1.871-4(b)	574, 604

26 C.F.R. §1.871-4(c)(ii).....	574, 575
26 C.F.R. §1.871-5.....	592
26 C.F.R. §1.872-2.....	361
26 C.F.R. §1.911-3.....	343, 366
26 C.F.R. §29.21-1 (1939).....	416
26 C.F.R. §301.3401(c)-1.....	518, 650
26 C.F.R. §301.6109-1.....	372, 552
26 C.F.R. §301.6109-1(b).....	431, 588, 609
26 C.F.R. §301.6109-1(b)(1).....	604, 606
26 C.F.R. §301.6109-1(b)(2).....	604
26 C.F.R. §301.6109-1(d)(3).....	567, 604, 605
26 C.F.R. §301.6671-1.....	504, 658
26 C.F.R. §301.7701(b)-1(d).....	271, 567
26 C.F.R. §301.7701(b)-7.....	605, 609
26 C.F.R. §301.7701-1.....	431
26 C.F.R. §301.7701-5.....	243, 311, 314, 369, 429, 444
26 C.F.R. §306.10, Footnote 2.....	432
26 C.F.R. §31.3401(a)-3(a).....	465
26 C.F.R. §31.3121(e).....	256, 267
26 C.F.R. §31.3121(e)-1.....	642
26 C.F.R. §31.3401.....	258
26 C.F.R. §31.3401(a)(6)-1.....	359
26 C.F.R. §31.3401(a)(6)-1(b).....	496
26 C.F.R. §31.3401(a)-3.....	251, 360, 426, 529
26 C.F.R. §31.3401(a)-3(a).....	286, 426, 529
26 C.F.R. §31.3401(c)-1.....	249
26 C.F.R. §31.3401(c)-1.....	360, 460, 504, 530, 606, 658
26 C.F.R. §31.3402(f)(6)(1).....	496
26 C.F.R. §31.3402(p)-1.....	286
26 C.F.R. §31.3406(h)-3(c)(2).....	606
27 C.F.R. §72.11.....	456
28 C.F.R. §0.64-1.....	175
28 C.F.R. §0.96b.....	175
31 C.F.R. §103.34(a)(3)(x).....	432, 434
31 C.F.R. §202.2.....	432
31 C.F.R. §306.10.....	434
31 C.F.R. §306.10, Note 2.....	604, 609
31 C.F.R. Sections 51.2 and 52.2.....	321
5 C.F.R. §2635.101.....	377
8 C.F.R. §1.1-1(c).....	308
8 C.F.R. §215.1(e).....	302, 308
8 C.F.R. §215.1(f).....	235, 282, 295, 298, 566, 585
C.F.R. Title 26 pages 6001 and 6002 section 29.22 (b)-1.....	496
Code of Federal Regulations (C.F.R.'s).....	249
Cuban Asset Control Regulations.....	620
Federal Register, Tuesday, September 7, 1943 Page 12267 section 404.104.....	496
Internal Revenue regulations.....	444
Treasury Regulations.....	660

RULES

California Evidence Code, §600.....	125, 614
Code of Civil Procedure Section 395.....	382
Federal Evidence Rule 301.....	458
Federal Rule of Civil Procedure 12(b)(6).....	113, 633
Federal Rule of Civil Procedure 17.....	311, 314, 315, 365, 423, 528, 593

Federal Rule of Civil Procedure 17(b) 133, 134, 156, 210, 227, 239, 244, 292, 309, 312, 316, 331, 357, 367, 368, 383, 426, 427, 444, 445, 463, 524, 577, 605	
Federal Rule of Civil Procedure 17(b) and (d)	195
Federal Rule of Civil Procedure 17(b)(2)	245, 445
Federal Rule of Civil Procedure 17(d)	541
Federal Rule of Civil Procedure 29	193
Federal Rule of Civil Procedure 8(b)(6)	643, 654
Federal Rule of Criminal Procedure 43	196
Federal Rule of Evidence 301	125
Federal Rule of Evidence 610	106, 125, 193, 194, 411
Federal Rule of Evidence 611(c)	422
Federal Rule of Evidence 803(8)	140
Federal Rules of Evidence	458
Supreme Court Rule 47	493

CASES

132 Mass. 218	454
4 Co. 118	549
7 Cranch, 144	591
Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S.Ct. 1782, 52 L.Ed.2d. 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977)	643
Adams v. New Bedford, 155 Mass. 317	430
Adderley v. State of Fla., 385 U.S. 39, 87 S.Ct. 242, 17 L.Ed.2d. 149 (1966)	623
Afroyim v. Rusk, 387 U.S. 253, 257, 87 S.Ct. 1660, 1662, 18 L.Ed.2d. 757 (1967)	300
Alden v. Maine, 527 U.S. 706 (1999)	312, 315, 461
American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358	412, 420
American Communications Ass'n, C.I.O., v. Douds, 339 U.S. 382, 70 S.Ct. 674, 94 L.Ed. 925 (1950)	630
American Security & Trust Co. et al., Executors, 24 B.T.A. 334	402
American Surety Co. v. Hattrem, 138 Or. 358, 364, 3 P.2d. 1109, 6 P.2d. 1087	455, 476
American Tobacco Co. v. Patterson, 456 U.S. 63, 71 L.Ed.2d. 748, 102 S.Ct. 1534 (1982)	398
Aptheker v. Secretary of State, 378 U.S. 500, 508-509 (1964)	468
Aptheker v. Secretary of State, 378 U.S. 500, 84 S.Ct. 1659, 12 L.Ed.2d. 992 (1964)	628
Arabian Am. Oil, 499 U.S. at 246, 111 S.Ct. 1227	516
Arabian Am. Oil, 499 U.S. at 248, 111 S.Ct. 1227	516
Arcadia v. Ohio Power Co., 498 U.S. 73, 84-85, 111 S.Ct. 415, 422, 112 L.Ed.2d. 374 (1990)	397
Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534	95
Armstrong v. United States, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901)	299, 547, 561
Arnett v. Kennedy, 416 U.S. 134, 94 S.Ct. 1633, 40 L.Ed.2d. 15 (1974)	629
Ashcroft, 501 U.S., at 458	452
Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)	212, 214, 296, 510
Ashton v. Kentucky, 384 U.S. 195, 86 S.Ct. 1407, 16 L.Ed.2d. 469 (1966)	621
Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)	521, 613
Atherton v. Thornton, 8 N.H. 178, 180	341
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977)	651
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13 651	
Austin v. Michigan Chamber of Commerce, 494 U.S. 652, 110 S.Ct. 1391, 108 L.Ed.2d. 652 (1990)	627
Baggett v. Bullitt, 377 U.S. 360, 372 (1964)	468
Baggett v. Bullitt, 377 U.S. 360, 84 S.Ct. 1316, 12 L.Ed.2d. 377 (1964)	623
Bailey v. Alabama, 219 U.S. 219	471
Bailey v. Alabama, 219 U.S. 219 (1911)	358, 598
Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145	191, 466, 500, 502, 654
Bailey v. Alabama, 219 U.S. 219, 239	513
Bailey v. Alabama, 219 U.S. 239, 31 S.Ct. 145, 151	402, 466, 502
Bailey Vaught Robertson & Co. v. United States, 828 F.Supp. 442,444 (N.D. Tex. 1993)	514
Baker v. Keck, 13 F.Supp. 486 (1936)	216, 307

Baker v. Montana Petroleum Co., 99 Mont. 465, 44 P.2d. 735.....	95
Baldwin v. Franks, 120 U.S. 678, 7 S.Ct. 763, 32 L.Ed. 766.....	216, 307
Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905) 215, 352, 378, 387	
Balzac v. Porto Rico, 258 U.S. 298 (1922)	98, 148, 155, 209, 219, 225, 613, 618
Balzac v. Porto Rico, 258 U.S. 298, 312 (1922)	305
Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839).....	214, 351
Bank of New York v. U.S., 471 F.2d. 247, 250 (CA8 1973)	389
Bank of the United States v. Deveaux.....	347
Barber v. Gonzales, 347 U.S. 637, 639 n. 1, 74 S.Ct. 822, 823 n. 1, 98 L.Ed. 1009 (1954)	299
Barber v. Gonzales, 347 U.S. 637, 639 n.1 (1954).....	306
Barber v. Gonzales, 347 U.S. 637, 639, 74 S.Ct. 822, 98 L.Ed. 1009 (1954)	304
Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326.....	114, 410
Barney v. Baltimore, 6 Wall. 280, 18 L.Ed. 825	289, 644, 646
Bartlet v. King, 12 Massachusetts, 537	400
Bate Refrigerating Co. v. Sulzberger, 157 U.S. 1, 33.....	389
Becker v. United States, 451 U.S. 1306 (1981).....	262, 402, 638
Beer v. Moffatt, 192 Fed. 984, affirmed 209 Fed. 779	430
Bell v. United States, 349 U.S. 81 (1955)	399, 404, 640
Benz v. Compania Naviera Hidalgo, S.A., 353 U.S. 138, 147, 77 S.Ct. 699, 1 L.Ed.2d 709 (1957).....	516
Berea College v. Kentucky, 211 U.S. 45 (1908)	244, 353, 444, 596
Bigelow v. Virginia, 421 U.S. 809, 95 S.Ct. 2222, 44 L.Ed.2d. 600, 1 Media L. Rep. (BNA) 1919 (1975)	619, 624, 628
Bingler v. Johnson, 394 U.S. 741, 749 (1969)	473
Bishop v. U.S., D.C.Tex., 334 F.Supp. 415, 418.....	462
Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427	95
Blair v. Commissioner, 300 U.S. 5, 9, 10 S., 57 S.Ct. 330, 331.....	180
Blodgett v. Holden, 275 U.S. 142, 148, 276 U.S. 594, 48 S.Ct. 105, 107, 72 L.Ed. 206	400
Blondheim v. State, 84 Wash. 2d 874, 529 P.2d. 1096 (1975).....	632
Blue Chip Stamps v. Manor Drug Stores, 421 U.S. 723, 756 (1975).....	390
Board of Airport Com'rs of City of Los Angeles v. Jews for Jesus, Inc., 482 U.S. 569, 107 S.Ct. 2568, 96 L.Ed.2d. 500 (1987)	624, 630
Board of County Comm'rs v. Umbehr, 518 U.S. 668, 674, 116 S.Ct. 2342, 135 L.Ed.2d. 843 (1996).....	228
Board of County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362	127
Boeing v. King County, 75 Wash.2d. 160, 166, 449 P.2d. 404 (1969)	389
Bohn v. Better Biscuits, Inc., 26 Cal.App.2d. 61, 64, 65, 78 P.2d. 1177, 1179, 80 P.2d. 484.....	382
Bohn v. Better Biscuits, Inc., 26 Cal.App.2d. 61, 78 P.2d. 1177	382
Bolling v. Superior Court for Clallam County, 16 Wash. 2d 373, 133 P.2d. 803 (1943).....	619
Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d. 1093 (9th Cir. 1981).....	129
Boor v. Boor, 241 Iowa 973, 43 N.W.2d. 155 (Iowa, 1950)	240
Boos v. Barry, 485 U.S. 312, 108 S.Ct. 1157, 99 L.Ed.2d. 333 (1988).....	627, 631
Boston & L.R. Corp. v. Salem & L. R. Co., 2 Gray (Mass.), 35.....	108
Boumediene v. Bush, 553 U.S. 723, 757-58, 128 S.Ct. 2229, 171 L.Ed.2d. 41 (2008).....	238, 307, 451
Boutilier v. Immigration and Naturalization Service, 387 U.S. 118, 123 (1967)	575
Bowen v. Georgetown Univ. Hosp., 488 U.S. 204, 208 (1988)	390, 500
Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174 (1926).....	260, 265
Boyd v. United States, 116 U.S. 616, 29 L.Ed. 746, 6 Sup.Ct.Rep. 524	467
Bradstreet v. Bradstreet, 18 D.C. 229, 7 Mackey 229	341
Brady v. U.S., 397 U.S. 742 (1970)	372
Brady v. U.S., 397 U.S. 742, at 749, 90 S.Ct. 1463 at 1469 (1970).....	497
Brady v. U.S., 397 U.S. at 749, 90 S.Ct. 1463 at 1469 (1970)	428
Brandenburg v. Ohio, 395 U.S. 444, 89 S.Ct. 1827, 23 L.Ed.2d. 430, 48 Ohio.Op.2d. 320 (1969)	631
Briscoe v. Laue, 460 U.S. 325 (1983)	193
Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973).....	68, 209, 294, 428
Broadrick v. Oklahoma, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973)	624, 626, 628, 629, 630, 631
Brookhart v. Janis, 384 U.S. 1, 86 S.Ct. 1245, 16 L.Ed.2d. 314 (1966).....	428
Brooks Transp. Co. v. Merchants' Mut. Casualty Co., 6 W.W.Harr. 40, 171 A. 207.....	632
Brown & Williamson v. F.D.A., 153 F.3d. 155, 160-167 (CA4 1998), affd 529 U.S. 120 (2000)	389
Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d. 689, 695.....	181

Brown v. Pierce, 74 U.S. 205, 7 Wall. 205, 19 L.Ed. 134.....	114, 409, 428
Brown v. State of La., 383 U.S. 131, 86 S.Ct. 719, 15 L.Ed.2d. 637 (1966).....	630
Browning-Ferris Industries of Vermont v. Kelco- Disposal, Inc., 492 U.S. 257, 297, 300-301 (1989).....	470
Brushaber v. Union Pacific Railroad Company, 240 U.S. 1	264
Buckeye Dev. Crop. v. Brown & Schilling, Inc., Md., 220 A.2d. 922.....	346
Buckley v. Valeo, 424 U.S. 1, 118 -137 (1976)	659
Buckley v. Valeo, 424 U.S. 1, 96 S.Ct. 612, 46 L.Ed.2d. 659, 76-1 U.S. Tax Cas. (CCH) ¶ 9189 (1976).....	632
Budd v. People of State of New York, 143 U.S. 517 (1892).....	114, 204, 219, 387, 439, 461
Bugajewitz v. Adams, 228 U.S. 585 (1913).....	242
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325133, 199, 244, 358, 366, 403, 444, 452, 472, 488, 489, 500, 552, 598, 611, 614, 645, 657	
Burk-Waggoner Oil Association v. Hopkins, 269 U.S. 110, 111 , 114 S., 46 S.Ct. 48, 49.....	180
Burnet v. Harmel, 287 U.S. 103, 110, 53 S.Ct. 74, 77	180
Burnet v. Niagra Falls Brewing Co., 282 U.S. 648, 654 (1931).....	403, 639
C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d. 18 (1939)	419, 421, 514
Caha v. U.S., 152 U.S. 211 (1894).....	225, 296
Caha v. United States, 152 U.S. 211 (March 5, 1894)	279
Cairo & Fulton R.R. Co. v. Hecht, 95 U.S. 170	277
Calder v. Bull, 3 U.S. 386 (1798).....	110, 439
Calder v. Jones, 465 U.S. 783, 789-90 (1984).....	384
Calhoun v. Memphis & P.R. Co., Fed. Cas. No. 2,309, 2 Flip. 442; 9 Cent. Law J. 66; 8 Reporter, 395.....	455
Camden v. Allen, 2 Dutch., 398	110
Cameron v. Johnson, 390 U.S. 611, 88 S.Ct. 1335, 20 L.Ed.2d. 182 (1968)	623, 626
Campbell v. Board of Dental Examiners, 53 Cal.App.3d. 283, 125 Cal.Rptr. 694, 696	302, 307, 639
Campbell v. Ramsey, 150 Kan. 368, 388, 92 P.2d. 819.....	341
Cannon v. University of Chicago, supra, at 689, 99 S.Ct. at 1953	398
Cantwell v. State of Connecticut, 310 U.S. 296, 60 S.Ct. 900, 84 L.Ed. 1213, 128 A.L.R. 1352 (1940)	623
Cargill v. Thompson, 57, Minn. 534, 59 N.W. 638.....	490
Carlisle v. U.S. (1872) 16 Wall. 147, 155	237
Carlisle v. U.S., 16 Wall. 147, 155 (1872)	591
Carminetti v. U.S., 242 U.S. 470, 485, 489-493 (1916)	389
Carrington v. Rash, 380 U.S. 89, 85 S.Ct. 775, 13 L.Ed.2d. 675	381
Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521.....	114, 410
Carroll v. President and Com'rs of Princess Anne, 393 U.S. 175, 89 S.Ct. 347, 21 L.Ed.2d. 325, 1 Media L. Rep. (BNA) 1016 (1968).....	622
Carter v. Carter Coal Co., 298 U.S. 238, 295, 56 S.Ct. 855, 865	207, 648
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)	177, 211, 214, 296, 510
CBS, Inc. v. F.C.C., 453 U.S. 367 (1981)	398
Central Bank of Denver, N.A. v. First Interstate Bank of Denver, N.A., 511 U.S. 164, 173-175 (1994).....	390
Central Hudson Gas &Elec. Corp. v. Public Service Commission of New York, 447 U.S. 557, 100 S.Ct. 2343, 65 L.Ed.2d. 341, 6 Media L. Rep. (BNA) 1497, 34 Pub. Util. Rep. 4th (PUR) 178 (1980)	622
Chae Chan Ping v. U.S. (1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.....	237, 591
Chae Chan Ping v. U.S., 130 U.S. 581 (1889)	575, 576
Chaplinsky v. State of New Hampshire, 315 U.S. 568, 62 S.Ct. 766, 86 L.Ed. 1031 (1942)	620
Charter Communications VI, PLLC v. Community Antenna Service, Inc., 211 W.Va. 71, 77, 561 S.E.2d. 793, 799 (2002)	388
Chesebrough v. United States, 192 U.S. 253.....	430
Chicago Council of Lawyers v. Bauer, 522 F.2d. 242, 1 Media L. Rep. (BNA) 1094 (7th Cir. 1975).....	630
Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452.....	66, 82, 85, 128, 217, 377, 519
Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880.....	95
Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181	66, 82, 85, 128, 217, 377, 519
Chickasaw Nation v. United States, 208 F.3d. 871 (10th Cir. 2000).....	514
Chinese Exclusion Case (Chae Chan Ping v. United States), 130 U.S. 581, 603 , 604 (1889)	242
Chisholm v. Georgia, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793).....	234, 290, 291, 647
Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed 440 (1793).....	204, 208
Christie Street Commission Co. v. United States (126 Fed. 991)	430
Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337	95

Cincinnati & C. R. Co. v. Hamilton County, 120 Tenn. 1.....	430
Cincinnati & Louisville Railroad Company v. Letson	347
Circuit City Stores v. Adams, 532 U.S. 105, 114-115 (2001)	404, 639
Circuit City Stores v. Adams, 532 U.S. 105, 114-115 (2001), Headnotes under Westlaw	396
City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997).....	293, 425, 439, 578, 613
City of Dallas v Mitchell, 245 S.W. 944	108, 216
City of Houston, Tex. v. Hill, 482 U.S. 451, 107 S.Ct. 2502, 96 L.Ed.2d. 398 (1987).....	622
City of Louisville v. Sherley's Guardian, 80 Ky. 71.....	385
City of Minneapolis v. Reum, 56 F. 576, 581 (8th Cir. 1893).....	346
Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973).....	68, 209, 294, 428
Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943)	256, 331
Cleveland Bd. of Ed. v. LaFleur, 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215 (1974)	205, 333, 358, 457, 489
Cleveland Bd. of Ed. v. LaFleur (1974), 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215.....	125
Cline v. Frink Dairy Co., 274 U.S. 445.....	469
Cline v. Frink Dairy Co., 274 U.S. 445, 47 S.Ct. 681 (1927).....	403, 468, 501, 638
Coates v. Cincinnati, 402 U.S. 611, 614 (1971).....	468, 501
Coates v. City of Cincinnati, 402 U.S. 611, 91 S.Ct. 1686, 29 L.Ed.2d. 214, 58 Ohio.Op.2d. 481 (1971).....	623, 626, 630
Coder v. Arts, 213 U.S. 223, 242 , 29 S.Ct. 436, 16 Ann.Cas. 1008.....	455, 476
Coffin v. United States, 156 U.S. 432, 453 (1895).....	124, 407, 456
Cohen v. Delaware, L. & W.R. Co., 269 N.Y.S. 667, 160 Misc. 450	378
Cohens v. Virginia, 19 U.S. (6 Wheat.) 264, 399, 5 L.Ed. 257 (1821) (Marshall, C.J.).....	300
Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821)	176, 229, 234, 448, 559
Cohens v. Virginia, 6 Wheat. 264, 413	576
Coker v. State, 199 Ga. 20, 33 S.E.2d. 171, 174	284
Colautti v. Franklin, 439 U.S. 379 (1979)	398, 500
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979)	391, 403, 499, 553, 638, 645, 656
Colautti v. Franklin, 439 U.S. at 392-393, n. 10	133, 358, 396, 402, 499, 545, 598, 611, 614, 637, 645, 656
Coleman v. Thompson, 501 U.S. 722, 759 (1991).....	294, 451, 659
Collet v. Collet, 2 U.S. 294, 1 L.Ed. 387 (1792).....	353
Collins v. Jordan, 102 F.3d. 406 (9th Cir. 1996).....	631
Collins v. Kentucky, 234 U.S. 634, 638 , 34 S.Ct. 924	467, 475, 513
Colten v. Kentucky, 407 U.S. 104, 92 S.Ct. 1953, 32 L.Ed.2d. 584 (1972).....	627, 630
Com. of Mass. v. Secretary of Health and Human Services, 899 F.2d. 53, C.A.1 (Mass.) (1990).....	228
Comm. of Northern Mariana Islands v. Atalig, 723 F.2d. 682, 691 n. 28 (9th Cir.1984)	306
Commissioner v. Soliman, 506 U.S. 168, 174 (1993).....	405, 640
Commonwealth v. Baye, 462 Mass. 246 (2012)	193
Commonwealth v. Cooley, 10 Pickering, 36.....	400
Commonwealth v. Jones, 12 Pa.St. 365, 371	341
Commonwealth v. Neal, 15 D.&C. 430 (Pa. D. & C., 1930)	240
Commonwealth v. R I. Sherman Mfg. Co., 189 Mass. 76, 75 N.E. 71 (1905).....	469
Commonwealth v. Davis, 187 N.E. 33, 284 Mass. 41. N.Y.	378
Communist Party of Indiana v. Whitcomb, 414 U.S. 441, 94 S.Ct. 656, 38 L.Ed.2d. 635 (1974).....	630
Community for Creative Nonviolence v. Kerrigan, 865 F.2d. 382, 387-91 (1988)	389
Connally et al. v. General Construction Co., 269 U.S. 385, 391 (1926)	321
Connally v. General Construction Co., 269 U.S. 385 (1926).....	263, 403, 468, 475, 501, 505, 513, 638
Connally v. General Construction Co., 269 U.S. 385, 391.....	469
Connally v. General Construction Co., 269 U.S. 385, 391-393 (1926).....	469
Connecticut Fire Ins. Co. of Hartford, Conn., v. George, 52 Okl. 432, 153 P. 116, 119.....	632
Connecticut National Bank v. Germain, 503 U.S. 249 (1992)	397
Connick v. Myers, 461 U.S. 138, 147 (1983).....	68, 208, 294, 428
Cook v. Hudson, 511 F.2d. 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975).....	643
Cook v. Johnson, 12 N.J.Eq. 51, 72 Am.Dec. 381	455, 476
Cook v. State, 83 Wash.2d. 725, 735, 521 P.24 725 (1974).....	389
Cook v. Tait, 265 U.S. 47 (1924)	186
Cooke v. United States, 91 U.S. 389, 398 (1875).....	257, 331
Cooper v. Stinson, 5 Minn. 522 (Gil. 416).....	455, 476
Corkie v. Maxwell, 7 Fed.Cas. 3231	430

Cornell v. Coyne, 192 U.S. 418, 430.....	596
Correll, 389 U.S., at 307, 88 S.Ct. 445.....	396
Cotton v. United States, 11 How. 229, 231 (1851).....	65, 600
Court in Estelle v. Williams, 425 U.S. 501 (1976).....	456
Cox v. State of Louisiana, 379 U.S. 536, 85 S.Ct. 466, 13 L.Ed.2d. 487 (1965)	620, 623, 629, 630
Cramp v. Board of Public Instruction of Orange County, Fla., 368 U.S. 278, 82 S.Ct. 275, 7 L.Ed.2d. 285 (1961).....	621
Crane v. Commissioner of Internal Revenue, 331 U.S. 1, 6 (1947).....	405, 640
Crockett v. Andrews, 153 W.Va. 714, 719, 172 S.E.2d. 384, 387 (1970).....	388
Crooks v. Harrelson, 282 U.S. 55 (1930).....	403, 639
Crooks v. Harrelson, 282 U.S. 55, 59, 51 S.Ct. 49, 50.....	180
Crosse v. Board of Sup'rs of Elections of Baltimore City, 221 A.2d. 431, 243 Md. 555 (Md., 1966).....	347
Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932).....	651
Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292.....	651
Cruden v. Neale, 2 N.C., 2 S.E. 70 (1796).....	330
Dandridge v. Williams, 397 U.S. 471, 90 S.Ct. 1153, 25 L.Ed.2d. 491 (1970)	626, 628
Dauer's Estate v. Zabel, 9 Mich.App. 176, 156 N.W.2d. 34, 37.....	100, 110
Davidson v. New Orleans, 96 U.S. 97, 102.....	226
Davies v. Fairbairn, 3 Howard, 636	400
De Lima v. Bidwell, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901)	299, 547, 561
Delaware &c. R. Co. v. Pennsylvania, 198 U.S. 341, 358	226
Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554, 557	216, 220, 307, 309
Delaware, L. & W.R. Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557	220, 232, 307, 563
Delo v. Lashely, 507 U.S. 272 (1993).....	456
Deming v. United States, 59 App. D.C. 188, 37 F.2d. 818	341
Dexter v. Boston (176 Mass. 247).....	430
District of Columbia v. Murphy, 314 U.S. 441 (1941).....	236, 339
District of Columbia v. Murphy, 314 U.S. 441, 450-451 (1941)	341
DLS, Inc. v. City of Chattanooga, 107 F.3d. 403, 1997 FED.App. 66P (6th Cir. 1997).....	623
Dodger's Bar & Grill, Inc. v. Johnson County Bd. of County Com'rs, 32 F.3d. 1436 (10th Cir. 1994).....	632
Dombrowski v. Pfister, 380 U.S. 479, 486 (1965)	468
Dombrowski v. Pfister, 380 U.S. 479, 85 S.Ct. 1116, 14 L.Ed.2d. 22 (1965).....	624, 627
Donnan v. Heiner (D. C.) 48 F.2d. 1058	402
Dooley v. United States, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901).....	299, 547, 561
Doran v. Salem Inn, Inc., 422 U.S. 922, 95 S.Ct. 2561, 45 L.Ed.2d. 648 (1975).....	624
Dorr v. United States, 195 U.S. 138, 143 (1904).....	305
Dorr v. United States, 195 U.S. 138, 146, 24 S.Ct. 808, 812, 49 L.Ed. 128 (1904).....	299
Dorsey v. Kyle, 30 Md. 512, 518 (1869).....	345
Downes v. Bidwell, 182 U.S. 244 (1901)67, 80, 104, 182, 183, 186, 187, 199, 208, 209, 213, 246, 280, 289, 290, 291, 302, 310, 349, 373, 405, 440, 446, 450, 472, 641, 644, 646, 647	
Downes v. Bidwell, 182 U.S. 244 (1901), Justice Harlan, Dissenting	94, 95, 138, 145, 523
Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770 (1901).....	351
Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).....	238, 299, 306, 451, 547, 561
Downes v. Bidwell, 182 U.S. 244, 249, 21 S.Ct. 770, 772, 45 L.Ed. 1088 (1901)	299
Downes v. Bidwell, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901)	299, 548, 561
Downes, 182 U.S. at 261, 21 S.Ct. at 777	548, 561
Downes, 182 U.S. at 293, 21 S.Ct. 770.....	238, 451
Downes, 182 U.S. at 312.....	305
Doyle v. Mitchell Bros. Co., 247 U.S. 179, 185, 38 S.Sup.Ct. 467, 469, 62 L.Ed. 1054.....	261
Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185	260, 265, 579
Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185, 38 S.Ct. 467 (1918).....	251, 265
Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed. 1054	264, 416
Dred Scott v. John F.A. Sanford, 60 U.S. 393 (1856)	442
Dred Scott v. Sandford, 60 U.S. 393, 1856 W.L. 8721 (1856).....	227
Dunlap v. Friedman's, Inc., 582 S.E.2d. 841 (2003)	388
Dunne v. U. S., 138 F.2d. 137 (C.C.A. 8th Cir. 1943)	619, 631
E.E.O.C. v. North Gibson School Corp., 266 F.3d. 607 (C.A.7 (Ind.),2001).....	396
Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944).....	216, 220, 307, 309

Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp. 981, 982.....	220, 302, 307
Eche v. Holder, 694 F.3d. 1026.....	303, 307
Eche v. Holder, 694 F.3d. 1026 (2012).....	238, 302, 451
Eche v. Holder, 694 F.3d. 1026, 1031 (9th Cir. 2012).....	305
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972).....	122, 227, 419, 421, 538
Edgewater Realty Co. v. Tennessee Coal, Iron & Railroad Co., D.C.Md., 49 F.Supp. 807, 809.....	220, 307
Edmonson v. Leesville Concrete Company, 500 U.S. 614 (1991).....	271
Edwards v. Cuba Railroad, 268 U.S. 628, 633.....	260, 265, 579
Edwards v. South Carolina, 372 U.S. 229, 83 S.Ct. 680, 9 L.Ed.2d. 697 (1963).....	620, 630
Eisendrath v. Knauer, 64 111. 402.....	108, 131
Eisenstadt v. Baird, 405 U.S. 438, 92 S.Ct. 1029, 31 L.Ed.2d. 349 (1972).....	625, 628
Eisner v. Macomber, 252 U.S. 189, 207.....	260, 265, 579
Eisner v. Macomber, 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920).....	251, 261, 265
El Dia, Inc. v. Rossello, 165 F.3d. 106, 109 (1st Cir.1999).....	228
Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088.....	136, 143, 521, 613
Elfbrandt v. Russell, 384 U.S. 11, 86 S.Ct. 1238, 16 L.Ed.2d. 321 (1966).....	630, 631
Elkins v. United States, 364 U.S. 206, 218, 80 S.Ct. 1437, 1444, 4 L.Ed.2d. 1669 (1960).....	538
Elliott v. Swartwout, 10 Pet. 137.....	430
Erie Railroad v. Tompkins, 304 U.S. 64 (1938).....	210, 212, 462
Ernst & Ernst v. Hochfelder, 425 U.S. 185, 197, 96 S.Ct. 1375, 1382, 47 L.Ed.2d. 668 (1976).....	398
Ernst & Ernst v. Hochfelder, 425 U.S. 185, 213-14 (1976).....	389
Erznoznik v. City of Jacksonville, 422 U.S. 205, 95 S.Ct. 2268, 45 L.Ed.2d. 125, 1 Media L. Rep. (BNA) 1508 (1975).....	627, 628, 629
Estate of Cowart v. Nicklos Drilling Co., 505 U.S. 469, 120 L.Ed.2d. 379, 112 S.Ct. 2589 (1992).....	397
Evans v. Gore, 253 U.S. 245 (1920).....	96
Evans v. Gore, 253 U.S. 245, 249, 40 S.Ct. 550, 551 (1920).....	389
Evans v. Newton, 382 U.S. 296, 311 (1966).....	473
Ex parte Shaw, 145 U.S. 444, 12 S.Ct. 935, 36 L.Ed. 768.....	222
Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144.....	114, 410, 429
Federal Crop Ins. Corp v. Merrill, 332 U.S. 380 (1947).....	490
Federal Trade Com. v. Simplicity Pattern Co., 360 U.S. 55, p. 55, 475042/56451 (1959).....	244, 399, 444, 490
Federal Trade Commission v. American Tobacco Co., 264 U.S. 298, 307, 44 S.Ct. 336, 337, 68 L.Ed. 696, 32 A.L.R. 786.....	400
Fiallo v. Bell, 430 U.S. 787, 798 (1977).....	391
Fidelity Philadelphia Trust Co. v. U.S., 122 F.Supp. 551, 553 at [3,4].....	389
Fidelity Trust Co. v. CIR, 1944 (3rd circuit).....	511
Field v. Adreon, 7 Md. 209 (1854).....	345
First Carolinas Joint Stock Land Bank of Columbia v. New York Title & Mortgage Co., D.C.S.C., 59 F.2d. 350, 351 . 220, 307.....	
Fischer v. United States, 529 U.S. 667 (2000).....	396, 404, 639
Flint v. Stone Tracy Co., 220 U.S. 107 (1911).....	579
Flora v. U.S., 362 U.S. 145 (1960).....	284
Flores v. U.S., 551 F.2d. 1169, 1175 (9th Cir. 1977).....	538
Flower v. Lance, 59 N.Y. 603.....	430
Foley Bros. v. Filardo, 336 U.S. 281, 284-85, 69 S.Ct. 575, 93 L.Ed. 680 (1949).....	516
Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949).....	225, 296
Fong Yue Ting v. United States, 149 U.S. 698 (1893).....	215, 232, 331, 333, 334, 560, 575
Fong Yue Ting v. United States, 149 U.S. 698, 705 (1893).....	242
Forging Industry Ass'n v. Secretary of Labor, 748 F.2d. 211, 213 (1984).....	389
Foster v. U.S., 303 U.S. 118 (1938).....	401, 636
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935).....	396, 402, 489, 499, 545, 598, 611, 614, 637, 645
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.).....	553
Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429.....	95
Fraser v. Bentel, 161 Cal. 390, 394, 119 P. 509, Ann.Cas. 1913B, 1062.....	455, 476
Frazier v. Cupp, 394 U.S. 731 (1969).....	193
Freedman v. State of Md., 380 U.S. 51, 85 S.Ct. 734, 13 L.Ed.2d. 649, 1 Media L. Rep. (BNA) 1126 (1965).....	624
Freedom to Travel Campaign v. Newcomb, 82 F.3d. 1431 (9th Cir. 1996).....	621

Freytag v. Commissioner, 501 U.S. 868 (1991).....	453
Freytag v. Commissioner, 501 U.S. 868, 115 L.Ed.2d. 764 (1991)	397
Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583.....	310
Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926).....	208
FRS v. Dimensional Financial Corp., 474 U.S. 361, 365 (1986)	391
FW/PBS, Inc. v. Dallas, 493 U.S. 215, 231 (1990).....	113
Galvan v. Press, 347 U.S. 522, 528	390
Galvan v. Press, 347 U.S. 522, 530 -531 (1954)	242
Gar v. Hurd, 92 Ills. 315.....	430
Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968).....	208
Gardner v. Broderick, 392 U.S. 273, 277 -278 (1968)	67, 294, 428
Garner v. White, 726 F.2d. 1274 (8th Cir. 1984)	624
Garth v. City Sav. Bank. 86 S.W. 520, 120 Ky. 280, 27 Ky.L. 675.....	385
Gelpcke v. City of Dubuque, 68 U.S. 175, 1863 W.L. 6638 (1863)	227
General Motors Acceptance Corporation v. United States, 286 U.S. 49, 61, 62, 52 S.Ct. 468, 472, 76 L.Ed. 971, 82 A.L.R. 600.....	399
George Williams College v. Village of Williams Bay, 7 N.W.2d. 891.....	277
Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524	66, 82, 85, 128, 217, 377, 519
Giaccio v. Pennsylvania, 382 U.S. 399 (1966).....	470
Giaccio v. State of Pennsylvania, 382 U.S. 399, 86 S.Ct. 518 (1966).....	468, 497
Gilbert v. David, 235 U.S. 561	341
Githens v. Shiffler (D.C.) 112 F. 505	455, 476
Glass v. The Sloop Betsey, 3 (U.S.) Dall 6	101
Glass v. The Sloop Betsey, 3 U.S. 6, 3 Dall. 6, 1 L.Ed. 485 (1794).....	100
Glasser v. United States, 315 U.S. 60, 70-71, 86 L.Ed. 680, 699, 62 S.Ct. 457	428
Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773	114, 410, 429
Glidden Co. v. Zdanok, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472.....	651
Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547.....	457
Gooding v. Wilson, 405 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972)	621, 624, 626, 628, 629
Goodrich v. Edwards, 255 U.S. 527, 535	260, 265, 579
Gould v. Gould, 245 U.S. 151	264, 507
Gould v. Gould, 245 U.S. 151 (1917)	456, 660
Gould v. Gould, 245 U.S. 151, at 153 (1917).....	403, 639
Gould v. Hennepin County, 76 Minn. 379	430
Gozlon-Peretz v. United States, 498 U.S. 395, 410 (1991)	397
Graham v. Richardson, 403 U.S. 365, 380.....	357
Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303.....	95
Grausam v. Murphey, 448 F.2d. 197 (3d Cir. 1971)	619
Gray v. Sanders, 372 U.S. 368, 380, 83 S.Ct. 801, 808, 9 L.Ed.2d. 821	381
Grayned v. City of Rockford, 408 U.S. 104, 108 (1972)	401, 468, 497, 501, 636, 657
Grayned v. City of Rockford, 408 U.S. 104, 108-109 (1972)	469
Grayned v. City of Rockford, 408 U.S. 104, 109 (1972)	468
Grayned v. City of Rockford, 408 U.S. 104, 92 S.Ct. 2294, 33 L.Ed.2d. 222 (1972).....	623, 624, 626, 627, 630
Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527.....	521, 613
Green v. Biddle, 8 Wheat. 1	218
Gregg v. Louisiana Power and Light Co., C.A.La., 626 F.2d. 1315	378
Gregory v. Ashcroft, 501 U.S. 452, 458 (1991)	207, 649, 659
Gregory v. Ashcroft, 501 U.S., at 458.....	294
Gregory v. Helvering, 293 U.S. 465, 469 (1935)	403, 639
Grosjean v. American Press Co., 297 U.S. 233, 244 (1936)	244, 353, 444, 596
Guantanamo Bay, Cuba. 553 U.S. 723, 757-59 (2008).....	306
Guinzburg v. Anderson (D. C.) F.2d. 592	402
Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)	67, 502
Gurley v. Rhoden, 421 U.S. 200, 205 (1975).....	390
Gustafson v. Alloyd Co. (93-404), 513 U.S. 561 (1995).....	397
Habursky v. Recht, 180 W.Va. 128, 132, 375 S.E.2d. 760, 764 (1988).....	388
Habursky, 180 W.Va. at 132, 375 S.E.2d. at 764.....	388

Halaby v. Board of Directors of University of Cincinnati, 162 Ohio.St. 290, 293, 123 N.E.2d 3 (1954).....	345
Hale v. Henkel, 201 U.S. 43 (1906)	380, 467
Hall v. Wake County Bd. Of Elections, 187 S.E.2d. 52, 280 N.C. 600.....	378
Hall v. White (D. C.) 48 F.2d. 1060	402
Hamilton v. Rathbone, 175 U.S. 414, 20 Sup.Ct. 155, 44 L.Ed. 219	108
Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724.....	177, 211, 214, 296, 510
Hannon v. Grizzard, 89 N.C. 129	341
Hanson v. P.A. Peterson Home Ass'n, 35 Ill.App.2d. 134, 182 N.E.2d. 237, 240	222, 338, 368
Hanson v. Vernon, 27 Ia., 47	110
Harding v. Standard Oil Co. et al. (C.C.) 182 F. 421	216, 307
Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965).....	310
Harper v. Virginia State Board of Elections Butts v. Harrison, 383 U.S. 663, 86 S.Ct. 1079, 16 L.Ed.2d. 169, 1965 WL 130114 (1966)	381
Hassett v. Welch, 303 U.S. 303, 314 (1938)	404, 639
Hassett v. Welch, 303 U.S. 303, pp. 314 - 315, 82 L.Ed. 858. (1938)	506
Hatter v. U.S., 532 U.S. 557 (2001)	83, 86, 520
Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964).....	293, 425, 439, 578, 613
Heider v. Unicum, 142 Or. 416, 20 P.2d. 384	114, 410, 429
Heiner v. Donnan, 285 U.S. 312 (1932).....	124, 402, 458, 466, 500, 502, 614, 637, 654, 657
Helvering v. Horst, 311 U.S. 112, 118 (1940).....	405, 640
Henderson's Tobacco, 11 Wall. 652, 657, 20 L.Ed. 235	399
Hendry v. Masonite Corp., C.A.Miss., 455 F.2d. 955	336
Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332.....	289, 644, 646
Herriott v. City of Seattle, 81 Wash.2d. 48, 500 P.2d. 101, 109	312
Hiller v. United States, 45 C.C.A. 229, 106 Fed. 73, 74	455, 474
Hines v. Davidowitz, 312 U.S. 52 (1941)	242
Hodges v. United States, 203 U.S. 1, 16, 27 S.Ct. 6, 8, 51 L.Ed. 65 (1906)	300
Holden v. Hardy, 169 U.S. 366 (1898).....	497
Holton v. State, 602 P.2d. 1228 (Alaska 1979).....	628
Honig v. Doe, 484 U.S. 305, 324 (1988).....	391
Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596.....	289, 644, 646
Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945).....	288, 347, 645
Hooven & Allison Co. v. Evatt, 324 U.S. 652, 678, 65 S.Ct. 870, 883, 89 L.Ed. 1252 (1945).....	299
Hooven and Allison v. Evatt, 324 U.S. 652 (1945).....	229, 448, 556, 559
Howard Gault Co. v. Texas Rural Legal Aid, Inc., 848 F.2d. 544, 128 L.R.R.M. (BNA) 2890, 109 Lab. Cas. (CCH) ¶ 55908 (5th Cir. 1988)	631
Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)	227
Iglesias v. U.S., 848 F.2d. 362, 367 (CA2 1988)	389
Imbler v. Pachtman, 424 U.S. 409 (1976)	192, 193
In Chicago &c. R. Co. v. Chicago, 166 U.S. 226.....	226
In re Duncan, 139 U.S. 449, 11 S.Ct. 573, 36 L.Ed. 219	70
In re Griffiths, 413 U.S. 717, 728-729	357
In re Henning's Estate, 60 P. 762, 128 C. 214	385
In re Jones' Estate, 182 N.W. 227, 192 Iowa 78, 16 A.L.R. 1286	378
In re Lydig's Estate, 180 N.Y.S. 843, 191 A.D. 117	378
In re McElwaine's Will, 137 N.Y.S. 681, 77 Misc. 317	378
In re Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022	385
In re Wehlitz, 16 Wis. 443, 446 (1863).....	345
In re Winship, 397 U.S. 358, 364 (1970)	456
In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999).....	107, 590, 612
Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172.....	66, 82, 85, 128, 217, 377, 519
Inglis v. Sailors' Snug Harbour, 28 U.S. (3 Pet.) 99, 155, 7 L.Ed. 617 (1830) (Story, J., concurring and dissenting).....	300
Inhabitants of the Township of Montclair, County of Essex v. Ramsdell, 107 U.S. 147, 152, 2 S.Ct. 391, 27 L.Ed. 431 (1883)	400
INS v. Chadha, 462 U.S. 919, 944 -959 (1983)	659
INS v. Chadha, 462 U.S. 919, 953 n.16, 955 n.19 (1983).....	390
INS v. Hector, 479 U.S. 85, 88 (per curiam opinion) (1986)	391

Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376.....	196
Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870)	244, 353, 444, 596
International Harvester Co. v. Kentucky, 234 U.S. 216, 221 , 34 S.Ct. 853	467, 475, 513
International News Service v. Associated Press, 248 U.S. 215, 250 (1918) (dissenting opinion)	528
International Shoe Co. v. Washington, 326 U.S. 310 (1945)	331, 383, 384
Irwin v. Gavit, 268 U.S. 161, 167	260, 265, 579
Jackman v. Rosenbaum Co., 260 U.S. 22, 31 (1922).....	306
Jacobs v. The Florida Bar, 50 F.3d. 901, 23 Media L. Rep. (BNA) 1718 (11th Cir. 1995)	621
James v. Bowman, 190 U.S. 127, 139 (1903)	293, 425, 439, 578, 613
Jarecki v. G. D. Searle & Co., 367 U.S. 303, 81 S.Ct. 1579 (U.S. 1961).....	399
Jay v. Boyd, 352 U.S. 345, 357 (1956)	390
Jean v. Nelson, 472 U.S. 846 (1985).....	242
Jeffcott v. Donovan, C.C.A.Ariz., 135 F.2d. 213, 214	307
Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.....	66, 82, 85, 127, 217, 377, 519
Jobson v. Henne, 355 F.2d. 129, 131 (2d Cir.1966).....	300
Johnson v. Harvey, 88 S.W.2d. 42, 261 Ky. 522	378
Johnson v. Nedeff, 192 W.Va. 260, 263, 452 S.E.2d. 63, 66 (1994).....	388
Johnson v. Quinn, 87-1 U.S.T.C. 9362	495
Johnson v. Zerbst, 304 U.S. 458, 464, 82 L.Ed. 1461, 1466, 58 S.Ct. 1019, 146 A.L.R. 357	428
Jonesboro Trust Co. v. Nutt, 118 Ark. 368, 176 S.W. 322, 324.....	220, 307
Jordan v. De George, 341 U.S. 223.....	321, 506, 655
Joseph Burstyn, Inc. v. Wilson, 343 U.S. 495, 72 S.Ct. 777, 96 L.Ed. 1098, 1 Media L. Rep. (BNA) 1357 (1952).....	630
Juilliard v. Greenman, 110 U.S. 421 (1884).....	329
K Mart Corp. v. Cartier, Inc., 486 U.S. 281, 291 (1988).....	389
Kaiser Aetna v. United States, 444 U.S. 164 (1979)	528
Kaiser Aetna v. United States, 444 U.S. 164, 176 (1979)	528
Karlan v. City of Cincinnati, 416 U.S. 924 (1974).....	468, 501
Kazubowski v. Kazubowski, 45 Ill.2d. 405, 259 N.E.2d. 282, 290.....	203
Keene Corp. v. United States, 508 U.S. 200, 124 L.Ed.2d. 118, 113 S.Ct. 1993.....	506
Kelley v. Johnson, 425 U.S. 238, 247 (1976).....	67, 208, 294, 428
Kelm v. Carlson, C.A.Ohio, 473, F.2d. 1267, 1271	222, 275, 338, 368
Kentucky Bank v. Stone, 88 Fed. 383	430
Keyishian v. Board of Regents of University of State of N.Y., 385 U.S. 589, 87 S.Ct. 675, 17 L.Ed.2d. 629 (1967).....	621, 623, 627, 631
Kinney v. Weaver, 111 F.Supp.2d. 831, E.D.Tex. (2000).....	228
Kleindienst v. Mandel, 408 U.S. 753 (1972).....	242, 575
Kolender v. Lawson, 461 U.S. 352, 103 S.Ct. 1855 (1983)	654
Koshland v. Helvering, 298 U.S. 441, 446-447 (1936).....	389
Labine v. Vincent, 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288.....	298, 305, 349, 562
Lacap v. I.N.S., 138 F.3d. 518, 519 (3d Cir.1998)	238, 307, 451
Lacap v. INS, 138 F.3d. 518 (3d Cir. 1998).....	306
Lake County v. Rollins, 130 U.S. 662, 670, 671.....	389
Lamborn v. County Commissioners, 97 U.S. 181.....	430
Lamm v. Bekins Van Lines, Co, 139 F.Supp.2d. 1300, 1314 (M.D. Ala. 2001).....	557
Landreth Timber Co. v. Landreth, 471 U.S. 681, 685 (1985)	390
Lansing Boiler & Engine Works v. Joseph T. Ryerson & Son (C.C.A.) 128 F. 701, 703.....	455, 476
Lanthrip v. State, 235 Ga. 10, 218 S.E.2d. 771 (1975).....	632
Lanzetta v. New Jersey, 306 U.S. 451.....	321, 655
Lanzetta v. New Jersey, 306 U.S. 451, 453.....	469
Lanzetta v. New Jersey, 306 U.S. 451, 453 (1939)	469
Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196.....	95
Larson v. Valente, 456 U.S. 228, 102 S.Ct. 1673, 72 L.Ed.2d. 33 (1982)	627
Lathrop v. Donohue, 367 U.S. 820, 81 S.Ct. 1826, 6 L.Ed.2d. 1191 (1961).....	643
Lavin v. Marsh, 644 F.2d. 1378 (1981).....	490
Law Students Civil Rights Research Council, Inc. v. Wadmond, 401 U.S. 154, 91 S.Ct. 720, 27 L.Ed.2d. 749 (1971) ..	629, 630
Lawrence v. Hennessey, 165 Mo. 659, 65 S.W. 717.....	108

Lawson v. County Comm'n of Mercer County, 199 W.Va. 77, 81, 483 S.E.2d. 77, 81 (1996)	388
Lawson v. Suwannee Fruit & Steamship Co., 336 U.S. 198, 201 (1949)	399
Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.....	136, 143, 521, 613
Lesh v. Lesh, 13 Pa. Dist. Ct. 537	341
Lewis v. City of New Orleans, 415 U.S. 130, 94 S.Ct. 970, 39 L.Ed.2d. 214 (1974)	624, 626, 628, 629
Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928).....	244, 353, 444, 596
License Tax Cases, 72 U.S. 462 (1866)	83, 86, 520, 579
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)	241, 434, 545, 552, 612
Licudine v. Winter, 603 F.Supp.2d. 129, 132-34 (D.D.C. 2009)	306
Licudine v. Winter, 603 F.Supp.2d. 129, 134 (D.D.C.2009).....	238, 307
Liebowitz v. Aimexco Inc., Col.App., 701 P.2d. 140, 142.....	509
Little v. Bowers, 134 U.S. 547, 554.....	430
Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655 (1874).....	170
Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874)	439
Loan Association v. Topeka, 20 Wall. 655 (1874).....	103, 110, 122, 152, 381
Loan Association v. Topeka, 87 U.S. (20 Wall.) 655 (1874)	147
Long v. Rasmussen, 281 F. 236 (1922).....	122, 419, 420
Loretto v. Teleprompter Manhattan CATV Corp., 458 U.S. 419, 433 (1982)	528
Los Angeles v. Lyons, 461 U.S. 95, 102 (1983)	113
Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98.....	181, 183, 246, 446
Louisiana v. United States, 380 U.S. 145, 85 S.Ct. 817	381
Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13	95
Lucas v. Alexander, 279 U.S. 573, 577 (1929)	403, 639
Lucas v. Earl, 281 U.S. 111 (1930)	83, 86, 520
Lujan v. Defenders of Wildlife, 504 U.S. 555 (1992)	113
Luther v. Borden, 48 U.S. 1 (1849).....	464, 501, 660
Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697	66, 82, 85, 128, 217, 377, 519
Madsen v. Women's Health Center, Inc., 512 U.S. 753, 114 S.Ct. 2516, 129 L.Ed.2d. 593 (1994)	631
Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408	137, 144, 521
Mahoney v. Babbitt, 105 F.3d. 1452 (D.C. Cir. 1997)	628
Malat v. Riddell, 383 U.S. 569, 571 (1966)	405, 640
Manhattan Gen. Equip. Co. v. Commission, 297 U.S. 129, 134 (1936).....	389
Manhattan General Equip. Co. v. CIA, 297 U.S. 129, 134, 54 S.Ct. 397, 399 (1936)	389
Manlangit v. INS, 488 F.2d. 1073, 1074 (4th Cir.1973)	301
Manley v. Georgia, 279 U.S. 1, 49 S.Ct. 215, 73 L.Ed. -	470
Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215.....	191, 402, 458, 466, 500, 502, 654, 657
Marbury v. Madison, 1 Cranch, 137, 176.....	92, 95
Marbury v. Madison, 1 Cranch. 137, 177 (1803)	390
Marbury v. Madison, 5 U.S. 137 (1803)	90, 149, 415
Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)	77, 201, 249, 452, 473, 475, 501, 654, 657
Marbury v. Madison, 5 U.S. 137, 163 (1803)	556
Marquez-Almanzar v. INS, 418 F.3d. 210 (2005).....	302, 304
Martin v. City of Struthers, Ohio, 319 U.S. 141, 63 S.Ct. 862, 87 L.Ed. 1313 (1943)	630
Martin v. Hunter, 1 Wheat. 304, 326, 331	92, 138, 145, 522
Martin v. Hunter, 1 Wheat. 304, 327.....	91
Martin v. Kearney County, 62 Minn. 538	430
Massachusetts v. Oakes, 491 U.S. 576, 109 S.Ct. 2633, 105 L.Ed.2d. 493 (1989)	622
Matter of Adoption of Buehl, 555 P.2d. 1334, 87 Wash.2d. 649	385
Matter of Goetz, 71 App.Div. 272, 275, 75 N.Y.S. 750	455, 476
Matter of Mayor of N.Y., 11 Johns., 77	110
Matthews v. Diaz, 426 U.S. 67 (1976)	241, 357
Mattox v. U.S., 156 U.S. 237 (1938).....	401, 636
Mayor & City Council of Baltimore v. State, ex rel. Bd. of Police, 15 Md. 376, 470, 488-490 (1860).....	346
Mazzetti v. U. S., 518 F.2d. 781 (10th Cir. 1975)	630
McCloud v. Testa, 97 F.3d. 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 FED.App. 335P (6th Cir. 1996).....	644
McCue v. Monroe County, 162 N.Y. 235	430
McCulloch v. Maryland, 4 Wheat. 316, 428	414, 415

McDowell v. Gould, 144 S.E. 206, 166 Ga. 670.....	378
McGautha v. California, 402 U.S. 183, 91 S.Ct. 1454, 28 L.Ed.2d. 711, 58 Ohio.Op.2d. 243 (1971)	628
McGuire v. Gunn, 133 Kan. 422, 300 P. 654, 656.....	632
McIntosh v. Dill, 86 Okl. 1, 205 P. 917, 925	385
McKenzie v. Murphy, 24 Ark. 155, 159 (1863).....	345
McMillan v. Pennsylvania, 477 U.S. 79 (1986)	471
M'Culloch v. Maryland, 4 Wheat. 316, 405, 4 L.Ed. 579, 601.....	207
M'Culloch v. Maryland, 4 Wheat. 316, 422, 4 L.Ed. 579, 605.....	186
M'Culloch v. Maryland, 4 Wheat. 316, 422, 4 L.Ed. 579, 605 (1819)	186
Meadows v. Wal-Mart Stores, Inc., 207 W.Va. 203, 530 S.E.2d. 676 (1999)	388
Meese v. Keene, 481 U.S. 465, 484 (1987).....	397, 403, 499, 553, 638, 645, 656
Meese v. Keene, 481 U.S. 465, 484-485 (1987)	396, 402, 489, 499, 545, 553, 598, 611, 614, 637, 645, 656
Melugin v. Hames, 38 F.3d. 1478 (9th Cir. 1994).....	630
Members of City Council of City of Los Angeles v. Taxpayers for Vincent, 466 U.S. 789, 104 S.Ct. 2118, 80 L.Ed.2d. 772 (1984)	628
Merchants' L. & T. Co. v. Smietanka, 255 U.S. 509, 219	260, 265, 579
Messick v. Southern Pa. Bus Co., D.C.Pa., 59 F.Supp. 799, 800.....	220, 307
Miles v. Graham, 268 U.S. 501 (1925)	96
Miles v. Safe Deposit Co., 259 U.S. 247, 252-253.....	260, 265, 579
Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954).....	332, 376, 387, 424
Miller v. Albright, 523 U.S. 420, 467 n.2 (1998)	306
Miller v. Standard Nut Margarine Co., 284 U.S. 498, 508 (1932)	403, 639
Milner v. Gatlin [139 Ga. 109, 76 S.E. 860]	240
Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867	289, 644, 646
Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874).....	237, 332, 451
Minor v. Happersett, 88 U.S. (21 Wall.) 162, 22 L.Ed. 627.....	70
Minor v. Happersett, 88 U.S. 162 (1874)	351
Mississippi Bank of Choctaw Indians v. Holyfield, Missl, 109 S.Ct. 1597, 490 U.S. 30, 104 L.Ed.2d. 29.....	378
Missouri Pacific R.R. Co., v. Boone, 270 U.S. 466, 472, 46 S.Ct. 341, 343, 70 L.Ed. 688	400
Missouri Pacific Railway v. Nebraska, 164 U.S. 403, 417.....	226
Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed. 1054.....	260
Mithani v. Lehman Bros., No. 01 CIV 5927, 2002 WL 14359, at *1 (S.D.N.Y. Jan. 4, 2002).....	516
Mobile, J. & K. C. R. Co. v. Turnipseed, 219 U.S. 35, 43, 31 S.Ct. 136, 32 L.R.A. (N. S.) 226, Ann.Cas. 1912A, 463 . 402, 458, 637	
Montello Salt Co. v. State of Utah, 221 U.S. 452 (1911).....	320
Montello Salt Co. v. Utah, 221 U.S. 452 (1911)	455, 474
Montgomery v. Cowlitz County, 14 Wash. 230.....	430
Moose Lodge No. 107 v. Irvis, 407 U.S. 163, 92 S.Ct. 1965, 32 L.Ed.2d. 627 (1972).....	625
Morrisette v. United States, 342 U.S. 246, 263 (1952)	395, 401, 636
Morrison v. California, 291 U.S. 82, 96 -97.....	471
Morrissey v. Commissioner, 296 U.S. 344, 356, 56 S.Ct. 289, 294.....	180
Mota v. Univ. of Tex. Houston Health Sci. Ctr., 261 F.3d 512, 524 n. 34 (5th Cir.2001)	516
Moulton v. Witherell, 52 Me. 242	108, 131
Mowry v. Reed, 187 Mass. 174, 177, 72 N.E. 936.....	455, 476
Mt. Hope Cemetery v. Boston, 158 Mass. 509, 519.....	226
Munn v. Illinois, 94 U.S. 113 (1876)	539
Murdock v. Com. of Pennsylvania, 319 U.S. 105, 63 S.Ct. 870, 87 L.Ed. 1292, 146 A.L.R. 81 (1943)	630
Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272, 284 (1856).....	651
N.Y. re: Merriam, 36 N.E. 505, 141 N.Y. 479	258
N.Y. v. re Merriam, 36 N.E. 505, 141 N.Y. 479	460
NAACP v. Alabama, 377 U.S. 288, 307 (1964)	468
Nashville Milk Co. v. Carnation Co., 355 U.S. 373, 375 (1958)	473
National Ass'n for Advancement of Colored People v. Button, 371 U.S. 415, 83 S.Ct. 328, 9 L.Ed.2d. 405 (1963) 621, 623	
National Labor Relations Board v. Jones Laughlin Steel Corporation, 301 U.S. 1, 30, 57 S.Ct. 615, 81 L.Ed. 893 (1937).....	400
National League of Cities v. Usery, 426 U.S., at 842 , n. 12.....	659
National Muffler Dealers Assn., Inc. v. United States, 440 U.S. 472, 477, 99 S.Ct. 1304, 59 L.Ed.2d. 519 (1979)	396
National Tel. News Co. v. Western Union Tel. Co., 119 Fed. 294, 56 C.C.A. 198, 60 L.R.A. 805	108

Neal v. Clark, 95 U.S. 704, 708-709, 24 L.Ed. 586.....	398
Nebraska Press Ass'n v. Stuart, 427 U.S. 539, 96 S.Ct. 2791, 49 L.Ed.2d. 683, 1 Media L. Rep. (BNA) 1064 (1976)	630
Neuberger v. Commissioner of Internal Revenue, 311 U.S. 83 (1940).....	472
New Orleans Gas Company v. Louisiana Light Company, 115 U.S. 650 (1885).....	218
New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44.....	289, 644
New York State Club Ass'n, Inc. v. City of New York, 487 U.S. 1, 108 S.Ct. 2225, 101 L.Ed.2d. 1, 46 Empl. Prac. Dec. (CCH) ¶ 38035 (1988).....	622
New York Times Co. v. United States, 403 U.S. 713 (1970).....	510
New York Times v. Sullivan, 376 U.S. 254 (1964)	196, 466, 510
New York v. United States, 505 U.S. 144 (1992)	452, 660
New York v. United States, 505 U.S. 144, 112 S.Ct. 2408, 120 L.Ed.2d. 120 (1992).....	425
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100..133, 199, 244, 358, 366, 403, 444, 452, 472, 488, 489, 500, 552, 598, 611, 614, 645, 657	
Newhall v. Jordan, 160 Fed. 661.....	430
Newman v. United States, 43 App.D.C. 53, 70.....	341
Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989)	648
Ngiraingas v. Sanchez, 495 U.S. 182 (1990).....	65, 600
Nikulnikoff v. Archbishop, etc., of Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663 70, 120	
Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987).....	528
Nolos v. Holder, 611 F.3d. 279 (5th Cir. 2010)	306
Nolos, 611 F.3d. at 282-84.....	306
Norfolk & Western R. Co. v. Train Dispatchers, 499 U.S. 117 (1991).....	397, 404, 639
Norris v. Crocker, 13 Howard, 429	400
North Mississippi Communications v. Jones, 792 F.2d. 1330, 1337 (5th Cir.1986).....	228
Northern Liberties v. St. John's Church, 13 Pa.St. 104.....	110
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983).....	651
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983).....	543
Nowell v. Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553.....	181
NPR v. FCC, 254 F.3d 226, 230 (D.C.Cir. 2001)	516
O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)	279, 289, 302, 308, 318, 644, 646
O'Malley v. Woodrough, 309 U.S. 277 (1939).....	96
Oakland Cemetery Association v. Ramsey County, 98 Minn. 404	430
Oceanic Navigation Co. v. Stranahan, 214 U.S. 320, 339 (1909)	575
O'Connor v. Ortega, 480 U.S. 709, 723 (1987).....	67, 208, 294, 428
O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933).....	348
Ohio Cellular RSA, Ltd. Partnership v. Board of Public Works, 198 W.Va. 416, 481 S.E.2d. 722 (1996).....	388
Ohio Life Ins. & T. Co. v. Debolt, 16 How. 429.....	218
Old Colony R. Co. v. Commissioner of Internal Revenue, 248 U.S. 552, 560 (1932).....	405, 640
Oliver v. INS, 517 F.2d. 426, 427 (2d Cir.1975).....	302, 303
Olmstead v. United States, 277 U.S. 438	528
Olmstead v. United States, 277 U.S. 438 (1928).....	527
Olmstead v. United States, 277 U.S. 438, 478 (1928).....	316
O'Malley v. Woodrough, 307 U.S. 277 (1939)	83, 86, 520
O'Neill v. United States, 231 Ct.Cl. 823, 826 (1982)	257, 331
Oregon v. Mathiason, 429 U.S. 492 (1977).....	193
Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869).....	244, 353, 444, 596
Ortiz-Pinero v. Rivera-Arroyo, 84 F.3d. 7 (1st Cir. 1996).....	643
Osborn v. Bank of U.S., 22 U.S. 738 (1824).....	317, 544, 549, 606, 613
Osborn v. Ozlin, 310 U.S. 53, 60 S.Ct. 758, 84 L.Ed. 1074 (1940)	234
Osborne v. Ohio, 495 U.S. 103, 110 S.Ct. 1691, 109 L.Ed.2d. 98 (1990)	629
Pacific Nat'l Ins. Co. v. United States, 422 F.2d. 26, 30 (9th Cir. 1970)	514
Panama R.R. Co. v. Johnson, 264 U.S. 375, 390, 44 S.Ct. 391, 395, 68 L.Ed. 748.....	400
Pangburn v. State, Tex.Cr.App., 56 S.W. 72, 73.....	632
Papachristou v. City of Jacksonville, 405 U.S. 156 (1972).....	403, 468, 501, 638
Papachristou v. City of Jacksonville, 405 U.S. 156, 172 (1972).....	469
Papachristou v. Jacksonville, 405 U.S. 156, 162 (1972).....	469
Parker v. Levy, 417 U.S. 733, 94 S.Ct. 2547, 41 L.Ed.2d. 439 (1974)	623, 625, 626, 628, 631

Parkins v. Londeree, Mayor, 146 W.Va. 1051, 124 S.E.2d. 471 (1962).....	388
Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996).....	643, 644
Passenger Corp. v. Passengers Assoc., 414 U.S. 453, 458 (1974)	472
Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869).....	244, 353, 444, 596
Paul v. Virginia, 8 Wall. (U.S.) 168, 19 L.Ed. 357 (1868).....	354, 576
Peebles v. Pittsburgh.,101 Pa.St. 304	430
Penhallow v. Doane, 3 Dall. 54, 80, 81, Fed.Cas. No. 10925	213
Pennoyer v. Neff, 95 U.S. 714, 24 L.Ed. 565.....	203
Pennoyer v. Neff, 95 U.S. 714, 24 L.Ed. 565 (1878)	234
Pennoyer v. Neff, 95 U.S. 714, 732-733 (1878).....	501
Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.....	95
People ex re. Atty. Gen. V. Naglee, 1 Cal. 234 (1850)	214
People ex rel. Estate of Woolworth v. S.T. Comm., 200 App.Div. 287, 289, 192 N.Y.S. 772	455, 476
People v. Katz, 21 N.Y.2d 132, 286 N.Y.S.2d 839, 233 N.E.2d 845 (1967)	632
People v. Rehman, 253 C.A.2d. 119, 61 Cal.Rptr. 65, 85	462
People v. Thomas, No. 18 (2014).....	193
Perry Educ. Ass'n v. Perry Local Educators' Ass'n, 460 U.S. 37, 103 S.Ct. 948, 74 L.Ed.2d. 794, 9 Ed.Law.Rep. 23, 112 L.R.R.M. (BNA) 2766 (1983).....	628
Perry v. U.S., 294 U.S. 330 (1935).....	88, 198
Perry v. United States, supra at 352 (1935).....	256
Peterson Home Ass'n, 35 Ill.App2d. 134, 182 N.E.2d. 237, 240.....	275
Pettit v. Penn, LaApp., 180 So.2d. 66, 69	204
Phelps v. People, 72 N.Y. 357.....	108, 131
Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316.....	521, 613
Pierpont v. Crouch, 10 California, 315.....	400
Piper v. Chris-Craft Industries, Inc., 430 U.S. 1, 24, 97 S.Ct. 926, 940, 51 L.Ed.2d. 124 (1977).....	398
Piqua Branch Bank v. Knoup, 6 Ohio.St. 393.....	291, 647
Plummer v. City of Columbus, Ohio, 414 U.S. 2, 94 S.Ct. 17, 38 L.Ed.2d. 3, 68 Ohio.Op.2d. 78 (1973) 623, 624, 626, 629	
Poe v. Seaborn, 282 U.S. 101, 109 , 110 S., 51 S.Ct. 58.....	180
Poindexter v. Greenhow, 114 U.S. 270 (1885)	613
Pollock v. Farmer's Loan & T. Co., 157 U.S. 429, 29 L.Ed. 759, 15 Sup.St.Rep. 673, 158 U.S. 601, 39 L.Ed. 1108, 15 Sup.Ct.Rep. 912	579
Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429 (Supreme Court 1895)	90, 98
Pollock v. Farmers' Loan & Trust Co., 158 U.S. 601	260, 265, 579
Pollock v. Farmers' Loan and Trust Co., 157 U.S. 429 (1895).....	103, 127
Pollock v. Farmers' Loan and Trust, 157 U.S. 429 (1895)	380
Pope v. Williams, 193 U.S. 621, 24 S.Ct. 573, 48 L.Ed. 817.....	381
Port of Tacoma v. Parosa, 52 Wash.2d. 181, 192, 324 P.2d. 438 (1958)	389
Port Terminal & Warehousing Co. v. John S. James Co., D.C.Ga., 92 F.R.D. 100, 106	457
Porter v. Valentine, 18 Misc. 213, 41 N.Y.S. 507	632
Portillo v Comm'r, 932 F.2d. 938.....	538
Posadas v. National City Bank, 296 U.S. 497, 504, 56 S.Ct. 349, 352, 80 L.Ed. 351.....	399
Powe v. United States, 109 F.2d. 147 (1940).....	560
Powell v. Alabama, 287 U.S. 45 (1932).....	497
Powers ex re. Covon v. Charron R.I., 135 A.2d. 829, 832	263, 505
Pray v. Northern Liberties, 31 Pa.St. 69.....	110
Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d. 227, 228	263, 454, 474, 489, 499, 505, 656
Product Safety Comm'n v. GTE Sylvania, 447 U.S. 102, 64 L.Ed.2d. 766, 100 S.Ct. 2051 (1980).....	398
Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837).....	211, 292, 369, 576
Providence Bank v. Billings, 29 U.S. 514 (1830)	296, 541
Providence Bank v. Billings, 4 Pet. 514.....	218
Public Workers v. Mitchell, 330 U.S. 75, 100, 67 S.Ct. 556, 569, 91 L.Ed. 754 (1947).....	228
Public Workers v. Mitchell, 330 U.S. 75, 101 (1947)	68, 209, 294, 428
Qi-Zhuo v. Meissner, 70 F.3d 136, 140 (D.C.Cir.1995)	516
Rabang v. Boyd, 353 U.S. 427, 429-30, 77 S.Ct. 985, 1 L.Ed.2d. 956 (1957).....	304
Rabang v. Boyd, 353 U.S. 427, 432 n. 12, 77 S.Ct. 985, 988 n. 12, 1 L.Ed.2d. 956 (1957)	299
Rabang v. Boyd, 353 U.S. 427, 432, 77 S.Ct. 985, 988, 1 L.Ed.2d. 956 (1957).....	300

Rabang v. I.N.S., 35 F.3d. 1449 (9th Cir.1994)	238, 307, 451
Rabang v. INS, 35 F.3d. 1449, 1452 (9th Cir.1994).....	299
Radich v. Hutchins (1877) 95 U.S. 210.....	237
Radich v. Hutchins, 95 U.S. 210 (1877).....	591
Railroad Co. v. Commissioner, 98 U.S. 541, 543	430
Railroad Co. v. McClure, 10 Wall. 511.....	218
Railroad Company v. Jackson, 7 Wall. 262	226
Railroad Company v. Jackson, 74 U.S. 262, 19 L.Ed. 88, 7 Wall. 262 (1868)	234
Railroad Trainmen v. B. & O.R. Co. 331 U.S. 519 (1947)	596
Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S.Ct. 714, 100 L.Ed. 1112 (1956)	643
Rase v. U.S., 129 F.2d. 204 (C.C.A. 6th Cir. 1942).....	619
Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85	95
Reagan v. Abourezk, 484 U.S. 1 (1987).....	242
Recently in Reynolds v. Sims, 377 U.S. 533, 561—562, 84 S.Ct. 1362, 1381, 12 L.Ed.2d. 506	381
Rector, Etc., Of Holy Trinity Church v. United States, 143 U.S. 457, 12 S.Ct. 511 (1892)	400
Red Rock v. Henry, 106 U.S. 596, 601, 602, 1 S.Ct. 434, 439, 27 L.Ed. 251.....	399
Reeves v. McConn, 631 F.2d. 377 (5th Cir. 1980).....	631
Reid v. Covert, 354 U.S. 1, 5 -10	471
Reiter v. Sonotone Corp., 442 U.S. 330, 337, 60 L.Ed.2d. 931, 99 S.Ct. 2326 (1979)	398
Reliance Elec. Co. v. Emerson Elec. Co., 404 U.S. 418, 422 (1972).....	390
Reno v. American Civil Liberties Union, 117 S.Ct. 2329, 138 L.Ed.2d. 874, 25 Media L. Rep. (BNA) 1833 (U.S. 1997).....	620
Richards v. United States, 369 U.S. 1, 9, 7 L.Ed.2d. 492, 82 S.Ct. 585 (1962)	398
Richmond Screw Anchor Co. v. United States, 275 U.S. 331, 346, 48 S.Ct. 194, 198, 72 L.Ed. 303	400
Richmond v. Virginia Ry. & Power Co. 141 Va. 69, 126 S.E. 353	95
Risewick v. Davis, 19 Md. 82, 93 (1862).....	345
Roberts v. Roberts (1947) 81 CA.2d. 871, 185 P.2d. 381	590
Roberts v. Roberts (1947), 81 C.A.2d. 871, 185 P.2d. 381	240
Robins v. Latham, 134 No. 466.....	430
Robinson v. United States, 324 U.S. 282 (1945).....	470
Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24	332
Rogers v. Bellei, 401 U.S. 815 (1971)	298, 302, 305, 349, 365, 448, 548, 562
Rosario v. Rockefeller, 410 U.S. 752, 760 762 (1973)	335
Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005).....	227
Rundle v. Delaware & Raritan Canal Company, 55 U.S. 80, 99 (1852) from dissenting opinion by Justice Daniel 335, 347, 593	
Russello v. United States, 464 U.S. 16, 23, 78 L.Ed.2d. 17, 104 S.Ct. 296 (1983).....	401, 455, 506, 636
Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990).....	68, 209, 294, 428
Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990) ..	643
Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, U.S.Ill. (1990)	228
Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635	95
S.C. Cribbs v. Floyud, 199 S.E. 677, 188 S.C. 443.....	378
Sable Communications of California, Inc. v. F.C.C., 492 U.S. 115, 109 S.Ct. 2829, 106 L.Ed.2d. 93, 16 Media L. Rep. (BNA) 1961 (1989)	627
Saenz v. Roe, 526 U.S. 473, 119 S.Ct. 1430, 143 L.Ed.2d. 635 (1999).....	335, 437
Saia v. People of State of New York, 334 U.S. 558, 68 S.Ct. 1148, 92 L.Ed. 1574 (1948).....	630
Sale v. Haitian Centers Council, 509 U.S. 155 (1993)	242
Sanidad v. INS, 515 U.S. 1130, 115 S.Ct. 2554, 132 L.Ed.2d. 809 (1995).....	299
Santa Fe Industries, Inc. v. Green, 430 U.S. 462, 472, 97 S.Ct. 1292, 1300, 51 L.Ed.2d. 480 (1977).....	398
Schad v. Borough of Mount Ephraim, 452 U.S. 61, 101 S.Ct. 2176, 68 L.Ed.2d. 671, 7 Media L. Rep. (BNA) 1426 (1981)	628
Scheidler v. National Organization for Women, 537 U.S. 393 (2003).....	395, 401, 636
Schneider v. Rusk, (1964) 377 U.S. 163	349
Schreiner v. Schreiner, Tex.Civ.App., 502 S.W.2d. 840, 843	336
Schwartz v. Texas, 344 U.S. 199, 202-203 (1952).....	405, 640
Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004)	384
Schwarzenegger, 374 F.3d. at 802.....	384
Scott v. Jones, 5 How. 343, 12 L.Ed. 181	289, 644, 646

Scott v. Sandford, 19 How. 393, 476, 15 L.Ed. 691.....	216, 307
Scranton v. Wheeler, 179 D.S. 141, 21 Sup.Ct. 48, 45 L.Ed. 126.....	108
Screws v. United States, 325 U.S. 91	321, 505, 655
Scull v. Com. of Va. ex rel. Committee on Law Reform and Racial Activities, 359 U.S. 344, 79 S.Ct. 838, 3 L.Ed.2d. 865 (1959)	620
Secretary of Navy v. Avrech, 418 U.S. 676, 94 S.Ct. 3039, 41 L.Ed.2d. 1033 (1974)	631
Security Bank of Minnesota v. CIA, 994 F.2d. 432, 436 (CA8 1993)	404, 639
Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912).....	244, 353, 444, 596
Sewell v. Georgia, 435 U.S. 982 (1978).....	403, 501, 638
Sewell v. Georgia, 435 U.S. 982, 985 (1978).....	468
Shekoyan v. Sibley Intern. Corp., 217 F. Supp. 2d 59 (Dist. Court, Dist. of Columbia 2002).....	516
Shelton v. Tucker, 364 U.S. 479, 488 (1960).....	468
Shelton v. Tucker, 364 U.S. 479, 81 S.Ct. 247, 5 L.Ed.2d. 231 (1960)	627, 631
Shishko v. State Farm. Ins. Co., D.C.Pa., 553 F.Supp. 308.....	378
Shuttlesworth v. Birmingham, 382 U.S. 87 , 90-91, 15 L.Ed.2d. 176 (1965)	468, 501
Sierra Club v. Morton, 405 U.S. 727, 740-741, n. 16 (1972).....	113
Simon v. Eastern Ky. Welfare Rights Organization, 426 U.S. 26, 41-42 (1976)	113
Simpson v. Sheahan, 104 F.3d. 998, C.A.7 (Ill.) (1997)	227
Sims. v. Ahrens, 271 S.W. 720.....	251
Sinking Fund Cases, 99 U.S. 700 (1878)	406, 409
Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)	230, 297, 308, 348, 352, 449, 559, 562
Slaughterhouse Cases, 83 U.S. 36 (1873)	237
Slimmer v. Chickasaw County, 140 Iowa. 448	430
Smietanka v. First Trust & Savings Bank, 257 U.S. 602, 606 (1922).....	403, 639
Smith v. Allwright, 321 U.S. 649, 644	310
Smith v. Gougen, 415 U.S. 566, 572 (1974)	469
Smith v. People of the State of California, 361 U.S. 147, 80 S.Ct. 215, 4 L.Ed.2d. 205, 14 Ohio.Op.2d. 459 (1959)	621
Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94	232, 240, 330, 335, 549, 563
Sosna v. Iowa, 419 U.S. 393, 406 409 (1975).....	335
South Carolina v. United States, 199 U.S. 437, 448 , 26 S.Ct. 110, 4 Ann.Cas. 737	207, 649
Southern Pacific Co. v. Lowe, 247 U.S. 330, 335.....	260, 265, 579
Southern Pacific Co. v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)	260, 264, 416
Sparks v. Sparks, 114 Tenn. 666, 88 S.W. 173	341
Speiser v. Randall, 357 U.S. 513, 526 (1958)	468
Speiser v. Randall, 357 U.S. 513, 526, 78 S.Ct. 1332, 1342, 2 L.Ed.2d. 1460 (1958).....	228
Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)	273, 510, 514
Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397, 416 (1904)	403, 639
Spreckles v. C.I.R., 119 F.2d. 667.....	500
Springer v. Government of the Philippine Islands, 277 U.S. 189 (1928)	472
Springville v. Thomas, 166 U.S. 707 , 41 L.Ed. 1172, 17 Sup.Ct.Rep. 717 (1897).....	186
Squire v. Pace, 516 F.2d. 240 (4th Cir. 1975)	630
St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351	521, 613
Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678, 683	220, 302, 307
Stanton v. Lewis, 26 Conn. 449	108
Starns v. Malkerson, 401 U.S. 985 (1971)	335
State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537.....	95
State ex rel. Hagan v. Chinook Hotel, 65 Wash.2d. 573, 578, 399 P.2d. 8 (1965).....	389
State ex rel. Kansas City v. East Fifth Street R. Co. 140 Mo. 539, 41 S.W. 955	95
State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321	66, 82, 85, 127, 217, 377, 519
State of Ohio v. Helvering, 292 U.S. 360,370 (1934)	514
State Tax Commission v. Robinson's Executor, 234 Ky. 415, 28 S.W.2d. 491	402
State Tax on Foreign-Held Bonds, 15 Wall. 300	226
State v. Barlow, 107 Utah 292, 153 P.2d. 647 (1944)	620
State v. Chicago & C. R. Co., 165 No. 597.....	430
State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222	457
State v. Keller, 143 Wash.2d 267, 276, 19 P.3d. 1030, 1035 (2001).....	388
State v. Manuel, North Carolina, Vol. 20, Page 121 (1838).....	345

State v. Nightingale, 58 A.3d. 1057 (2012).....	193
State v. Wilson, 7 Cranch, 164.....	218
Stenberg v. Carhart, 530 U.S. 914 (2000) ..	133, 358, 397, 402, 403, 489, 490, 500, 515, 529, 545, 553, 598, 611, 614, 637, 638, 645, 657, 659
Steward Machine Co. v. Davis, 301 U.S. 548 (1937)	207, 649
Stief v. Hart, 1 N.Y. 24.....	108, 131
Stone v. Myers, 9 Minn. 303 (Gil. 287, 294), 86 Am.Dec. 104	455, 476
Strathearn S.S. Co. v. Dillon, 252 U.S. 348, 354	596
Stratton's Independence v. Howbert, 231 U.S. 399, 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913)	251
Stratton's Independence v. Howbert, 231 U.S. 399, 415	260, 265, 579
Stratton's Independence v. Howbert, 231 U.S. 399, 415, 34 S.Sup.Ct. 136, 140, 58 L.Ed. 285.....	261
Stratton's Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136.....	260, 264, 416
Street v. New York, 394 U.S. 576 (1969)	469
Street v. New York, 394 U.S. 576, 89 S.Ct. 1354, 22 L.Ed.2d. 572 (1969).....	629
Sturgis v. Washington, 414 U.S. 1057	335
Sudler v. Sudler, 88 A. 26, 121 Md. 46.....	385
Sugarman v. Dougall, 413 U.S. 634, 646-649.....	357
Swarner v. U.S., 937 F.2d. 1478 (9th Cir. 1991).....	630
Sweeney v. District of Columbia, 72 App. D.C. 30, 113 F.2d. 25	339
Talbot v. Janson, 3 U.S. 133 (1795).....	333
Talley v. California, 362 U.S. 60, 80 S.Ct. 536, 4 L.Ed.2d. 559 (1960)	630
Tappan v. Merchants' National Bank, 19 Wall. 490, 499.....	226
Taylor v. Philadelphia Board of Health, 31 P. St. 73	430
Taylor v. United States, 495 U.S. 575, 592 (1990)	395, 401, 636
Teamsters v. Daniel, 439 U.S. 551, 558, 99 S.Ct. 790, 795-796, 58 L.Ed.2d. 808 (1979).....	398
Tennessee Valley Auth. v. Hill, 437 U.S. 153, 188 (1978)	472
Texas v. White, 7 Wall. 700, 725	207, 648
The Antelope, 23 U.S. 66, 10 Wheat 66, 6 L.Ed. 268 (1825)	130
The Chinese Exclusion Case, 130 U.S. 581, 609 (1889).....	575
The Chinese Exclusion Case, 505 U.S. 581, 604 , 606 S., 9 S.Ct. 623	214
The Federalist No. 51, p. 323. (C. Rossiter ed. 1961)	659
The Japanese Immigrant Case (Yamataya v. Fisher), 189 U.S. 86 (1903).....	242
The Vector Co., Inc. v. Board of Zoning Appeals of the City of Martinsburg, 155 W.Va. 362, 184 S.E.2d. 301 (1971)..	388
Thomson v. Crane (C.C.) 73 F. 327, 331	455, 476
Thornhill v. Alabama, 310 U.S. 88; Herndon v. Lowy, 301 U.S. 242	469
Tollett v. U. S., 485 F.2d. 1087 (8th Cir. 1973)	632
Tot v. United States, 319 U.S. 463.....	471
Touche Ross Co v. Redington, 442 U.S. 560, 99 S.Ct. 2479, 61 L.Ed.2d. 82 (1979).....	398
Tracy v. Swartout, 10 Pet. 354, 359 (1836).....	389
Trinity Episcopal Corp. v. Romney, D.C.N.Y., 387 F.Supp. 1044, 1084	204
Triplett Grille, Inc. v. City of Akron, 40 F.3d. 129, 1994 FED.App. 386P (6th Cir. 1994)	632
Trustees of Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 (1819).....	65, 600
Trustees of Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673.....	130
Tuana v. U.S.A., Case No. 12-01143 (D.D.C., 2013)	302, 306, 348, 449
U.S. Civil Service Commission v. National Ass'n of Letter Carriers, AFL-CIO, 413 U.S. 548, 93 S.Ct. 2880, 37 L.Ed.2d. 796 (1973).....	628, 631
U.S. Fidelity & Guaranty Co. v. Centropolis Bank (C.C.A.) 17 F.2d. 913, 916, 53 A.L.R. 295	455, 476
U.S. v. 12 200-Foot Reels of Super 8mm. Film, 413 U.S. 123, 93 S.Ct. 2665, 37 L.Ed.2d. 500 (1973)	628
U.S. v. Bank, 234 U.S. 245, 258	389
U.S. v. Barnes, 222 U.S. 513 (1912)	472
U.S. v. Batchelder, 442 U.S. 114, 123 (1978)	404, 639
U.S. v. Berrigan, 482 F.2d. 171, 21 A.L.R. Fed. 105 (3d Cir. 1973)	631
U.S. v. Brice, 926 F.2d. 925 (9th Cir. 1991)	630
U.S. v. Butler, 297 U.S. 1 (1936)	103, 152, 380
U.S. v. Calamaro, 354 U.S. 351, 359 (1956).....	389
U.S. v. Classic, 313 U.S. 299, 331 (1941).....	470
U.S. v. Cleveland Indians Baseball Co., 532 U.S. 200, 121 S.Ct. 1433 (2001)	396, 400, 636

U.S. v. Cruikshank, 92 U.S. 542, 1875 WL 17550 (U.S.,1875).....	178
U.S. v. De Cadena, 105 F.Supp. 202, 204 (1952)	320, 497, 505, 655
U.S. v. Grace, 461 U.S. 171, 103 S.Ct. 1702, 75 L.Ed.2d. 736 (1983)	628
U.S. v. Hatter, 532 U.S. 557, 121 S.Ct. 1782, (2001)	96
U.S. v. Irving, 509 F.2d. 1325 (5th Cir. 1975)	632
U.S. v. Josephson, 165 F.2d. 82 (C.C.A. 2d Cir. 1947).....	620
U.S. v. Kyh, D.C.N.Y., 49 F.Supp. 407, 414	163
U.S. v. LaBrecque, D.C. N.J., 419 F.Supp. 430, 432	307, 639
U.S. v. Larinoff, 431 U.S. 864, 872-873 (1976).....	389
U.S. v. Latham, 754 F.2d. 813, 815 (1st Cir. 1986)	504
U.S. v. Lexington Mill and Elevator Co., 232 U.S. 399, 409.....	389
U.S. v. Lopez, 514 U.S. 549, 115 S.Ct. 1624, 1633 (1995).....	390
U.S. v. Minker, 350 U.S. 179, 192 (1956).....	390
U.S. v. Orito, 413 U.S. 139, 93 S.Ct. 2674, 37 L.Ed.2d. 513 (1973)	631
U.S. v. Rice, 659 F.2d. 524,528 (5th Cir, 1981).....	504
U.S. v. Robel, 389 U.S. 258, 88 S.Ct. 419, 19 L.Ed.2d. 508 (1967)	631
U.S. v. Slater, 545 Fed.Supp. 179,182 (1982).....	345
U.S. v. Smith, D.C.Iowa, 249 F.Supp. 515, 516.....	204
U.S. v. Spelar, 338 U.S. 217 at 222.....	225, 296
U.S. v. Steiner, 963 F.2d. 381 (9th Cir. 1992).....	504
U.S. v. Thirty-Seven (37) Photographs, 402 U.S. 363, 91 S.Ct. 1400, 28 L.Ed.2d. 822, 1 Media L. Rep. (BNA) 1130 (1971)	628, 629
U.S. v. Turkette, 452 U.S. 576, 593 (1981).....	391
U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878)	385
U.S. v. Ward, 833 F.2d. 1538 (11th Cir. 1987)	504
U.S. v. Whiteridge, 231 U.S. 144, 34 S.Sup.Ct. 24 (1913)	579
U.S. v. Will, 449 U.S. 200 (1980)	503
U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)	350
U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898).....	308, 450, 560
Udny v. Udny (1869), L.R., 1 H.L.Sc. 441	224, 230, 236, 239, 450
Union Refrigerator Transit Company v. Kentucky, 199 U.S. 194 (1905).....	226
United Sav. Assn. of Tex. v. Timbers of Inwood Forest Associates, Ltd., 484 U.S. 365, 371, 108 S.Ct. 626, 98 L.Ed.2d. 740 (1988)	395, 400, 636
United States Court of Appeals for the District of Columbia. 73 App.D.C. 345, 347, 119 F.2d. 449, 451.....	340
United States ex rel. Toth v. Quarles, 350 U.S. 11, 15 -19.....	471
United States ex rel. Toth v. Quarles, 350 U.S. 11, 18 (1955)	401, 457, 636
United States ex rel. Turner v. Williams, 194 U.S. 279 (1904).....	242
United States Fidelity and Guaranty Co. v. Guenther, 281 U.S. 34, 50 S.Ct. 165, 74 L.Ed. 683.....	100, 110
United States v. Bachelder, 442 U.S. 114, 123 (1979)	470
United States v. Bank, 234 U.S. 245, 258	389
United States v. Bass, 404 U.S. 336, 347 (1971).....	396, 404, 639
United States v. Borden Co, 308 U.S. 188, 198-199, 60 S.Ct. 182, 84 L.Ed. 181 (1939).....	399
United States v. Bostwick, 94 U.S. 53, 66 (1877)	257, 331
United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223.....	66, 82, 85, 217, 377, 519
United States v. Boylan, 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223 (CA1 Mass).....	128
United States v. Brown, 333 U.S. 18 (1948)	470
United States v. Christopher Hansen, Case No. 05cv0921.....	512
United States v. Cleveland Indians Baseball Co., 532 U.S. 200, 121 S.Ct. 1433, 1443, 149 L.Ed.2d. 401 (2001).....	396
United States v. Cohen Grocery Co., 255 U.S. 81.....	469
United States v. Cohen Grocery Co., 255 U.S. 81, 89 (1921)	469
United States v. Cooper Corporation, 312 U.S. 600 (1941).....	329
United States v. Correll, 389 U.S. 299, 306-307, 88 S.Ct. 445, 19 L.Ed.2d. 537 (1967).....	396
United States v. Cruikshank, 92 U.S. 542 (1875).....	330
United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936)	214, 247
United States v. Dickerson, 310 U.S. 554, 562	340
United States v. Erie R. Co., 106 U.S. 327 (1882)	414, 415
United States v. Evans, 333 U.S. 483 (1948)	470

United States v. Fisher, 2 Cranch 358, 386	596
United States v. Gainly, 380 U.S. 63 (1965)	471, 473, 489
United States v. Graham, 309 F.2d. 210,212 (9th Cir. 1962)	514
United States v. Gratiot, 14 Pet. 526, 10 L.Ed. 573.....	186
United States v. Guest, 383 U.S. 745 (1966).....	293, 425, 439, 578, 613
United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)	549, 612
United States v. Harris, 106 U.S. 629, 639 (1883)	293, 425, 439, 613
United States v. Harriss, 347 U.S. 612, 617	469
United States v. Harriss, 347 U.S. 612, 617 (1954).....	468, 470, 501
United States v. Holzer (CA7 Ill), 816 F.2d. 304	66, 82, 85, 217, 377, 519
United States v. Holzer, 816 F.2d. 304 (CA7 Ill)	128
United States v. Johnson, 529 U.S. 53 (2000).....	397
United States v. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)	153, 526, 616
United States v. Levy, 533 F.2d. 969 (1976).....	500
United States v. Lexington Mill and Elevator Co., 232 U.S. 399, 409.....	389
United States v. Little (CA5 Miss) 889 F.2d. 1367	85
United States v. Lutz, 295 F.2d. 736, 740 (CA5 1961)	528
United States v. Maurice, 26 F. Cas. 1211, 1216 (No. 15,747) (CC Va. 1823)	65
United States v. Maurice, 26 F. Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.).....	600
United States v. Menasche, 348 U.S. 528, 538-539, 75 S.Ct. 513, 519-520, 99 L.Ed. 615	399
United States v. Minker, 350 U.S. 179, 187-188.....	390
United States v. Moore, 95 U.S. 760, 763, 24 L.Ed. 588 (1877).....	396
United States v. National Dairy Corp. 372 U.S. 29, 32 (1936)	470
United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926)	256, 331
United States v. New York & Cuba Mail Steamship Co., 200 U.S. 488, 493, 494.....	430
United States v. Osser (CA3 Pa) 864 F.2d. 1056	85
United States v. Penelope, 27 Fed. Case No. 16024.....	492
United States v. Phellis, 257 U.S. 156, 169.....	260, 265, 579
United States v. Philadelphia Nat. Bank, 374 U.S. 321, 350, 83 S.Ct. 1715, 1734, 10 L.Ed.2d. 915 (1963).....	397
United States v. Pueblo of San Ildefonso, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975)	528
United States v. Reese, 92 U.S. 214, 218 (1876).....	293, 425, 439, 578, 613
United States v. Reese, 92 U.S. 214, 221 (1876).....	469
United States v. Ron Pair Enterp., Inc., 489 U.S. 235, 242, 109 S.Ct. 1026, 103 L.Ed.2d 290 (1989)	516
United States v. Shabani, 513 U.S. 10, 17, 115 S.Ct. 382, 386, 130 L.Ed.2d. 225, 231 (1994).....	388
United States v. Supplee-Biddle Co., 265 U.S. 189, 194	260, 265, 579
United States v. Tynen, 11 Wall. 88, 92, 20 L.Ed. 153.....	399
United States v. Tynen, 78 U.S. 88, 92, 11 Wall. 88, 20 L.Ed. 153 (1870).....	400
United States v. Vaccarella, 735 F.Supp. 1421, 143 1 (S.D. Ind. 1990)	514
United States v. Verdugo-Urquidez, 494 U.S. 259, 268 (1990)	305
United States v. Verdugo-Urquidez, 494 U.S. 259, 291 n. 11, 110 S.Ct. 1056, 1074 n. 11, 108 L.Ed.2d. 222 (1990).....	299
United States v. Winstar Corp., 518 U.S. 839 (1996)	107, 155, 257, 332
United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)	224, 230, 236, 237, 240, 450, 591
United States v. Wong Kim Ark, 169 U.S. 649, 693, 18 S.Ct. 456, 473-74, 42 L.Ed. 890 (1898)	300
United States v. Worrall, 2 U.S. 384 (1798).....	245, 445
United States vs. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882).....	112
Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d. 751, 754	127
Valmonte v. I.N.S., 136 F.3d. 914 (2d Cir. 1998)	306
Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998).....	298, 301, 548, 561
Valmonte v. I.N.S., 136 F.3d. 914, 920-21 (2d Cir.1998)	238, 307, 451
Valmonte, 136 F.3d. at 918-21.....	306
Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886)	297, 541
Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886)	65, 600
Van Wart v. Cook, Okl.App., 557 P.2d. 1161, 1163.....	457
VanHorne's Lessee v. Dorrance, 2 U.S. 304 (1795).....	296, 541
Vannoy v. Pacific Power and Light Company, 59 Wash.2d. 623, 629, 369 P.2d. 848 (1962).....	389
Vaughan v. Riordan, 280 Fed. 742, 745.....	430
Vaughn v. State, 3 Tenn.Crim.App. 54, 456 S.W.2d. 879, 883	204

Verdugo-Urquidez, 494 U.S. at 268.....	305
Vickery v. Jones, 100 F.3d. 1334 (7th Cir. 1996), cert. denied, 117 S.Ct. 1553, 137 L.Ed.2d. 701 (U.S. 1997).....	643
Village of Hoffman Estates v. Flipside, Hoffman Estates, Inc., 455 U.S. 489, 102 S.Ct. 1186, 71 L.Ed.2d. 362 (1982).....	628
Village of Schaumburg v. Citizens for a Better Environment, 444 U.S. 620, 100 S.Ct. 826, 63 L.Ed.2d. 73 (1980).....	624
Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179.....	95
Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235	125, 333, 358
Vlandis v. Kline, 412 U.S. 441 (1973)	459
Vlandis v. Kline, 412 U.S. 441, 449, 93 S.Ct. 2230, 2235 (1973)	205, 457, 489, 498, 501, 515
Vlandis v. Kline, 412 U.S. 441, 453 454 (1973)	335
Wabol v. Villacrusis, 958 F.2d. 1450, 1459 n. 18 (9th Cir.1990)	306
Walden v. Canfield, 2 Rob. (La.) 466	341
Walker v. Wells Fargo Bank, etc., Co., 8 Cal.2d. 447, 65 P.2d. 1299.....	382
Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229	521, 613
Walters v. Metropolitan Enterprises, Inc. et al., 519 U.S. 202 (1997).....	390
Walz v. Tax Comm'n, 397 U.S. 664, 678 (1970)	306
Ward v. Rock Against Racism, 491 U.S. 781, 109 S.Ct. 2746, 105 L.Ed.2d. 661 (1989)	622, 627
Warren v. San Francisco, 150 Calif. 167.....	430
Warth v. Seldin, 422 U.S. 490, 508 (1975)	113
Washington Market Co. v. Hoffman, 101 U.S. 112, 115, 25 L.Ed. 782, 783 (1879).....	400
Washington Red Raspberry Comm'n v. U.S., 657 F.Supp. 537, 545 (1987).....	389
Washington v. Harper, 494 U.S. 210 (1990).....	316
Weiss v. Wiener, 279 U.S. 333, 49 S.Ct. 337.....	180
Western and Atlantic Railroad v. Henderson, 279 U.S. 639 (1929).....	470
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945) 396, 402, 489, 499, 545, 553, 598, 611, 614, 637, 645, 656	
Western-Knapp Engineering Co. v. Gilbank, 129 F.2d. 135 (9th Cir., 1942)	382
Wheeler v. Burgess, 263 Ky. 693, 93 S.W.2d. 351, 354.....	220, 307
Whitbeck v. Minch, 48 Ohio.St. 210.....	430
Whitehouse v. Bolster, 95 Me. 458, 50 A. 240	455, 476
Wickard v. Filburn, 317 U.S. 111, 63 S.Ct. 82 (1942)	161
Widmar v. Vincent, 454 U.S. 263, 102 S.Ct. 269, 70 L.Ed.2d. 440, 1 Ed.Law.Rep. 13 (1981)	627
Wildenhus' Case (1887) 120 U.S. 1, 7 Sup.Ct. 385.....	237
Wildenhus' Case, 120 U.S. 1, 7 Sup.Ct. 385 (1887)	591
Williams v. Merritt, 152 Mich. 621.....	430
Williams v. United States, 341 U.S. 97.....	505, 655
Williams v. United States, 341 U.S. 97, 100 (1951)	470
Williamson v. Osenton, 232 U.S. 619, 624.....	341
Wilson v. Ward Lumber Co. (C. C.) 67 Fed. 674	108
Winters v. People of State of New York, 333 U.S. 507, 68 S.Ct. 665 (1948).....	469, 473
Wisconsin v. Mitchell, 508 U.S. 476, 113 S.Ct. 2194, 124 L.Ed.2d. 436, 21 Media L. Rep. (BNA) 1520 (1993).....	627
Wisdom v. Board of Supp'rs of Polk County, 236 Iowa 669, 19 N.W.2d. 602, 607, 608.....	277
Wolff v. New Orleans, 103 U.S. 358	218
Wong Kim Ark, 169 U.S. at 658, 18 S.Ct. at 460	300
Wood v. Carpenter, 101 U.S. 135, 139, 25 L.Ed. 807, 808 (1879)	388
Wood v. United States, 16 Pet. 342, 362, 363, 10 L.Ed. 987	399
Woodruff v. Trapnall, 10 How. 190.....	218
Woodworth v. St. Paul, M. & M. Ry. Co., 18 F. 282, 284.....	341
World-Wide Volkswagen Corp. v. Woodson, 444 U.S. 286 (1980).....	501
Wright v. Blakeslee, 101 U.S. 174, 178	430
Wyman v. James, 400 U.S. 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971)	298, 305, 349, 562
Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 (9th Cir. 01/12/2006)	384
Yeend v. Weeks, 104 Ala. 331, 341, 16 So. 165, 53 Am.St.Rep. 50	455, 476
Yick Wo v. Hopkins, 118 U.S. 356 (1886)	329, 377, 488, 502, 503, 654, 658
Yick Wo v. Hopkins, 118 U.S. 356 1886.....	134
Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S.Sup.Ct. 1064, 1071	452, 557
Yick Wo v. Hopkins, 118 U.S. 356, 370, 6 S.Ct. 1064, 1071, 30 L.Ed. 220	381

Yick Wo v. Hopkins, 118 U.S. 356, 6 S.Ct. 1064 (1886)	100
Young v. American Mini Theatres, Inc., 427 U.S. 50, 96 S.Ct. 2440, 49 L.Ed.2d. 310, 1 Media L. Rep. (BNA) 1151 (1976)	624
Zwickler v. Koota, 389 U.S. 241, 250 (1967)	468
Zwickler v. Koota, 389 U.S. 241, 88 S.Ct. 391, 19 L.Ed.2d. 444 (1967).....	623, 625, 626

OTHER AUTHORITIES

"Continental Congress To The Inhabitants Of The Province Of Quebec." Journals of the Continental Congress. 1774 - 1789. Journals 1: 105-13.	344
(Lawyer) Word Crimes, Weird Al Yankovic	2
"Levy" (Form 668-B).....	270
"Notice of Levy" (IRS Form 668A-c(DO))	270
"Taxpayer" v. "Nontaxpayer": Which One are You?, Family Guardian Fellowship	427, 460, 464
1 Beale, Conflict of Laws, §19.1	342
1 Beale, Conflict of Laws, p. 172, note 2	342
1 Hamilton's Works (Ed. 1885) 270	90, 128
1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866)	66, 601
1 W. Blackstone, Commentaries *467	600
1040 form	602
106 A.L.R. Fed. 396.....	644
107 A.L.R. Fed. 21.....	644
108 A.L.R. Fed. 117	644
109 A.L.R. Fed. 9.....	644
19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003).....	443, 578
19 Corpus Juris Secundum (C.J.S.), Corporations, §884 (2003).....	461
19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003).....	212, 246, 257, 293, 373, 428, 444, 446, 577, 600
2 BL Comm. 389.....	109
2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657	197
2 Inst. 4.....	212, 577
2 Inst. 46-7	212, 293, 577
28 Corpus Juris Secundum (C.J.S.), Domicile (2003).....	334
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) ...	397, 403, 491, 500, 546, 554, 599, 612, 615, 638, 646, 657
3 Barn. & Adolph. 318, note	110
3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st Am. ed. 1845)	66, 600
36 American Jurisprudence 2d, Franchises, §6: As a Contract (1999).....	96
44 Cong.Rec. 3344-3345.....	364
52A Corpus Juris Secundum (C.J.S.), Law, Sections 741, 742 ("Law").....	326
6 Adolph. & El 11. 469	110
6 Words and Phrases, 5583, 5584	138, 145, 522
63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)	67, 83, 86, 129, 218, 378, 519
81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003)	215
84 Cong. Rec. 8824.....	341
84 Cong. Rec. 8825	341
84 Cong. Rec. 8972	341
84 Cong. Rec. 8973	341
84 Cong. Rec. 8974.....	341
86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003).....	216, 443, 517
9 Barn. & Cr. 586.....	110
97 L.Ed.2d. 903.....	644
A J. Lien, "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31	138, 145, 522
A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and Company, 1887, p. 89.....	224, 366
A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-4, §2	579

About E-Verify, Form #04.107	591
About IRS Form W-8BEN, Form #04.202.....	273, 433, 575, 587, 590
About SSNs and TINs on Government Forms and Correspondence, Form #05.012	434, 461, 605, 610
About SSNs and TINs on Government Forms and Correspondence, Form #07.004	434
Activism Page, Section 13: Investigate Government Corruption, Family Guardian Fellowship	204
Adolf Hitler	192
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001 ...	110, 143, 231, 356, 436, 450, 534, 560, 588, 589, 618, 634
Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005	149, 196, 555, 620
Affidavit Regarding Estate of Decedent, Form #04.223	548
Agreements on Coordination of Tax Administration (ACTA).....	97
Albert Einstein.....	193
Alexander Hamilton	361
Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975	312, 315
Amended IRS Form W-8BEN, SEDM	414
America: From Freedom to Fascism, Aaron Russo.....	81
American Jurisprudence 2d, 16A Am.Jur.2d, Constitutional Law, Sections 409 through 414 (1999).....	620
American Jurisprudence 2d, Constitutional law, §546: Forced and Prohibited Associations (1999).....	645
American Jurisprudence 2d, Duress, §21 (1999)	115, 411, 430
American Jurisprudence 2d, United States, §42: Interest on Claim (1999).....	463
American Payroll Association (A.P.A.)	362
Anti-Thought-Control Dictionary, Family Guardian Fellowship.....	193, 532
Are We in Control of Our Own Decisions?, Dan Ariely, TED.....	410
Articles of Freedom, Form #11.114	85
Authority and the Politics of Power, Nike Research	158
Avoiding Traps In Government Forms Course, Form #12.023.....	193, 410, 533
Beale, Social Justice and Business Costs, 49 Harv. L. Rev. 593, 596.....	342
Black's Law Dictionary.....	198, 292, 370, 564
Black's Law Dictionary (6th ed. 1990), p. 1025	232, 561
Black's Law Dictionary (8th ed. 2004).....	233, 564
Black's Law Dictionary Sixth Edition, p. 1309.....	339, 346
Black's Law Dictionary Sixth Edition, p. 695.....	71
Black's Law Dictionary, 4th Ed., p 1300	241, 591
Black's Law Dictionary, Fourth Edition, p. 1128	633
Black's Law Dictionary, Fourth Edition, p. 1473	383
Black's Law Dictionary, Fourth Edition, p. 1497	91
Black's Law Dictionary, Fourth Edition, p. 1577	114
Black's Law Dictionary, Fourth Edition, p. 1639	491
Black's Law Dictionary, Fourth Edition, p. 1693	115, 148, 160, 202, 210, 311, 440, 612
Black's Law Dictionary, Fourth Edition, p. 1779	491
Black's Law Dictionary, Fourth Edition, p. 310	221, 233, 308, 564
Black's Law Dictionary, Fourth Edition, p. 311	221, 308
Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176.....	292, 648
Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740.....	292, 648
Black's Law Dictionary, Revised Fourth Edition, 1968, page 1693	173
Black's Law Dictionary, Second Edition, p. 955	110, 132
Black's Law Dictionary, Sixth Edition, p. 1106.....	131
Black's Law Dictionary, Sixth Edition, p. 1162.....	458
Black's Law Dictionary, Sixth Edition, p. 1185.....	126, 459, 615
Black's Law Dictionary, Sixth Edition, p. 1189.....	123, 125
Black's Law Dictionary, Sixth Edition, p. 1190.....	458
Black's Law Dictionary, Sixth Edition, p. 1196.....	128
Black's Law Dictionary, Sixth Edition, p. 1230.....	361
Black's Law Dictionary, Sixth Edition, p. 1269.....	386
Black's Law Dictionary, Sixth Edition, p. 1292.....	121
Black's Law Dictionary, Sixth Edition, p. 1302.....	165
Black's Law Dictionary, Sixth Edition, p. 1309.....	223, 276, 369

Black's Law Dictionary, Sixth Edition, p. 1421.....	543
Black's Law Dictionary, Sixth Edition, p. 1498.....	277, 334, 377, 414
Black's Law Dictionary, Sixth Edition, p. 244.....	313
Black's Law Dictionary, Sixth Edition, p. 267.....	182
Black's Law Dictionary, Sixth Edition, p. 276.....	464
Black's Law Dictionary, Sixth Edition, p. 278.....	165
Black's Law Dictionary, Sixth Edition, p. 281.....	102
Black's Law Dictionary, Sixth Edition, p. 29.....	510
Black's Law Dictionary, Sixth Edition, p. 422.....	402, 638
Black's Law Dictionary, Sixth Edition, p. 423.....	200, 249, 402, 490, 501, 507, 638, 659
Black's Law Dictionary, Sixth Edition, p. 485.....	233, 241, 331, 337, 338, 377, 550, 564
Black's Law Dictionary, Sixth Edition, p. 500.....	205, 264, 656
Black's Law Dictionary, Sixth Edition, p. 501.....	202, 489
Black's Law Dictionary, Sixth Edition, p. 517.....	308, 405, 640
Black's Law Dictionary, Sixth Edition, p. 517 ("ejusdem generis").....	303
Black's Law Dictionary, Sixth Edition, p. 581... 134, 201, 245, 359, 367, 404, 445, 453, 473, 489, 490, 501, 553, 599, 612, 615, 639, 646, 658	
Black's Law Dictionary, Sixth Edition, p. 647.....	236, 260, 650
Black's Law Dictionary, Sixth Edition, p. 648.....	215, 235, 260, 650
Black's Law Dictionary, Sixth Edition, p. 668.....	510
Black's Law Dictionary, Sixth Edition, p. 74.....	164
Black's Law Dictionary, Sixth Edition, p. 763.....	264, 455, 475, 490, 500, 506, 657
Black's Law Dictionary, Sixth Edition, p. 884.....	101, 111
Black's Law Dictionary, Sixth Edition, p. 907.....	267, 270, 274
Black's Law Dictionary, Sixth Edition, p. 97.....	197
Black's Law Dictionary, Sixth Edition, pp. 1304-1306	377, 387
Black's Law Dictionary, Sixth Edition, pp. 1397-1398	128
Black's Law Dictionary, Sixth Edition, pp. 1606-1607	202
Bouv. Law Dict (1870).....	89
Bouvier's Law Dictionary Unabridged, 8th Edition, pg. 2131.....	153
Bouvier's Law Dictionary Unabridged, 8th Edition, pg. 2159.....	153
Bouvier's Law Dictionary, Fourth Edition, 1848	110
Bouvier's Maxims of Law, 1856/71, 96, 161, 162, 191, 197, 202, 212, 216, 311, 313, 316, 387, 392, 408, 533, 550, 551, 555	
Bruce Calvert.....	192
Buried in Law, John Stossel, Fox News.....	159
Burnett, Wisconsin v. Mitchell: First Amendment Fast-Food Style. 4 Temp Pol & Civ Rts LR 379, Spring, 1995	628
C. Hansen	457
Caesar	192, 313, 315, 318
Canons of Good Spin	188
Certificate/Proof/Affidavit of Service, Form #01.002.....	535
Challenge to Income Tax Enforcement Authority within Constitutional States of the Union, Form #05.052.....	213, 518
Challenging Federal Jurisdiction Course, Form #12.010	134, 518
Charles Darwin.....	192
Charlotte Bronte	193
Chinese Proverb	122
Christians for a Test Oath, Family Guardian Fellowship	77
Citizenship and Sovereignty Course, Form #12.001	217, 355
Citizenship Status v. Tax Status, Form #10.011.....	143, 355, 409
Citizenship Status v. Tax Status, Form #10.011, Section 13.....	604
Citizenship Status v. Tax Status, Form #10.011, Section 6.....	142
Citizenship, Domicile, and Tax Status Options, Form #10.003	143, 356, 556, 619
Clearfield Doctrine.....	135, 161
Collection of U.S. Supreme Court Legal Maxims, Litigation Tool #10.216, U.S. Department of Justice.....	618
Commandments About Relationship of Believers to the World, SEDM	155
Commentary on Matt. 23:1-12, Henry, M. (1994). Matthew Henry's commentary on the whole Bible: complete and unabridged in one volume (p. 1732). Peabody: Hendrickson.....	69

Commentary on Matt. 23:1-12, Henry, M. (1994). Matthew Henry's commentary on the whole Bible: complete and unabridged in one volume (p. 1733-1734). Peabody: Hendrickson	78
Commentary on Matt. 23:1-12, Henry, M. (1994). Matthew Henry's commentary on the whole Bible: complete and unabridged in one volume (p. 1734). Peabody: Hendrickson.....	77
Commentary on Matt. 23:1-12, Henry, M. (1994). Matthew Henry's commentary on the whole Bible: complete and unabridged in one volume (pp. 1732-1733). Peabody: Hendrickson.....	75
Commerce Clearinghouse Publication 6585	328
Commercial Speech, Form #05.015	195
Common Law Practice Guide, Litigation Tool #10.013	158
Communist Party	201
Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992	645
Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24.....	333
Conflicts in a Nutshell, Second Edition; David D. Siegel, West Publishing, 1994, ISBN 0-314-02952-4, pp. 14-15.....	337
Confucius	162, 255
Confucius (551 BCE - 479 BCE) Chinese thinker and social philosopher	229, 561
Confucius, 500 B.C.	636
Confucius, circa 500 B.C.	3, 64, 68, 204, 506
Congressional Record-Senate, Volume 77- Part 4, June 10, 1933, Page 12522	386
Congressional Research Service Report 97-59A.....	504
Congressman Traficant.....	138, 201
Constitutional Tort Action.....	535
Cooley on Taxation (vol. 2, 3d ed. p. 1495).....	431
Corp. of Presiding Bishop of Church of Jesus Christ of the Latter-Day Saints v. Hodel, 830 F.2d. 374, 385 (D.C. Cir. 1987)	161
Corporatization and Privatization of the Government, Form #05.024	222, 442, 569
Corporatization and Privatization of the Government, Form #05.024, Section 10	142
Corpus Juris Secundum (C.J.S.), Domicile, §24 (2003).....	386
Corpus Juris Secundum (C.J.S.), Domicile, §7, p. 36 (2003).....	379
Correcting Erroneous Information Returns, Form #04.001.....	160, 248, 448, 526, 605, 613
Courts Cannot Make Law, Michael Anthony Peroutka Townhall	143, 618
Damer, T. Edward (2009), Attacking Faulty Reasoning: A Practical Guide to Fallacy-free Arguments (6th ed.), Wadsworth, p. 121, ISBN 978-0-495-09506-4.....	190, 437
Damer, T. Edward (2009), Attacking Faulty Reasoning: A Practical Guide to Fallacy-free Arguments (6th ed.), Wadsworth, p. 123, ISBN 978-0-495-09506-4.....	191, 437
Daniel Dennett.....	189
Daniel Webster.....	192
Dare to Disagree, Margaret Heffernan	80
De Facto Government Scam, Form #05.043	65, 85, 108, 442
Defending Your Right to Travel, Form #06.010	335
Degan, "Adding the First Amendment to the Fire": Cross Burning and Hate Crime Laws. 26 Creighton LR 1109, June, 1993.....	628
Delegation of Authority Order from God to Christians, Form #13.007	526
Department of Homeland Security (D.H.S.)	591
Department of Justice (D.O.J.).....	154, 527
Department of Motor Vehicles (DMV).....	148
Department of State.....	235
Department of State Form I-9	587, 589
Department of State Website.....	296
Devil's Advocate: Lawyers, SEDM.....	100
Disclaimer, Section 4	154
District Attorney.....	154, 527
District of Criminals.....	296
Does the Fourteenth Amendment Require Birthright Citizenship?, Heritage Foundation	239
Doing Justice and Mercy-Pastor Tim Keller	127
Driver License	148
Due Process of Law Under the Federal Constitution, Lucius Polk McGehee, 1906.....	204

Ejusdem Generis Rule	405, 640
Elliott, Madsen v. Women's Health Center, Inc.: Heightened Scrutiny for Injunctions Implicating First Amendment Freedoms. 24 Cap.U.L.R. 457, 1995	632
Employer Identification Number (EIN) Application Permanent Amendment Notice, Form #06.022	423, 536
Enumeration of Inalienable Rights, Form #10.002	149, 619
Ernest F. Kevan, The Moral Law (Jenkintown, Penna.: Sovereign Grace Publishers, 1963) p. 5 f	116
E-Verify.....	587
Executive Branch	153
Executive Order 12731.....	377
Factcheck.org	194
Family Guardian Forum 6.1.1: Meaning of "subject to the jurisdiction" in the Fourteenth Amendment	239
Family Guardian Forum 6.5: Word Games that STEAL from and Deceive People.....	653
Family Guardian Forum 6.5: Word Games that STEAL from and deceive people, Family Guardian Fellowship	618
Family Guardian Forums.....	65, 314
Family Guardian Website.....	532
Famous Quotes About Rights and Liberty, Form #08.001, Sections 5 and 17.....	158
Farewell Address, George Washington.....	103
Federal and State Tax Withholding Options for Private Employers, Form #09.001.....	97, 288
Federal and State Tax Withholding Options for Private Employers, Form #09.001, Section 25	608
Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34	126, 206, 334, 359, 458, 499, 502, 516
Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures, Family Guardian Fellowship.....	122, 363, 430
Federal Forms and Publications, Family Guardian Fellowship.....	534
Federal Jurisdiction, Form #05.018.....	298, 557
Federal Jurisdiction, Form #05.018, Section 3	142, 598
Federal Jurisdiction, Form #05.018, Section 4: Laws of the National Government are limited to federal territory and property and those domiciled on federal territory	518
Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long, Form #15.001412	143, 589, 618
Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002	97
Federal Reserve	97
Federal Tax Research: Guide to Materials and Techniques, Fifth Edition, Gail Levin Richmond, 1997, ISBN 1-56662-457-6.....	263
Federal Tax Withholding, Form #04.102	288
Fischer, D. H. (June 1970), Historians' fallacies: toward a logic of historical thought, Harper torchbooks (first ed.), New York: HarperCollins, p. 274, ISBN 978-0-06-131545-9, OCLC 185446787.....	191, 437
Flawed Tax Arguments to Avoid, Form #08.004.....	547
Flawed Tax Arguments to Avoid, Form #08.004, Section 3	142
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.13.....	160, 534
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.20.....	611
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.20: The phrase "wherever resident" in 26 C.F.R. §1.1-1 means WHEREVER LOCATED, not WHEREVER DOMICILED OR LOCATED ABROAD	345
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.7	588
Fonb. Eq. B; 1, c. 2, s. 1	110
Form #02.005	84, 86, 196, 520, 539
Form #04.001	138, 141, 146, 201, 431, 523, 605
Form #04.223	548
Form #05.001	540
Form #05.002	99, 148, 156
Form #05.002, Section 11.14	191
Form #05.002, Section 11.6	191
Form #05.002, Sections 11.7 and 11.14	191
Form #05.002, Sections 11.9 through 11.12.....	191
Form #05.003	83, 86, 156, 520
Form #05.007	84, 86, 139, 141, 146, 194, 201, 520, 523
Form #05.008	603
Form #05.009	148
Form #05.014	84, 86, 138, 141, 145, 201, 520, 523

Form #05.017	84, 87, 521, 539
Form #05.018	84, 87, 521
Form #05.020	84, 86, 520, 540, 605
Form #05.020, Section 10.2	248
Form #05.020, Section 5.1	356
Form #05.020, Section 5.4	244, 557
Form #05.020, Section 6.6.6	359
Form #05.020, Section 8	367
Form #05.020, Section 8.2	368
Form #05.028	148
Form #05.030	83, 84, 85, 86, 87, 139, 141, 146, 147, 148, 201, 519, 520, 523
Form #05.032	86
Form #05.033	100, 110
Form #05.037	413
Form #05.042	99, 156
Form #05.043	83, 84, 86, 192, 520
Form #05.046	84, 87, 99, 141, 146, 156, 201, 521, 523, 603
Form #05.050	539
Form #06.010	148
Form #08.020	138, 141, 146, 201, 523
Form #09.001	148
Form #09.001, Section 19.7	608
Form #09.001, Section 25.9	607
Form #10.002	138, 141, 145, 201, 523
Form #10.012	148
Form #11.302, Section 6.1	166
Form #11.401	84, 520
Form #12.022	148
Form #12.023	84, 86, 520
Form #12.024	83, 85, 519
Form #12.038	148
Form #13.007	84, 87, 520
Form #13.008	84, 521
FORM 10	605
Form 1042	605, 611
Form 1099	605, 611
Form 12.021 Video 4	84, 86, 520
FORM 13	605
FORM 9	605, 607
Form CF 6084	181
Form W-2	605, 611
Form W-4	605, 610
Form W-8	605, 606, 610
Form W-9	605, 607, 610
Forms W-4, 1040, of SS-5.....	460
Foundations of Freedom Course, Form #12.021, Video 1	71, 100
Foundations of Freedom Course, Form #12.021, Video 4	99, 156
Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda ...	66, 142, 143, 192, 437, 518, 556
Founding Fathers.....	66
Four Law Systems Course, Form #12.039	158, 598
Frederic Bastiat	63, 99, 102, 113, 156, 206, 207, 219
Frederic Bastiat (b. 1801 - d. 1850), The Law	109
FTC Franchise Rule Compliance Guide, May 2008	553
Funk and Wagnalls New Practical Standard Dictionary (1946).....	440
Galileo Paradigm, Form #11.303	466
Gellman, Hate Speech and a New View of the First Amendment. 24 Cap.U.L.R. 309, 1995	628

General Flynn.....	154
George Bernard Shaw	192
George Orwell.....	3, 189
George Orwell, "Politics and the English Language", 1946.....	3, 63
Government Conspiracy to Destroy the Separation of Powers, Form #05.02368, 92, 135, 159, 230, 315, 448, 503, 557, 559, 615	
Government Establishment of Religion, Form #05.038.....	71
Government Franchises Course, Form #12.012	114
Government Identity Theft, Form #05.046	66, 80, 98, 135, 143, 234, 436, 516, 551, 564, 598, 607
Government Identity Theft, Form #05.046, Section 10.....	142
Government Identity Theft, Form #05.046, Section 8.4.....	143
Government Identity Theft, Form #05.046, Section 8.6.3.....	142
Government Identity Theft, Form #05.046, Section 9.....	142
Government Instituted Slavery Using Franchises, Form #05.030..69, 71, 108, 114, 128, 134, 139, 142, 146, 149, 158, 160, 161, 205, 415, 442, 524, 547, 581, 592, 635	
Government Instituted Slavery Using Franchises, Form #05.030, Section 24.2	311, 315
Government Instituted Slavery Using Franchises, Form #05.030, Section 28.2	114
Government Instituted Slavery Using Franchises, Form #05.030, Section 29.2	541
Government Instituted Slavery Using Franchises, Form #05.030, Sections 6.3, 8, and 11.5.2	371
Government mind control, Family Guardian Forum #3.4, Family Guardian Fellowship	194
Gray, C. J.....	224, 366
Great IRS Hoax, Form #11.301, Sections 4.12	355
Great IRS Hoax, Form #11.302, Chapter 6	580
Great IRS Hoax, Form #11.302, Chapter 6: History of Government Income Tax Fraud, Racketeering and Extortion in the USA.....	188
Great IRS Hoax, Form #11.302, Section 2.8.2: Presumption.....	653
Great IRS Hoax, Form #11.302, Section 3.12.12.....	265
Great IRS Hoax, Form #11.302, Section 3.3.....	101
Great IRS Hoax, Form #11.302, Section 3.8.....	401
Great IRS Hoax, Form #11.302, Section 3.9.1.....	249
Great IRS Hoax, Form #11.302, Section 4.11.2.....	222, 570
Great IRS Hoax, Form #11.302, Section 4.17.....	121
Great IRS Hoax, Form #11.302, Section 4.4.11.....	120
Great IRS Hoax, Form #11.302, Section 4.4.9.....	116
Great IRS Hoax, Form #11.302, Section 4.5.2.....	163
Great IRS Hoax, Form #11.302, Section 4.5.3.....	183, 258
Great IRS Hoax, Form #11.302, Section 4.7.....	284
Great IRS Hoax, Form #11.302, Section 5.1.1.....	246, 318, 446
Great IRS Hoax, Form #11.302, Section 5.1.4.....	258
Great IRS Hoax, Form #11.302, Section 5.10.6.....	265
Great IRS Hoax, Form #11.302, Section 5.2.11.....	531
Great IRS Hoax, Form #11.302, Section 5.2.13.....	298, 318
Great IRS Hoax, Form #11.302, Section 5.2.19.....	346
Great IRS Hoax, Form #11.302, Section 5.2.7	510
Great IRS Hoax, Form #11.302, Section 5.2.8.....	187
Great IRS Hoax, Form #11.302, Section 5.2.9.....	259
Great IRS Hoax, Form #11.302, Section 5.4.17.....	373
Great IRS Hoax, Form #11.302, Section 5.4.5.....	374
Great IRS Hoax, Form #11.302, Section 5.4.7 through 5.4.7.14.....	277
Great IRS Hoax, Form #11.302, Section 5.6.12.2.....	280
Great IRS Hoax, Form #11.302, Section 5.6.13.....	267, 272
Great IRS Hoax, Form #11.302, Section 5.6.5.....	257, 266, 275, 373
Great IRS Hoax, Form #11.302, Section 5.6.7.....	262
Great IRS Hoax, Form #11.302, Section 6.10.1.....	289
Great IRS Hoax, Form #11.302, Section 6.5.20.....	580
Great IRS Hoax, Form #11.302, Section 6.6.1.....	97
Great IRS Hoax, Form #11.302, Sections 4.5 and especially 5.2.4.....	283

Great IRS Hoax, Form #11.302, Sections 4.9 through 4.12.14	258
Great IRS Hoax, Form #11.302, Sections 5.4 through 5.4.3.6	468
Great IRS Hoax, Form #11.302, Sections 5.4 through 5.4.4.5	381
Great IRS Hoax, Form #11.302, Sections 5.5.2, 5.5.3, and 5.4.12	373
Great IRS Hoax, Form #11.302, Sections 6.5.15, 6.5.18, 6.8.2 through 6.9.12	468
Grot. de Jure Belli et Pacis, lib. 2, c. 11, s. 6	110
Guide to Freedom of Information Act, Social Security Administration	591
Gustave Friedrich Oehler, Theology of the Old Testament (Grand Rapids: Zondervan, 1883), p. 177	118
H. de Jongste and J.M. van Krimpen, The Bible and the Life of the Christian, for similar opinions (Philadelphia: Presbyterian and Reformed Publishing Co., 1968), p. 66 ff	119
H-1B	242
Heritage Foundation	239
Hermann Kleinknecht and W. Gutbrod, Law (London: Adam and Charles Black, 1962), p. 21	88
Highlights of American Legal and Political History CD, Form #11.202	188
House of Representatives	294
How Judges Unconstitutionally “Make Law”, Litigation Tool #01.009	617, 618, 652
How Much Criminalization Will You Tolerate From Your Government, Freedom Taker	150, 159
How Our Laws Are Made, Chapter 19	474
How to Enrage Hypocrites and Pharisees, Pastor John Weaver	77
Hugh H. Currie, “Law of God,” in James Hastings, ed., A Dictionary of Christ and the Gospels (New York: Charles Scribner’s Sons, 1919), I, 685	117
I.R.S. Form W-4	294, 295
I-9 Form Amended, Form #06.028	587, 589
Illegal Everything, John Stossel	159
Individual Taxpayer Identification Number, Internal Revenue Service	601
Injury Defense Franchise and Agreement, Form #06.027	110, 149, 544, 547, 555, 634
Injury Defense Franchise and Agreement, Form #06.027, Section 9.6	195
Internal Revenue Manual	515, 661
Internal Revenue Manual (I.R.M.)	481
Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999)	422, 534
Internal Revenue Manual (I.R.M.), Section 25.2.2	98
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8	533
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)	122, 282
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8	65, 463
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05-14-1999)	122
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05/14/99)	511, 515
Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004)	514
Internal Revenue Service	653
Internal Revenue Service (I.R.S.)	180, 193, 432
Interview of Former IRS Commissioner Shelton Cohen by Aaron Russo, Exhibit #11.004	81
Interview with U.S. Supreme Court Justice Antonin Scalia about his book Reading Law, Exhibit #11.006	136
IRS 1040 Instruction Booklet	424
IRS 1040 Instruction Booklet (2001), p. 15	424
IRS Commissioner Shelton Cohen	81
IRS Document 7130	375
IRS Form 1040	222, 223, 273, 282, 355, 371, 413, 414, 424, 425, 427, 567, 569, 570, 599, 601
IRS Form 1040 plus 2555	222, 569
IRS Form 1040NR	222, 258, 355, 569
IRS Form 1078	575, 576
IRS Form 668A-c(DO)	270
IRS Form 8233	497
IRS Form SS-4 Application for an Employer Identification Number (EIN)	432
IRS Form W-2	287, 288, 359, 362
IRS Form W-4	287, 288, 296, 361, 427, 466, 542
IRS Form W-7	601
IRS Form W-7 ITIN Application	568
IRS Form W-8	587

IRS Form W-8 Instructions for Requester of Forms W-8BEN, W-8ECI, W-8EXp, and W-8IMF, Catalog 26698G.....	414
IRS Form W-8 or W-9.....	601, 602
IRS Form W-8BEN.....	575
IRS Form W-8BEN, Block 3	272, 575, 588
IRS Forms 1040 and 1040NR jurat/perjury statement	411
IRS Forms 941, 1040, 1040NR, 1120, W-2, W-4	181
IRS Forms W-2, 1042-S, 1098, and 1099	267, 543
IRS Humbug, Frank Kowalik.....	267
IRS Humbug: IRS Weapons of Enslavement, Frank Kowalik, Universalistic Publishers, ISBN 0-9626552-0-1, 1991...	364
IRS Humbug: IRS Weapons of Enslavement, Frank Kowalik, Universalistic Publishers, ISBN 0-9626552-0-1, 1991, pp. 122-123	268
IRS Mission Statement.....	534
IRS Presumption Rules	650
IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities	435
IRS Publication 54: Tax Guide for U.S. Citizens and Resident Aliens Abroad	277
IRS Published Products Catalog (2003), Document 7130.....	181, 424, 425, 427
IRS Published Products Catalog (2003), Document 7130, p. F-15	181, 375, 424
IRS website	605
It's an Illusion, John Harris	158
J.A. Thompson: The Ancient Near Easter Treaties and the Old Testament (London: The Tyndale Press, 1964).....	117
James Madison	177, 254
James Madison. House of Representatives, February 7, 1792, On the Cod Fishery Bill, granting Bounties.....	150
James Monroe, Second Inaugural Speech March 5, 1821	89
John Adams, 1815	165
John Calvin, Institutes of the Christian Religion, bk. IV, chap. XX, para. Xiv. In the John Allen translation (Philadelphia: Presbyterian Board of Christina Education, 1936), II, 787 f.....	119
Joseph Goebbels.....	63
Joseph Goebbels, German Minister of Propaganda, 1933-1945	63
Josephus. The Antiquities of the Jews. pp. 13.5.9	77
Josephus	77
Judas.....	370
Judge Sanborn	347
Judge Story.....	378
Justice Harlan	92, 95
Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).....	652
Kelly, Silencing the Lambs: Restricting the First Amendment Rights of Abortion Clinic Protestors in Madsen v. Women's Health Center. 68 S.Cal.LR 427, January, 1995.....	632
Kingdom of Heaven on Earth.....	388
Kleinknecht an Gutbrod, Law, p. 44	117
Kleinknecht an Gutbrod, Law,p. 125	117
Kline, Treaty of the Great King, p. 41.....	118
Law and Government Page, Section 14: Legal and Government Ethics, Family Guardian Fellowship	204
Law and Government Page, Section 9.3: Extraterritorial Jurisdiction, Family Guardian Fellowship.....	518
Law Dictionary, Barron's, Copyright 1996, ISBN 0-8120-3096-6, p. 77	283
Lawfully Avoiding Government Obligations Course, Form #12.040	540
Laws of the Bible, Form #13.001, Section 5	76
Lee, The First Amendment Doctrine of Underbreadth. 71 Wash U LQ 637, Fall, 1993.....	624
Legal Deception, Propaganda, and Fraud, Form #05.014	138, 143, 145, 518, 523, 554, 558, 598, 613
Legal Deception, Propaganda, and Fraud, Form #05.014, Section 13	135
Legal Deception, Propaganda, and Fraud, Form #05.014, Section 13.9	617
Legal Deception, Propaganda, and Fraud, Form #05.014, Section 15.2	143, 616
Legal Deception, Propaganda, and Fraud, Form #05.014, Section 5	615
Legal Deception, Propaganda, and Fraud, Form #05.014, Sections 12.4.13, 12.4.17, 12.4.19, and 12.4.26	519
Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001335, 535, 589, 634	
Legal Notice to Correct Fraudulent Tax Status, Reporting, and Withholding, Form #04.401	536
Legality of Income Taxes Forum, Yahoo Groups	65

Legislative Branch.....	135
Liberty University, Section 8: Resources to Rebut Government, Legal, and Tax Profession Deception and False Propaganda, SEDM.....	532
Liberty University, Section 9: Resources to Rebut Private Sector Deception and False Propaganda, SEDM.....	532
Lies the Government Told You, Judge Andrew Napolitano, Thomas Nelson, 2010	81
Lord Chancellor Hatherley.....	231, 240, 451
Lord Westbury.....	231, 240, 451
Lori Jacques	329
Lost Horizons Website: “includes”, Pete Hendrickson	653
Mao Tse-Tung.....	116
Mao Tse-Tung, The foolish Old Man Who Removed Mountains (Peking: Foreign Languages Press, 1966), p. 3	88, 116
Marcus Tullius Cicero, 106-43 B.C.	110, 136, 144
Mark Twain.....	250, 296, 314
Martin Luther	77
Meaning of the Word “Frivolous”, Form #05.027	143, 619
Meigs's Growth of the Constitution, 284, 287.....	94
Member Agreement, Form #01.001	413
Meredith G. Line, Treaty of the Great King, The Covenant Structure of Deuteronomy: Studies and Commentary (Grand Rapids: William B. Eerdmans, 1963), p. 16.....	117
Merriam Webster’s Dictionary of Law	277
Merriam Webster’s Ninth New Collegiate Dictionary, ISBN 0-97779-508-8, 1983	165
Merriam-Webster, Downloaded 10/2/2018.....	438
Merriam-Webster’s 11th Collegiate Dictionary	387
Minimum Contacts Doctrine, U.S. Supreme Court.....	332, 370, 384
Mirror Image Rule, Mark DeAngelis	544
Mishnah.....	77
Montesquieu.....	135, 454
Morris Raphael Cohen, Reason and Law (New York: Collier Books, 1961), p. 84 f.	89, 116
Mortimer Caplin, former I.R.S. Commissioner.....	258
Mr. Logan.....	386
Mr. Madison.....	94
MSN Tax Board, Jeff Schnepfer.....	65
Natural Law, Chapter 1, Section IV, Lysander Spooner	138, 145, 523
Negative Averments for Illegal Tax Collection Response, Form #07.007.....	547
Neusner, Jacob Invitation to the Talmud: a Teaching Book (1998): 8.....	77
New York Court of Appeals.....	259
Ninth Circuit Court of Appeals	514
Non-Resident Non-Person Position, Form #05.020	134, 155, 193, 234, 273, 444, 576
Non-Resident Non-Person Position, Form #05.020, Section 10.2.3	412
Non-Resident Non-Person Position, Form #05.020, Section 10.2.4	415
Non-Resident Non-Person Position, Form #05.020, Section 10.2.5	423
Non-Resident Non-Person Position, Form #05.020, Section 10.2.6	425
Non-Resident Non-Person Position, Form #05.020, Section 4	142, 288
Non-Resident Non-Person Position, Form #05.020, Section 5.1	177
Non-Resident Non-Person Position, Form #05.020, Section 7	229
Non-Resident Non-Person Position, Form #05.020, Sections 4 through 5	438
Note 1	610
Note 10	605
Note 16	606
Notice and Demand to Correct False IRS Form 1099-S, Form #04.403.....	536
Notice of Pseudonym Use and Unreliable IRS Records, Form #04.206.....	122
Novanglus Essays, No. 7, John Adams	150
Olaf Moe, “Law,” in James Hastings, ed., Dictionary of the Apostolic Church (New York: Charles Scribner’s Sons, 1919), I, 685	117
Omnibus, Addendum II, p. 2.....	321
On the Cod Fishery Bill, granting Bounties. House of Representatives, February 3, 1792	151
On the Cod Fishery Bill, granting Bounties. House of Representatives, February 7, 1792	153

Oreilly Factor, April 8, 2015, John Piper of the Oklahoma Wesleyan University	143, 518
Originalism.....	135
Origins and Authority of the Internal Revenue Service, Form #05.005	97
Otto Skinner	512, 513
Overbreadth Doctrine of the U.S. Supreme Court.....	619
Overcoming the World 2014 Conference: Against the World, Ligonier Ministries.....	143, 518
Pard. Dr. Com. part 2, tit. 1, n. 1, 38 to 178	110
Pastor Tim Keller	127
Path to Freedom, Form #09.015, Section 2	133
Path to Freedom, Form #09.015, Section 5.5	537
Path to Freedom, Form #09.015, Section 5.6	537
Path to Freedom, Form #09.015, Section 5.6: Merchant or Buyer?	149
Path to Freedom, Form #09.015, Section 5.7	541, 635
Path to Freedom, Form #09.015, Section 5.8	545
Path to Freedom, Form #09.015, Sections 5.4 through 5.7	636
Paul Manafort.....	154
Peterson, E. H. (2005). The Message: the Bible in contemporary language (Mt 23:13–39). Colorado Springs, CO: NavPress.....	70
Petition for Admission to Practice, Family Guardian Fellowship	80
Philosopher Daniel Dennett.....	188
Philosophy of Law-Wikipedia.....	159
Philosophy of Liberty, Family Guardian Fellowship	99, 156
Political Jurisdiction, Form #05.004	239, 452, 454
President Barrack Obama.....	91
President Taft	363
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017, Section 7.1	652
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 .. 107, 108, 126, 142, 143, 157, 206, 359, 402, 422, 437, 490, 516, 518, 546, 557, 602, 615, 637, 653	
Principles of Payroll Administration; 2004 Edition; Debra J. Salam, CPA & Lucy Key Price, CPP; RIA, 117 West Stevens Ave; Valhalla, NY 10595; ISBN 0-7913-5230-7.....	362
Problems with Atheistic Anarchism, Form #08.020	155
Proof of Claim: Your Main Defense Against Government Greed and Corruption, Form #09.073.....	157, 442, 540
Proof That There Is a “Straw Man”, Form #05.042	141, 415, 442, 578, 597
Prospective U.S. Supreme Court Justice Brett Kavanaugh	437
Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 N.W. U LR 304, Fall, 1995	645
Q and A with Antonin Scalia, July 19, 2012, CSPAN	80
Quatloos Forums, Jay Adkisson	65
Quick Reference Guide to Payroll Compliance (2002), Payroll Technical Support Services, Panel Publishers, a Division of Aspen Publishers, Inc	364
Quick Reference Guide to Payroll Compliance (2002), Payroll Technical Support Services, Panel Publishers, a Division of Aspen Publishers, Inc, p. IV-54	359, 362
R.J. Rushdoony, “The Myth of Nature,” in The Mythology of Science (Nutley, N.J.: The Craig Press, 1967), pp. 96-98	119
Reading Law: The Interpretation of Legal Texts, Antonin Scalia and Bryan A. Garner, ISBN: 978-0314275554	136
Reading Law: The Interpretation of Legal Texts, Supreme Court Justice Antonin Scalia and Bryan A Garner.....	618
Reading the Law: The Interpretation of Legal Texts, Antonin Scalia, ISBN 978-0-314-27555-4.....	80
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4.. 108, 137, 145, 227, 522	
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543.....	161, 543
Reasonable Belief About Income Tax Liability, Form #05.007...97, 193, 231, 234, 437, 450, 513, 534, 544, 554, 558, 560, 588	
Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax, Form #08.006	504, 548
Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”, Form #08.005.....	430, 548
Registered Sex Offenders.....	114
Reinquist Court Canons of Statutory Construction, Litigation Tool #10.217	618
Reply Brief of Defendant Shoemaker, Docket #40, p. 2, Case No. 05cv0921	515

Republican Form of Government.....	102
Requirement for Consent, Form #05.003	149, 218, 296, 345
Requirement for Consent, Form #05.003, Section 6: Things you CANNOT Lawfully Consent To.....	149
Requirement for Consent, Form #05.003, Sections 5.1 and 10.2	533, 541, 545
Requirement for Due Process of Law, Form #05.045	204
Requirement for Equal Protection and Equal Treatment, Form #05.033	127, 158, 207, 345
Requirement for Reasonable Notice, Form #05.022	359, 498, 514, 515
Resignation of Compelled Social Security Trustee, Form #06.002.....	96, 160, 294, 427, 461, 464, 473, 513, 589, 634
Restatement 2d, Contracts §174.....	115, 411, 430
Retirement Account Application Permanent Amendment Notice, Form #04.217	536
Rev.Rul. 357.....	366
Rev.Rul. 489.....	366
Rev.Rul. 70-506, C.B. 1970-2.....	350
Rev.Rul. 75-357	366
Rev.Rul. 75-357, p. 5	343, 366
Rev.Rul. 75-489, p. 511	343, 366
Revenue Rules.....	343
Reverse-Engineering Religion, Daniel Dennett Lecture	189
Ronald Reagan, 1984, Grace Commission Report	171
Rule of Lenity.....	397, 405, 640
Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006	143, 618
Rules of Statutory Construction	509
Rules of Statutory Construction and Interpretation	617
S.R. Driver, “Law (In Old Testament), “in James Hastings, ed., A Dictionary of the Bible, vol. III (New York: Charles Scribner’s Sons, 1919), p. 64	116
Saint Paul	77
Samuel Johnson Rasselas	249
Schweitzer, Hate Speech on Campus and the First Amendment: Can They Be Reconciled? 27 Conn LR 493, Winter, 1995	628
Secretary of State Philander Knox	97
Secretary's Authority in the Several States Pursuant to 4 U.S.C. 72, Family Guardian Fellowship.....	610
Sedg. St. & Const. Law, 637	219
Sedgwick on Statute Law, 126.....	401
SEDM Disclaimer	194, 195
SEDM Disclaimer, Section 4: Meaning of Words	85, 140, 147, 545, 617, 651
SEDM Forms/Pubs Page.....	535, 589
SEDM Forms/Pubs Page, Section 1.11.4: Corruption.....	204
SEDM Forms/Pubs Page, Section 1.6: Avoiding Government Franchises	410
SEDM Jurisdictions Database Online, Litigation Tool #09.004	332
SEDM Jurisdictions Database, Litigation Tool #09.003.....	332
SEDM Liberty University, Section 4: Avoiding Government Franchises, Licenses, and Identity Theft.....	547
SEDM Member Agreement, Form #01.001	529
SEDM Member Agreement, Form #01.001, Section 1.3	161
SEDM Member Forums	314
Self Government Federation: Articles of Confederation, Form #13.002	85, 88, 521
Senate report 93-549	165
Senator Sam Ervin.....	499
Senator Sam Ervin, during Watergate hearing	3, 202, 636
Separation Between Public and Private Course, Form #12.025.63, 83, 85, 89, 134, 140, 147, 158, 442, 519, 525, 540, 591, 651	
Separation of Powers Doctrine.....	135, 142, 157
Separation of Powers Doctrine of the U.S. Supreme Court.....	179, 368, 444, 559, 560
Sir Edward Coke	348
Size and Britton, Is There Hate Speech?: R.A.V. and Mitchell in the Context of First Amendment Jurisprudence. 21 Ohio.NU.LR. 913, 1995.....	628
Small Estate Affidavit	548
Social Security.....	526

Social Security Admin. FOIA for CSP Code Values, Exhibit #01.011.....	434
Social Security Administration.....	160
Social Security Administration Form SS-5	426, 434, 586
Social Security Administration, Program Operations Manual System (P.O.M.S.)	434
Social Security Administration, Program Operations Manual System (P.O.M.S.), Section RM 00299.005 Form SSA-L669 Request for Evidence in Support of an SSN Application — U.S.-Born Applicant.....	591
Social Security Administration, Reporting Back Pay and Special Wage Payments to the Social Security Administration 2, Pub. 957 (Sept.1997).....	396
Social Security Handbook of 1982, Chapter 11 § 1101, pg. 176	496
Social Security SS-5 Form in block 5	243
Socialism: The New American Civil Religion, Form #05.016.....	64, 85, 88, 91, 214, 317, 423, 521, 528, 635
Socialism: The New American Civil Religion, Form #05.016, Section 11.2.2.....	121
Socialism: The New American Civil Religion, Form #05.016, Section 14.2.....	121
Socialism: The New American Civil Religion, Form #05.016, Section 16: Undermining and destroying the Civil Religion of Socialism using the government’s main recruitment mechanism	533, 545
Socialism: The New American Civil Religion, Form #05.016, Section 4.2.....	104
Sovereignty Education and Defense Ministry (SEDM)	314
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic	530, 571
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “extraterritorial jurisdiction”.....	518
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “includes”	653, 654
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “law”	158
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “perjury”	635
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “presumption”	514
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “state”	142
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “wages”	608
Sovereignty, Chapter 22: What is Law?-Rousas John Rushdoony, p. 129.....	159
Sovereignty, Rousas John Rushdoony	158
SSA Form SS-5	294, 296, 434, 435, 461, 466, 536, 542, 590
SSA Form SS-5, block 5	590
Standard IRS Form W-8BEN.....	413
State Department	148
State Income Tax, Form #05.031, Section 8	142
Statutes and Statutory Construction, Second Edition, Jabez Sutherland, 1904	653
Statutory Interpretation, Supreme Court Justice Antonin Scalia.....	618
Statutory Interpretation, Supreme Court Justice Antonin Scalia and Bryan Garner	652
Statutory Interpretation: General Principles and Recent Trends, Congressional Research Service, Report 97-589	653
Statutory Interpretation: General Principles and Recent Trends, Congressional Research Service Report 97-589, Litigation Tool #10.215	618
Steiner, Citizenship and Suffrage in Maryland (1895) 27, 31	347
Story on Ag. Sec. 91.....	110
Story on Eq. Jur. Sec. 385 to 390	110
Substitute Form W-9	605, 607
Sui Juris Forums.....	65
Sun Tzu	635
T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975.....	244, 445
Tacitus, Roman historian 55-117 A.D.....	130
Tax Deposition Questions, Form #03.016, Section 14.....	236
Tax Deposition Questions, Form #03.016, Section 14: Citizenship.....	299
Tax Deposition Questions, Form #03.016, Section 9: Ambiguity of Law, Question 9.6.....	455
Tax DVD, SEDM, File /Evidence/JudicialCorruption/GenOrder228C-Library.pdf (Member Subscribers Only)	407
Tax Form Attachment, Form #04.201. 110, 143, 196, 198, 231, 412, 413, 421, 434, 450, 464, 534, 541, 547, 560, 589, 634	
Tax Form Attachment, Form #04.201, Section 4: Definitions	544
Tax Withholding and Reporting: What the Law Says, Form #04.103	288
TDO's 150-10 and 150-37	329
The “Trade or Business” Scam, Form #05.001	68, 123, 153, 155, 418, 442, 462, 547, 579, 613
The Biggest Tax Loophole of All, Otto Skinner	512
The Biggest Tax Loophole of All, Otto Skinner, p. 198	512

The Bulletin of the Monetary Realist Society, March 1993, Number 152, page 2.....	327
The Case Against Birthright Citizenship, Heritage Foundation	239
The Church of Latter Day Saints (Mormons).....	80
The Government “Benefits” Scam, Form #05.040.....	68, 205, 547
The Government Mafia, Clint Richardson	159
The Heritage Guide to the Constitution, Citizenship, Heritage Foundation.....	239
The Institutes of Biblical Law, Rousas John Rushdoony	158
The Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog Card Number 72-79485, pp. 4-5	89, 119
The Law is No More, Pastor John Weaver.....	159
The Law of Nations.....	335
The Law of Nations, Book I, Chapter 19, Section 213, Vattel, p. 87	340
The Law of Nations, Book II, Section 81, Vattel	595
The Law of Nations, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington, p. 87	223, 365
The Law of Nations, Vattel	353
The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87	593
The Law of Nations, Vattel, p. 87	277
The Law that Never Was, William Benson	97
The Law, Frederic Bastiat	63, 158, 219
The Law, Frederic Bastiat (1801-1850), page 2	207
The Law, Frederic Bastiat, 1850	102, 113
The Lying Class, Andrew Napolitano	81
The Necessity of God’s Law in Society, Pastor John Weaver	159
The Omnibus, page 83.....	328
The Open Bible, New King James Version, Thomas Nelson Publishers, Copyright 1997, pp. 340-341	79
The Payroll Source, 2002; American Payroll Association; Michael P. O’Toole, Esq.; ISBN 1-930471-24-6	362
The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10	137, 145, 522
The Purpose of Law, Family Guardian Fellowship.....	158
The Social Contract or Principles of Political Right, Jean Jacques Rousseau, 1762, Book IV, Chapter 2.....	101
The Spirit of Laws, Charles de Montesquieu	90, 453
The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758.....	83, 106, 135, 410, 454, 554, 613, 616
The Terrible Truth About Birthright Citizenship, Stefan Molyneux, SEDM Exhibit #01.020	239
The Unconstitutional Conditions Doctrine.....	114
The Void for Vagueness Doctrine in the Supreme Court, 109 U.Pa.L.Rev. 67 (1960).....	470
This Form is Your Form, Mark DeAngelis	544
Thomas Jefferson	103, 193
Thomas Jefferson to Charles Hammond, 1821. ME 15:331.....	558
Thomas Jefferson to Charles Hammond, 1821. ME 15:332.....	559
Thomas Jefferson to Gideon Granger, 1800. ME 10:168.....	559
Thomas Jefferson to Isaac H. Tiffany, 1819, From: Thomas Jefferson on Politics and Government, Section 1.2	110
Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297	559
Thomas Jefferson: 1st Inaugural, 1801. ME 3:320.....	103
Thomas Jefferson: Autobiography, 1821. ME 1:121	559
Thomas Jefferson: Kentucky Resolutions, 1798	203
Thomas Jefferson: Notes on Virginia Q.XIV, 1782. ME 2:207	95
Thomas Jefferson: Opinion on National Bank, 1791. ME 3:148	151
Thomas Jefferson: Rights of British America, 1774. ME 1:209, Papers 1:134.....	101
Thomas Jefferson: Virginia Allowance Bill, 1778	203
Thou Shalt Not Commit Logical Fallacies.....	436
Treasury Decision 3445.....	431
Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65.....	455, 505, 657
Treasury Decision No. 3980, Vol. 29, January-December 1927.....	264
Treasury Department.....	329
Treasury Department Order No. 150-10.....	328
Treasury Department Orders (“TDO”) 150-10 and 150-37	328
Treasury Order 150-02	422, 649
Treatise on Government, Joel Tiffany, p. 49, Section 78	179

Truth in Taxation Hearing, Section 9, Ambiguity of Law, Family Guardian Fellowship.....	653
Tucker Carlson Tonight 20181030 Birthright Citizenship Debate, SEDM Exhibit #01.018	239
Turner, Hate Speech and the First Amendment: The Supreme Court's R.A.V. Decision. 61 Tenn.LR. 197, Fall, 1993 ...	628
Turner, Regulating Hate Speech and the First Amendment: The Attractions of, and Objections to, an Explicit Harms-Based Analysis. 29 Ind LR 257, 1995.....	628
U.S. Attorney.....	516
U.S. Circuit Court.....	332
U.S. Congress.....	145
U.S. Customs (Dept. of the Treasury)	180
U.S. Department of Justice.....	653
U.S. District Court.....	332
U.S. Government.....	230
U.S. Supreme Court 96, 97, 104, 114, 122, 177, 182, 225, 227, 232, 234, 235, 242, 246, 261, 264, 265, 266, 275, 278, 290, 293, 294, 297, 311, 314, 317, 322, 333, 334, 348, 349, 351, 352, 353, 357, 359, 370, 373, 375, 376, 381, 386, 388, 412, 415, 416, 417, 423, 435, 447, 494, 514, 527, 529, 530, 545, 557, 558, 561, 579	
U.S. Supreme Court Justice Antonin Scalia.....	80
U.S. Supreme Court Justice Scalia.....	136
U.S. Tax Court	454
U.S.C.I.S. Policy Manual	243
Unalienable Rights Course, Form #12.038	109, 132, 141, 149, 614
Uncommon Knowledge with Justice Antonin Scalia	136
Uncommon Knowledge with Justice Antonin Scalia, Hoover Institution, Published October 30, 2012.....	80
Unconstitutional Conditions Doctrine of the U.S. Supreme Court.....	311, 315
United States Department of Justice.....	464, 508
USA Passport	148
USA Passport Application Attachment, Form #06.007.....	589
USA Passport Application Attachment, Form #06.007, Section 6: Definitions.....	544
USCIS I-9 form	243
Use Mention Error.....	189
Vatt. Law Nat. pp. 92, 93	334, 335
Void for Vagueness Doctrine	468
Voltaire.....	162
Voter Registration Attachment, Form #06.003	589
W. Anderson, A Dictionary of Law 261 (1893).....	66
W.J. Harrelson, "Law in the OT," in The Interpreter's Dictionary of the Bible, (New York: Abingdon Press, 1962), III, 77	117
Waiver of Immunity: Police, Litigation Tool #01.008.....	531
We The People	653
We the People Foundation for Constitutional Education	653
Webster's American Dictionary of the English Language, 1828	491, 492, 493
Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 1361	202
Wertheimer, The First Amendment Distinction Between Conduct and Content: A Conceptual Framework for Understanding Fighting Words Jurisprudence. 63 Fordham LR 793, December, 1994.....	623
Westlaw Keycites Under Key 15AK417: Force of Law	159
What Happened to Justice?, Form #06.012	160
What is "Justice"?, Form #05.050	158
What is "law"?, Form #05.048	98, 130, 140
What is "law"?, Nike Insights	158
When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995.....	645
Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013	411, 415, 547, 579, 589
Who Were the Pharisees and Saducees?, Form #05.047.....	80
Why All Man-Made Law is Religious in Nature, Family Guardian Fellowship.....	70, 158
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Family Guardian Fellowship.....	464
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002 108, 134, 149, 156, 271, 298, 335, 336, 415, 425, 460, 461, 525, 548, 558, 561, 588, 591, 607, 635	
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 10.3	127
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 11	193, 372

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 11.3	220
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 11.4	229
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 11.7	237
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 11.8	221
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 11.9	224
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 13.6	537
Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205	547, 575, 586, 589, 605
Why It’s a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021	599, 601
Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents, Form #05.010	196, 619
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.03792, 132, 141, 160, 224, 348, 413, 415, 438, 441, 442, 526, 591	
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037, Section 10	208
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037, Section 6	206
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037, Section 9	213
Why the Fourteenth Amendment is Not a Threat to Your Freedom, Form #08.015	142, 239, 303
Why the Government Needs Crime, R. Lee Wrights	161
Why We Must Personally Learn, Follow, and Enforce the Law, SEDM	159
Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006231, 355, 357, 367, 409, 438, 439, 450, 557, 560, 576, 606, 650	
Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Section 12	555
Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Section 12.13	434
Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Section 14	243
Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Section 14.1	588
Why You are a “national”, “state national”, and Constitutional but Not Statutory Citizen, Form #05.006, Sections 4 and 5	142
Why You aren’t Eligible for Social Security, Form #06.001	97, 586, 605
Why You Don’t Want to Hire an Attorney, Family Guardian Fellowship	80
Why Your Government is Either a Thief or You are a “Public Officer” for Income tax Purposes, Form #05.008	651
Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008 . 182, 294, 356, 414, 442, 579	
Wikipedia: Equivocation, Downloaded 9/15/2015	82, 105, 189, 191, 437, 556
Wikipedia: False Statements of Fact	195
Wikipedia: Federal Enclave	159
Wikipedia: Novanglus Essay No. 7	150
Wikipedia: Pharisees; Downloaded on 9/30/2016	77
Wikipedia: Tax Protester Constitutional Arguments, Downloaded 1/16/2013	356
Will Rogers	362
William Blackstone, Commentaries (1765)	108
William Penn (after whom Pennsylvania was named)	101
Wirenius, The Road to Brandenburg: A Look at the Evolving Understanding of the First Amendment. 43 Drake.LR. 1, 1994	633
Wolff, Ins. Nat. part 1, SSSS 27-30	110
Word Crimes, Weird Al Yankovic	144, 518
Words and Phrases, pp. 156-156, ‘limitations’	506
Words and Phrases: “includes”	653
Words are Our Enemies’ Weapons, Part 1, Sheldon Emry	144, 518
Words are Our Enemies’ Weapons, Part 2, Sheldon Emry	144, 518
Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008.99, 134, 156, 160, 229, 240, 297, 315, 535, 591, 602, 620	
Your Rights as a “NonTaxpayer”, IRS Publication 1a, Form #08.008	410

SCRIPTURES

1 Co. 4:14	74
1 Co. 4:15	74

1 Co. 7:28; 9:12.....	72
1 Co. 9:19.....	74
1 Cor. 11:25.....	118
1 Cor. 6:19.....	527
1 Cor. 6:20.....	314
1 Cor. 7:23.....	375
1 Peter 2:11	338, 379
1 Peter 2:15-16	338
1 Sam. 8:4-8	203
1 Sam. 8:9-20	203
1 Tim. 6:10.....	488
2 Corinthians 3:17	164
2 Kings 17:5-23.....	120, 129
2 Peter 2:3	192
2 Thess. 2:9-12	4
3 Jn. 9	73
Acts 10:1-48.....	117
Acts 15:10	72
Acts 15:28	72
Babylon the Great Harlot	375
Bible	314
Colossians 2:8	249
Dan. 12:2	74
Deu. 6:13.....	76
Deut. 10:15.....	318
Deut. 15:6.....	538, 635
Deut. 17:12-13.....	466
Deut. 23:19.....	538
Deut. 23:20.....	538
Deut. 28:12.....	538, 635
Deut. 28:43-51.....	539
Deut. 7:7 f.; 8:17; 9:4-6.....	118
Devil.....	100
Ecclesiastes 7:7	409
Eph. 4:6	74
Eph. 5:22-24.....	167
Ephesians 2:19.....	337, 379
Esther 3:8-9	101
Eve	190
Ex. 13:2–11; 13:11–16.....	73
Ex. 13:9	73
Ex. xix. 5	118
Ex. xx. 2	118
Exodus 18:20.....	422
Exodus 20:12-17	219
Exodus 20:3-6	247, 448
Exodus 23:2.....	164
Exodus 23:32-33	100, 162, 314, 318, 538
Eze. 34:4.....	72
Ezek. vii. 26.....	117
First Commandment.....	70
Gen. 1:22	167
Gen. 1:26.....	166
Gen. 1:26 ff.; 2:15-17	118
Gen. 2:15-17.....	166
Gen. 9:1-17.....	118
Genesis	190

Golden Calf	71
Heaven.....	318
Heb. 12:9	74
Hebrews 11:13.....	338, 379
Holy Bible	318, 407
Hos. 12:7, 8	421
Hosea 4:6.....	422
Isa. 56:10	76
Isa. 9:15.....	74
Isa. 9:16.....	76
Isa. xxx. 9	117
Isaiah 14	190
Isaiah 33:22	71
Isaiah 42:21-25.....	422
Isaiah 47:10	64
Isaiah 52:1-3.....	318
Isaiah 66:3-4.....	4
Jam. 1:17	74
James 1:2-8.....	189
James 4:4.....	100
James 4:8.....	190, 556
Jer 7:4.....	71
Jer. 5:26-31.....	163
Jesus 64, 69, 70, 71, 73, 75, 76, 77, 79, 81, 100, 117, 118, 161, 200, 254, 337, 338, 351, 379, 380, 407, 530, 543, 568, 599, 600	
John 10:1-2.....	543
John 10:1-6.....	1
John 10:1-9.....	254
John 14:2-4.....	338
John 15:20	351
John 7:49	199
Joshua 1:8-9	423
Judges 2:1-4	100, 163, 314, 318, 538
King Ahasuerus.....	101
Lam. ii. 9	117
Lamentations 2:14	4
Laws of the Bible, Form #13.001.....	213
Lev. 24:22	127
Lu. 18:11, 12	72
Luke 16:13	519, 651
Luke 22:20	118
Luke 23:2	407
Mal. 2:9	74
Mal. ii. 4	117
Malachi 2:15.....	167
Mark 14:24.....	118
Mark 2:14.....	64
Mark 7:1-13.....	76
Matt. 10:32-33.....	380
Matt. 12:46-50.....	379
Matt. 16:5-12	75
Matt. 17:24-27.....	600, 604
Matt. 20:25-28.....	88
Matt. 22:39	219
Matt. 23	71
Matt. 23:23-36.....	190
Matt. 23:28	76

Matt. 26:28	118
Matt. 27:24	407
Matt. 4:8-11	100
Matt. 6:23-25	387
Matt. 6:24	377
Matt. 7:21-23	76
Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1	421
Messiah	77, 78
Mt 3:9	71
Mt. 23:1-3	117
Mt. 5:17	117
Num. 15:38	73
Numbers 15:30	466, 637, 642
Numbers 15:30 (NKJV)	498
Old and New Testament	76
Old Testament	76
Pharisee	80, 81
Pharisees	77, 78, 79, 80, 81, 190, 192, 200, 364
Phil. 10	74
Philippians 3:20	337, 379
Prov. 11:1	2
Prov. 11:18-21	249
Prov. 15:27	409
Prov. 21:23	1
Prov. 21:6	1, 421
Prov. 22:7	161, 192, 540
Prov. 26:28	2
Prov. 27:14	73
Prov. 28:9	199
Prov. 29:4	382, 409
Prov. 3:30	103, 213
Prov. 31:3	167
Prov. 7:3	73
Proverbs 22:7	543
Ps. 31:23	74
Ps. 84:10	73
Psalms 119:113	190, 556
Psalms 127:4-5	167
Psalms 140:103	4
Psalms 19:13	466
Psalms 47:7	71
Psalms 5:4-6	2
Psalms 50:16-23	4, 70, 120
Psalms 82	79
Psalms 94:20-23	64, 98, 99, 200
Rev. 17 and 18	375
Rev. 21:1	338
Revelation	338
Rom. 10:3	70
Rom. 2:17-24	72
Rom. 8:29	74
Romans 13:8	314, 635
Romans 13:9-10	102, 213
Saducees	77
Samuel	203
Satan	190, 250, 318, 338
Talmud	77

Ten Commandments 70, 247, 329, 337, 447
Zech. 10:2..... 4

1 Introduction

For the purposes of this memorandum of law, the term “legal deception, propaganda, and fraud” refers to correspondence or statements made to, from, or about either the government or the legal profession. It does not deal with deception between private parties or those not in the government or legal profession.

In a republic where open armed warfare of tyrants against their own people would garner massive public resistance, the only tool for conquest are the abuse of words and language as a tool of deception, propaganda, rhetoric, and persuasion. The communists understood this well by censoring the press and granting to themselves control over all press. Joseph Goebbels said on this subject:

*“The lie can be maintained only for such time as the State can shield the people from the political, economic, and/or military consequences of the lie. It thus becomes vitally important for the State to use all of its powers to repress dissent, for the truth is the mortal enemy of the lie, and thus by extension, **the truth is the greatest enemy of the State.**”*

[Joseph Goebbels, German Minister of Propaganda, 1933-1945]

George Orwell also commented on this subject when he wrote the following:

*“**The great enemy of clear language is insincerity.** When there is a gap between one’s real and one’s declared aims, one turns as it were instinctively to long words and exhausted idioms, like a cuttlefish spurting out ink. “
*[George Orwell, “Politics and the English Language”, 1946; English essayist, novelist, & satirist (1903 - 1950)]**

Governments are SUPPOSED to be created to protect ONLY private rights. When those running government seek to DESTROY and STEAL private rights by converting them to public property and public rights, they must resort to deliberately vague and unclear language in order to disguise their clearly unconstitutional and treasonous activities and breach of the public trust in order to evade legal liability or accountability for it. The nature of that surreptitious conversion from PRIVATE to PUBLIC is described in the following:

<u>Separation Between Public and Private Course</u>, Form #12.025 http://sedm.org/Forms/FormIndex.htm

Like a cuttlefish, those in government or the legal profession seeking essentially to STEAL your property must spurt out ink called “words of art” that have the opposite or different meaning to what most people commonly understand in order to:

1. Make what they are doing at least “appear” lawful to the legally ignorant, even though it is emphatically UNLAWFUL and even criminal in most cases.
2. Subdue and deceive their intended victims.
3. Pacify public resistance and outcry.

When the deception and unconstitutional presumptions the words create is discovered and challenged in a legal setting, they employ omission, legalese, trickery, and exploit the legal ignorance of the average American to avoid the criminal consequences of being discovered. Frederic Bastiat describes this situation as follows:

The Law Defends Plunder

*[. . .] **Sometimes the law defends plunder and participates in it. Thus the beneficiaries are spared the shame, danger, and scruple which their acts would otherwise involve. Sometimes the law places the whole apparatus of judges, police, prisons, and gendarmes at the service of the plunderers, and treats the victim - when he defends himself - as a criminal.** In short, there is a legal plunder, and it is of this, no doubt, that Mr. de Montalembert speaks.*

This legal plunder may be only an isolated stain among the legislative measures of the people. If so, it is best to wipe it out with a minimum of speeches and denunciations - and in spite of the uproar of the vested interests.
[The Law, Frederic Bastiat; SOURCE: <http://famguardian.org/Publications/TheLaw/TheLaw.htm>]

In essence, criminal public servants abuse the complexity of the law and the ignorance of the average American about the law that THEY manufactured in the public school system to HIDE and CONCEAL what amounts to criminal extortion and

1 racketeering. THIS was the very thing, the ONLY thing that Jesus ever got angry about when he visited Earth. By “hindering”
2 he really means UNDERSTANDING and IMPLEMENTING what the law requires:

3 **“Woe to you lawyers! for you have taken away the keys of knowledge; you**
4 **did not enter yourselves, and you hindered those who were entering.”**

5 [Luke 11:52, INTERPRETATION: woe unto lawyers who write a law to deliberately be confusing or who use or
6 interpret a law that is written in a confusing way to hide the truth or deceive people for their own selfish gain]

7 It is no accident that Jesus came to Earth to call the sinners to repentance, and that the first place he visited to find such sinners
8 was the tax office. See Mark 2:14. The “keys of knowledge” that Jesus was referring to above are the REAL meaning of the
9 words. In short: The TRUTH. On this subject, Confucius said:

10 *“When words lose their meaning, people will lose their liberty.”*
11 *[Confucius, circa 500 B.C.]*

12 The organizers of this organized crime “protection racket” that Jesus criticized above are usually corrupt government
13 employees with a conflict of interest who care more about their paycheck and retirement check than about enforcing or
14 obeying the law. Efforts to hide this criminal activity by public servants are a crime called obstruction of justice, and are
15 most often employed by those most responsible for implementing justice: government judges and prosecutors in court. The
16 bible describes such abuses as follows:

17 **“Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather**
18 **together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and**
19 **my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own**
20 **wickedness; the Lord our God shall cut them off.”**
21 *[Psalm 94:20-23, Bible, NKJV]*

22 *“For you have trusted in your wickedness;*
23 *You have said, ‘No one sees me’;*
24 *Your [worldly] wisdom and your knowledge have warped you;*
25 *And you have said in your heart,*
26 *‘I am, and there is no one else besides me.’”*
27 *[Isaiah 47:10, Bible, NKJV]*

28 We argue that the “throne of iniquity” described above is the judge’s bench of those judges who are substituting their will for
29 what the law actually and expressly says and “includes”. It is called a “throne” because it in fact implements a state-sponsored
30 religion, as we will soon prove. Those who bow to expedience and criminal extortion of such a “protection racket”, and
31 especially under the influence of fear or terror, are “worshipping” not only Satan, but participating in a religious ritual within
32 an unconstitutional state sponsored church in which:

- 33 1. “Presumption” serves as the religious equivalent of “faith”. This includes presumptions about what is “included”.
34 2. The judge is the “priest”.
35 3. Voluntary franchise statutes called “codes” serve as the equivalent of a “bible” for the church. The bible only has the
36 “force of law” for Christians, and franchises only have the “force of law” for franchisees who had to volunteer such as
37 “taxpayers”.
38 4. The court is the “church” building.
39 5. Taxes are “tithes” to the state sponsored church.
40 6. Pleadings are “prayers” to the only sovereign, which is the collective. Individual rights and sovereignty are forbidden.
41 7. Licensed attorneys are deacons who conduct the worship serves at the church/court. These deacons are “ordained” by
42 the chief priests of the state supreme court, who are the leaders of this state sponsored civil religion.

43 The nature of this unconstitutional civil religion that violates the First Amendment and the Religious Freedom Restoration
44 Act, 42 U.S.C. Chapter 21B is exhaustively described and proven in the following:

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

45 The earlier quote from Isaiah 47:10 says “*I am, and there is no one besides me.*” This is the legal equivalent to saying that
46 the ONLY sovereign is the GOVERNMENT, and everyone works for the government at gunpoint as a public officer and

franchisee under compulsion and without compensation. In a de facto government such as we have, all “citizens” and “residents” are in fact public officers in the government and private rights and private property are effectively outlawed. The nature of that de facto government is described in:

De Facto Government Scam, Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

By far, the most prevalent method abused by covetous public dis-servants to deceive and steal from people they are supposed to be protecting is to **add things to the meaning of words** that do not expressly appear in the statutes themselves. The method of choice for performing that unlawful and unconstitutional expansion of their power and jurisdiction is the abuse of the word “includes” and to willfully violate the strict rules of statutory construction. This abuse of language, “words of art”, and the rules of statutory construction is especially prevalent on tax issues in both administrative correspondence with the IRS and in federal court. The motivation for employing this deception and constructive FRAUD it is GREED and COVETOUSNESS by government employees for YOUR money and property:

“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]

In particular:

1. Federal District and Circuit Courts decide cases that relate to this issue frequently.
2. The IRS brings this issue up frequently in its collection notices and its telephone support.
3. Internet forums discussing the requirements of the Internal Revenue Code frequently contain arguments on this issue.
See:
 - 3.1. Family Guardian Forums: <http://famguardian.org/forums/>
 - 3.2. Sui Juris Forums: <http://forum.suijuris.net/>
 - 3.3. MSN Tax Board, Jeff Schnepfer:
http://moneycentral.communities.msn.com/TaxCorner/general.msnw?action=get_threads
 - 3.4. Quatloos Forums, Jay Adkisson:
<http://www.quatloos.com/Tax-Forums/viewforum.php?f=8>
 - 3.5. Legality of Income Taxes Forum, Yahoo Groups:
<http://groups.yahoo.com/group/legality-of-income-tax/>
4. Definitions of the following words in the Internal Revenue Code rely on the use of this word:
 - 4.1. “employee”: 26 U.S.C. §3401(c)
 - 4.2. “gross income”: 26 U.S.C. §872
 - 4.3. “person”: 26 U.S.C. §7701(a)(1), 26 U.S.C. §7343, 26 U.S.C. §6671(b)
 - 4.4. “State”: 26 U.S.C. §7701(a)(10)
 - 4.5. “trade or business”: 26 U.S.C. §7701(a)(26)
 - 4.6. “United States”: 26 U.S.C. §7701(a)(9)

It is therefore of extreme importance to conduct a scholarly inquiry into this subject to settle the dispute once and for all clearly and unambiguously, and to do so entirely free of any “presumption” or prejudice. We will do so only with authoritative sources such as enacted positive law and the rulings of the U.S. Supreme Court. If we quote lower courts, we will do so only to further illustrate our point but emphasize that according to the IRS’ own rules (see Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8), the rulings of these lower courts cannot and should not be relied upon to sustain a reasonable belief:

Internal Revenue Manual
Section [4.10.7.2.9.8 \(05-14-1999\) Importance of Court Decisions](#)

1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.

2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.

3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers.

We will start off with an introduction to due process and show you how it is violated when judges and government attorneys play word games with “includes”. Then in Sections 15.2.2 and 11 we will present an itemized list of all of the legal definitions of the words “includes” and “including” from the most authoritative sources and describe all the rules of statutory construction applicable to the interpretation of the meaning of legal “terms”. Then in section 15.2.3 we will synthesize all these sources to discover the true meaning and proper application of the word. Sections 15.2.4 and 15.2.5 will analyze the most commonplace government propaganda on the subject of the word “includes”. Then in section 19, we include a series of legal admissions targeted at those die-hard readers who simply refuse to believe our analysis. Each question has a default answer, and failure to rebut causes them to admit the truth of our analysis. The final section, Section 15.3, will list further resources you are encouraged to consult in the process of further researching and rebutting our analysis.

Games with the words and the rules of statutory construction are only one of MANY ways that [covetous and corrupt governments](#) STEAL private property and commit identity theft in the process. The following document describes in detail the many OTHER ways that identity theft is accomplished.

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

For a training video that covers most of the content of this course, please see:

Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda
VIDEO: https://www.youtube.com/watch?v=DvnTL_Z5asc
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
SLIDES: <http://sedm.org/LibertyU/FoundOfFreedom-Slides.pdf>

2 Scope of this document

Ultimately, what we will prove indirectly in this document is the following:

1. That the Constitution is trust indenture and a delegation of authority order from We the People to their SERVANTS in government. That trust indenture establishes a corporation called the “United States” referenced in 28 U.S.C. §3002(15)(A).

*At common law, a “corporation” was an “artificial perso[n] endowed with the legal capacity of perpetual succession” consisting either of a single individual (termed a “corporation sole”) or of a collection of several individuals (a “corporation aggregate”). 3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st Am. ed. 1845). The sovereign was considered a corporation. See id., at 170; see also 1 W. Blackstone, Commentaries *467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as “corporations” (and hence as “persons”) at the time that 1983 was enacted and the Dictionary Act recodified. See W. Anderson, A Dictionary of Law 261 (1893) (“All corporations were originally modeled upon a state or nation”); 1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866) (“In this extensive sense the United States may be termed a corporation”); Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) (“The United States is a . . . great corporation . . . ordained and established by the American people”) (quoting United [495 U.S. 182, 202] States v. Maurice, 26 F. Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); Cotton v. United States, 11 How. 229, 231 (1851) (United States is “a corporation”). See generally Trustees of Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 (1819) (explaining history of term “corporation”). [Ngiraingas v. Sanchez, 495 U.S. 182 (1990)]*

2. That the Constitution as a trust indenture:
 - 2.1. Was established by the Founding Fathers, who are the “grantors” of the trust.
 - 2.2. Contains the community property or “public property” of the collective states of the Union, which is the “corpus” of the trust.
 - 2.3. Has “We the People and our posterity” as the beneficiaries of the trust.
 - 2.4. Has our public servants as trustees.
 - 2.5. Imposes duties only upon the “trustees”, meaning the public servants and public officers elected to administer the trust. Cannot impose any duty upon the grantors or beneficiaries, which is the Founding Fathers acting as a

component of us, We the People. Any attempt to use it as authority to impose duties upon the beneficiaries, which is “We The People”, is a violation of the trust indenture, which prohibits involuntary servitude within the Thirteenth Amendment.

3. That our public servants are the trustees of We The People charged with implementing the trust indenture. This is what it means to be a “public officer”, which is that they are “trustees”. These “public officers” are also “officers of a corporation” and ONLY by virtue of being such officers can they become “persons” and “individuals” within government law such as that found in 26 U.S.C. §6671(b), 26 U.S.C. §7343, and 5 U.S.C. §552a(a)(2).

“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 American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

4. That all statutes passed in furtherance of the Constitution are the implementation and interpretation of that delegation of authority order by the trustees and public officers charged with running the government.
5. That when the trustees become corrupted by greed and avarice and covetousness, the only method available to them to lawfully exceed their delegation of authority order is to:
- 5.1. Write deliberately vague laws or “codes” that leave undue discretion with judges and administrators and thereby turn us from a society of law into a society of men.

“When we consider the nature and theory of our institutions of government, the principles upon which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power.”

From Marbury v. Madison to the present day, no utterance of this Court has intimated a doubt that in its operation on the people, by whom and for whom it was established, the national government is a government of enumerated powers, the exercise of which is restricted to the use of means appropriate and plainly adapted to constitutional ends, and which are “not prohibited, but consist with the letter and spirit of the Constitution.”

The powers delegated by the people to their agents are not enlarged by the expansion of the domain within which they are exercised. When the restriction on the exercise of a particular power by a particular agent is ascertained, that is an end of the question.

To hold otherwise is to overthrow the basis of our constitutional law, and moreover, in effect, to reassert the proposition that the states, and not the people, created the government.

¹ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

² Georgia Dep’t of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

³ Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

⁴ United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed.2d. 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed.2d. 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

⁵ Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

⁶ Indiana State Ethics Comm’n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 It is again to antagonize Chief Justice Marshall, when he said:

2 The government of the Union, then (whatever may be the influence of this fact on the case),
3 is emphatically and truly a government of the people. In form and in substance, it emanates
4 from them. Its powers are granted by them, and are to be exercised directly on them and for
5 their benefit. This government is acknowledged by all to be one of enumerated powers.

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

- 7 5.2. Abuse the rules of statutory construction to add powers not found in their delegation of authority order through
8 judicial decree or fiat.

9 “When words lose their meaning, people will lose their liberty.”

10 [Confucius, circa 500 B.C.]

- 11 5.3. Abuse the words “includes” to add things to definitions not found in the law itself. This approach violates the
12 notion of equal protection mandated by the Fourteenth Amendment, because if the government can PRESUME
13 things are included that are not expressly indicated, then you have an EQUAL right to PRESUME that they are
14 excluded. Hence, the result is a government with supernatural powers and a religion that worships those
15 supernatural powers denied to the people individually.

16 “No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions
17 intended to secure that equality of rights which is the foundation of free government.”

18 [Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)]

- 19 5.4. Confuse the context of words used in the law in order to destroy the separation of powers doctrine and plunder your
20 property and rights. They do this by trying to make the STATUTORY context LOOK like the CONSTITUTIONAL
21 context. See:

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

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

- 22 6. That covetous trustees and public servants over the years have abused all of the above techniques so prevalently that they
23 have:

24 6.1. Hijacked the trust and become usurpers operating what the courts call a “sham trust”.

25 6.2. Transformed a society of law into a society of men.

26 6.3. Transformed the Republic bequeathed to us by our founding fathers into a totalitarian socialist democracy.

- 27 7. That using self-serving presumptions about the meaning of words, judges and government bureaucrats have:

28 7.1. Exercised eminent domain over all private property and converted it into public property because it is “effectively
29 connected with a trade or business”. They have done this by not telling the whole truth about the income tax in
30 IRS publication, causing the public to be deceived that EVERYONE is a “taxpayer” engaged in the “trade or
31 business” franchise who is a public officer within the government. See:

The “Trade or Business” Scam, Form #05.001

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

- 32 7.2. Outlawed personal responsibility and made the government into a “parens patriae” over everyone by forcing
33 everyone to participate in federal insurance and “benefits” available ONLY to those ALREADY lawfully occupying
34 public offices in the government. See:

The Government “Benefits” Scam, Form #05.040

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

- 35 7.3. Destroyed the sovereignty of the people and transformed themselves from the SERVANTS of the people into the
36 “EMPLOYERS” of the people.

37 “The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the
38 regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity
39 as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees.
40 Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, 425
41 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many
42 circumstances government employees can. O'Connor v. Ortega, 480 U.S. 709, 723 (1987) (plurality opinion); id.,
43 at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the
44 government information that may incriminate them, but government employees can be dismissed when the
45 incriminating information that they refuse to provide relates to the performance of their job. Gardner v.
46 Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968). With regard to freedom of speech in particular:
47 Private citizens cannot be punished for speech of merely private concern, but government employees can be fired

for that reason. *Connick v. Myers*, [461 U.S. 138, 147](#) (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public Workers v. Mitchell*, [330 U.S. 75, 101](#) (1947); *Civil Service Comm'n v. Letter Carriers*, [413 U.S. 548, 556](#) (1973); *Broadrick v. Oklahoma*, [413 U.S. 601, 616](#) -617 (1973).”
[*Rutan v. Republican Party of Illinois*, [497 U.S. 62](#) (1990)]

- 7.4. Turned a republic into just a big federal corporation everyone must apply for “employment” with as a “public officer” in order to receive any benefits from. Those who have made said application and “election” to receive the “privileges” provided by the corporation are called “citizens” and “residents” and have effectively and unilaterally “elected” themselves into public office within the U.S. government.
- 7.5. Surreptitiously transformed everything a de jure government does into a franchise and thereby forced everyone to participate in franchises and have no constitutional rights or even ownership over their own PRIVATE property.
- See:

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

3 Abuse of language to deceive, enslave, and STEAL from people originated with the Pharisees in the Bible

The abuse of language to undermine the intent of the law is not a new phenomenon. The most famous instance of it was described in the Bible, when Jesus criticized the Pharisees. The Pharisees were the interpreters of God’s law:

Christ allows their office as expositors of the law; The scribes and Pharisees (that is, the whole Sanhedrim, who sat at the helm of church government, who were all called scribes, and were some of them Pharisees), they sit in Moses’ seat (v. 2), as public teachers and interpreters of the law; and, the law of Moses being the municipal law of their state, they were as judges, or a bench of justices; teaching and judging seem to be equivalent, comparing 2 Chr. 17:7, 9, with 2 Chr. 19:5, 6, 8. They were not the itinerant judges that rode the circuit, but the standing bench, that determined on appeals, special verdicts, or writs of error by the law; they sat in Moses’s seat, not as he was Mediator between God and Israel, but only as he was chief justice, Ex. 18:26. Or, we may apply it, not to the Sanhedrim, but to the other Pharisees and scribes, that expounded the law, and taught the people how to apply it to particular cases.

[. .]

Hence he infers (v. 3), “Whatsoever they bid you observe, that observe and do As far as they sit in Moses’s seat, that is, read and preach the law that was given by Moses” (which, as yet, continued in full force, power, and virtue), “and judge according to that law, so far you must hearken to them, as remembrances to you of the written word.” The scribes and Pharisees made it their business to study the scripture, and were well acquainted with the language, history, and customs of it, and its style and phraseology. Now Christ would have the people to make use of the helps they gave them for the understanding of the scripture, and do accordingly. As long as their comments did illustrate the text and not pervert it; did make plain, and not make void, the commandment of God; so far they must be observed and obeyed, but with caution and a judgment of discretion.
[*Commentary on Matt. 23:1-12, Henry, M. (1994). Matthew Henry’s commentary on the whole Bible: complete and unabridged in one volume (p. 1732). Peabody: Hendrickson*]

Back then, the Jews had a theocracy and the Bible was their law book, so the term “religion scholars” meant the lawyers of that time who were the Pharisees and Saducees, not the pastors of today’s time. In effect, the Pharisees seemed to be the equivalent of our modern administrators in the Executive Branch, while the Saducees seemed to be the elites in the Judicial Branch:

I’ve had it with you! You’re hopeless, you religion scholars, you Pharisees! Frauds! Your lives are roadblocks to God’s kingdom. You refuse to enter, and won’t let anyone else in either.

“You’re hopeless, you religion scholars and Pharisees! Frauds! You go halfway around the world to make a convert, but once you get him you make him into a replica of yourselves, double-damned.

“You’re hopeless! What arrogant stupidity! You say, ‘If someone makes a promise with his fingers crossed, that’s nothing; but if he swears with his hand on the Bible, that’s serious.’ What ignorance! Does the leather on the Bible carry more weight than the skin on your hands? And what about this piece of trivia: ‘If you shake hands on a promise, that’s nothing; but if you raise your hand that God is your witness, that’s serious’? What ridiculous hairsplitting! What difference does it make whether you shake hands or raise hands? A promise is a promise. What difference does it make if you make your promise inside or outside a house of worship? A promise is a promise. God is present, watching and holding you to account regardless.

1 “You’re hopeless, you religion scholars and Pharisees! Frauds! You keep meticulous account books, tithing on
2 every nickel and dime you get, but on the meat of God’s Law, things like fairness and compassion and
3 commitment—the absolute basics!—you carelessly take it or leave it. Careful bookkeeping is commendable, but
4 the basics are required. Do you have any idea how silly you look, writing a life story that’s wrong from start to
5 finish, nitpicking over commas and semicolons?

6 “You’re hopeless, you religion scholars and Pharisees! Frauds! You burnish the surface of your cups and bowls
7 so they sparkle in the sun, while the insides are maggots with your greed and gluttony. Stupid Pharisee! Scour
8 the insides, and then the gleaming surface will mean something.

9 “You’re hopeless, you religion scholars and Pharisees! Frauds! You’re like manicured grave plots, grass clipped
10 and the flowers bright, but six feet down it’s all rotting bones and worm-eaten flesh. People look at you and think
11 you’re saints, but beneath the skin you’re total frauds.

12 “You’re hopeless, you religion scholars and Pharisees! Frauds! You build granite tombs for your prophets and
13 marble monuments for your saints. And you say that if you had lived in the days of your ancestors, no blood would
14 have been on your hands. You protest too much! You’re cut from the same cloth as those murderers, and daily
15 add to the death count.

16 “Snakes! Reptilian sneaks! Do you think you can worm your way out of this? Never have to pay the piper? It’s
17 on account of people like you that I send prophets and wise guides and scholars generation after generation—
18 and generation after generation you treat them like dirt, greeting them with lynch mobs, hounding them with
19 abuse.

20 “You can’t squirm out of this: Every drop of righteous blood ever spilled on this earth, beginning with the blood
21 of that good man Abel right down to the blood of Zechariah, Barachiah’s son, whom you murdered at his prayers,
22 is on your head. All this, I’m telling you, is coming down on you, on your generation.

23 “Jerusalem! Jerusalem! Murderer of prophets! Killer of the ones who brought you God’s news! How often I’ve
24 ached to embrace your children, the way a hen gathers her chicks under her wings, and you wouldn’t let me. And
25 now you’re so desolate, nothing but a ghost town. What is there left to say? Only this: I’m out of here soon. The
26 next time you see me you’ll say, ‘Oh, God has blessed him! He’s come, bringing God’s rule!’”
27 [Peterson, E. H. (2005). The Message: the Bible in contemporary language (Mt 23:13–39). Colorado Springs,
28 CO: NavPress.]

29 Why did Jesus get angry? The scripture below gives us a clue:

30 But to the wicked, God says:

31 “**What right have you to declare My [God’s] statutes [write man’s vain law], or take My covenant [the Bible]**
32 **in your mouth, seeing you hate instruction and cast My words behind you?** When you saw a thief, you consented
33 with him, and have been a partaker with adulterers. You give your mouth to evil, and your tongue frames deceit.
34 You sit and speak against your brother; you slander your own mother’s son. These things you have done, and I
35 kept silent; you thought that I was altogether like you; but I will reprove you, and set them in order before your
36 eyes. **Now consider this, you who forget God, lest I tear you in pieces, and there be none to deliver: Whoever**
37 **offers praise glorifies Me; and to him who orders his conduct aright [and bases it on God’s laws] I will show**
38 **the salvation of God.**”
39 [Psalm 50:16–23, Bible, NKJV]

41 “For they being ignorant of God’s righteousness, and seeking to establish their [the Pharisees] own
42 righteousness, have not submitted to the righteousness of God.”
43 [Rom. 10:3, Bible, NKJV]

44 In effect, by establishing their own substitute or addition to God’s law using “oral tradition”, the Pharisees and Saducees were
45 establishing a man-made religion in which THEY, and not the true and living God, were being “worshipped”, in violation of
46 the First Commandment of the Ten Commandments. For proof, see the following:

Why All Man-Made Law is Religious in Nature, Family Guardian Fellowship
<http://famguardian.org/Subjects/LawAndGovt/ChurchVState/WhyAllManmadeLawRelig.htm>

47 The First Commandment forbids “worshipping” (serving) other gods. Anyone who can “make” law is the god of the society
48 that they make law FOR, and especially if that law applies to everyone BUT the law maker or law giver. God is the king of
49 the earth, and to recognize any OTHER king or any other law is to engage in religious idolatry.

1 "For God is the King of all the earth. Sing praises with understanding."
2 [Psalm 47:7, Bible, NKJV]

3 "For the LORD is our Judge, the LORD is our Lawgiver, the LORD is our King; He will save [and protect] us."
4 [Isaiah 33:22, Bible, NKJV]

5 A god, after all, is anyone or anything that has SUPERIOR or SUPERNATURAL powers or exemptions GREATER than
6 those who are "natural", meaning human. Governments and churches are what lawyers call "legal fictions" or "artificial
7 entities" that can have no more rights than those who delegated them their power.

8 *Nemo dat qui non habet. No one can give who does not possess. Jenk. Cent. 250.*

9 *Nemo plus juris ad alienum transferre potest, quam ispe habent. One cannot transfer to another a right which he*
10 *has not. Dig. 50, 17, 54; 10 Pet. 161, 175.*

11 *Nemo potest facere per alium quod per se non potest. No one can do that by another which he cannot do by*
12 *himself.*

13 *Qui per alium facit per seipsum facere videtur. He who does anything through another, is considered as doing it*
14 *himself. Co. Litt. 258.*

15 *Quicquid acquiritur servo, acquiritur domino. Whatever is acquired by the servant, is acquired for the master.*
16 *15 Bin. Ab. 327.*

17 *Quod per me non possum, nec per alium. What I cannot do in person, I cannot do by proxy. 4 Co. 24.*

18 *What a man cannot transfer, he cannot bind by articles.*

19 *[Bouvier's Maxims of Law, 1856; SOURCE:*
20 *<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

21 That's the basis for what a "republic" is legally defined as.

22 *"Republican government. **One in which the powers of sovereignty are vested in the people and are exercised by***
23 ***the people, either directly, or through representatives chosen by the people, to whom those powers are specially***
24 ***delegated.** In re Duncan, 139 U.S. 449, 11 S.Ct. 573, 36 L.Ed. 219; [Minor v. Happersett, 88 U.S. \(21 Wall.\) 162,](#)*
25 *22 L.Ed. 627."*
26 *[Black's Law Dictionary Sixth Edition, p. 695]*

27 When the man-made law imputes more rights to governments or other artificial entities than ordinary humans, a man-made
28 religion has been created. We cover this in Government Establishment of Religion, Form #05.038.

29 *"**Religion.** Man's relation to Divinity, to reverence, **worship, obedience, and submission to mandates and***
30 ***precepts of supernatural or superior beings. In its broadest sense includes all forms of belief in the existence***
31 ***of superior beings** exercising power over human beings by volition, imposing rules of conduct, with future*
32 *rewards and punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship*
33 *due him as source of all being and principle of all government of things. Nikulnikoff v. Archbishop, etc., of*
34 *Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663."*
35 *[Black's Law Dictionary, Sixth Edition, p. 1292]*

36 Keep in mind that the term "hypocrite" used by Jesus in Matt. 23 is defined in the following passages as "trusting in
37 privileges", meaning franchises: Jer 7:4; Mt 3:9. The focus of hypocrites is to apply DIFFERENT rules to themselves than
38 to everyone else, and to elevate their own importance ABOVE everyone else. In essence, they seek to destroy equality of
39 treatment under the law and replace it with privileges and franchises. We discuss this corrupting aspect of franchises in:

<u>Government Instituted Slavery Using Franchises</u> , Form #05.030 http://sedm.org/Forms/FormIndex.htm

40 We prove in Foundations of Freedom Course, Form #12.021, Video 1 that absolute equality under the law is the foundation
41 of all your freedom. Therefore, the Pharisees sought indirectly to make everyone into THEIR slave and to make themselves
42 the object of idol worship not unlike the Golden Calf or like Pharaoh. Below is a popular commentary on Matt. 23:1-12
43 which proves this:

II. He condemns the men. He had ordered the multitude to do as they taught; but here he annexeth a caution not to do as they did, to beware of their leaven; Do not ye after their works. Their traditions were their works, were their idols, the works of their fancy. Or, "Do not according to their example." Doctrines and practices are spirits that must be tried, and where there is occasion, must be carefully separated and distinguished; and as we must not swallow corrupt doctrines for the sake of any laudable practices of those that teach them, so we must not imitate any bad examples for the sake of the plausible doctrines of those that set them. The scribes and Pharisees boasted as much of the goodness of their works as of the orthodoxy of their teaching, and hoped to be justified by them; it was the plea they put in (Lu. 18:11, 12); and yet these things, which they valued themselves so much upon, were an abomination in the sight of God.

Our Saviour here, and in the following verses, specifies divers particulars of their works, wherein we must not imitate them. In general, they are charged with hypocrisy, dissimulation, or double-dealing in religion; a crime which cannot be enquired of at men's bar, because we can only judge according to outward appearance; but God, who searcheth the heart, can convict of hypocrisy; and nothing is more displeasing to him, for he desireth truth.

Four things are in these verses charged upon them.

1. Their saying and doing were two things.

Their practice was no way agreeable either to their preaching or to their profession; for they say, and do not; they teach out of the law that which is good, but their conversation gives them the lie; and they seem to have found another way to heaven for themselves than what they show to others. See this illustrated and charged home upon them, Rom. 2:17–24. Those are of all sinners most inexcusable that allow themselves in the sins they condemn in others, or in worse. This doth especially touch wicked ministers, who will be sure to have their portion appointed them with hypocrites (ch. 24:51); for what greater hypocrisy can there be, than to press that upon others, to be believed and done, which they themselves disbelieve and disobey; pulling down in their practice what they build up in their preaching; when in the pulpit, preaching so well that it is a pity they should ever come out; but, when out of the pulpit, living so ill that it is a pity they should ever come in; like bells, that call others to church, but hang out of it themselves; or Mercurial posts, that point the way to others, but stand still themselves? Such will be judged out of their own mouths. It is applicable to all others that say, and do not; that make a plausible profession of religion, but do not live up to that profession; that make fair promises, but do not perform their promises; are full of good discourse, and can lay down the law to all about them, but are empty of good works; great talkers, but little doers; the voice is Jacob's voice, but the hands are the hands of Esau. Vox et praeterea nihil—mere sound. They speak fair, I go, sir; but there is no trusting them, for there are seven abominations in their heart.

2. They were very severe in imposing upon others those things which they were not themselves willing to submit to the burden of (v. 4); They bind heavy burdens, and grievous to be borne; not only insisting upon the minute circumstances of the law, which is called a yoke (Acts 15:10), and pressing the observation of them with more strictness and severity than God himself did (whereas the maxim of the lawyers, is Apices juris son sunt jura—Mere points of law are not law), but by adding to his words, and imposing their own inventions and traditions, under the highest penalties. They loved to show their authority and to exercise their domineering faculty, lording it over God's heritage, and saying to men's souls, Bow down, that we may go over; witness their many additions to the law of the fourth commandment, by which they made the sabbath a burden on men's shoulders, which was designed to be the joy of their hearts. Thus with force and cruelty did those shepherds rule the flock, as of old, Eze. 34:4.

But see their hypocrisy; They themselves will not move them with one of their fingers. (1.) They would not exercise themselves in those things which they imposed upon others; they pressed upon the people a strictness in religion which they themselves would not be bound by; but secretly transgressed their own traditions, which they publicly enforced. They indulged their pride in giving law to others; but consulted their ease in their own practice. Thus it has been said, to the reproach of the popish priests, that they fast with wine and sweetmeats, while they force the people to fast with bread and water; and decline the penances they enjoin the laity. (2.) They would not ease the people in these things, nor put a finger to lighten their burden, when they saw it pinched them. They could find out loose constructions to put upon God's law, and could dispense with that, but would not bate an ace of their own impositions, nor dispense with a failure in the least punctilio of them. They allowed no chancery to relieve the extremity of their common law. How contrary to this was the practice of Christ's apostles, who would allow to others that use of Christian liberty which, for the peace and edification of the church, they would deny themselves in! They would lay no other burden than necessary things, and those easy, Acts 15:28. How carefully doth Paul spare those to whom he writes! 1 Co. 7:28; 9:12.

3. They were all for show, and nothing for substance, in religion (v. 5); All their works they do, to be seen of men. We must do such good works, that they who see them may glorify God; but we must not proclaim our good works, with design that others may see them, and glorify us; which our Saviour here chargeth upon the Pharisees in general, as he had done before in the particular instances of prayer and giving of alms. All their end was to be praised of men, and therefore all their endeavour was to be seen of men, to make a fair show in the flesh. In those duties of religion which fall under the eye of men, none are so constant and abundant as they; but in what lies between God and their souls, in the retirement of their closets, and the recesses of their hearts, they desire to be excused. The form of godliness will get them a name to live, which is all they aim at, and therefore they trouble

not themselves with the power of it, which is essential to a life indeed. He that does all to be seen does nothing to the purpose.

He specifies two things which they did to be seen of men.

(1.) They made broad their phylacteries. Those were little scrolls of paper or parchment, wherein were written, with great niceness, these four paragraphs of the law, Ex. 13:2–11; 13:11–16; Deu. 6:4–9; 11:13–21. These were sewn up in leather, and worn upon their foreheads and left arms. It was a tradition of the elders, which had reference to Ex. 13:9, and Prov. 7:3, where the expressions seem to be figurative, intimating no more than that we should bear the things of God in our minds as carefully as if we had them bound between our eyes. Now the Pharisees made broad these phylacteries, that they might be thought more holy, and strict, and zealous for the law, than others. It is a gracious ambition to covet to be really more holy than others, but it is a proud ambition to covet to appear so. It is good to excel in real piety, but not to exceed in outward shows; for overdoing is justly suspected of design, Prov. 27:14. It is the guise of hypocrisy to make more ado than needs in external service, more than is needful either to prove, or to improve, the good affections and dispositions of the soul.

(2.) They enlarged the borders of their garments. God appointed the Jews to make borders or fringes upon their garments (Num. 15:38), to distinguish them from other nations, and to be a memorandum to them of their being a peculiar people; but the Pharisees were not content to have these borders like other people's, which might serve God's design in appointing them; but they must be larger than ordinary, to answer their design of making themselves to be taken notice of; as if they were more religious than others. But those who thus enlarge their phylacteries, and the borders of their garments, while their hearts are straitened, and destitute of the love of God and their neighbour, though they may now deceive others, will in the end deceive themselves.

4. They much affected pre-eminence and superiority, and prided themselves extremely in it. Pride was the darling reigning sin of the Pharisees, the sin that did most easily beset them and which our Lord Jesus takes all occasions to witness against.

(1.) He describes their pride, v. 6, 7. They courted, and coveted,

[1.] Places of honour and respect. In all public appearances, as at feasts, and in the synagogues, they expected, and had, to their hearts' delight, the uppermost rooms, and the chief seats. They took place of all others, and precedence was adjudged to them, as persons of the greatest note and merit; and it is easy to imagine what a complacency they took in it; they loved to have the preeminence, 3 Jn. 9. It is not possessing the uppermost rooms, nor sitting in the chief seats, that is condemned (somebody must sit uppermost), but loving them; for men to value such a little piece of ceremony as sitting highest, going first, taking the wall, or the better hand, and to value themselves upon it, to seek it, and to feel resentment if they have it not; what is that but making an idol of ourselves, and then falling down and worshipping it—the worst kind of idolatry! It is bad any where, but especially in the synagogues. There to seek honour to ourselves, where we appear in order to give glory to God, and to humble ourselves before him, is indeed to mock God instead of serving him. David would willingly lie at the threshold in God's house; so far was he from coveting the chief seat there, Ps. 84:10. It savours much of pride and hypocrisy, when people do not care for going to church, unless they can look fine and make a figure there.

[2.] Titles of honour and respect. They loved greetings in the markets, loved to have people put off their hats to them, and show them respect when they met them in the streets. O how it pleased them, and fed their vain humour, digito monstrari et dicier, Hic est—to be pointed out, and to have it said, This be he, to have way made for them in the crowd of market people; "Stand off, here is a Pharisee coming!" and to be complimented with the high and pompous title of Rabbi, Rabbi! This was meat and drink and dainties to them; and they took as great a satisfaction in it as Nebuchadnezzar did in his palace, when he said, Is not this great Babylon that I have built? The greetings would not have done them half so much good, if they had not been in the markets, where every body might see how much they were respected, and how high they stood in the opinion of the people. It was but a little before Christ's time, that the Jewish teachers, the masters of Israel, had assumed the title of Rabbi, Rab, or Rabban, which signifies great or much; and was construed as Doctor, or My lord. And they laid such a stress upon it, that they gave it for a maxim that "he who salutes his teacher, and does not call him Rabbi, provokes the divine Majesty to depart from Israel;" so much religion did they place in that which was but a piece of good manners! For him that is taught in the word to give respect to him that teaches is commendable enough in him that gives it; but for him that teaches to love it, and demand it, and affect it, to be puffed up with it, and to be displeased if it be omitted, is sinful and abominable; and, instead of teaching, he has need to learn the first lesson in the school of Christ, which is humility.

(2.) He cautions his disciples against being herein like them; herein they must not do after their works; "But be not ye called so, for ye shall not be of such a spirit," v. 8, etc.

Here is, [1.] A prohibition of pride. They are here forbidden,

First, To challenge titles of honour and dominion to themselves, v. 8–10. It is repeated twice; Be not called Rabbi, neither be ye called Master or Guide: not that it is unlawful to give civil respect to those that are over us in the Lord, nay, it is an instance of the honour and esteem which it is our duty to show them; but, 1. Christ's ministers must not affect the name of Rabbi or Master, by way of distinction from other people; it is not agreeable to the

simplicity of the gospel, for them to covet or accept the honour which they have that are in kings' palaces. 2. They must not assume the authority and dominion implied in those names; they must not be magisterial, nor domineer over their brethren, or over God's heritage, as if they had dominion over the faith of Christians: what they received of the Lord, all must receive from them; but in other things they must not make their opinions and wills a rule and standard to all other people, to be admitted with an implicit obedience. The reasons for this prohibition are,

(1.) One is your Master, even Christ, v. 8, and again, v. 10. Note, [1.] Christ is our Master, our Teacher, our Guide. Mr. George Herbert, when he named the name of Christ, usually added, My Master. [2.] Christ only is our Master, ministers are but ushers in the school. Christ only is the Master, the great Prophet, whom we must hear, and be ruled and overruled by; whose word must be an oracle and a law to us; Verily I say unto you, must be enough to us. And if he only be our Master, then for his ministers to set up for dictators, and to pretend to a supremacy and an infallibility, is a daring usurpation of that honour of Christ which he will not give to another.

(2.) All ye are brethren. Ministers are brethren not only to one another, but to the people; and therefore it ill becomes them to be masters, when there are none for them to master it over but their brethren; yea, and we are all younger brethren, otherwise the eldest might claim an excellency of dignity and power, Gen. 49:3. But, to preclude that, Christ himself is the first-born among many brethren, Rom. 8:29. Ye are brethren, as ye are all disciples of the same Master. School-fellows are brethren, and, as such, should help one another in getting their lesson; but it will by no means be allowed that one of the scholars step into the master's seat, and give law to the school. If we are all brethren, we must not be many masters. Jam. 3:1.

Secondly, They are forbidden to ascribe such titles to others (v. 9); "Call no man your father upon the earth; constitute no man the father of your religion, that is, the founder, author, director, and governor, of it." The fathers of our flesh must be called fathers, and as such we must give them reverence; but God only must be allowed as the Father of our spirits, Heb. 12:9. Our religion must not be derived from, or made to depend upon, any man. We are born again to the spiritual and divine life, not of corruptible seed, but by the word of God; not of the will of the flesh, or the will of man, but of God. Now the will of man, not being the rise of our religion, must not be the rule of it. We must not jurare in verba magistri—swear to the dictates of any creature, not the wisest or best, nor pin our faith on any man's sleeve, because we know not whither he will carry it. St. Paul calls himself a Father to those whose conversion he had been an instrument of (1 Co. 4:15; Phil. 10); but he pretends to no dominion over them, and uses that title to denote, not authority, but affection: therefore he calls them not his obliged, but his beloved, sons, 1 Co. 4:14.

The reason given is, One is your Father, who is in heaven. God is our Father, and is All in all in our religion. He is the Fountain of it, and its Founder; the Life of it, and its Lord; from whom alone, as the Original, our spiritual life is derived, and on whom it depends. He is the Father of all lights (Jam. 1:17), that one Father, from whom are all things, and we in him, Eph. 4:6. Christ having taught us to say, Our Father, who art in heaven; let us call no man Father upon earth; no man, because man is a worm, and the son of man is a worm, hewn out of the same rock with us; especially not upon earth, for man upon earth is a sinful worm; there is not a just man upon earth, that doeth good, and sinneth not, and therefore no one is fit to be called Father.

[2.] Here is a precept of humility and mutual subjection (v. 11); He that is greatest among you shall be your servant; not only call himself so (we know of one who styles himself *Servus servorum Dei*—Servant of the servants of God, but acts as Rabbi, and father, and master, and *Dominus Deus noster*—The Lord our God, and what not), but he shall be so. Take it as a promise; "He shall be accounted greatest, and stand highest in the favour of God, that is most submissive and serviceable;" or as a precept; "He that is advanced to any place of dignity, trust, and honour, in the church, let him be your servant" (some copies read *estō* for *estai*), "let him not think that his patent of honour is a writ of ease; no; he that is greatest is not a lord, but a minister." St. Paul, who knew his privilege as well as duty, though free from all, yet made himself servant unto all (1 Co. 9:19); and our Master frequently pressed it upon his disciples to be humble and self-denying, mild and condescending, and to abound in all offices of Christian love, though mean, and to the meanest; and of this he hath set us an example.

[3.] Here is a good reason for all this, v. 12. Consider,

First, The punishment intended for the proud; Whosoever shall exalt himself shall be abased. If God give them repentance, they will be abased in their own eyes, and will abhor themselves for it; if they repent not, sooner or later they will be abased before the world. Nebuchadnezzar, in the height of his pride, was turned to be a fellow-commoner with the beasts; Herod, to be a feast for the worms; and Babylon, that sat as a queen, to be the scorn of nations. God made the proud and aspiring priests contemptible and base (Mal. 2:9), and the lying prophet to be the tail, Isa. 9:15. But if proud men have not marks of humiliation set upon them in this world, there is a day coming, when they shall rise to everlasting shame and contempt (Dan. 12:2); so plentifully will he reward the proud doer! Ps. 31:23.

Secondly, The preferment intended for the humble; He that shall humble himself shall be exalted. Humility is that ornament which is in the sight of God of great price. In this world the humble have the honour of being accepted with the holy God, and respected by all wise and good men; of being qualified for, and often called out to, the most honourable services; for honour is like the shadow, which flees from those that pursue it, and grasp at it, but follows those that flee from it. However, in the other world, they that have humbled themselves in contrition

for their sin, in compliance with their God, and in condescension to their brethren, shall be exalted to inherit the throne of glory; shall be not only owned, but crowned, before angels and men.

[Commentary on Matt. 23:1-12, Henry, M. (1994). Matthew Henry's commentary on the whole Bible: complete and unabridged in one volume (pp. 1732-1733). Peabody: Hendrickson]

Jesus also criticized what he called “the leaven” of the Pharisees:

The Leaven of the Pharisees and Sadducees

Now when His disciples had come to the other side, they had forgotten to take bread. ⁶ Then Jesus said to them, **“Take heed and beware of the leaven of the Pharisees and the Sadducees.”**

And they reasoned among themselves, saying, “It is because we have taken no bread.”

But Jesus, being aware of it, said to them, “O you of little faith, why do you reason among yourselves because you have brought no bread? Do you not yet understand, or remember the five loaves of the five thousand and how many baskets you took up? Nor the seven loaves of the four thousand and how many large baskets you took up? How is it you do not understand that I did not speak to you concerning bread?—but to beware of the leaven of the Pharisees and Sadducees.” **Then they understood that He did not tell them to beware of the leaven of bread, but of the doctrine of the Pharisees and Sadducees.**
[Matt. 16:5-12, Bible, NKJV]

The “doctrine” Jesus is speaking of is the legal publications, rules, teachings, and beliefs of the lawyers at that time under a theocracy, who were abusing the law and legal process to:

1. Expand the power and influence of those interpreting or enforcing the law to elevate their own importance, rights, or privileges to be ABOVE everyone else. In other words, to destroy equality under the law.
2. Expand the definition or meaning of a words in the law to ADD things not expressly included. Today this is done by abusing the word “includes”.
3. Undermine or circumvent the INTENT of the law and replace it with something more “beneficial” to the lawmaker. Today this is done primarily by:
 - 3.1. “equivocation”, meaning confusing the multiple contexts of usually geographic words to expand those the area or group membership covered by the law.
 - 3.2. Abuse of judicial precedent to extend the reach of a law to an unmentioned group. Also called “judicial activism” or “legislating from the bench”.

The effect of the above sinister legal treachery is to replace God’s law with man’s law, and to do what the Founding Fathers called “turn a society of law into a society of men”.

Defilement Comes from Within

Then the Pharisees and some of the scribes came together to Him, having come from Jerusalem. Now when they saw some of His disciples eat bread with defiled, that is, with unwashed hands, they found fault. For the Pharisees and all the Jews do not eat unless they wash their hands in a special way, holding the tradition of the elders. When they come from the marketplace, they do not eat unless they wash. And there are many other things which they have received and hold, like the washing of cups, pitchers, copper vessels, and couches.

Then the Pharisees and scribes asked Him, “Why do Your disciples not walk according to the tradition of the elders, but eat bread with unwashed hands?”

He answered and said to them, “Well did Isaiah prophesy of you hypocrites, as it is written:

**‘This people honors Me with their lips,
But their heart is far from Me.
And in vain they worship Me,
Teaching as doctrines [LAW] the commandments of men.’**

For laying aside the commandment of God, you hold the tradition of men—the washing of pitchers and cups, and many other such things you do.”

He said to them, “All too well you reject the commandment of God, that you may keep your tradition. For Moses said, ‘Honor your father and your mother’; and, ‘He who curses father or mother, let him be put to death.’

1 But you say, 'If a man says to his father or mother, "Whatever profit you might have received from me is
2 Corban"—' (that is, a gift to God), then you no longer let him do anything for his father or his mother, making
3 the word of God of no effect through your tradition which you have handed down. And many such things you do."
4 [Mark 7:1-13, Bible, NKJV]

5 The irony is that under the pretence of being law abiding, the Pharisees in fact were what Jesus called "lawless".

6 "Even so you also outwardly appear righteous to men, but inside you are full of hypocrisy and lawlessness."
7 [Matt. 23:28, Bible, NKJV]

8 Contemporary Christianity largely misses this important point. They portray as Pharisaical any attempt to quote or enforce
9 ANY Biblical law and in so doing themselves acquire the same condemnation for "lawlessness" as the Pharisees.

10 "Not everyone who says to Me, 'Lord, Lord,' shall enter the kingdom of heaven, but he who does the will of My
11 Father in heaven.

12 Many will say to Me in that day, 'Lord, Lord, have we not prophesied in Your name, cast out demons in Your
13 name, and done many wonders in Your name?'

14 And then I will declare to them, '**I never knew you; depart from Me, you who practice lawlessness!**'
15 [Matt. 7:21-23, Bible, NKJV]

16 In modern theology, the "lawlessness" of Christians who insist that the Old Testament has been repealed and that they don't
17 have to obey it is called "dispensationalism", "antinomianism", "hyper-grace", and even "anarchism under God's law order".
18 It is an attempt to justify and protect sin and to use "compartmentalization" or even "equivocation" to defend lawlessness.
19 The "equivocation" happens because they identify the Bible not as a single law book, but two separate books, Old and New
20 Testament, only one of which is REAL "law" that they must follow. For an interesting discussion of this subject of lawless
21 corrupted Christianity, refer to the following:

Laws of the Bible, Form #13.001, Section 5
<http://sedm.org/Forms/FormIndex.htm>

22 To put the above in a more contemporary context, Jesus is saying to lawyers that they are hypocrites and elitists if they try
23 expand or redefine or misapply any provision of the written law in such a way as to benefit themselves personally at others
24 expense:

25 "**Their seeking their own worldly gain and honour more than God's glory put them upon coining false and**
26 **unwarrantable distinction**, with which **they led the people into dangerous mistakes, particularly in the matter**
27 **of oaths; which, as an evidence of a universal sense of religion, have been by all nations accounted sacred (v.**
28 **16)**; Ye blind guides. Note, 1. It is sad to think how many are under the guidance of such as are themselves blind,
29 who undertake to show others that way which they are themselves willingly ignorant of. His watchmen are blind
30 (Isa. 56:10); and too often the people love to have it so, and say to the seers, See not. But the case is bad, when
31 the leaders of the people cause them to err, Isa. 9:16. 2. Though the condition of those whose guides are blind is
32 very sad, yet that of the blind guides themselves is yet more woeful. Christ denounces a woe to the blind guides
33 that have the blood of so many souls to answer for."

34 Now, to prove their blindness, he specifies the matter of swearing, and shows what corrupt casuists they were.

35 (1.) He lays down the doctrine they taught.

36 [1.] They allowed swearing by creatures, provided they were consecrated to the service of God, and stood in any
37 special relation to him. They allowed swearing by the temple and the altar, though they were the work of men's
38 hands, intended to be the servants of God's honour, not sharers in it. An oath is an appeal to God, to his
39 omniscience and justice; and to make this appeal to any creature is to put that creature in the place of God. See
40 Deu. 6:13.

41 [2.] They distinguished between an oath by the temple and an oath by the gold of the temple; an oath by the altar
42 and an oath by the gift upon the altar; making the latter binding, but not the former. Here was a double
43 wickedness; First, That there were some oaths which they dispensed with, and made light of, and reckoned a man
44 was not bound by to assert the truth, or perform a promise. They ought not to have sworn by the temple or the
45 altar; but, when they had so sworn, they were taken in the words of their mouth. That doctrine cannot be of the
46 God of truth which gives countenance to the breach of faith in any case whatsoever. Oaths are edge-tools and
47 are not to be jested with. Secondly, That they preferred the gold before the temple, and the gift before the altar,
48 to encourage people to bring gifts to the altar, and gold to the treasures of the temple, which they hoped to be

gainers by. Those who had made gold their hope, and whose eyes were blinded by gifts in secret, were great friends to the Corban; and, gain being their godliness, by a thousand artifices they made religion truckle to their worldly interests. Corrupt church-guides make things to be sin or not sin as it serves their purposes, and lay a much greater stress on that which concerns their own gain than on that which is for God's glory and the good of souls.

(2.) He shows the folly and absurdity of this distinction (v. 17–19); Ye fools, and blind. It was in the way of a necessary reproof, not an angry reproach, that Christ called them fools. Let it suffice us from the word of wisdom to show the folly of sinful opinions and practices: but, for the fastening of the character upon particular persons, leave that to Christ, who knows what is in man, and has forbidden us to say, Thou fool.
[Commentary on Matt. 23:1-12, Henry, M. (1994). *Matthew Henry's commentary on the whole Bible: complete and unabridged in one volume* (p. 1734). Peabody: Hendrickson]

Notice that the Pharisees maliciously led people into a pattern of dangerous oaths. In modern times, this refers to the perjury statements on government forms that you should NEVER sign. See:

Christians for a Test Oath, Family Guardian Fellowship
<http://famguardian.org/Subjects/LawAndGovt/ChurchVState/TestOath/contents.htm>

Pastor John Weaver gave an almost whimsical sermon about the Pharisees and hypocrites criticized by Jesus as follows:

How to Enrage Hypocrites and Pharisees, Pastor John Weaver
<http://www.sermonaudio.com/sermoninfo.asp?SID=68151428130>

From the above sermon, we can see that the Pharisees were replacing God's law with "the commandments of men", and the men who were making those "commandments of men" were the Pharisees themselves instead of God. The "oral traditions" of the Pharisees and Saducees is HOW they expanded upon God's law word to add their own leaven, as Jesus called it. That leaven was found in the early Mishnah. The Mishnah eventually morphed into what is now the Talmud. The oral tradition of the Jewish rabbis criticized by Jesus is therefore embodied in both the Talmud and its predecessor, the Mishnah:

As Jacob Neusner has explained, the schools of the Pharisees and rabbis were and are holy

"because there men achieve sainthood through study of Torah and imitation of the conduct of the masters. In doing so, they conform to the heavenly paradigm, the Torah believed to have been created by God "in his image," revealed at Sinai, and handed down to their own teachers ... If the masters and disciples obey the divine teaching of Moses, "our rabbi," then their society, the school, replicates on earth the heavenly academy, just as the disciple incarnates the heavenly model of Moses, "our rabbi." The rabbis believe that Moses was (and the Messiah will be) a rabbi, God dons phylacteries, and the heavenly court studies Torah precisely as does the earthly one, even arguing about the same questions. These beliefs today may seem as projections of rabbinical values onto heaven, but the rabbis believe that they themselves are projections of heavenly values onto earth. The rabbis thus conceive that on earth they study Torah just as God, the angels, and Moses, "our rabbi," do in heaven. The heavenly schoolmen are even aware of Babylonian scholastic discussions, so they require a rabbi's information about an aspect of purity taboos.⁷

The commitment to relate religion to daily life through the law has led some (notably, [Saint Paul](#) and [Martin Luther](#)) to infer that the Pharisees were more legalistic than other sects in the Second Temple Era. The authors of the Gospels present Jesus as speaking harshly against some Pharisees (Josephus does claim that the Pharisees were the "strictest" observers of the law, but he likely meant "most accurate"⁸). It is more accurate to say they were legalistic in a different way.

In some cases Pharisaic values led to an extension of the law — for example, the Torah requires priests to bathe themselves before entering the Temple. The Pharisees washed themselves before Sabbath and festival meals (in effect, making these holidays "temples in time"), and, eventually, before all meals. Although this seems burdensome compared to the practices of the Sadducees, in other cases, Pharisaic law was less strict. For example, Jewish law [prohibits Jews from carrying objects](#) from a private domain ("reshut ha-yachid") to a public domain ("reshut ha-rabim") on Sabbath. This law could have prevented Jews from carrying cooked dishes to the homes of friends for Sabbath meals. The Pharisees ruled that adjacent houses connected by lintels or fences could become connected by a legal procedure creating a partnership among homeowners; thereby, clarifying the status of those common areas as a private domain relative to the members of the partnership. In that manner people could carry objects from building to building.
[Wikipedia: Pharisees; Downloaded on 9/30/2016; SOURCE: <https://en.wikipedia.org/wiki/Pharisees>]

⁷ Neusner, Jacob *Invitation to the Talmud: a Teaching Book* (1998): 8.

⁸ Josephus. *The Antiquities of the Jews*. pp. 13.5.9.

The “sainthood” spoken of above is how the Pharisees elevated themselves ABOVE all others, destroyed equality, and thereby became hypocrites and pagan idols. Such people want their way, not God’s way and seek to INJECT their approach into the law through “divine revelation” where THEY and ONLY THEY are the only authorized source of “revelation”. Weaver above concludes that Pharisees and hypocrites get angry with those who want God’s laws followed.

“They were sworn enemies to the gospel of Christ, and consequently to the salvation of the souls of men (v. 13): They shut up the kingdom of heaven against men, that is, they did all they could to keep people from believing in Christ, and so entering into his kingdom. Christ came to open the kingdom of heaven, that is, to lay open for us a new and living way into it, to bring men to be subjects of that kingdom. Now the scribes and Pharisees, who sat in Moses’s seat, and pretended to the key of knowledge, ought to have contributed their assistance herein, by opening those scriptures of the Old Testament which pointed at the Messiah and his kingdom, in their true and proper sense; they that undertook to expound Moses and the prophets should have showed the people how they testified of Christ; that Daniel’s weeks were expiring, the sceptre was departed from Judah, and therefore now was the time for the Messiah’s appearing. Thus they might have facilitated that great work, and have helped thousands to heaven; but, instead of this, they shut up the kingdom of heaven; they made it their business to press the ceremonial law, which was now in the vanishing, to suppress the prophecies, which were now in the accomplishing, and to beget and nourish up in the minds of the people prejudices against Christ and his doctrine.

1. They would not go in themselves; Have any of the rulers, or of the Pharisees, believed on him? Jn. 7:48. No; they were too proud to stoop to his meanness, too formal to be reconciled to his plainness; **they did not like a religion which insisted so much on humility, self-denial, contempt of the world, and spiritual worship. Repentance was the door of admission into this kingdom, and nothing could be more disagreeable to the Pharisees, who justified and admired themselves, than to repent, that is, to accuse and abase and abhor themselves; therefore they went not in themselves; but that was not all.**

2. **They would not suffer them that were entering to go in. It is bad to keep away from Christ ourselves, but it is worse to keep others from him; yet that is commonly the way of hypocrites; they do not love that any should go beyond them in religion, or be better than they. Their not going in themselves was a hindrance to many; for, they having so great an interest in the people, multitudes rejected the gospel only because their leaders did; but, besides that, they opposed both Christ’s entertaining of sinners (Lu. 7:39), and sinners’ entertaining of Christ; they perverted his doctrine, confronted his miracles, quarrelled with his disciples, and represented him, and his institutes and economy, to the people in the most disingenuous, disadvantageous manner imaginable; they thundered out their excommunications against those that confessed him, and used all their wit and power to serve their malice against him; and thus they shut up the kingdom of heaven, so that they who would enter into it must suffer violence (ch. 11:12), and press into it (Lu. 16:16), through a crowd of scribes and Pharisees, and all the obstructions and difficulties they could contrive to lay in their way.** How well is it for us that our salvation is not entrusted in the hands of any man or company of men in the world! If it were, we should be undone. They that shut out of the church would shut out of heaven if they could; but the malice of men cannot make the promise of God to his chosen of no effect; blessed be God, it cannot.

II. They made religion and the form of godliness a cloak and stalking-horse to their covetous practices and desires, v. 14.
[Commentary on Matt. 23:1-12, Henry, M. (1994). Matthew Henry’s commentary on the whole Bible: complete and unabridged in one volume (p. 1733-1734). Peabody: Hendrickson]

Today, the rulings of corrupt covetous judges are the equivalent of the “oral tradition” of the Pharisees. The only people who our Constitution allows to CREATE law under our system of government is the legislative branch. Judges are NOT supposed to make law, but judicial activism and “legislating from the bench” has, for all intents and purposes, resurrected the legal equivalent of the “oral traditions of the Pharisees”.

“The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested legal right.”
[Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)]

A “government of judges” instead of “law” is also called a “kritarchy”. This kritarchy (government of judges) approach is doomed to failure and our copy of the Bible explains why:

The Book of Judges stands in stark contrast to Joshua. In Joshua an obedient people conquered the land through trust in the power of God. In Judges, however, a disobedient and idolatrous people are defeated time and time again because of their rebellion against God.

In seven distinct cycles of sin to salvation, Judges shows how Israel had set aside God’s law and in its place substituted “what was right in his own eyes” (21:25). The recurring result of abandonment from God’s law is corruption from within and oppression from without. During the nearly four centuries spanned by this book,

God raises up military champions to throw off the yoke of bondage and to restore the nation to pure worship. But all too soon the “sin cycle” begins again as the nation’s spiritual temperance grows steadily colder.

...

The Book of Judges could also appropriately be titled “The Book of Failure.”

Deterioration (1:1-3:4). Judges begins with short-lived military successes after Joshua’s death, but quickly turns to the repeated failure of all the tribes to drive out their enemies. The people feel the lack of a unified central leader, but the primary reasons for their failure are a lack of faith in God and lack of obedience to Him (2:1-2). Compromise leads to conflict and chaos. Israel does not drive out the inhabitants (1:21, 27, 29, 30); instead of removing the moral cancer [IRS, Federal Reserve?] spread by the inhabitants of Canaan, they contract the disease. The Canaanite gods [money, sex, covetousness] literally become a snare to them (2:3). Judges 2:11-23 is a microcosm of the pattern found in Judges 3-16.

Deliverance (3:5-16:31). In verses 3:5 through 16:31 of the Book of Judges, seven apostasies (fallings away from God) are described, seven servitudes, and seven deliverances. **Each of the seven cycles has five steps: sin, servitude, supplication, salvation, and silence. These also can be described by the words rebellion, retribution, repentance, restoration, and rest. The seven cycles connect together as a descending spiral of sin (2:19).** Israel vacillates between obedience and apostasy as the people continually fail to learn from their mistakes. Apostasy grows, but the rebellion is not continual. The times of rest and peace are longer than the times of bondage. The monotony of Israel’s sins can be contrasted with the creativity of God’s methods of deliverance.

Depravity (17:1-21:25). Judges 17:1 through 21:25 illustrate (1) religious apostasy (17 and 18) and (2) social and moral depravity (19-21) during the period of the judges. Chapters 19-21 contain one of the worst tales of degradation in the Bible. **Judges closes with a key to understanding the period: “everyone did what was right in his own eyes” (21:25) [a.k.a. “what FEELS good”].** The people are not doing what is wrong in their own eyes, but what is “evil in the sight of the Lord” (2:11).
[The Open Bible, New King James Version, Thomas Nelson Publishers, Copyright 1997, pp. 340-341]

It is precisely the above type of corruption and “government by judges”, or “government by saints” in the case of the Pharisees, that is the very reason why Jesus got angry at the Pharisees. The Bible further explains why Jesus got angry:

Unjust Judgments Rebuked.

A Psalm of Asaph.

God stands in the divine assembly;
He judges among the gods (divine beings).

How long will you judge unjustly
And show partiality to the wicked? Selah. [stop and think about it]

Vindicate the weak and fatherless;
Do justice and maintain the rights of the afflicted and destitute.

**Rescue the weak and needy;
Rescue them from the hand of the wicked.**

**The rulers do not know nor do they understand;
They walk on in the darkness [of complacent satisfaction];
All the foundations of the earth [the fundamental principles of the administration of justice] are shaken.**

**I said, “You are gods;
Indeed, all of you are sons of the Most High.**

**“Nevertheless you will die like men
And fall like any one of the princes.”**

**Arise, O God, judge the earth!
For to You belong all the nations.**
[Psalm 82, Bible, Amplified Version]

Other religions also have this kind of stratification as well, such as The Church of Latter Day Saints (Mormons), who have THREE levels of reward depending on your works: Celestial, Telesial, and Terrestrial. This type of stratification and enfranchisement of any religion is just as dangerous and malicious as that of the Pharisees.

To put the character of the Pharisees in modern context, today's lawyers abuse word games to keep people from obeying the law as written, instead preferring that they obey laws from a foreign jurisdiction so that the largess produced can pad the pocket and enlarge the importance of lawyers. In short, they misinterpret, misrepresent, and misapply foreign law to people who aren't subject so as to commit identity theft, and then use the proceeds of the identity theft to pad their pockets. That identity theft is described below:

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

The reason so few of the modern Pharisee lawyers are willing to confront, expose, and prosecute the massive identity theft is because they don't want to risk their lucrative livelihood by pissing off a just as corrupted judge and end up disbarred. See the following authorities for proof that attorneys have a criminal conflict of interest and are destroyed if they speak up, and why they don't speak up about the corruption:

1. Dare to Disagree, Margaret Heffernan
http://www.ted.com/talks/margaret_heffernan_dare_to_disagree
2. Petition for Admission to Practice, Family Guardian Fellowship
<http://famguardian.org/Subjects/LawAndGovt/LegalEthics/PetForAdmToPractice-USDC.pdf>
3. Why You Don't Want to Hire an Attorney, Family Guardian Fellowship
<http://famguardian.org/Subjects/LawAndGovt/LegalEthics/Corruption/WhyYouDontWantAnAtty/WhyYouDontWantAnAttorney.htm>

Finally, if you would like to learn more about the subject of this section see:

Who Were the Pharisees and Saducees?, Form #05.047
<http://sedm.org/Forms/FormIndex.htm>

4 Important personalities who agree that word games are the main source of government corruption

4.1 U.S. Supreme Court Justice Antonin Scalia

We certainly aren't the only people in the legal field who insist that the rules of statutory construction be rigorously observed and enforced by the Executive and Judicial departments of the government. U.S. Supreme Court Justice Antonin Scalia also agrees and has written an entire book on the subject below:

Reading the Law: The Interpretation of Legal Texts, Antonin Scalia, ISBN 978-0-314-27555-4
<http://www.amazon.com/Reading-Law-Interpretation-Legal-Texts/dp/031427555X>

You can also hear what he has to say about the subject of statutory interpretation in the following online videos:

1. Uncommon Knowledge with Justice Antonin Scalia, Hoover Institution, Published October 30, 2012.
<http://www.youtube.com/watch?v=DaoLMW5AF4Y>
2. Q and A with Antonin Scalia, July 19, 2012, CSPAN.
<http://www.c-spanvideo.org/program/307035-1>

In the above videos, he says the main reason why judges refuse to follow the rules of statutory construction is to unlawfully expand their own power and importance.

Scalia should know something about theology. His son is an ordained Catholic priest who presided over his funeral!

4.2 Judge Andrew Napolitano

1 Judge Andrew Napolitano wrote the following book documenting methods of deceit used by politicians and government:

Lies the Government Told You, Judge Andrew Napolitano, Thomas Nelson, 2010
<http://www.amazon.com/Lies-Government-Told-You-Deception/dp/1595552669>

2 You can watch a summary of his book on Youtube below:

The Lying Class, Andrew Napolitano
<https://youtu.be/zHlMdJjdMJE>

3 **4.3 Former IRS Commissioner Shelton Cohen**

4 Aaron Russo was a famous film maker and a corruption fighters. The last film he produced was *America: From Freedom to*
5 *Fascism* which you can view on Youtube. Before his death from cancer and while making his last film, he interviewed former
6 IRS Commissioner Shelton Cohen about the corruption of the tax system.

Interview of Former IRS Commissioner Shelton Cohen by Aaron Russo, Exhibit #11.004
EXHIBIT PAGE: <http://sedm.org/Exhibits/ExhibitIndex.htm>
VIDEO: <http://sedm.org/Exhibits/EX11.004.mp4>
YOUTUBE: <https://youtu.be/98a5tBBDjIY>

7 The interview BEGAN with a candid admission by IRS Commissioner Cohen about the people at the IRS, and I quote:

8 *"I don't think they really care [about tax honesty]. I think they are just playing word games."*

9 Cohen is a Jew, and based on his comment, he was acting like a classical Pharisee. Pharisees are the ONLY people Jesus got
10 angry at. The reason he got angry at them is that they were narcissistic, hedonistic psychopaths who lack empathy or concern
11 for the dignity and equality of others.

12 **5 Main purpose of law is to LIMIT government power to ensure freedom and sovereignty of the people**

13 The main purpose of law is to limit government power in order to protect and preserve, freedom, choice, and the sovereignty
14 of the people.

15 *"When we consider the nature and theory of our institutions of government, the principles upon which*
16 *they are supposed to rest, and review the history of their development, we are constrained to conclude*
17 *that they do not mean to leave room for the play and action of purely personal and arbitrary power.*
18 *Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our*
19 *system, while sovereign powers are delegated to the agencies of government, sovereignty itself*
20 *remains with the people, by whom and for whom all government exists and acts. And the law is the*
21 *definition and limitation of power.*"
22 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

23 An important implication of the use of law to limit government power is the following inferences unavoidably arising from
24 it:

- 25 1. The purpose of law is to define and thereby limit government power.
- 26 2. All law acts as a delegation of authority order upon those serving in the government.
- 27 3. You cannot limit government power without definitions that are limiting.
- 28 4. A definition that does not limit the thing or class of thing defined is no definition at all from a legal perspective and
29 causes anything that depends on that definition to be political rather than legal in nature. By political, we mean a
30 function exercised ONLY by the LEGISLATIVE or EXECUTIVE branch.
- 31 5. Where the definitions in the law are clear, judges have no discretion to expand the meaning of words. Therefore the
32 main method of expanding government power and creating what the supreme court calls "arbitrary power" is to use
33 terms in the law that are vague, undefined, "general expressions", or which don't define the context implied.
- 34 6. We define "general expressions" as those which:
 - 35 6.1. The speaker is either not accountable or [REFUSES to be accountable](#) for the accuracy or truthfulness or definition
36 of the word or expression.

- 6.2. Fail to recognize that there are multiple contexts in which the word could be used.
- 6.2.1. CONSTITUTIONAL (States of the Union).
- 6.2.2. STATUTORY (federal territory).
- 6.3. Are susceptible to two or more CONTEXTS or interpretations, one of which the government representative interpreting the context stands to benefit from handsomely. Thus, “equivocation” is undertaken, in which they TELL you they mean the CONSTITUTIONAL interpretation but after receiving your form or pleading, interpret it to mean the STATUTORY context.

[equivocation](#)

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

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

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

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

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

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

- 6.4. PRESUME that all contexts are equivalent, meaning that CONSTITUTIONAL and STATUTORY are equivalent.
- 6.5. Fail to identify the specific context implied.
- 6.6. Fail to provide an actionable definition for the term that is useful as evidence in court.
- 6.7. Government representatives actively interfere with or even penalize efforts by the applicant to define the context of the terms so that they can protect their right to make injurious presumptions about their meaning.
7. Any attempt to assert any authority by anyone in government to add anything they want to the definition of a thing in the law unavoidably creates a government of UNLIMITED power.
8. Anyone who can add anything to the definition of a word in the law that does not expressly appear SOMEWHERE in the law is exercising a LEGISLATIVE and POLITICAL function of the LEGISLATIVE branch and is NOT acting as a judge or a jurist.
9. The only people in government who can act in a LEGISLATIVE capacity are the LEGISLATIVE branch under our system of three branches of government: LEGISLATIVE, EXECUTIVE, and JUDICIAL.
10. Any attempt to combine or consolidate any of the powers of each of the three branches into the other branch results in tyranny.

“When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner.”

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals.”

[...]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions.
[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;
SOURCE: http://famguardian.org/Publications/SpiritOfLaws\sol_11.htm]

Consistent with the content of this section, our Disclaimer defines “government” as follows:

SEDM Disclaimer

4. Meaning of Words

The term “government” is defined to include that group of people dedicated to the protection of purely and exclusively PRIVATE RIGHTS and PRIVATE PROPERTY that are absolutely and exclusively owned by a truly free and sovereign human being who is EQUAL to the government in the eyes of the law per the Declaration of Independence. It excludes the protection of [PUBLIC rights or PUBLIC privileges \(franchises, Form #05.030\)](#) and [collective rights \(Form #12.024\)](#) because of the tendency to subordinate PRIVATE rights to PUBLIC rights due to the CRIMINAL conflict of financial interest on the part of those in the alleged “government” (18 U.S.C. §208, 28 U.S.C. §§144, and 455). See [Separation Between Public and Private Course, Form #12.025](#) for the distinctions between PUBLIC and PRIVATE.

“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.** **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 [PRIVATE] rights is against public policy.** [5]”
[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

FOOTNOTES:

[1] *State ex rel. Nagle v. Sullivan*, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; *Jersey City v. Hague*, 18 N.J. 584, 115 A.2d. 8.

[2] *Georgia Dep’t of Human Resources v. Sistrunk*, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. *Madlener v. Finley* (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

[3] *Chicago Park Dist. v. Kenroy, Inc.*, 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

[4] *United States v. Holzer* (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed.2d. 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed.2d. 608, 108 S.Ct. 2022 and (criticized on other grounds by *United States v. Osser* (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in *United States v. Little* (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in *United States v. Boylan* (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

[5] *Chicago ex rel. Cohen v. Keane*, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

[6] *Indiana State Ethics Comm’n v. Nelson* (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

Anything done CIVILLY for the benefit of those working IN the government at the [involuntary, enforced, coerced, or compelled \(Form #05.003\)](#) expense of PRIVATE free humans is classified as [DE FACTO \(Form #05.043\)](#), non-governmental, PRIVATE business activity beyond the core purpose of government that cannot and should

not be protected by official, judicial, or sovereign immunity. [Click here \(Form #11.401\)](#) for a detailed exposition of ALL of the illegal methods of enforcement (Form #05.032) and [duress \(Form #02.005\)](#). "Duress" as used here INCLUDES any type of [LEGAL DECEPTION, Form #05.014](#) or any attempt to insulate government workers from responsibility or accountability for their false or misleading statements ([Form #05.014](#) and [Form 12.021 Video 4](#)) forms, or publications ([Form #05.007](#) and [Form #12.023](#)). The only type of enforcement by a DE JURE government that can or should be compelled and lawful is CRIMINAL or COMMON LAW enforcement where a SPECIFIC private human has been injured, not [CIVIL statutory enforcement \(a franchise, Form #05.030\)](#).

Every type of DE JURE CIVIL governmental service or regulation MUST be voluntary and ALL must be offered the right to NOT participate on every governmental form that administers such a CIVIL program. It shall mandatorily, publicly, and NOTORIOUSLY be enforced and prosecuted as a crime NOT to offer the right to NOT PARTICIPATE in any CIVIL STATUTORY activity of government or to call a service "VOLUNTARY" but actively interfere with and/or persecute those who REFUSE to volunteer or INSIST on unvolunteering. All statements by any government actor or government form or publication relating to the right to volunteer shall be treated as statements under penalty of perjury for which the head of the governmental department shall be help PERSONALLY liable if false. EVERY CIVIL "benefit" or activity offered by any government MUST identify at the beginning of ever law creating the program that the program is VOLUNTARY and HOW specifically to UNVOLUNTEER or quit the program. Any violation of these rules makes the activity NON-GOVERNMENTAL in nature AND makes those offering the program into a [DE FACTO government \(Form #05.043\)](#). The Declaration of Independence says that all "just powers" of government derive from the CONSENT of those governed. Any attempt to [CIVILLY enforce](#) MUST be preceded by an explicit written attempt to procure consent, to not punish those who DO NOT consent, and to not PRESUME consent by virtue of even submitting a government form that does not IDENTIFY that submission of the form is an IMPLIED [act of consent \(Form #05.003\)](#). This ensures "justice" in a constitutional sense, which is [legally defined as "the right to be left alone"](#). For the purposes of this website, those who do not consent to ANYTHING civil are referred to ["non-resident non-persons" \(Form #05.020\)](#). An example of such a human would be a devout Christian who is acting in complete obedience to the word of God in all their interactions with anyone and everyone in government. Any attempt by a PRIVATE human to consent to any [CIVIL STATUTORY offering by any government \(a franchise, Form #05.030\)](#) is a violation of their [delegation of authority order from God \(Form #13.007\)](#) that places them OUTSIDE the protection of God under the Bible.

Under this legal definition of "government" the IDEAL and DE JURE government is one that:

1. The States cannot offer THEIR taxable franchises within federal territory and the FEDERAL government may not establish taxable franchises within the territorial borders of the states. This limitation was acknowledged by the U.S. Supreme Court in the [License Tax Cases, 72 U.S. 462 \(1866\)](#) and continues to this day but is UNCONSTITUTIONALLY ignored more by fiat and practice than by law.
2. Has the administrative burden of proof IN WRITING to prove to a common law jury of your peers that you CONSENTED in writing to the CIVIL service or offering before they may COMMENCE administrative enforcement of any kind against you. Such administrative enforcement includes, but is not limited to administrative liens, administrative levies, administrative summons, or contacting third parties about you. This ensures that you CANNOT become the unlawful victim of a [USUALLY FALSE PRESUMPTION \(Form #05.017\)](#) about your [CIVIL STATUS \(Form #13.008\)](#) that ultimately leads to [CRIMINAL IDENTITY THEFT \(Form #05.046\)](#). The decision maker on whether you have CONSENTED should NOT be anyone in the AGENCY that administers the service or benefit and should NEVER be ADMINISTRATIVE. It should be JUDICIAL.
3. Judges making decisions about the payment of any CIVIL SERVICE fee may NOT participate in ANY of the programs they are deciding on and may NOT be "taxpayers" under the I.R.C. Subtitle A Income tax. This creates a criminal financial conflict of interest that denies due process to all those who are targeted for enforcement. This sort of corruption was abused to unlawfully expand the income tax and the Social Security program OUTSIDE of their [lawful territorial extent \(Form #05.018\)](#). See [Lucas v. Earl, 281 U.S. 111 \(1930\)](#), [O'Malley v. Woodrough, 307 U.S. 277 \(1939\)](#) and later in [Hatter v. U.S., 532 U.S. 557 \(2001\)](#).
4. EVERY CIVIL service offered by any government MUST be subject to choice and competition, in order to ensure accountability and efficiency in delivering the service. This INCLUDES the minting of substance based currency. The government should NOT have a monopoly on ANY service, including money or even the postal service. All such monopolies are inevitably abused to institute duress and destroy the autonomy and sovereignty and EQUALTY of everyone else.
5. CANNOT "bundle" any service with any other in order to FORCE you to buy MORE services than you want. Bundling removes choice and autonomy and constitutes biblical "usury". For instance, it CANNOT:
 - 5.1. Use "driver licensing" to FORCE people to sign up for Social Security by forcing them to provide a "franchise license number" called an SSN or TIN in order to procure the PRIVILEGE of "driving", meaning using the commercial roadways FOR HIRE and at a profit.
 - 5.2. Revoke driver licenses as a method of enforcing ANY OTHER franchise or commercial obligation, including but not limited to child support, taxes, etc.
 - 5.3. Use funds from ONE program to "prop up" or support another. For instance, they cannot use Social Security as a way to recruit "taxpayers" of other services or the income tax. This ensures that EVERY PROGRAM stands on its own two feet and ensures that those paying for one program do not have to subsidize failing OTHER programs that are not self-supporting. It also ensures that the government MUST follow the SAME free market rules that every other business must follow for any of the CIVIL services it competes with other businesses to deliver.

- 5.4. Piggyback STATE income taxes onto FEDERAL income taxes, make the FEDERAL government the tax collector for STATE TAXES, or the STATES into tax collectors for the FEDERAL government.
6. Can lawfully enforce the CRIMINAL laws without your express consent.
7. Can lawfully COMPEL you to pay for BASIC SERVICES of the courts, jails, military, and ROADS and NO OTHERS. EVERYONE pays the same EQUAL amount for these services.
8. Sends you an ITEMIZED annual bill for CIVIL services that you have contracted in writing to procure. That bill should include a signed copy of your consent for EACH individual CIVIL service or "social insurance". Such "social services" include anything that costs the government money to provide BEYOND the BASIC SERVICES, such as health insurance, health care, Social Security, Medicare, etc.
9. If you do not pay the ITEMIZED annual bill for the services you EXPRESSLY consented to, the government should have the right to collect ITS obligations the SAME way as any OTHER PRIVATE human. That means they can administratively lien your real or personal property, but ONLY if YOU can do the same thing to THEM for services or property THEY have procured from you either voluntarily or involuntarily. Otherwise, they must go to court IN EQUITY to collect, and MUST produce evidence of consent to EACH service they seek payment or collection for. In other words, they have to follow the SAME rules as every private human for the collection of CIVIL obligations that are in default. Otherwise, they have superior or supernatural powers and become a pagan deity and you become the compelled WORSHIPPER of that pagan deity. See [Socialism: The New American Civil Religion, Form #05.016](#) for details on all the BAD things that happen by turning government into such a CIVIL RELIGION.

For documentation on HOW to implement the above IDEAL or DE JURE government by making MINOR changes to existing foundational documents of the present government such as the Constitution, see:

Self Government Federation: Articles of Confederation, Form #13.002
<http://sedm.org/Forms/FormIndex.htm>

[SEDM Disclaimer, Section 4: Meaning of Words; SOURCE: <http://sedm.org/disclaimer.htm>]

Any use or abuse of law to deviate from the above SOLE purpose of government is therefore an unconstitutional usurpation. For detailed examples and proof of such usurpation, see:

Articles of Freedom, Form #11.114
<http://sedm.org/Forms/FormIndex.htm>

6 How our system of government became corrupted

The following subsections deal with the mechanisms by which our system of government based on "the rule of law" became corrupted by deviating from its purpose and from the purpose of law generally identified earlier in section 5. We will begin the discussion in the next section with a legal definition of a "de jure government". We must understand this definition before we can show how that government became a "de facto government" that is corrupted. For a more detailed treatment of what a de facto government is, see:

De Facto Government Scam, Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

6.1 Legal definition of a de jure "government"⁹

The term "government" is defined to include that group of people dedicated to the protection of purely and exclusively PRIVATE RIGHTS and PRIVATE PROPERTY that are absolutely and exclusively owned by a truly free and sovereign human being who is EQUAL to the government in the eyes of the law per the Declaration of Independence. It excludes the protection of [PUBLIC rights or PUBLIC privileges \(franchises, Form #05.030\)](#) and [collective rights \(Form #12.024\)](#) because of the tendency to subordinate PRIVATE rights to PUBLIC rights due to the CRIMINAL conflict of financial interest on the part of those in the alleged "government" (18 U.S.C. §208, 28 U.S.C. §§144, and 455). See [Separation Between Public and Private Course, Form #12.025](#) for the distinctions between PUBLIC and PRIVATE.

"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

⁹ Source: [SEDM Disclaimer](#), Section 4: Meaning of Words; <http://sedm.org/disclaimer.htm>.

1 from a discharge of their trusts. [2] That is, a public officer occupies a fiduciary relationship to the political
2 entity on whose behalf he or she serves. [3] and owes a fiduciary duty to the public. [4] It has been said that
3 the fiduciary responsibilities of a public officer cannot be less than those of a private individual. Furthermore,
4 it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence
5 and undermine the sense of security for individual [PRIVATE] rights is against public policy. [5] "
6 [63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

7
8 FOOTNOTES:

9 [1] *State ex rel. Nagle v. Sullivan*, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; *Jersey City v. Hague*, 18 N.J. 584,
10 115 A.2d. 8.

11 [2] *Georgia Dep't of Human Resources v. Sistrunk*, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in
12 public trust. *Madlener v. Finley* (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117
13 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

14 [3] *Chicago Park Dist. v. Kenroy, Inc.*, 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st
15 Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

16 [4] *United States v. Holzer* (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98
17 L.Ed.2d. 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed.2d. 608, 108
18 S.Ct. 2022 and (criticized on other grounds by *United States v. Osser* (CA3 Pa) 864 F.2d. 1056) and (superseded
19 by statute on other grounds as stated in *United States v. Little* (CA5 Miss) 889 F.2d. 1367) and (among conflicting
20 authorities on other grounds noted in *United States v. Boylan* (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv.
21 1223).

22 [5] *Chicago ex rel. Cohen v. Keane*, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist)
23 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

24 [6] *Indiana State Ethics Comm'n v. Nelson* (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh
25 den (Jan 24, 1996) and transfer den (May 28, 1996).

26 Anything done CIVILLY for the benefit of those working IN the government at the [involuntary, enforced, coerced, or](#)
27 [compelled \(Form #05.003\)](#) expense of PRIVATE free humans is classified as [DE FACTO \(Form #05.043\)](#), non-
28 governmental, PRIVATE business activity beyond the core purpose of government that cannot and should not be protected
29 by official, judicial, or sovereign immunity. [Click here \(Form #11.401\)](#) for a detailed exposition of ALL of the illegal methods
30 of enforcement (Form #05.032) and [duress \(Form #02.005\)](#). "Duress" as used here INCLUDES any type of [LEGAL](#)
31 [DECEPTION, Form #05.014](#) or any attempt to insulate government workers from responsibility or accountability for their
32 false or misleading statements ([Form #05.014](#) and [Form 12.021 Video 4](#)) forms, or publications ([Form #05.007](#) and [Form](#)
33 [#12.023](#)). The only type of enforcement by a DE JURE government that can or should be compelled and lawful is CRIMINAL
34 or COMMON LAW enforcement where a SPECIFIC private human has been injured, not [CIVIL statutory enforcement \(a](#)
35 [franchise, Form #05.030\)](#).

36 Every type of DE JURE CIVIL governmental service or regulation MUST be voluntary and ALL must be offered the right
37 to NOT participate on every governmental form that administers such a CIVIL program. It shall mandatorily, publicly, and
38 NOTORIOUSLY be enforced and prosecuted as a crime NOT to offer the right to NOT PARTICIPATE in any CIVIL
39 STATUTORY activity of government or to call a service "VOLUNTARY" but actively interfere with and/or persecute those
40 who REFUSE to volunteer or INSIST on unvolunteering. All statements by any government actor or government form or
41 publication relating to the right to volunteer shall be treated as statements under penalty of perjury for which the head of the
42 governmental department shall be help PERSONALLY liable if false. EVERY CIVIL "benefit" or activity offered by any
43 government MUST identify at the beginning of ever law creating the program that the program is VOLUNTARY and HOW
44 specifically to UNVOLUNTEER or quit the program. Any violation of these rules makes the activity NON-
45 GOVERNMENTAL in nature AND makes those offering the program into a [DE FACTO government \(Form #05.043\)](#). The
46 Declaration of Independence says that all "just powers" of government derive from the CONSENT of those governed. Any
47 attempt to [CIVILLY enforce](#) MUST be preceded by an explicit written attempt to procure consent, to not punish those who
48 DO NOT consent, and to not PRESUME consent by virtue of even submitting a government form that does not IDENTIFY
49 that submission of the form is an IMPLIED [act of consent \(Form #05.003\)](#). This ensures "justice" in a constitutional sense,
50 which is [legally defined as "the right to be left alone"](#). For the purposes of this website, those who do not consent to
51 ANYTHING civil are referred to ["non-resident non-persons" \(Form #05.020\)](#). An example of such a human would be a
52 devout Christian who is acting in complete obedience to the word of God in all their interactions with anyone and everyone

in government. Any attempt by a PRIVATE human to consent to any [CIVIL STATUTORY offering by any government \(a franchise, Form #05.030\)](#) is a violation of their [delegation of authority order from God \(Form #13.007\)](#) that places them OUTSIDE the protection of God under the Bible.

Under this legal definition of "government" the IDEAL and DE JURE government is one that:

1. The States cannot offer THEIR taxable franchises within federal territory and the FEDERAL government may not establish taxable franchises within the territorial borders of the states. This limitation was acknowledged by the U.S. Supreme Court in the [License Tax Cases, 72 U.S. 462 \(1866\)](#) and continues to this day but is UNCONSTITUTIONALLY ignored more by fiat and practice than by law.
2. Has the administrative burden of proof IN WRITING to prove to a common law jury of your peers that you CONSENTED in writing to the CIVIL service or offering before they may COMMENCE administrative enforcement of any kind against you. Such administrative enforcement includes, but is not limited to administrative liens, administrative levies, administrative summons, or contacting third parties about you. This ensures that you CANNOT become the unlawful victim of a [USUALLY FALSE PRESUMPTION \(Form #05.017\)](#) about your [CIVIL STATUS \(Form #13.008\)](#) that ultimately leads to [CRIMINAL IDENTITY THEFT \(Form #05.046\)](#). The decision maker on whether you have CONSENTED should NOT be anyone in the AGENCY that administers the service or benefit and should NEVER be ADMINISTRATIVE. It should be JUDICIAL.
3. Judges making decisions about the payment of any CIVIL SERVICE fee may NOT participate in ANY of the programs they are deciding on and may NOT be "taxpayers" under the I.R.C. Subtitle A Income tax. This creates a criminal financial conflict of interest that denies due process to all those who are targeted for enforcement. This sort of corruption was abused to unlawfully expand the income tax and the Social Security program OUTSIDE of their [lawful territorial extent \(Form #05.018\)](#). See [Lucas v. Earl, 281 U.S. 111 \(1930\)](#), [O'Malley v. Woodrough, 307 U.S. 277 \(1939\)](#) and later in [Hatter v. U.S., 532 U.S. 557 \(2001\)](#).
4. EVERY CIVIL service offered by any government MUST be subject to choice and competition, in order to ensure accountability and efficiency in delivering the service. This INCLUDES the minting of substance based currency. The government should NOT have a monopoly on ANY service, including money or even the postal service. All such monopolies are inevitably abused to institute duress and destroy the autonomy and sovereignty and EQUALTY of everyone else.
5. CANNOT "bundle" any service with any other in order to FORCE you to buy MORE services than you want. Bundling removes choice and autonomy and constitutes biblical "usury". For instance, it CANNOT:
 - 5.1. Use "driver licensing" to FORCE people to sign up for Social Security by forcing them to provide a "franchise license number" called an SSN or TIN in order to procure the PRIVILEGE of "driving", meaning using the commercial roadways FOR HIRE and at a profit.
 - 5.2. Revoke driver licenses as a method of enforcing ANY OTHER franchise or commercial obligation, including but not limited to child support, taxes, etc.
 - 5.3. Use funds from ONE program to "prop up" or support another. For instance, they cannot use Social Security as a way to recruit "taxpayers" of other services or the income tax. This ensures that EVERY PROGRAM stands on its own two feet and ensures that those paying for one program do not have to subsidize failing OTHER programs that are not self-supporting. It also ensures that the government MUST follow the SAME free market rules that every other business must follow for any of the CIVIL services it competes with other businesses to deliver.
 - 5.4. Piggyback STATE income taxes onto FEDERAL income taxes, make the FEDERAL government the tax collector for STATE TAXES, or the STATES into tax collectors for the FEDERAL government.
6. Can lawfully enforce the CRIMINAL laws without your express consent.
7. Can lawfully COMPEL you to pay for BASIC SERVICES of the courts, jails, military, and ROADS and NO OTHERS. EVERYONE pays the same EQUAL amount for these services.
8. Sends you an ITEMIZED annual bill for CIVIL services that you have contracted in writing to procure. That bill should include a signed copy of your consent for EACH individual CIVIL service or "social insurance". Such "social services" include anything that costs the government money to provide BEYOND the BASIC SERVICES, such as health insurance, health care, Social Security, Medicare, etc.
9. If you do not pay the ITEMIZED annual bill for the services you EXPRESSLY consented to, the government should have the right to collect ITS obligations the SAME way as any OTHER PRIVATE human. That means they can administratively lien your real or personal property, but ONLY if YOU can do the same thing to THEM for services or property THEY have procured from you either voluntarily or involuntarily. Otherwise, they must go to court IN EQUITY to collect, and MUST produce evidence of consent to EACH service they seek payment or collection for. In other words, they have to follow the SAME rules as every private human for the collection of CIVIL obligations that are in default. Otherwise, they have superior or supernatural powers and become a pagan deity and you become the

compelled WORSHIPPER of that pagan deity. See [Socialism: The New American Civil Religion, Form #05.016](#) for details on all the BAD things that happen by turning government into such a CIVIL RELIGION.

Jesus described the above de jure government as follows. He is implying that Christians cannot consent to any government that rules from above or has superior or supernatural powers in relation to biological humans. In other words, the government Christians adopt or participate in or subsidize CANNOT function as a religion as described in [Socialism: The New American Civil Religion, Form #05.016](#):

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

For documentation on HOW to implement the above IDEAL or DE JURE government by making MINOR changes to existing foundational documents of the present government such as the Constitution, see:

[Self Government Federation: Articles of Confederation](#), Form #13.002
<http://sedm.org/Forms/FormIndex.htm>

6.2 Abuse of language is the main method of undermining what politicians call "the rule of law" and replacing it with "the rule of men"

In this section we will prove that the abuse of language to deceive is the main method of undermining the "rule of law" and replacing it with "the rule of men" and even anarchy.

We consistently and frequently say throughout our materials that "the source of law is the god of the society". In political terms, this means that the "source of law" is the "sovereign" of any society. That source MUST be the Sovereign People as PRIVATE individuals or else we all become SLAVES.

Law is in every culture religious in origin. Because law governs man and society, because it establishes and declares the meaning of justice and righteousness, law is inescapably religious, in that it establishes in practical fashion the ultimate concerns of a culture. Accordingly, a fundamental and necessary premise in any and every study of law must be, first, a recognition of this religious nature of law.

Second, it must be recognized that in any culture the source of law is the god of that society. If law has its source in man's reason, then reason is the god of that society. If the source is an oligarchy, or in a court, senate, or ruler, then that source is the god of that system. Thus, in Greek culture law was essentially a religiously humanistic concept,

In contrast to every law derived from revelation, nomos for the Greeks originated in the mind (nous). So the genuine nomos is no mere obligatory law, but something in which an entity valid in itself is discovered and appropriated...It is "the order which exists (from time immemorial), is valid and is put into operation."¹⁰

Because for the Greeks mind was one being with the ultimate order of things, man's mind was thus able to discover ultimate law (nomos) out of its own resources, by penetrating through the maze of accident and matter to the fundamental ideas of being. As a result, Greek culture became both humanistic, because man's mind was one with ultimacy, and also neoplatonic, ascetic, and hostile to the world of matter, because mind, to be truly itself, had to separate itself from non-mind.

Modern humanism, the religion of the state, locates law in the state and thus makes the state, or the people as they find expression in the state, the god of the system. As Mao Tse-Tung has said, "Our God is none other than the masses of the Chinese people."¹¹ In Western culture, law has steadily moved away from God to the people (or the state) as its source, although the historic power and vitality of the West has been in Biblical faith and law.

¹⁰ Hermann Kleinknecht and W. Gutbrod, *Law* (London: Adam and Charles Black, 1962), p. 21

¹¹ Mao Tse-Tung, *The foolish Old Man Who Removed Mountains* (Peking: Foreign Languages Press, 1966), p. 3.

Third, in any society, any change of law is an explicit or implicit change of religion. Nothing more clearly reveals, in fact, the religious change in a society than a legal revolution. When the legal foundations shift from Biblical law to humanism, it means that the society now draws its vitality and power from humanism, not from Christian theism.

Fourth, no disestablishment of religion as such is possible in any society. A church can be disestablished, and a particular religion can be supplanted by another, but the change is simply to another religion. Since the foundations of law are inescapably religious, no society exists without a religious foundation or without a law-system which codifies the morality of its religion.

Fifth, there can be no tolerance in a law-system for another religion. Toleration is a device used to introduce a new law-system as a prelude to a new intolerance. Legal positivism, a humanistic faith, has been savage in its hostility to the Biblical law-system and has claimed to be an "open" system. But Cohen, by no means a Christian, has aptly described the logical positivists as "nihilists" and their faith as "nihilistic absolutism."¹² Every law-system must maintain its existence by hostility to every other law-system and to alien religious foundations or else it commits suicide.

[The Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog Card Number 72-79485, pp. 4-5, Emphasis added]

We established in section 5 that the purpose of law is the function as a delegation of authority and limitation upon primarily the government. It limits the government to what the Sovereign People individually and personally consent to. Anything NOT consensual is inherently UNJUST as identified in the Declaration of Independence. The DELEGATORS of all governmental authority are the Sovereign People acting in the PRIVATE individual capacity as voters and jurists.

"Strictly speaking, in our republican form of government, the absolute sovereignty of the nation is in the people of the nation; and the residuary sovereignty of each state, not granted to any of its public functionaries, is in the people of the state. 2 Dall. 471"
[Bouv. Law Dict (1870)]

"...a government which is founded by the people, who possess exclusively the sovereignty..." "In this great nation there is but one order, that of the people, whose power, by a peculiarly happy improvement of the representative principle, is transferred from them, without impairing in the slightest degree their sovereignty, to bodies of their own creation, and to persons elected by themselves, in the full extent necessary for all the purposes of free, enlightened and efficient government. The whole system is elective, the complete sovereignty being in the people, and every officer in every department deriving his authority from and being responsible to them for his conduct."
[James Monroe, Second Inaugural Speech March 5, 1821]

"There is no such thing as a power of inherent sovereignty in the government of the United States...In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it. All else is withheld."
[Juilliard v. Greenman, 110 U.S. 421 (1884)]

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

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

The process of delegating authority is a collective act of consent by the body politic to their servants in government. The purpose of a government of delegated powers is to ensure a strong and distinct separation between what is PUBLIC (meaning "government"), and PRIVATE (meaning non-government). For details on this distinct separation, see:

Separation Between Public and Private Course, Form #12.025
<http://sedm.org/Forms/FormIndex.htm>

The most important goal of any government is to PROTECT PRIVATE, individual property rights, according to the Declaration of Independence.

"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure

¹² Morris Raphael Cohen, *Reason and Law* (New York: Collier Books, 1961), p. 84 f.

these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,
- "
[Declaration of Independence]

The right of PRIVATE property is the ENGINE that drives all progress and improvement in any economy. When government shifts its focus AWAY from protecting PRIVATE property to that of wealth redistribution, here is the inevitable result, according to the person who designed our three branch system of government based on separation of powers:

"The principle of democracy is corrupted not only when the spirit of equality is extinct [BECAUSE OF FRANCHISES!], but likewise when they fall into a spirit of extreme equality, and when each citizen would fain be upon a level with those whom he has chosen to command him. Then the people, incapable of bearing the very power they have delegated, want to manage everything themselves, to debate for the senate, to execute for the magistrate, and to decide for the judges.

When this is the case, virtue can no longer subsist in the republic. The people are desirous of exercising the functions of the magistrates, who cease to be revered. The deliberations of the senate are slighted; all respect is then laid aside for the senators, and consequently for old age. If there is no more respect for old age, there will be none presently for parents; deference to husbands will be likewise thrown off, and submission to masters. This license will soon become general, and the trouble of command be as fatiguing as that of obedience. Wives, children, slaves will shake off all subjection. No longer will there be any such thing as manners, order, or virtue.

We find in Xenophon's Banquet a very lively description of a republic in which the people abused their equality. Each guest gives in his turn the reason why he is satisfied. "Content I am," says Chamides, "because of my poverty. When I was rich, I was obliged to pay my court to informers, knowing I was more liable to be hurt by them than capable of doing them harm. **The republic constantly demanded some new tax of me; and I could not decline paying. Since I have grown poor, I have acquired authority; nobody threatens me; I rather threaten others. I can go or stay where I please. The rich already rise from their seats and give me the way. I am a king, I was before a slave: I paid taxes to the republic, now it maintains [PAYS "BENEFITS" TO] me: I am no longer afraid of losing; but I hope to acquire.**"

The people fall into this misfortune when those in whom they confide, desirous of concealing their own corruption, endeavour to corrupt them. To disguise their own ambition, they speak to them only of the grandeur of the state; to conceal their own avarice, they incessantly flatter theirs.

The corruption will increase among the corruptors, and likewise among those who are already corrupted. The people will divide the public money among themselves [to pay "BENEFITS"], and, having added the administration of affairs to their indolence, will be for blending their poverty with the amusements of luxury. But with their indolence and luxury, nothing but the public treasure ["BENEFITS"] will be able to satisfy their demands.

We must not be surprised to see their suffrages [VOTES at the ballot box] given for money [GOVERNMENT "BENEFITS"]]. It is impossible to make great largesses to the people without great extortion: and to compass this, the state must be subverted. The greater the advantages they seem to derive from their liberty, the nearer they approach towards the critical moment of losing it. Petty tyrants arise who have all the vices of a single tyrant. The small remains of liberty soon become insupportable; a single tyrant starts up, and the people are stripped of everything, even of the profits of their corruption.'

[The Spirit of Laws, Charles de Montesquieu,
SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_08.htm#002]

A society in which there is no separation between PUBLIC and PRIVATE or no PRIVATE at all is NOT a "government" as defined by the Declaration of Independence above. It is, instead, a socialist oligarchy in which the tyrants will become the source of law and all property becomes PUBLIC/GOVERNMENT property. The ballot box and the jury box become a battleground to DESTROY PRIVATE and convert it to PUBLIC so it can be STOLEN:

"The income tax law under consideration is marked by discriminating features which affect the whole law. It discriminates between those who receive an income of four thousand dollars and those who do not. It thus vitiates, in my judgment, by this arbitrary discrimination, the whole legislation. Hamilton says in one of his papers, (the Continentalist,) "the genius of liberty reprobates everything arbitrary or discretionary in taxation. It exacts that every man, by a definite and general rule, should know what proportion of his property the State demands; whatever liberty we may boast of in theory, it cannot exist in fact while [arbitrary] assessments continue." 1 Hamilton's Works (Ed. 1885) 270. The legislation, in the discrimination it makes, is class legislation. **Whenever a distinction is made in the burdens a law imposes or in the benefits it confers on any citizens by reason of their birth, or wealth, or religion, it is class legislation, and leads inevitably to oppression and abuses, and to general unrest and disturbance in society [e.g. wars, political conflict, violence, anarchy].** It was hoped and believed that the great amendments to the Constitution which followed the late civil war had rendered such legislation impossible for all future time. But the objectionable legislation reappears in the act under consideration. It is the same in essential character as that of the English income statute of 1691, which taxed

Protestants at a certain rate, Catholics, as a class, at double the rate of Protestants, and Jews at another and separate rate. Under wise and constitutional legislation every citizen should contribute his proportion, however small the sum, to the support of the government, and it is no kindness to urge any of our citizens to escape from that obligation. If he contributes the smallest mite of his earnings to that purpose he will have a greater regard for the government and more self-respect 597*597 for himself feeling that though he is poor in fact, he is not a pauper of his government. And it is to be hoped that, whatever woes and embarrassments may betide our people, they may never lose their manliness and self-respect. Those qualities preserved, they will ultimately triumph over all reverses of fortune."

[. . .]

"Here I close my opinion. I could not say less in view of questions of such gravity that go down to the very foundation of the government. If the provisions of the Constitution can be set aside by an act of Congress, where is the course of usurpation to end? **The present assault upon capital is but the beginning. It will be but the stepping-stone to others, larger and more sweeping, till our political contests will become a war of the poor against the rich; a war constantly growing in intensity and bitterness.**"

"If the court sanctions the power of discriminating taxation, and nullifies the uniformity mandate of the Constitution," as said by one who has been all his life a student of our institutions, "it will mark the hour when the sure decadence of our present government will commence." If the purely arbitrary limitation of \$4000 in the present law can be sustained, none having less than that amount of income being assessed or taxed for the support of the government, the limitation of future Congresses may be fixed at a much larger sum, at five or ten or twenty thousand dollars, parties possessing an income of that amount alone being bound to bear the burdens of government; or the limitation may be designated at such an amount as a board of "walking delegates" may deem necessary. There is no safety in allowing the limitation to be adjusted except in strict compliance with the mandates of the Constitution which require its taxation, if imposed by direct taxes, to be apportioned among the States according to their representation, and if imposed by indirect taxes, to be uniform in operation and, so far as practicable, in proportion to their property, equal upon all citizens. **Unless the rule of the Constitution governs, a majority may fix the limitation at such rate as will not include any of their own number."**
[Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429 (Supreme Court 1895)]

That socialist government is exhaustively described in:

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

A popular phrase used by politicians, including former President Barrack Obama in his farewell speech, is the phrase "rule of law". Here is the legal definition of that term:

"Rule of Law"

A legal principle, of general application, sanctioned by the recognition of authorities, and usually expressed in the form of a maxim or logical proposition. Called a "rule," because in doubtful or unforeseen cases it is a guide or norm for their decision. Toullier, tit. prel. no. 17."
[Black's Law Dictionary, Fourth Edition, p. 1497]

The opposite of "the rule of law" is "the rule of men". A "government of men" is one in which the ruler can do whatever he or she pleases and is not bound by constitutional limits because he or she is the ONLY "source of law". This was acknowledged in the famous landmark U.S. Supreme Court case of Marbury v. Madison:

"The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested legal right."
[Marbury v. Madison, 5 U.S. 137 (1803)]

A "government of men" is, by definition, "lawless" under God's law because there are no limits upon what the rulers can do. They can do whatever they want as the "source of law" and simply declare it "lawful" by decree. However, in this country, the Sovereign People are at least SUPPOSED to be the "source of law". In a government of men, EVERYONE other than the rulers become SLAVES and vassals of the state whether they want to be or not, because the GUN held by the state is in their back:

"For, the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself."
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

In a "society of law" such as we are at least SUPPOSED to have, corrupt rulers intent on STEALING PRIVATE property have to resort to deception with legal language in order to exceed their delegation order, which is the law, to plunder the populace. This is done primarily through the following means:

1. The Legislative Branch writing void for vagueness statutes that don't have definitions, thus:
 - 1.1. Leaving undue discretion to judges to define or interpret the term any way they want.
 - 1.2. Effectively delegating legislative power to judges. This violates the Separation of Powers Doctrine.¹³
 - 1.3. Inviting the abuse of equivocation to confuse the meaning of legal terms.
2. Equivocation. This is done by confusing the following contexts:
 - 2.1. Confusing the CONSTITUTIONAL and STATUTORY contexts
 - 2.2. Confusing common terms with legal terms.See section 15.1 later.
3. Violating the Rules of Statutory Construction. This includes the abuse of the word "includes" to expand definitions. See section 15.2 later.
4. Illegally quoting or enforcing law for GOVERNMENT (PUBLIC law) against PRIVATE parties.

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

6.3 Downes v. Bidwell predicted the corruption

The dissenting opinion of Justice Harlan in the monumentally important U.S. Supreme Court case of Downes v. Bidwell described how the word game mechanisms at the end of the previous section would be abused to corrupt our system of government with a stern warning to future generations:

In view of the adjudications of this court, I cannot assent to the proposition, whether it be announced in express words or by implication, that the National Government is a government of or by the States in union, and that the prohibitions and limitations of the Constitution are addressed only to the States. That is but another form of saying that like the government created by the Articles of Confederation, the present government is a mere league of States, held together by compact between themselves; whereas, as this court has often declared, it is a government created by the People of the United States, with enumerated powers, and supreme over States and individuals, with respect to certain objects, throughout the entire territory over which its jurisdiction extends. If the National Government is, in any sense, a compact, it is a compact between the People of the United States among themselves as constituting in the aggregate the political community by whom the National Government was established. The Constitution speaks not simply to the States in their organized capacities, but to all peoples, whether of States or territories, who are subject to the authority of the United States. Martin v. Hunter, 1 Wheat. 304, 327.

*In the opinion to which I am referring it is also said that the "practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect that the Constitution is applicable to territories acquired by purchase or conquest only when and so far as Congress shall so direct;" that while all power of government may be abused, the same may be said of the power of the Government "under the Constitution as well as outside of it;" that "if it once be conceded that we are at liberty to acquire foreign territory, a presumption arises that 379*379 our power with respect to such territories is the same power which other nations have been accustomed to exercise with respect to territories acquired by them;" that "the liberality of Congress in legislating the Constitution into all our contiguous territories has undoubtedly fostered the impression that it went there by its own force, but there is nothing in the Constitution itself, and little in the interpretation put upon it, to confirm that impression;" that as the States could only delegate to Congress such powers as they themselves possessed, and as they had no power to acquire new territory, and therefore none to delegate in that connection, the logical inference is that "if Congress had power to acquire new territory, which is conceded, that power was not hampered by the constitutional provisions;" that if "we assume that the territorial clause of the Constitution was not intended to be restricted to such territory as the United States then possessed, there is nothing in the Constitution to indicate that the power of Congress in dealing with them was intended to be restricted by any of the other provisions;" and that "the executive and legislative departments of the Government have for more than a century interpreted this silence as precluding the idea that the Constitution attached to these territories as soon as acquired."*

These are words of weighty import. They involve consequences of the most momentous character. I take leave to say that if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will be the result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.

¹³ See: *Government Conspiracy to Destroy the Separation of Powers*, Form #05.023; <http://sedm.org/Forms/FormIndex.htm>.

Although from the foundation of the Government this court has held steadily to the view that the Government of the United States was one of enumerated powers, and that no one of its branches, nor all of its branches combined, could constitutionally exercise powers not granted, or which were not necessarily implied from those expressly granted, Martin v. Hunter, 1 Wheat. 304, 326, 331, we are now informed that Congress possesses powers outside of the Constitution, and may deal with new territory, 380*380 acquired by treaty or conquest, in the same manner as other nations have been accustomed to act with respect to territories acquired by them. In my opinion, Congress has no existence and can exercise no authority outside of the Constitution. Still less is it true that Congress can deal with new territories just as other nations have done or may do with their new territories. This nation is under the control of a written constitution, the supreme law of the land and the only source of the powers which our Government, or any branch or officer of it, may exert at any time or at any place. Monarchical and despotic governments, unrestrained by written constitutions, may do with newly acquired territories what this Government may not do consistently with our fundamental law. To say otherwise is to concede that Congress may, by action taken outside of the Constitution, engraft upon our republican institutions a colonial system such as exists under monarchical governments. Surely such a result was never contemplated by the fathers of the Constitution. If that instrument had contained a word suggesting the possibility of a result of that character it would never have been adopted by the People of the United States. The idea that this country may acquire territories anywhere upon the earth, by conquest or treaty, and hold them as mere colonies or provinces — the people inhabiting them to enjoy only such rights as Congress chooses to accord to them — is wholly inconsistent with the spirit and genius as well as with the words of the Constitution.

The idea prevails with some — indeed, it found expression in arguments at the bar — that we have in this country substantially or practically two national governments: one, to be maintained under the Constitution, with all its restrictions; the other to be maintained by Congress outside and independently of that instrument, by exercising such powers as other nations of the earth are accustomed to exercise. It is one thing to give such a latitudinarian construction to the Constitution as will bring the exercise of power by Congress, upon a particular occasion or upon a particular subject, within its provisions. It is quite a different thing to say that Congress may, if it so elects, proceed outside of the Constitution. The glory of our American system 381*381 of government is that it was created by a written constitution which protects the people against the exercise of arbitrary, unlimited power, and the limits of which instrument may not be passed by the government it created, or by any branch of it, or even by the people who ordained it, except by amendment or change of its provisions. "To what purpose," Chief Justice Marshall said in Marbury v. Madison, 1 Cranch, 137, 176, "are powers limited, and to what purpose is that limitation committed to writing, if these limits may, at any time, be passed by those intended to be restrained? The distinction between a government with limited and unlimited powers is abolished if those limits do not confine the persons on whom they are imposed, and if acts prohibited and acts allowed are of equal obligation."

The wise men who framed the Constitution, and the patriotic people who adopted it, were unwilling to depend for their safety upon what, in the opinion referred to, is described as "certain principles of natural justice inherent in Anglo-Saxon character which need no expression in constitutions or statutes to give them effect or to secure dependencies against legislation manifestly hostile to their real interests." They proceeded upon the theory — the wisdom of which experience has vindicated — that the only safe guaranty against governmental oppression was to withhold or restrict the power to oppress. They well remembered that Anglo-Saxons across the ocean had attempted, in defiance of law and justice, to trample upon the rights of Anglo-Saxons on this continent and had sought, by military force, to establish a government that could at will destroy the privileges that inhere in liberty. They believed that the establishment here of a government that could administer public affairs according to its will unrestrained by any fundamental law and without regard to the inherent rights of freemen, would be ruinous to the liberties of the people by exposing them to the oppressions of arbitrary power. Hence, the Constitution enumerates the powers which Congress and the other Departments may exercise — leaving unimpaired, to the States or the People, the powers not delegated to the National Government nor prohibited to the States. That instrument so expressly declares in 382*382 the Tenth Article of Amendment. It will be an evil day for American liberty if the theory of a government outside of the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution.

Again, it is said that Congress has assumed, in its past history, that the Constitution goes into territories acquired by purchase or conquest only when and as it shall so direct, and we are informed of the liberality of Congress in legislating the Constitution into all our contiguous territories. This is a view of the Constitution that may well cause surprise, if not alarm. Congress, as I have observed, has no existence except by virtue of the Constitution. It is the creature of the Constitution. It has no powers which that instrument has not granted, expressly or by necessary implication. I confess that I cannot grasp the thought that Congress which lives and moves and has its being in the Constitution and is consequently the mere creature of that instrument, can, at its pleasure, legislate or exclude its creator from territories which were acquired only by authority of the Constitution.

By the express words of the Constitution, every Senator and Representative is bound, by oath or affirmation, to regard it as the supreme law of the land. When the Constitutional Convention was in session there was much discussion as to the phraseology of the clause defining the supremacy of the Constitution, laws and treaties of the United States. At one stage of the proceedings the Convention adopted the following clause: "This Constitution, and the laws of the United States made in pursuance thereof, and all the treaties made under the authority of the United States, shall be the supreme law of the several States and of their citizens and inhabitants, and the judges

of the several States shall be bound thereby in their decisions, anything in the constitutions or laws of the several States to the contrary notwithstanding." This clause was amended, on motion of Mr. Madison, by inserting after the words "all treaties made" the words "or which shall be made." If the clause, so amended, had been inserted in the Constitution as finally adopted, perhaps ~~383~~*~~383~~ there would have been some justification for saying that the Constitution, laws and treaties of the United States constituted the supreme law only in the States, and that outside of the States the will of Congress was supreme. But the framers of the Constitution saw the danger of such a provision, and put into that instrument in place of the above clause the following: "This Constitution, and the laws of the United States which shall be made in pursuance thereof, and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges in every State shall be bound thereby, anything in the constitution or laws of any State to the contrary notwithstanding." Meigs's Growth of the Constitution, 284, 287. That the Convention struck out the words "the supreme law of the several States" and inserted "the supreme law of the land," is a fact of no little significance. The "land" referred to manifestly embraced all the peoples and all the territory, whether within or without the States, over which the United States could exercise jurisdiction or authority.

Further, it is admitted that some of the provisions of the Constitution do apply to Porto Rico and may be invoked as limiting or restricting the authority of Congress, or for the protection of the people of that island. And it is said that there is a clear distinction between such prohibitions "as go to the very root of the power of Congress to act at all, irrespective of time or place, and such as are operative only 'throughout the United States' or among the several States." In the enforcement of this suggestion it is said in one of the opinions just delivered: "Thus, when the Constitution declares that 'no bill of attainder or ex post facto law shall be passed,' and that 'no title of nobility shall be granted by the United States,' it goes to the competency of Congress to pass a bill of that description." I cannot accept this reasoning as consistent with the Constitution or with sound rules of interpretation. The express prohibition upon the passage by Congress of bills of attainder, or of ex post facto laws, or the granting of titles of nobility, goes no more directly to the root of the power of Congress than does the express prohibition against the imposition by Congress of any ~~384~~*~~384~~ duty, impost or excise that is not uniform throughout the United States. The opposite theory, I take leave to say, is quite as extraordinary as that which assumes that Congress may exercise powers outside of the Constitution, and may, in its discretion, legislate that instrument into or out of a domestic territory of the United States.

In the opinion to which I have referred it is suggested that conditions may arise when the annexation of distant possessions may be desirable. "If," says that opinion, "those possessions are inhabited by alien races, differing from us in religion, customs, laws, methods of taxation and modes of thought, the administration of government and justice, according to Anglo-Saxon principles, may for a time be impossible; and the question at once arises whether large concessions ought not to be made for a time, that ultimately our own theories may be carried out, and the blessings of a free government under the Constitution extended to them. We decline to hold that there is anything in the Constitution to forbid such action." In my judgment, the Constitution does not sustain any such theory of our governmental system. Whether a particular race will or will not assimilate with our people, and whether they can or cannot with safety to our institutions be brought within the operation of the Constitution, is a matter to be thought of when it is proposed to acquire their territory by treaty. A mistake in the acquisition of territory, although such acquisition seemed at the time to be necessary, cannot be made the ground for violating the Constitution or refusing to give full effect to its provisions. The Constitution is not to be obeyed or disobeyed as the circumstances of a particular crisis in our history may suggest the one or the other course to be pursued. The People have decreed that it shall be the supreme law of the land at all times. When the acquisition of territory becomes complete, by cession, the Constitution necessarily becomes the supreme law of such new territory, and no power exists in any Department of the Government to make "concessions" that are inconsistent with its provisions. The authority to make such concessions implies the existence in Congress of power to declare that constitutional provisions may be ignored under special or ~~385~~*~~385~~ embarrassing circumstances. No such dispensing power exists in any branch of our Government. The Constitution is supreme over every foot of territory, wherever situated, under the jurisdiction of the United States, and its full operation cannot be stayed by any branch of the Government in order to meet what some may suppose to be extraordinary emergencies. If the Constitution is in force in any territory, it is in force there for every purpose embraced by the objects for which the Government was ordained. Its authority cannot be displaced by concessions, even if it be true, as asserted in argument in some of these cases, that if the tariff act took effect in the Philippines of its own force, the inhabitants of Mandanao, who live on imported rice, would starve, because the import duty is many fold more than the ordinary cost of the grain to them. The meaning of the Constitution cannot depend upon accidental circumstances arising out of the products of other countries or of this country. We cannot violate the Constitution in order to serve particular interests in our own or in foreign lands. Even this court, with its tremendous power, must heed the mandate of the Constitution. No one in official station, to whatever department of the Government he belongs, can disobey its commands without violating the obligation of the oath he has taken. By whomsoever and wherever power is exercised in the name and under the authority of the United States, or of any branch of its Government, the validity or invalidity of that which is done must be determined by the Constitution.

In *DeLima v. Bidwell*, just decided, we have held that upon the ratification of the treaty with Spain, Porto Rico ceased to be a foreign country and became a domestic territory of the United States. We have said in that case that from 1803 to the present time there was not a shred of authority, except a dictum in one case, "for holding that a district ceded to and in possession of the United States remains for any purpose a foreign territory;" that territory so acquired cannot be "domestic for one purpose and foreign for another;" and that any judgment to the contrary would be "pure judicial legislation," for which there was no warrant in the Constitution or in the powers conferred upon this court. Although, as we have just decided, ~~386~~*~~386~~ Porto Rico ceased, after the ratification

of the treaty with Spain, to be a foreign country within the meaning of the tariff act, and became a domestic country — "a territory of the United States" — it is said that if Congress so wills it may be controlled and governed outside of the Constitution and by the exertion of the powers which other nations have been accustomed to exercise with respect to territories acquired by them; in other words, we may solve the question of the power of Congress under the Constitution, by referring to the powers that may be exercised by other nations. I cannot assent to this view. I reject altogether the theory that Congress, in its discretion, can exclude the Constitution from a domestic territory of the United States, acquired, and which could only have been acquired, in virtue of the Constitution. I cannot agree that it is a domestic territory of the United States for the purpose of preventing the application of the tariff act imposing duties upon imports from foreign countries, but not a part of the United States for the purpose of enforcing the constitutional requirement that all duties, imposts and excises imposed by Congress "shall be uniform throughout the United States." How Porto Rico can be a domestic territory of the United States, as distinctly held in DeLima v. Bidwell, and yet, as is now held, not embraced by the words "throughout the United States," is more than I can understand.

We heard much in argument about the "expanding future of our country." It was said that the United States is to become what is called a "world power;" and that if this Government intends to keep abreast of the times and be equal to the great destiny that awaits the American people, it must be allowed to exert all the power that other nations are accustomed to exercise. My answer is, that the fathers never intended that the authority and influence of this nation should be exerted otherwise than in accordance with the Constitution. If our Government needs more power than is conferred upon it by the Constitution, that instrument provides the mode in which it may be amended and additional power thereby obtained. The People of the United States who ordained the Constitution never supposed that a change could be made in our system of government 387*387 by mere judicial interpretation. They never contemplated any such juggling with the words of the Constitution as would authorize the courts to hold that the words "throughout the United States," in the taxing clause of the Constitution, do not embrace a domestic "territory of the United States" having a civil government established by the authority of the United States. This is a distinction which I am unable to make, and which I do not think ought to be made when we are endeavoring to ascertain the meaning of a great instrument of government.

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

Could it possibly be doubted that if Congress has been handed by the U.S. Supreme Court ANY CIRCUMSTANCE in which it can exercise its discretion in a way that COMPLETELY disregards the entire constitution, that they would not succumb to the temptation to enact it, expand it, and make it apply through trickery to everyone, as they have done with the income tax and federal franchises in general? NOT!

"In every government on earth is some trace of human weakness, some germ of corruption and degeneracy, which cunning will discover, and wickedness insensibly open, cultivate and improve."
[Thomas Jefferson: Notes on Virginia Q.XIV, 1782. ME 2:207]

THIS in fact, is what Justice Harlan was talking about in the following excerpt in the above:

"These are words of weighty import. They involve consequences of the most momentous character. I take leave to say that if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will be the result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism."

[...]

"This nation is under the control of a written constitution, the supreme law of the land and the only source of the powers which our Government, or any branch or officer of it, may exert at any time or at any place. Monarchical and despotic governments, unrestrained by written constitutions, may do with newly acquired territories what this Government may not do consistently with our fundamental law. To say otherwise is to concede that Congress may, by action taken outside of the Constitution, engraft upon our republican institutions a colonial system such as exists under monarchical governments. Surely such a result was never contemplated by the fathers of the Constitution. If that instrument had contained a word suggesting the possibility of a result of that character it would never have been adopted by the People of the United States. The idea that this country may acquire territories anywhere upon the earth, by conquest or treaty, and hold them as mere colonies or provinces — the people inhabiting them to enjoy only such rights as Congress chooses to accord to them — is wholly inconsistent with the spirit and genius as well as with the words of the Constitution."

"The idea prevails with some — indeed, it found expression in arguments at the bar — that we have in this country substantially or practically two national governments; one, to be maintained under the Constitution, with all its restrictions; the other to be maintained by Congress outside and independently of that instrument, by exercising such powers as other nations of the earth are accustomed to exercise." It is one thing to give such a latitudinarian construction to the Constitution as will bring the exercise of power by Congress, upon a particular occasion or upon a particular subject, within its provisions. It is quite a different thing to say that Congress may, if it so elects, proceed outside of the Constitution. *The glory of our American system*, 381*381 of *government is that it was created by a written constitution which protects the people against the exercise of arbitrary, unlimited power, and the limits of which instrument may not be passed by the government it created, or by any branch of it, or even by the people who ordained it, except by amendment or change of its provisions. "To what purpose," Chief Justice Marshall said in *Marbury v. Madison*, 1 Cranch, 137, 176, "are powers limited, and to what purpose is that limitation committed to writing, if these limits may, at any time, be passed by those intended to be restrained? The distinction between a government with limited and unlimited powers is abolished if those limits do not confine the persons on whom they are imposed, and if acts prohibited and acts allowed are of equal obligation."*

[Downes v. Bidwell, 182 U.S. 244 (1901), Justice Harlan, Dissenting]

Justice Harlan is saying that we now have a Dr. Jekyll and Mr. Hyde government. They did in fact do what he predicted: Graft a monarchical colonial system for federal territory onto an egalitarian free republican system. Starting with the Downes case, the U.S. Supreme Court declared and recognized essentially that:

1. NO PART of the Constitution limits what the national government can do in a territory, including the prohibition against Titles of Nobility and even ex post facto laws.
2. As long as Congress is legislating for territories, it can do whatever it wants, including an income tax, just like every other nation of the earth. In fact, this is the source of all the authority for enacting the income tax to begin with.
3. If Congress wants to invade the states commercially and tax them, all it has to do is:
 - 3.1. Write such legislation ONLY for the territories and implement it as a franchise. Since all franchises are based on contract, then they can be enforced extraterritorially, including in a state. This is the basis for the Social Security Act of 1935, in fact.

Debt and contract [franchise agreement, in this case] are of no particular place.

Locus contractus regit actum.

The place of the contract [franchise agreement, in this case] governs the act.

[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

"It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and that it does in fact constitute a contract when the requisite element of a consideration is present."¹⁴ Conversely, a franchise granted without consideration is not a contract binding upon the state, franchisee, or pseudo-franchisee."¹⁵ "

[36 American Jurisprudence 2d, Franchises, §6: As a Contract (1999)]

- 3.2. For further details on the Social Security FRAUD, see:

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

- 3.3. Entice people in states of the Union with a bribe to sign up for the territorial franchise, and make it IMPOSSIBLE to quit the system. This uses capitalism to implement socialism.
- 3.4. Through legal deception and fraud, make the franchise legislation LOOK like:
 - 3.4.1. It applies to CONSTITUTIONAL states rather than only STATUTORY "States" and territories.
 - 3.4.2. It ISN'T a franchise or excise.

¹⁴ Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196; Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427; Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880; Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13; State ex rel. Kansas City v. East Fifth Street R. Co. 140 Mo. 539, 41 S.W. 955; Baker v. Montana Petroleum Co., 99 Mont. 465, 44 P.2d. 735; Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85; Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337; Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co. 141 Va. 69, 126 S.E. 353.

¹⁵ Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.

These things are done through “equivocation”, in which TERRITORIAL STATUTORY “States” under 4 U.S.C. §110(d) and CONSTITUTIONAL States of the Union are made to appear and act the same. This was also done in the Sixteenth Amendment, which granted no new powers to Congress, as held by the U.S. Supreme Court in *Stanton v. Baltic Mining Co.*, 240 U.S. 103 (1916). See:

Why You aren't Eligible for Social Security, Form #06.001

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

- 3.5. Establish an EXTRACONSTITUTIONAL revenue collection apparatus that is NOT part of the constitutional government. Namely the I.R.S. is not now and never has been part of the U.S. Government. Instead, it is a straw man for the Federal Reserve. The Federal Reserve, in fact, is no more governmental than Federal Express. See:

Origins and Authority of the Internal Revenue Service, Form #05.005

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

- 3.6. Use propaganda and abusive regulation of the banking system and employers to turn banks and private companies in states of the Union into federal employment recruiters, in which you can't open an account or pursue “employment” without becoming a privileged and enfranchised public officer representing a PUBLIC/GOVERNMENT office domiciled on federal territory and subject to the territorial law. See:

Federal and State Tax Withholding Options for Private Employers, Form #09.001

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

- 3.7. Bribe CONSTITUTIONAL states with “commercial incentives” or subsidies if they in essence agree by compact or agreement to act as federal territories and allow the income tax to be enforced within their borders. This is done through DEBT and the Federal Reserve as well as the Agreements on Coordination of Tax Administration (ACTA) between the national government and the states. Now obviously, they can only do that within ENCLAVES within their external borders using the Public Salary Tax Act of 1939, but they will PRETEND for the sake of filthy lucre that it applies EVERYWHERE in the state by:

3.7.1. Not defining the term “State” within their revenue codes.

3.7.2. Calling those who insist on these limits “frivolous” in court.

- 3.8. Engage in an ongoing propaganda campaign to discredit and persecute all those who expose and try to remedy the above. This is done by making the government UNACCOUNTABLE for the truth or accuracy of ANYTHING it says or does administratively. We have been a target of that campaign. See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

- 3.9. Legislatively create a conflict of interest in the judges administering the territorial so that they will be forced to apply it to the states of the Union.
- 3.10. Get the U.S. Supreme Court, through pressure on individual justices, to allow the financial and criminal conflict of interest with judges to stand and expand.
- 3.11. Use the U.S. Supreme Court as a method to embargo challenges to the above illegalities by denying appeals. This was done using the Certiorari Act of 1925 proposed by former President and Chief Justice William Howard Taft. This was the same President who proposed the Sixteenth Amendment and FRAUDULENTLY got it passed by lame duck Secretary of State Philander Knox.¹⁶

That last step: creating a conflict of interest in judges was accomplished starting in 1918, right after *Downes v. Bidwell* and just after the Sixteenth Amendment and Federal Reserve Act were passed in 1913. In particular, here is how it was accomplished:

1. Making judges into “taxpayers” started in 1918. This allowed them to become the target of political persecution by the Bureau of Internal Revenue if they properly enforce and protect the civil status of parties.
 - 1.1. This began first with the Revenue Act of 1918, 40 Stat. 1065, Section 213(a) and was declared unconstitutional.
 - 1.2. The second attempt to make judges taxpayers occurred the Revenue Act of 1932, 47 Stat. 169 and this time it stuck.
 - 1.3. This conflict of interest is also documented in *Evans v. Gore*, 253 U.S. 245 (1920), *Miles v. Graham*, 268 U.S. 501 (1925), *O'Malley v. Woodrough*, 309 U.S. 277 (1939), and *U.S. v. Hatter*, 532 U.S. 557, 121 S.Ct. 1782, (2001).
2. Judges have been allowed, illegally, to serve as BOTH franchise judges under Article IV of the Constitution and CONSTITUTIONAL judges under Article III. When given a choice of the two, they will always pick the Article IV franchise judge status, because it financially rewards them and unduly elevates their own importance and jurisdiction.

¹⁶ See: *The Law that Never Was*, William Benson. It documents the fraudulent ratification of the Sixteenth Amendment. See also *Great IRS Hoax*, Form #11.302, Section 6.6.1; <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

1 3. The IRS is allowed to financially reward judges and prosecutors for convicting those who do not consent to the identity
2 theft. See 26 U.S.C. §7623, Internal Revenue Manual (I.R.M.), Section 25.2.2.

3 The above process is EXACTLY what they have done. From the 10,000 foot or MACRO view, it essentially amounts to
4 identity theft. That identity theft is exhaustively described in the following:

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

5 The rest of this document essentially describes how that identity theft is accomplished by the abuse of conflict of interest, the
6 rules of statutory interpretation, and equivocation from a general perspective. That language abuse is also particularized in
7 the above document to specific other legal contexts, such as:

- 8 1. Domicile identity theft.
9 2. Citizenship identity theft.
10 3. Franchise identity theft.

11 Ultimately, however, all of the identity theft they employ is accomplished by misrepresenting their authority and enforcing
12 laws outside their territory. It really boils down to:

- 13 1. Replacing PRIVATE rights with PUBLIC privileges.
14 2. Turning “citizens” and “residents” into the equivalent of government public officers or employees.
15 3. Turning all civil law essentially into the employment agreement of virtually everyone who claims to be a
16 STATUTORY “citizen” or “resident”.
17 4. A commercial invasion of the states of the Union in violation of Article 4, Section 4.
18 5. The abuse of franchises and privileges within the states of the Union to create a caste system that emulates the British
19 Monarchy we tried to escape by fighting a revolution.
20 6. Using the civil statutory law as a mechanism to limit and control PEOPLE rather than the GOVERNMENT.
21 7. Creating a government of UNLIMITED powers. There are no limits on what an EMPLOYER can order his
22 EMPLOYEES or OFFICERS to do, and THAT is what you are if you claim to be a STATUTORY “citizen” under any
23 act of Congress.
24 8. Using “selective enforcement” to discredit and destroy all those who attempt to QUIT their job as a government officer
25 or employee called a STATUTORY “citizen” or “resident”. THIS is how the fraudulent identity theft scheme and
26 government mafia protects and expands itself.

27 **7 What is “law”? The government is systematically LYING to you about what it means**¹⁷

28 *“Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather together against
29 the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and my God the rock
30 of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; the
31 Lord our God shall cut them off.”
32 [Psalm 94:20-23, Bible, NKJV]*

33 “Law” as legally defined ISN'T **everything** the legislature passes, but only a VERY small subset. You are being systematically
34 LIED to by your public servants about this HUGELY IMPORTANT subject. Wise up! Don't drink their “Kool-Aide”.

35 **7.1 Introduction**

36 A VERY important thing to learn is what is the LEGAL definition of “law” and what classifies as “law” generally? This
37 memorandum of law contains some authorities on this subject derived from many different places on the Sovereignty
38 Education and Defense Ministry (SEDM) website.

39 To summarize the requirements to qualify as “law” in a governmental sense:

- 40 1. It must apply equally to ALL. It cannot compel INEQUALITY of treatment between any man or class of men.
41 2. It cannot do collectively what people individually cannot NATURALLY do. In other words, in the words of [Frederic](#)

¹⁷ Derived from: *What is “law”?*, Form #05.048; <http://sedm.org/Forms/FormIndex.htm>.

Bastiat, it aggregates the individual right of self-defense into a collective body so that it can be delegated. A single human CANNOT delegate a right he does not individually ALSO possess, which indirectly implies that no GROUP of men called “government” can have any more COLLECTIVE rights under the collective entity rule than a single human being. See the following video on the subject.

Philosophy of Liberty, Family Guardian Fellowship
<https://sedm.org/liberty-university/liberty-university-2-2-philosophy-of-liberty/>

3. It cannot punish a citizen for an innocent action that was not a crime or not demonstrated to produce measurable harm. The ability to PROVE such harm with evidence in court is called “standing”.
4. It cannot compel the redistribution of wealth between two private parties. This is ESPECIALLY true if it is called a “tax”.
5. It cannot interfere with or impair the right of contracts between PRIVATE parties. That means it cannot compel income tax withholding unless one or more of the parties to the withholding are ALREADY public officers in the government.
6. It cannot interfere with the use or enjoyment or CONTROL over private property, so long as the use injures no one. Implicit in this requirement is that it cannot FAIL to recognize the right of private property or force the owner to donate it to a PUBLIC USE or PUBLIC PURPOSE. In the common law, such an interference is called a “trespass”.
7. The rights it conveys must attach to LAND rather than the CIVIL STATUS (e.g. “taxpayer”, “citizen”, “resident”, etc.) of the people ON that land. One can be ON land within a PHYSICAL state WITHOUT being legally “WITHIN” that state (a corporation) as an officer of the government or corporation (Form #05.042) called a “citizen” or “resident”.
See:
 - 7.1. Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008.
 - 7.2. Foundations of Freedom Course, Form #12.021, Video 4 covers how LAND and STATUS are deliberately confused through equivocation in order to KIDNAP people’s identity (Form #05.046) and transport it illegally to federal territory.
(“It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it.” [Balzac v. Porto Rico, 258 U.S. 298 (1922)])
8. It must provide a remedy AFTER an injury occurs. It may not PREVENT injuries before they occur. Anything that operates in a PREVENTIVE rather than CORRECTIVE mode is a franchise. There is no standing in a REAL court to sue WITHOUT first demonstrating such an injury to the PRIVATE or NATURAL rights of the Plaintiff or VICTIM.
9. It cannot acquire the “force of law” from the consent of those it is enforced against. In other words, it cannot be an agreement or contract. All franchises and licensing, by the way, are types of contracts.
10. It does not include compacts, contracts between private people and governments. Rights that are INALIENABLE cannot be contracted away, even WITH consent.
11. It cannot, at any time, be called “voluntary”. Congress and even the U.S. Supreme Court call the IRC Subtitle a “income tax” voluntary.
12. It does not include franchises, licenses, or civil statutory codes, all of which derive ALL of their force of law from your consent in choosing a civil domicile (Form #05.002).

Any violation of the above rules is what the Bible calls “devises evil by law” in Psalm 94:20-23 as indicated at the beginning of the previous section.

The ONLY thing we are aware of that satisfies ALL of the above criteria is:

1. The criminal law.
2. The common law, which is based on EQUITY AND EQUALITY of all parties.

Everything else only applies to a SUBSET of the society or class within society, and therefore does NOT apply equally to all.

“If the court sanctions the power of discriminating taxation, and nullifies the uniformity mandate of the Constitution,” as said by one who has been all his life a student of our institutions, “it will mark the hour when the sure decadence of our present government will commence.” [. . .] The legislation, in the discrimination it makes, is class legislation. Whenever a distinction is made in the burdens a law imposes or in the benefits it confers on any citizens by reason of their birth, or wealth, or religion, it is class legislation, and leads inevitably to oppression and abuses, and to general unrest and disturbance in society [e.g. wars, political conflict, violence, anarchy].”

[Pollock v. Farmers’ Loan & Trust Co., 157 U.S. 429 (Supreme Court 1895)]

1 “Where do wars and fights come from among you? Do they not come from your desires for pleasure [unearned
2 money or “benefits”, privileges, or franchises, from the government] that war in your members [and your
3 democratic governments]? You lust [after other people’s money] and do not have, You murder [the unborn to
4 increase your standard of living] and covet [the unearned] and cannot obtain [except by empowering your
5 government to STEAL for you!]. You fight and war [against the rich and the nontaxpayers to subsidize your
6 idleness]. Yet you do not have because you do not ask [the Lord, but instead ask the deceitful government]. You
7 ask and do not receive, because you ask amiss, that you may spend it on your pleasures. Adulterers and
8 adulteresses! Do you not know that [friendship [statutory “citizenship”] with the world for the governments of
9 the world] is enmity with God? Whoever therefore wants to be a friend [STATUTORY “citizen”, “resident”,
10 “inhabitant”, “person” franchisee] of the world [or the governments of the world] makes himself an enemy of
11 God.”
12 [[James 4:4](#), Bible, NKJV]

13 All of your freedom and autonomy derives from [EQUALITY](#) [between YOU and the government in court], and therefore the only thing
14 that can be “law” in a truly and perfectly free society is the CRIMINAL law. We cover this extensively in [Form #05.033](#) and [Video 1](#)
15 [of our Foundations of Freedom Course, Form #12.021](#). Everything that produces INEQUALITY MUST be voluntary AND God
16 FORBIDS CHRISTIANS from volunteering in relation to governments or civil rulers!

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

21 “Therefore I also said, ‘I will not drive them out before you; but they will become as thorns [terrorists and
22 persecutors] in your side and their gods will be a snare [slavery!] to you.’”

23 So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up
24 their voices and wept.
25 [[Judges 2:1-4](#), Bible, NKJV]

26
27 “You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan
28 government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by
29 becoming a “resident” or domiciliary in the process of contracting with them], lest they make you sin against Me
30 [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely be a
31 snare to you.”
32 [[Exodus 23:32-33](#), Bible, NKJV]

33 SATAN’S MAIN SOURCE OF STRENGTH is tempting people to GIVE UP EQUALITY and rights in exchange for
34 privileges, franchises, or “benefits”. That’s what the serpent did in the garden and that’s what every government since then
35 has made a BUSINESS out of called a “franchise”.

36 “Again, the devil took Him [Jesus] up on an exceedingly high [[civil/legal status above all other humans](#)]
37 mountain, and showed Him all the kingdoms of the world and their glory. And he said to Him, “All these things
38 [“BENEFITS”] I will give You if You will fall down [BELOW Satan but ABOVE other humans] and worship
39 [serve as a PUBLIC OFFICER] me.”

40 Then Jesus said to him, “Away with you, Satan! For it is written, ‘You shall worship the Lord your God, and
41 Him only you shall serve.’”

42 Then the devil left Him, and behold, angels came and ministered to Him.”
43 [[Matt. 4:8-11](#), Bible, NKJV]

44 If you want a dramatization of the above temptation, watch the following video on our site:

[Devil’s Advocate: Lawyers, SEDM](#)
<http://sedm.org/what-we-are-up-against/>

45 All civil societies are based on compact and therefore contract. Since Christians cannot contract with secular governments or civil rulers,
46 they cannot become subject to man’s [pagan civil franchise statutes](#) and may be governed only by the common law and God’s law:

47 “Our government is founded upon compact. Sovereignty was, and is, in the people. It was entrusted by them,
48 as far as was necessary for the purpose of forming a good government, to the Federal Convention; and the
49 Convention executed their trust, by effectually separating the Legislative, Judicial, and Executive powers; which,

in the contemplation of our Constitution, are each a branch of the sovereignty. The well-being of the whole depends upon keeping each department within its limits.”
[Glass v. The Sloop Betsey, 3 U.S. 6, 3 Dall. 6, 1 L.Ed. 485 (1794)]

“There is but one law which, from its nature, needs unanimous consent. This is the social compact; for civil association is the most voluntary of all acts. Every man being born free and his own master, no one, under any pretext whatsoever, can make any man subject without his consent. To decide that the son of a slave is born a slave is to decide that he is not born a man.”
[The Social Contract or Principles of Political Right, Jean Jacques Rousseau, 1762, Book IV, Chapter 2]

“Then Haman said to King Ahasuerus, **“There is a certain people [the Jews, who today are the equivalent of Christians] scattered and dispersed among the people in all the provinces of your kingdom; their [CIVIL] laws are different from all other people’s [because they are God’s laws!], and they do not keep the king’s [unjust] laws.** Therefore it is not fitting for the king to let them remain. If it pleases the king, let a decree be written that they be destroyed, and I will pay ten thousand talents of silver into the hands of those who do the work, to bring it into the king’s treasuries.”
[Esther 3:8-9, Bible, NKJV]

“Those people who are not governed [ONLY] by GOD and His laws will be ruled by tyrants.”
[William Penn (after whom Pennsylvania was named)]

“A free people [claim] their rights as derived from the laws of nature [God and His laws], and not as the gift of [the civil franchise statutes enforced by] their chief magistrate [or any government law].”
[Thomas Jefferson: Rights of British America, 1774. ME 1:209, Papers 1:134]

7.2 **Law is a Delegation of authority from the true sovereign: The People**¹⁸

What is the purpose of law? First, let’s define it:

Law. That which is laid down, ordained, or established. A rule or method according to which phenomenon or actions co-exist or follow each other. Law, in its generic sense, is a body of rules of action or conduct prescribed by controlling authority [the “sovereign”], and having binding legal force. United States Fidelity and Guaranty Co. v. Guenther, 281 U.S. 34, 50 S.Ct. 165, 74 L.Ed. 683. That which must be obeyed and followed by citizens subject to sanctions or legal consequences is a law. **Law is a solemn expression of the will of the supreme [sovereign] power of the State.** Calif.Civil Code, §22.

The “law” of a state is to be found in its statutory and constitutional enactments, as interpreted by its courts, and, in absence of statute law, in rulings of its courts. Dauer’s Estate v. Zabel, 9 Mich.App. 176, 156 N.W.2d. 34, 37. [Black’s Law Dictionary, Sixth Edition, p. 884]

In other words, the “sovereign” within any nation or state is the ruler of that state and makes all the rules and laws with the explicit intention to provide the most complete protection for his, her, or their rights to life, liberty, and property. Different political systems have different sovereigns. In England, which is a monarchy, the sovereign is the King so all laws are enacted by Parliament by or through his delegated authority. In America, the “sovereign” is the People both individually and collectively, “We the People”, who created government to protect their collective and individual rights to life, liberty and property. Here is how the Supreme Court describes it:

“Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts.”
[Yick Wo v. Hopkins, 118 U.S. 356; 6 S.Ct. 1064 (1886)]

Because the People in America are the sovereigns, because we are all equal under the law, and because we have no kings or rulers above us, and because all people have a natural, God given, inviolable right to contract, then the Constitution was used as the vehicle by which the people got together to exercise their sovereignty and power to contract in order to delegate very limited and specific authority to the federal government. Any act done and any law passed by the federal government which is not authorized by the Constitution is unlawful, because not authorized by the written contract called the Constitution that is the source of ALL of their delegated authority. Again, here is how the Supreme Court describes our system of government, which it says is based on “compact”.

“In Europe, the executive is synonymous with the sovereign power of a state...where it is too commonly acquired by force or fraud, or both...In America, however the case is widely different. **Our government is founded upon**

¹⁸ Derived from: Great IRS Hoax, Form #11.302, Section 3.3; <http://sedm.org/Forms/FormIndex.htm>.

compact [consent expressed in a written contract called a Constitution or in positive law]. Sovereignty was, and is, in the people.”
[Glass v. The Sloop Betsey, 3 (U.S.) Dall 6]

Below is the legal definition of “compact” to prove our point that the Constitution and all federal law written in furtherance of it are indeed a “contract”:

“Compact, n. An agreement or contract between persons, nations, or states. Commonly applied to working agreements between and among states concerning matters of mutual concern. A contract between parties, which creates obligations and rights capable of being enforced and contemplated as such between the parties, in their distinct and independent characters. A mutual consent of parties concerned respecting some property or right that is the object of the stipulation, or something that is to be done or forborne. See also Compact clause; Confederacy; Interstate compact; Treaty.”
[Black’s Law Dictionary, Sixth Edition, p. 281]

Enacting a mutual agreement into positive law and which takes the form of a Constitution, then, becomes the vehicle for proving the fact that the People collectively agreed and directly consented to allow the government to pass laws that will protect their rights. When our federal government then passes laws or “acts”, the Congressional Record becomes the legal evidence or proof of all of the elected representatives who consented to the agreement. Since we sent these representatives to Washington D.C. to represent our interests, then the result is that we indirectly consented to allow them to bind us to any new agreements or contracts (called statutes) written in furtherance of our interests. If the statute or law passed by Congress will have an adverse impact on our rights, it can then be said that indirectly we consented or agreed to any adverse impact, because the majority voted in favor of their elected representatives.

Public servants then, are just the apparatus or tool or machinery that the sovereign People use for protecting their life, liberty, and property and thereby governing themselves. It is ironic that the most important single force that law is there to protect from is disobedient public servants who want to usurp authority from the people. Our federal government essentially is structured as an independent contractor to the sovereign states, and the contract is the Constitution. The Contract delegated authority or jurisdiction only over foreign affairs and foreign commerce. There are a few very minor exceptions to this general rule which we will discuss subsequently. As the definition above shows, the apparatus and machinery of government is simply the “rudder” that steers the ship, but the Captain of the ship is the People individually and collectively. In a true Republican Form of Government, the REAL government is the people individually and collectively, and not their public servants.

Law is therefore the contractual method used by the sovereign for delegating his authority to those under him and for governing and ruling the nation. Frederic Bastiat in his book The Law, further helps us define and understand the purpose of law:

We must remember that law is force, and that, consequently, the proper functions of the law cannot lawfully extend beyond the proper functions of force. When law and force keep a person within the bounds of justice, they impose nothing but a mere negation. They oblige him only to abstain from harming others. They violate neither his personality, his liberty nor his property. They safeguard all of these. They are defensive; they defend equally the rights of all.¹⁹

So we can see that law is force and that it must apply equally to all if liberty is to be protected. If it applies unequally to one class of persons over another, then it turns from being an instrument of liberty to an instrument of oppression and tyranny.

Many people think the purpose of law is to promote public policy. According to Bastiat, the purpose of law is to remedy injustice after it occurs, and there is a world of difference between these two opposing views. The law, in fact, is only there for public protection, but NOT for public advocacy of what some bureaucrat “thinks” would be good. Law is a negative concept and not a positive concept. Law is there to provide remedy for harm AFTER an injury occurs, not to encourage or mandate some FUTURE good. Even the Bible agrees with this conclusion, where the Apostle Paul says:

For the commandments, “You shall not commit adultery,” “You shall not murder,” “You shall not steal,” “You shall not bear false witness,” “You shall not covet,” and if there is any other commandment, are all summed up in this saying, namely, “You shall love your neighbor as yourself.”

Love does no harm to a neighbor; therefore love is the fulfillment of the law.
[Romans 13:9-10, Bible, NKJV]

¹⁹ The Law, Frederic Bastiat, 1850.

1
2 "Do not strive with a man without cause, **if he has done you no harm**."
3 [Prov. 3:30, Bible, NKJV]

4 Our interpretation of what the above scriptures are saying is that you should not confront, interfere with, strive, or oppose a
5 man unless he has done you some personal harm or is about to cause you harm and you want to prevent it. Your legal rights
6 define and circumscribe the boundary over which he cannot cross without doing you harm. The act of him doing you harm
7 is referred to as "evil". The law is the vehicle for rebuking and correcting the evil and harm under such circumstances and
8 that is its **only** legitimate purpose. As we made plain in the introduction to Chapter 1, Christians are commanded in Eccl.
9 12:13-14 to "fear the Lord", and "fearing the Lord" is defined in Prov. 8:13 as "hating evil", which means eliminating and
10 opposing it at every opportunity. The process of acquiring knowledge about what is evil and hating evil is called "morality",
11 and it is the purpose of parenting and every good government to develop and encourage morality in everyone in society.

12 "Of all the dispositions and habits which lead to political prosperity, Religion and morality are indispensable
13 supports. In vain would that man claim the tribute of Patriotism who should labour to subvert these great Pillars
14 of human happiness, these firmest props of the duties of Men and citizens. The mere politician, equally with the
15 pious man, ought to respect and to cherish them. A volume could not trace all their connections with private and
16 public felicity. Let it simply be asked, "where is the security for property, for reputation, for life, if the sense of
17 religious obligation desert the oaths which are the instruments of investigation in courts of justice?" And let us
18 with caution indulge the supposition that morality can be maintained without religion. Whatever may be conceded
19 to the influence of refined education on minds of peculiar structure, reason and experience both forbid us to
20 expect that national morality can prevail in exclusion of religious principle."

21 [George Washington in his Farewell Address; SOURCE:
22 <http://famguardian.org/Subjects/LawAndGovt/History/GWashingtonFarewell.htm> ; See also George
23 Washington's Farewell Address Presented by Pastor Garrett Lear,
24 <https://www.youtube.com/watch?v=6emyK7umXGg>]

25 Consequently, the purpose of the law from a spiritual and legal perspective is only to provide remedy for harm AFTER an
26 injury occurs, not to encourage or mandate some FUTURE good, "benefit", or even civil political objective. Here is another
27 excerpt from Bastiat's book, The Law, that explains this assertion:

28 **Law Is a Negative Concept**

29 The harmlessness of the mission performed by law and lawful defense is self-evident; the usefulness is obvious;
30 and the legitimacy cannot be disputed.

31 As a friend of mine once remarked, this negative concept of law is so true that the statement, the purpose of the
32 law is to cause justice to reign, is not a rigorously accurate statement. It ought to be stated that **the purpose of**
33 **the law is to prevent injustice from reigning.** In fact, it is injustice, instead of justice, that has an existence of its
34 own. Justice is achieved only when injustice is absent.

35 **But when the law, by means of its necessary agent, force, imposes upon men a regulation of labor, a method**
36 **or a subject of education, a religious faith or creed - then the law is no longer negative; it acts positively upon**
37 **people. It substitutes the will of the legislator for their own initiatives. When this happens, the people no longer**
38 **need to discuss, to compare, to plan ahead; the law does all this for them. Intelligence becomes a useless prop**
39 **for the people; they cease to be men; they lose their personality, their liberty, their property.**

40 Try to imagine a regulation of labor imposed by force that is not a violation of liberty; a transfer of wealth
41 imposed by force that is not a violation of property. If you cannot reconcile these contradictions, then you must
42 conclude that the law cannot organize labor and industry without organizing injustice.

43 Thomas Jefferson, one of our founding fathers, agreed with this philosophy when he said:

44 "With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing
45 more, fellow citizens--**a wise and frugal Government, which shall restrain men from injuring one another**
46 **[prevent injustice, NOT promote justice], shall leave them otherwise free to regulate their own pursuits of**
47 **industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum**
48 **of good government, and this is necessary to close the circle of our felicities.**"
49 [Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

50 The purpose of the law also *cannot* be to promote charity, because charity and force are incompatible. Promoting charity
51 with the law is promoting INjustice, which cannot be the proper role of law. Law should only be used to prevent injustice.
52 Here is Bastiat's perspective from The Law again:

You say: "There are persons who have no money," and you turn to the law, but the law is not a breast that fills itself with milk. Nor are the lacteal veins of the law supplied with milk from a source outside the society. Nothing can enter the public treasury for the benefit of one citizen or one class unless other citizens and other classes have been forced to send it in. **If every person draws from the treasury the amount that he has put in it, it is true that the law then plunders nobody. But this procedure does nothing for the persons who have no money. It does not promote equality of income. The law can be an instrument of equalization only as it takes from some persons and gives to other persons. When the law does this, it is an instrument of plunder.**

Another word for plunder is theft. Whenever the government or the people use the law as an instrument of theft, and the government as a Robinhood, then the purpose of government turns from preventing injustice to:

1. Punishing success by making people who work harder and earn more pay a higher percentage of their income in taxes. This discourages a proper work ethic.
2. Robbing the rich to give to those who have the most votes. This causes democracies to devolve into "mobocracies" eventually, as low income persons vote for persons who will rob the rich and give them something for nothing. (We already have this, in that older people vote consistently for politicians who will expand and protect their social security benefits, which aren't a trust fund at all, but instead are a Ponzi scheme paid for by younger workers, moving money from hand-to-mouth)."
3. An agent of organized extortion and lawlessness.
4. A destabilizing force in society that undermines public trust and encourages political apathy (voter participation is the lowest it has been in years.. ever wonder why).

Here is what the Supreme Court had to say about this type of plunder:

"To lay with one hand the power of government on the property of the citizen, and with the other to bestow it on favored individuals.. is none the less robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms."
[Loan Association v. Topeka, 20 Wall. 655 (1874)]

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

The U.S. Supreme Court in the landmark case of Pollock v. Farmers' Loan and Trust Co., 157 U.S. 429 (1895) said the following regarding what happens when the government becomes a Robinhood and tries to promote equality of result rather than equality of opportunity. We end up with class warfare in society done using the force of law and a mobocracy mentality:

*"The present **assault upon capital** is but the beginning. **It will be but the stepping stone to others larger and more sweeping.** until our political contest will become war of the poor against the rich; a war of growing intensity and bitterness.*

...

The legislation, in the discrimination it makes, is class legislation. Whenever a distinction is made in the burdens a law imposes or in the benefits it confers on any citizens by reason of their birth, or wealth, or religion, it is class legislation, and leads inevitably to oppression and abuses, and to general unrest and disturbance in society."

Routine use of government as a means to plunder and rob from its people through taxation is the foundation of socialism. Socialism, therefore, is a form of institutionalized or organized crime. Socialism is also incompatible with Christianity, as discussed in Socialism: The New American Civil Religion, Form #05.016, Section 4.2. Social Security, Medicare, Unemployment taxes and other government entitlement programs are examples of socialist programs which amount to organized crime to the extent that participation in them is compulsory or mandatory. For all practical purposes in today's society, participation in these programs is mandatory for the average employee. Therefore, our government has become an organized crime ring that can and should be prosecuted under RICO laws (18 U.S.C. §225) for racketeering and extortion.

7.3 How law protects the sovereign people: By limiting government power

1 The main purpose of law is to limit government power in order to protect and preserve freedom, choice, and the sovereignty
2 of the people.

3 *"When we consider the nature and theory of our institutions of government, the principles upon which*
4 *they are supposed to rest, and review the history of their development, we are constrained to conclude*
5 *that they do not mean to leave room for the play and action of purely personal and arbitrary power.*
6 *Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our*
7 *system, while sovereign powers are delegated to the agencies of government, sovereignty itself*
8 *remains with the people, by whom and for whom all government exists and acts. And the law is the*
9 *definition and limitation of power."*
10 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

11 An important implication of the use of law to limit government power is the following inferences unavoidably arising from
12 it:

- 13 1. The purpose of law is to define and thereby limit government power.
- 14 2. All law acts as a delegation of authority order upon those serving in the government.
- 15 3. You cannot limit government power without definitions that are limiting.
- 16 4. A definition that does not limit the thing or class of thing defined is no definition at all from a legal perspective and
17 causes anything that depends on that definition to be political rather than legal in nature. By political, we mean a
18 function exercised ONLY by the LEGISLATIVE or EXECUTIVE branch.
- 19 5. Where the definitions in the law are clear, judges have no discretion to expand the meaning of words. Therefore the
20 main method of expanding government power and creating what the supreme court calls "arbitrary power" is to use
21 terms in the law that are vague, undefined, "general expressions", or which don't define the context implied.
- 22 6. We define "general expressions" as those which:
 - 23 6.1. The speaker is either not accountable or [REFUSES to be accountable](#) for the accuracy or truthfulness or definition
24 of the word or expression.
 - 25 6.2. Fail to recognize that there are multiple contexts in which the word could be used.
 - 26 6.2.1. CONSTITUTIONAL (States of the Union).
 - 27 6.2.2. STATUTORY (federal territory).
 - 28 6.3. Are susceptible to two or more CONTEXTS or interpretations, one of which the government representative
29 interpreting the context stands to benefit from handsomely. Thus, "equivocation" is undertaken, in which they
30 TELL you they mean the CONSTITUTIONAL interpretation but after receiving your form or pleading, interpret
31 it to mean the STATUTORY context.

32 [equivocation](#)

33 *EQUIVOCATION, n. Ambiguity of speech; the use of words or expressions that are susceptible of a double*
34 *signification. Hypocrites are often guilty of equivocation, and by this means lose the confidence of their fellow*
35 *men. Equivocation is incompatible with the Christian character and profession.*
36 *[SOURCE: <http://1828.mshaffer.com/d/search/word/equivocation/>]*

37
38 *Equivocation ("to call by the same name") is an [informal logical fallacy](#). It is the misleading use of a term with
39 more than one [meaning](#) or [sense](#) (by glossing over which meaning is intended at a particular time). It generally
40 occurs with [polysemic](#) words (words with multiple meanings).*

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

44 *It is therefore distinct from (semantic) [ambiguity](#), which means that the context doesn't make the meaning of the*
45 *word or phrase clear, and [ambiholby](#) (or syntactical ambiguity), which refers to ambiguous sentence structure*
46 *due to [punctuation](#) or [syntax](#).*
47 *[Wikipedia: Equivocation, Downloaded 9/15/2015; SOURCE: <https://en.wikipedia.org/wiki/Equivocation>]*

- 48 6.4. [PRESUME](#) that all contexts are equivalent, meaning that CONSTITUTIONAL and STATUTORY are equivalent.
- 49 6.5. Fail to identify the specific context implied.
- 50 6.6. Fail to provide an actionable definition for the term that is useful as evidence in court.
- 51 6.7. Government representatives actively interfere with or even penalize efforts by the applicant to define the context
52 of the terms so that they can protect their right to make injurious presumptions about their meaning.

- 1 7. Any attempt to assert any authority by anyone in government to add anything they want to the definition of a thing in
2 the law unavoidably creates a government of UNLIMITED power.
- 3 8. Anyone who can add anything to the definition of a word in the law that does not expressly appear SOMEWHERE in
4 the law is exercising a LEGISLATIVE and POLITICAL function of the LEGISLATIVE branch and is NOT acting as a
5 judge or a jurist.
- 6 9. The only people in government who can act in a LEGISLATIVE capacity are the LEGISLATIVE branch under our
7 system of three branches of government: LEGISLATIVE, EXECUTIVE, and JUDICIAL.
- 8 10. Any attempt to combine or consolidate any of the powers of each of the three branches into the other branch results in
9 tyranny.

10 *“When the legislative and executive powers are united in the same person, or in the same body of magistrates,
11 there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact
12 tyrannical laws, to execute them in a tyrannical manner.*

13 *Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it
14 joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge
15 would be then the legislator. Were it joined to the executive power, the judge might behave with violence and
16 oppression [sound familiar?].*

17 *There would be an end of everything, were the same man or the same body, whether of the nobles or of the
18 people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of
19 trying the causes of individuals.”*

20 [. . .]

21 *In what a situation must the poor subject be in those republics! The same body of magistrates are possessed,
22 as executors of the laws, of the whole power they have given themselves in quality of legislators. They may
23 plunder the state by their general determinations; and as they have likewise the judiciary power in their hands,
24 every private citizen may be ruined by their particular decisions.”*
25 [The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;
26 SOURCE: http://famguardian.org/Publications/SpiritOfLaws\sol_11.htm]

27 7.4 Two methods of creating “obligations” clarify the definition of “law”

28 The legal definition of “law” can be easily discerned by examining HOW “obligations” are created. The California Civil
29 Code, Section 1427 defines what an obligation or duty is:

30 Civil Code - CIV
31 DIVISION 3. OBLIGATIONS [1427 - 3272.9]
32 (Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)
33 PART 1. OBLIGATIONS IN GENERAL [1427 - 1543] (Part 1 enacted 1872.)
34 TITLE 1. DEFINITION OF OBLIGATIONS [1427 - [1428.]] (Title 1 enacted 1872.)

35 1427. An obligation is a legal duty, by which a person is bound to do or not to do a certain thing.

36 (Enacted 1872.)

37 The California Civil Code and California Code of Civil Procedure then describe how obligations may lawfully be created.
38 Section 22.2 of the California Civil Code (“CCC”) shows that the **common law** shall be the rule of decision in all the courts
39 of this State. CCC section 1428 establishes that obligations are legal duties arising either from contract of the parties, or the
40 operation of law (nothing else). CCCP section 1708 states that the obligations imposed by operation of law are only to abstain
41 from injuring the person or property of another, or infringing upon any of his or her rights.

42 Civil Code - CIV
43 DEFINITIONS AND SOURCES OF LAW
44 (Heading added by Stats. 1951, Ch. 655, in conjunction with Sections 22, 22.1, and 22.2)

45 22.2. The common law of England, so far as it is not repugnant to or inconsistent with the Constitution of the
46 United States, or the Constitution or laws of this State, is the rule of decision in all the courts of this State. (Added
47 by Stats. 1951, Ch. 655.)

48 -----

Civil Code – CIV
DIVISION 3. OBLIGATIONS [1427 - 3272.9]
(Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)
PART 1. OBLIGATIONS IN GENERAL [1427 - 1543] (Part 1 enacted 1872.)
TITLE 1. DEFINITION OF OBLIGATIONS [1427 - [1428.]] (Title 1 enacted 1872.)

[1428.] Section Fourteen Hundred and Twenty-eight. An obligation arises either from:

One — The contract of the parties; or,

Two — The operation of law. An obligation arising from operation of law may be enforced in the manner provided by law, or by civil action or proceeding.

(Amended by Code Amendments 1873-74, Ch. 612.)

Civil Code – CIV
DIVISION 3. OBLIGATIONS [1427 - 3272.9]
(Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)
PART 3. OBLIGATIONS IMPOSED BY LAW [1708 - 1725]
(Part 3 enacted 1872.)

1708. Every person is bound, without contract, to abstain from injuring the person or property of another, or infringing upon any of his or her rights.

(Amended by Stats. 2002, Ch. 664, Sec. 38.5. Effective January 1, 2003.)

The phrase “operation of law” uses the word “law” and therefore implies REAL law. REAL law in turn consists of ONLY the common law and the Constitution, as we prove in this document.

Based on the above provisions of the California Civil Code, when anyone from the government seeks to either administratively or judicially enforce a “duty” or “obligation”, such as in tax correspondence, they have the burden of proof to demonstrate.

1. That you expressly consented to a contract with them. This would include:

1.1. Written agreements.

1.2. Trusts.

1.3. Statutory franchises.

This class of obligations is what we call “private law” or “special law” throughout this document. It is NOT “law” in a classical sense.

2. That “operation of law” is involved. In other words, that:

2.1. You injured a specific, identified flesh and blood person and

2.2. The injured party has standing to sue in a civil or common law action.

2.3. The party against whom the enforcement action is imposed DOES NOT consent.

THIS is what we refer to as “PUBLIC law” or “law” in this document.

They must meet the above burden of proof with legally admissible evidence and may not satisfy that burden with either a belief or a presumption. Pursuant to Federal Rule of Evidence 610, neither beliefs or opinions constitute legally admissible evidence. Likewise, a presumption is not legally admissible evidence for the same reason. We cover why presumptions are not evidence in:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<https://sedm.org/Forms/FormIndex.htm>

In practice, they NEVER can meet the above burden of proof and consequently, you will always win when they send you a tax collection notice if you know what you are doing and have read this document! That is PRECISELY why we claim and can prove that the present government is DE FACTO rather than DE JURE, as described in:

De Facto Government Scam, Form #05.043
<https://sedm.org/Forms/FormIndex.htm>

The first option above, contracts, is described in:

Government Instituted Slavery Using Franchises, Form #05.030
<https://sedm.org/Forms/FormIndex.htm>

The first option, meaning contracts, is EXCLUDED from the definition of “law” based on the following.

Municipal law, thus understood, is properly defined to be “a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong.”

[. . .]

*It is also called a rule to distinguish it from a compact or agreement; **for a compact is a promise proceeding from us, law is a command directed to us.** The language of a compact is, “I will, or will not, do this”; that of a law is, “thou shalt, or shalt not, do it.” It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. **In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all.** Upon these accounts law is defined to be “a rule.”
[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4]*

Real “law” is what the above refers to as “a rule of civil conduct”. By that definition, it can only refer to the common law. Why? Because domicile is a prerequisite to enforcing civil STATUTES and it is voluntary and requires consent in some form, as we prove in the following document:

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

Any enforcement action that does NOT satisfy the burden of proof or proceeds upon PRESUMPTION in satisfying the above is, by definition:

1. An “injustice”, because it violates your right to be left alone.
2. A violation of due process of law because it is NOT proceeding with evidence. PRESUMPTIONS are NOT “evidence” or a substitute for evidence. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<https://sedm.org/Forms/FormIndex.htm>

3. A purely private commercial transaction. As such, if the Plaintiff or the enforcer claim to be a “government”, they:
 - 3.1. Are subject to the Clearfield Doctrine. See United States v. Winstar Corp., 518 U.S. 839 (1996).
 - 3.2. Are “purposefully availing themselves” of commerce in an otherwise legislatively but not constitutionally foreign jurisdiction. Hence they waive sovereign, official, and judicial immunity.
 - 3.3. Waive sovereign, official, and judicial immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
<https://www.law.cornell.edu/uscode/text/28/part-IV/chapter-97>
4. A non-governmental function. REAL government PROTECTS absolutely owned private property rather than making a business or “trade or business” out of converting it to PUBLIC property or property CONTROLLED by the public.

“For the principal aim of society is to protect individuals in the enjoyment of those absolute rights, which were vested in them by the immutable laws of nature; but which could not be preserved in peace without the mutual assistance and intercourse, which is gained by the institution of friendly and social communities. Hence it follows, that the first and primary end of human laws is to maintain and regulate these absolute rights of individuals.”

*“By the absolute rights of individuals we mean those which are so in their primary and strictest sense; such as would belong to their persons merely in a state of nature, and which every man is entitled to enjoy whether out of society or in it.” - Ibid.
[William Blackstone, Commentaries (1765)]*

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

1 “The rights of the individuals are restricted only to the extent that they have been voluntarily surrendered by the
2 citizenship to the agencies of government.”
3 [City of Dallas v Mitchell, 245 S.W. 944]

4 “Life, faculties, production— in other words individuality, liberty, property— that is man. And in spite of the
5 cunning of artful political leaders, these three gifts from God precede all human legislation, and are superior to
6 it.”
7 [Frederic Bastiat (b. 1801 - d. 1850), The Law; <http://famguardian.org/Publications/TheLaw/TheLaw.htm>]

8 [More at: Unalienable Rights Course, Form #12.038; <https://sedm.org/LibertyU/UnalienableRights.pdf>]

- 9 5. A request by the Plaintiff and the GOVERNMENT court or administrative enforcer to procure absolutely owned
10 private party.
11 5.1. That property is, at minimum, the “services” needed to respond to the ILLEGAL and even
12 UNCONSTITUTIONAL enforcement action.
13 5.2. The property might also include any and all property or services that might be awarded as a consequence of the
14 enforcement proceeding.
15 6. An attempt to make you into a Merchant under U.C.C. §2-104(1) who is SELLING absolutely owned private property
16 to the Plaintiff or GOVERNMENT administrative enforcer.
17 7. A request or OFFER by the Plaintiff or GOVERNMENT administrative enforcer to become a Buyer under U.C.C. §2-
18 103(1)(a) of your absolutely owned private property.
19 8. A request for you to specify any and all CONDITIONS you want to attach to the use, custody, or control of your
20 absolutely owned private property.
21 8.1. As the absolute owner, you have a PRIVATE and CONSTITUTIONAL right to dictate any and ALL conditions
22 you wish to attach to the use of your property.

23 **“PROPERTY. Rightful dominion over external objects; ownership; the unrestricted and exclusive right to a**
24 **thing; the right to dispose of the substance of a thing in every legal way, to possess it, to use it and to exclude**
25 **every one else from interfering with it. Mackeld. Rom. Law, § 265.**

26 Property is the highest right a man can have to anything; being used for that right which one has to lands or
27 tenements, goods or chattels, which no way depends on another man's courtesy. Jackson ex dem. Pearson v.
28 Housel, 17 Johns. 281, 283.

29 A right imparting to the owner a power of indefinite user, capable of being transmitted to universal successors
30 by way of descent, and imparting to the owner the power of disposition, from himself and his successors per
31 universitatem, and from all other persons who have a spes successions under any existing concession or
32 disposition, in favor of such person or series of persons as he may choose, with the like capacities and powers as
33 he had himself, and under such conditions as the municipal or particular law allows to be annexed to the
34 dispositions of private persons. Aust. Jur. (Campbell's Ed.) § 1103.

35 **The right of property is that sole and despotic dominion which one man claims and exercises over the external**
36 **things of the world, in total exclusion of the right of any other individual in the universe. It consists in the free**
37 **use, enjoyment and disposal of all a person's acquisitions, without any control or diminution save only by the**
38 **laws of the land. 1 Bl.Comm. 138; 2 Bl.Comm. 2, 15.**

39 The word is also commonly used to denote any external object over which, the right of property is exercised. In
40 this sense it is a very wide term, and includes every class of acquisitions which a man can own or have an interest
41 in. See Scranton v. Wheeler, 179 D.S. 141, 21 Sup.Ct. 48, 45 L.Ed. 126; Lawrence v. Hennessey, 165 Mo. 659,
42 65 S.W. 717; Boston & L.R. Corp. v. Salem & L. R. Co., 2 Gray (Mass.), 35; National Tel. News Co. v. Western
43 Union Tel. Co., 119 Fed. 294, 56 C.C.A. 198, 60 L.R.A. 805; Hamilton v. Rathbone, 175 U.S. 414, 20 Sup.Ct.
44 155, 44 L.Ed. 219; Stanton v. Lewis, 26 Conn. 449; Wilson v. Ward Lumber Co. (C. C.) 67 Fed. 674.

45 —Absolute property . In respect to chattels personal property is said to be “absolute” where a man has, solely
46 and exclusively, the right and also the occupation of any movable chattels, so permanent, but may at some times
47 subsist and not at other times; such for example, as the property a man may have in wild animals which he has
48 caught and keeps, and which are his only so long as he retains possession of them. 2 BL Comm. 389.—Real
49 property . A general term for lands, tenements, and hereditaments; property which, on the death of the owner
50 intestate, passes to his heir. Real property is either corporeal or incorporeal. See Code N. Y. § 462 — Separate
51 property . The separate property of a married woman is that which she owns in her own right, which is liable
52 only for her own debts, and which she can incur and dispose of at her own will.—Special property. Property
53 of a qualified, temporary, or limited nature; as distinguished from absolute, general, or unconditional property.
54 Such is the property of a bailee in the article bailed, of a sheriff in goods temporarily in his hands under a levy,
55 of the finder of lost goods while looking for the owner, of a person in wild animals which he has caught. Stief v.
56 Hart, 1 N.Y. 24; Moulton v. Witherell, 52 Me. 242; Eisendrath v. Knauer, 64 111. 402; Phelps v. People, 72 N.Y.
57 357.

8.2. If you fail to specify the terms and conditions of the GRANT or LOAN of your absolutely owned private property to the opposing party, you are PRESUMED to DONATE the property to the Plaintiff or GOVERNMENT enforcer.

CONSENT. An agreement to something proposed, and differs from assent. (q.v.) Wolff, Ins. Nat. part 1, SSSS 27-30; Pard. Dr. Com. part 2, tit. 1, n. 1, 38 to 178. Consent supposes,

1. a physical power to act; 2. a moral power of acting; 3. a serious, determined, and free use of these powers. Fonb. Eq. B; 1, c. 2, s. 1; Grot. de Jure Belli et Pacis, lib. 2, c. 11, s. 6.

2. Consent is either express or implied. Express, when it is given viva voce, or in writing; implied, when it is manifested by signs, actions, or facts, or by inaction or silence, which raise a presumption that the consent has been given.

[. . .]

8. - 6. **Courts of equity have established the rule, that when the true owner of property stands by, and knowingly suffers a stranger to sell the same as his own, without objection, this will be such implied consent as to render the sale valid against the true owner.** Story on Ag. Sec. 91, Story on Eq. Jur. Sec. 385 to 390. And courts of law, unless restrained by technical formalities, act upon the principles of justice; as, for example, when a man permitted, without objection, the sale of his goods under an execution against another person. 6 Adolph. & El 11. 469; 9 Barn. & Cr. 586; 3 Barn. & Adolph. 318, note. [Bouvier's Law Dictionary, Fourth Edition, 1848]

To ensure that you are NEVER victimized by the ILLEGAL or UNCONSTITUTIONAL enforcement actions of especially government or de facto government enforcement actions, we recommend the following resources and/or examples to use in your defense. These documents identify YOU as the Merchant, the enforcer as the Buyer, and specify powerful "default terms and conditions" to the loan of your absolutely owned private property to them:

1. Tax Form Attachment, Form #04.201
<https://sedm.org/Forms/FormIndex.htm>
2. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<https://sedm.org/Forms/FormIndex.htm>
3. Injury Defense Franchise and Agreement, Form #06.027
<https://sedm.org/Forms/FormIndex.htm>

7.5 Authorities on "law"

"True Law is right reason in agreement with Nature, it is of universal application, unchanging and everlasting; it summons to duty by its commands and averts from wrong-doing by its prohibitions. And it does not lay its commands or prohibitions upon good men in vain, although neither have any effect upon the wicked. It is a sin to try to alter this law, nor is it allowable to try to repeal a part of it, and it is impossible to abolish it entirely. We cannot be freed from its obligations by Senate or People, and we need not look outside ourselves for an expounder or interpreter of it. And there will not be different laws at Rome or at Athens, or different laws now and in the future, but one eternal and unchangeable law will be valid for all times and all nations, and there will be one master and one rule, that is God, for He is the author of this law, its promulgator, and its enforcing judge."

[Marcus Tullius Cicero, 106-43 B.C.; SOURCE: <http://sedm.org/disclaimer.htm>]

"Power and law are not synonymous. In truth, they are frequently in opposition and irreconcilable. There is God's Law from which all equitable laws of man emerge and by which men must live if they are not to die in oppression, chaos and despair. Divorced from God's eternal and immutable Law, established before the founding of the suns, man's power is evil no matter the noble words with which it is employed or the motives urged when enforcing it. Men of good will, mindful therefore of the Law laid down by God, will oppose governments whose rule is by men, and if they wish to survive as a nation they will destroy the [de facto] government which attempts to adjudicate by the whim of venal judges."

[Marcus Tullius Cicero, 106-43 B.C.; SOURCE: <http://sedm.org/disclaimer.htm>]

"Of liberty I would say that, in the whole plenitude of its extent, it is unobstructed action according to our will. But rightful liberty is unobstructed action according to our will within limits drawn around us by the equal rights of others [Form #05.033]. I do not add 'within the limits of the law,' because law is often but the tyrant's will, and always so when it violates the [PRIVATE] right of an individual."

[Thomas Jefferson to Isaac H. Tiffany, 1819, From: Thomas Jefferson on Politics and Government, Section 1.2; SOURCE: <http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff0100.htm>]

1 “I cannot subscribe to the omnipotence of a State Legislature, or that it is absolute and without control; although
2 its authority should not be expressly restrained by the Constitution, or fundamental law, of the State. The people
3 of the United States erected their Constitutions, or forms of government, to establish justice, to promote the
4 general welfare, to secure the blessings of liberty; and to protect their persons and property from violence. The
5 purposes for which men enter into society will determine the nature and terms of the social compact; and as they
6 are the foundation of the legislative power, they will decide what are the proper objects of it: The nature, and
7 ends of legislative power will limit the exercise of it. This fundamental principle flows from the very nature of our
8 free Republican governments, that no man should be compelled to do what the laws do not require; nor to refrain
9 from acts which the laws permit. There are acts which the Federal, or State, Legislature cannot do, without
10 exceeding their authority. There are certain vital principles in our free Republican governments, which will
11 determine and over-rule an apparent and flagrant abuse of legislative power; as to authorize manifest injustice
12 by positive law; or to take away that security for personal liberty, or private property, for the protection whereof
13 of the government was established. An ACT of the Legislature (for I cannot call it a law) contrary to the great
14 first principles of the social compact, cannot be considered a rightful exercise of legislative authority. The
15 obligation of a law in governments established on express compact, and on republican principles, must be
16 determined by the nature of the power, on which it is founded. A few instances will suffice to explain what I
17 mean. A law that punished a citizen for an innocent action, or, in other words, for an act, which, when done,
18 was in violation of no existing law; a law that destroys, or impairs, the lawful private contracts of citizens; a
19 law that makes a man a Judge in his own cause; or a law that takes property from A, and gives it to B: It is
20 against all reason and justice, for a people to entrust a Legislature with SUCH powers; and, therefore, it cannot
21 be presumed that they have done it. The genius, the nature, and the spirit, of our State Governments, amount to
22 a prohibition of such acts of legislation; and the general principles of law and reason forbid them. The Legislature
23 may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of conduct for all its
24 citizens in future cases; they may command what is right, and prohibit what is wrong; but they cannot change
25 innocence into guilt; or punish innocence as a crime; or violate the right of an antecedent lawful private contract;
26 or the right of private property. To maintain that our Federal, or State, Legislature possesses such powers, if
27 they had not been expressly restrained; would, in my opinion, be a political heresy, altogether inadmissible in
28 our free republican governments.”
29 [*Calder v. Bull*, 3 U.S. 386 (1798)]

30
31 “To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow
32 it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery
33 because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under
34 legislative forms.

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

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

45
46 “Law. That which is laid down, ordained, or established. A rule or method according to which phenomenon or
47 actions co-exist or follow each other. Law, in its generic sense, is a body of rules of action or conduct prescribed
48 by controlling authority, and having binding legal force. United States Fidelity and Guaranty Co. v. Guenther,
49 281 U.S. 34, 50 S.Ct. 165, 74 L.Ed. 683. That which must be obeyed and followed by citizens subject to sanctions
50 or legal consequences is a law. Law is a solemn expression of the will of the supreme power of the State.
51 *Calif.Civil Code*, §22.

52 The “law” of a state is to be found in its statutory and constitutional enactments, as interpreted by its courts, and,
53 in absence of statute law, in rulings of its courts. *Dauer’s Estate v. Zabel*, 9 Mich.App. 176, 156 N.W.2d. 34, 37.”
54 [*Black’s Law Dictionary*, Sixth Edition, p. 884; SOURCE:
55 <http://famguardian.org/TaxFreedom/CitesByTopic/law.htm>]

56 57 What Is Law?

58 What, then, is law? It is the collective organization of the individual right to lawful defense.

Each of us has a natural right – from God – to defend his person, his liberty, and his property. These are the three basic requirements of life, and the preservation of any one of them is completely dependent upon the preservation of the other two. For what are our faculties but the extension of our individuality? And what is property but an extension of our faculties?

If every person has the right to defend – even by force – his person, his liberty, and his property, then it follows that a group of men have the right to organize and support a common force to protect these rights constantly. Thus the principle of collective right – its reason for existing, its lawfulness – is based on individual right. And the common force that protects this collective right cannot logically have any other purpose or any other mission than that for which it acts as a substitute. Thus, since an individual cannot lawfully use force against the person, liberty, or property of another individual, then the common force – for the same reason – cannot lawfully be used to destroy the person, liberty, or property of individuals or groups.

Such a perversion of force would be, in both cases, contrary to our premise. Force has been given to us to defend our own individual rights. Who will dare to say that force has been given to us to destroy the equal rights of our brothers? Since no individual acting separately can lawfully use force to destroy the rights of others, does it not logically follow that the same principle also applies to the common force that is nothing more than the organized combination of the individual forces?

If this is true, then nothing can be more evident than this: The law is the organization of the natural right of lawful defense. It is the substitution of a common force for individual forces. And this common force is to do only what the individual forces have a natural and lawful right to do: to protect persons, liberties, and properties; to maintain the right of each, and to cause justice to reign over us all.

The Complete Perversion of the Law

But, unfortunately, law by no means confines itself to its proper functions. And when it has exceeded its proper functions, it has not done so merely in some inconsequential and debatable matters. The law has gone further than this; it has acted in direct opposition to its own purpose. The law has been used to destroy its own objective: It has been applied to annihilating the justice that it was supposed to maintain; to limiting and destroying rights which its real purpose was to respect. The law has placed the collective force at the disposal of the unscrupulous who wish, without risk, to exploit the person, liberty, and property of others. It has converted plunder into a right, defense into a crime, in order to punish lawful defense.

How has this perversion of the law been accomplished? And what have been the results?

The law has been perverted by the influence of two entirely different causes: stupid greed and false philanthropy. Let us speak of the first.

A Fatal Tendency of Mankind

Self-preservation and self-development are common aspirations among all people. And if everyone enjoyed the unrestricted use of his faculties and the free disposition of the fruits of his labor, social progress would be ceaseless, uninterrupted, and unending.

But there is also another tendency that is common among people. When they can, they wish to live and prosper at the expense of others. This is no rash accusation. Nor does it come from a gloomy and uncharitable spirit. The annals of history bear witness to the truth of it: the incessant wars, mass migrations, religious persecutions, universal slavery, dishonesty in commerce, and monopolies. This fatal desire has its origin in the very nature of man – in that primitive, universal, and insuppressible instinct that impels him to satisfy his desires with the least possible pain.

Property and Plunder

Man can live and satisfy his wants only by ceaseless labor, by the ceaseless application of his faculties to natural resources. This process is the origin of property.

But it is also true that a man may live and satisfy his wants by seizing and consuming the products of the labor of others. This process is the origin of plunder.

Now since man is naturally inclined to avoid pain – and since labor is pain in itself – it follows that men will resort to plunder whenever plunder is easier than work. History shows this quite clearly. And under these conditions, neither religion nor morality can stop it.

When, then, does plunder stop? It stops when it becomes more painful and more dangerous than labor.

It is evident, then, that the proper purpose of law is to use the power of its collective force to stop this fatal tendency to plunder instead of to work. All the measures of the law should protect property and punish plunder.

But, generally, the law is made by one man or one class of men. And since law cannot operate without the sanction and support of a dominating force, this force must be entrusted to those who make the laws.

This fact, combined with the fatal tendency that exists in the heart of man to satisfy his wants with the least possible effort, explains the almost universal perversion of the law. Thus it is easy to understand how law, instead of checking injustice, becomes the invincible weapon of injustice. It is easy to understand why the law is used by the legislator to destroy in varying degrees among the rest of the people, their personal independence by slavery, their liberty by oppression, and their property by plunder. This is done for the benefit of the person who makes the law, and in proportion to the power that he holds.

[The Law, Frederic Bastiat, 1850; SOURCE: <http://famguardian.org/Publications/TheLaw/TheLaw.htm>]

"No man in this country is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only supreme power in our system of government, and every man who by accepting office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of the authority which it gives," 106 U.S., at 220. "Shall it be said... that the courts cannot give remedy when the Citizen has been deprived of his property by force, his estate seized and converted to the use of the government **without any lawful authority, without any process of law, and without any compensation,** because the president has ordered it and his officers are in possession? **If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-regulated liberty and the protection of personal rights.**" 106 U.S., at 220, 221.

[United States vs. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882); SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/law.htm>]

We must remember that law is force, and that, consequently, the proper functions of the law cannot lawfully extend beyond the proper functions of force. When law and force keep a person within the bounds of justice, they impose nothing but a mere negation. **They oblige him only to abstain from harming others. They violate neither his personality, his liberty nor his property. They safeguard all of these. They are defensive; they defend equally the rights of all.**

[The Law, Frederic Bastiat, 1850; SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/law.htm>]

Law Is a Negative Concept

The harmlessness of the mission performed by law and lawful defense is self-evident; the usefulness is obvious; and the legitimacy cannot be disputed.

As a friend of mine once remarked, this negative concept of law is so true that the statement, the purpose of the law is to cause justice to reign, is not a rigorously accurate statement. It ought to be stated that **the purpose of the law is to prevent injustice from reigning.** In fact, it is injustice, instead of justice, that has an existence of its own. Justice is achieved only when injustice is absent.

But when the law, by means of its necessary agent, force, imposes upon men a regulation of labor, a method or a subject of education, a religious faith or creed – then the law is no longer negative; it acts positively upon people. It substitutes the will of the legislator for their own initiatives. When this happens, the people no longer need to discuss, to compare, to plan ahead; the law does all this for them. Intelligence becomes a useless prop for the people; they cease to be men; they lose their personality, their liberty, their property.

Try to imagine a regulation of labor imposed by force that is not a violation of liberty; a transfer of wealth imposed by force that is not a violation of property. If you cannot reconcile these contradictions, then you must conclude that the law cannot organize labor and industry without organizing injustice.

[The Law, Frederic Bastiat, 1850; SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/law.htm>]

7.6 CORRECTIVE (past) or PREVENTIVE (future) Remedy?

The type of remedy that a so-called "law" provides determines whether it is law that applies equally to all or merely a voluntary franchise that only applies to those who have personally consented.

1. If it provides a remedy for a demonstrated past injury, then it is “law” in a classical sense.
 - 1.1. We call this CORRECTIVE justice.
 - 1.2. An example of CORRECTIVE justice would be a murder conviction.
2. If it provides a remedy for a future injury that hasn’t yet occurred, it is a voluntary franchise.
 - 2.1. We call this PREVENTIVE justice.
 - 2.2. An example of PREVENTIVE justice would be an injunction or restraining order.

The above assertions are a product of the legal definition of “standing”. It is a fact that you cannot sue in a court of law without “standing” and if you don’t have it, your case will be dismissed under Federal Rule of Civil Procedure 12(b)(6). Therefore, you cannot sue in court, whether under statutes or under the common law, without STANDING.

“STANDING TO SUE DOCTRINE. Doctrine that in action in federal constitutional court by citizen against a government officer, complaining of alleged unlawful conduct there is no iusticiable controversy unless citizen shows that such conduct invades or will invade a private substantive legally protected interest of plaintiff citizen. Associated Industries of New York State v. Ickes, C.C.A.2, 134 F.2d 694, 702.”
[Black’s Law Dictionary, Fourth Edition, p. 1577]

The seminal case on standing is [Lujan v. Defenders of Wildlife, 504 U.S. 555 \(1992\)](#). It establishes that burden of proof to establish elements of standing include three elements, according to the U.S. Supreme Court:

1. The plaintiff must have suffered an "injury in fact"—an invasion of a legally protected interest which is (a) concrete and particularized, see *id.*, at 756; [Warth v. Seldin, 422 U.S. 490, 508 \(1975\)](#); [Sierra Club v. Morton, 405 U.S. 727, 740-741, n. 16 \(1972\)](#); ^[1] and (b) "actual or imminent, not `conjectural' or `hypothetical,' " [Whitmore, supra, at 155](#) (quoting [Los Angeles v. Lyons, 461 U.S. 95, 102 \(1983\)](#)).
2. There must be a causal connection between the injury and the conduct complained of—the injury has to be "fairly. . . trace[able] to the challenged action of the defendant, and not . . . th[e] result [of] the independent action of some third party not before the court." [Simon v. Eastern Ky. Welfare 561*561 Rights Organization, 426 U.S. 26, 41-42 \(1976\)](#).
3. It must be "likely," as opposed to merely "speculative," that the injury will be "redressed by a favorable decision." *Id.*, at 38, 43.

The party invoking federal jurisdiction bears the burden of establishing the above three elements. See [FW/PBS, Inc. v. Dallas, 493 U.S. 215, 231 \(1990\)](#); [Warth, supra, at 508](#).

It is a fact that you cannot demonstrate an injury unless the injury ALREADY happened in the PAST. It is also a fact, that there is no way to prove an injury with evidence that hasn’t yet happened. Therefore, anything that acts upon the future or deals with injuries that haven’t yet happened is not “law” in a classical sense and requires consent in some form to implement. Anything that requires consent is what we call a franchise. Franchises are described in the following resources on our site:

1. [Government Franchises Course](#), Form #12.012
<https://sedm.org/Forms/FormIndex.htm>
2. [Government Instituted Slavery Using Franchises](#), Form #05.030
<https://sedm.org/Forms/FormIndex.htm>

An example of something that would not be “law” in a classical sense but a voluntary franchise is the case of Registered Sex Offenders. After sex offenders are convicted and enter the jail, they are told that they will either not be released or will not be released EARLY UNLESS they consent to register their name whenever they move to a new place IN THE FUTURE. Those who manifest that consent are called “Registered Sex Offenders”. Those who don’t consent never get out of jail or take forever to get out of jail. In effect, the sex offender is being compelled to surrender their PRIVATE constitutional right of privacy under the Fourth Amendment and the right to not incriminate themselves under the Fifth Amendment in exchange for the PUBLIC PRIVILEGE of being liberated from jail. This is a violation of what the U.S. Supreme Court calls “The Unconstitutional Conditions Doctrine”, which we describe at length in the following source:

Government Instituted Slavery Using Franchises , Form #05.030, Section 28.2 https://sedm.org/Forms/FormIndex.htm

If in fact rights protected the Constitution are INALIENABLE as the Declaration of Independence says, then you aren’t allowed to legally consent to give them away and any attempt to compel you to do so is an UNJUST and an INJURY:

1 “We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator**
2 **with certain unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness.--That to secure
3 these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,
4 - “
5 [Declaration of Independence]

6 “Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”
7 [Black’s Law Dictionary, Fourth Edition, p. 1693]

8 Not only can the government NOT compel or coerce you to surrender CONSTITUTIONAL rights as they do with Registered
9 Sex Offenders, they also cannot use your failure to sign up for a franchise or pay or receive the “benefits” of said franchise
10 (such as Social Security) as a basis for an injury and standing to sue in court. The following case explains why:

11 “Men are endowed by their Creator with certain unalienable rights, -‘life, liberty, and the pursuit of happiness;’
12 and to ‘secure,’ not grant or create, these rights, governments are instituted. That property [or income] which a
13 man has honestly acquired he retains full control of, subject to these limitations:

14 [1] First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his
15 neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other public “benefit”];

16 [2] second, that if he devotes it to a public use, he gives to the public a right to control that use; and

17 [3] third, that whenever the public needs require, the public may take it upon payment of due compensation.”

18 [Budd v. People of State of New York, 143 U.S. 517 (1892)]

19 The above paragraph establishes that the government cannot use a failure to participate as standing to sue for an injury:

20 [1] First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his
21 neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other public “benefit”];

22 All franchises MUST be voluntary and participation cannot be economically or commercially coerced by the government. If
23 it is, the participant is the target of illegal duress and they cannot be regarded as lawfully participating:

24 “An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party
25 coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to
26 execute the agreement as the state of mind induced.²⁰ Duress, like fraud, rarely becomes material, except where
27 a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the
28 contract or conveyance voidable, not void, at the option of the person coerced,²¹ and it is susceptible of
29 ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.²²
30 However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has
31 no intention of doing so, is generally deemed to render the resulting purported contract void.²³”
32 [American Jurisprudence 2d, Duress, §21 (1999)]

33 The inference is therefore inescapable that:

34 “In order to be “law” that applies equally to ALL, it must provide a remedy AFTER an injury occurs. It may not
35 PREVENT injuries before they occur. Anything that operates in a PREVENTIVE rather than CORRECTIVE
36 mode is a franchise. There is no standing in a REAL court to sue WITHOUT first demonstrating such an injury
37 to the PRIVATE or NATURAL rights of the Plaintiff or VICTIM.”

²⁰ Brown v. Pierce, 74 U.S. 205, 7 Wall. 205, 19 L.Ed. 134

²¹ Barnette v. Wells Fargo Nevada Nat’l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

²² Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicume, 142 Or. 416, 20 P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

²³ Restatement 2d, Contracts §174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

7.7 Why all man-made law is religious in nature²⁴

A fascinating book on the subject of Biblical Law entitled *The Institutes of Biblical Law* by Rousas John Rushdoony irrefutably establishes that all law is religious, and that it represents a covenant between man and God which is characterized as divine revelation. When we consider that government is founded exclusively on law, government itself then becomes a religion to implement or execute or enforce divine revelation. When government abuses the authority delegated by God through God's law, then it also becomes a false religious cult. This exposition will set the stage for section 7.9 later, which establishes that our present day government is nothing but a cult surrounding the false religion it created with its own unjust law because this law has become a vain substitute and an affront to God's Law found in the Bible. Here are some very insightful quotes from pp. 4-5 of that wonderful book:

Law is in every culture religious in origin. Because law governs man and society, because it establishes and declares the meaning of justice and righteousness, law is inescapably religious, in that it establishes in practical fashion the ultimate concerns of a culture. Accordingly, a fundamental and necessary premise in any and every study of law must be, first, a recognition of this religious nature of law.

Second, it must be recognized that in any culture the source of law is the god of that society. If law has its source in man's reason, then reason is the god of that society. If the source is an oligarchy, or in a court, senate, or ruler, then that source is the god of that system. Thus, in Greek culture law was essentially a religiously humanistic concept,

In contrast to every law derived from revelation, nomos for the Greeks originated in the mind (nous). So the genuine nomos is no mere obligatory law, but something in which an entity valid in itself is discovered and appropriated...It is "the order which exists (from time immemorial), is valid and is put into operation."²⁵

Because for the Greeks mind was one being with the ultimate order of things, man's mind was thus able to discover ultimate law (nomos) out of its own resources, by penetrating through the maze of accident and matter to the fundamental ideas of being. As a result, Greek culture became both humanistic, because man's mind was one with ultimacy, and also neoplatonic, ascetic, and hostile to the world of matter, because mind, to be truly itself, had to separate itself from non-mind.

Modern humanism, the religion of the state, locates law in the state and thus makes the state, or the people as they find expression in the state, the god of the system. As Mao Tse-Tung has said, "Our God is none other than the masses of the Chinese people."²⁶ In Western culture, law has steadily moved away from God to the people (or the state) as its source, although the historic power and vitality of the West has been in Biblical faith and law.

Third, in any society, any change of law is an explicit or implicit change of religion. Nothing more clearly reveals, in fact, the religious change in a society than a legal revolution. When the legal foundations shift from Biblical law to humanism, it means that the society now draws its vitality and power from humanism, not from Christian theism.

Fourth, no disestablishment of religion as such is possible in any society. A church can be disestablished, and a particular religion can be supplanted by another, but the change is simply to another religion. Since the foundations of law are inescapably religious, no society exists without a religious foundation or without a law-system which codifies the morality of its religion.

Fifth, there can be no tolerance in a law-system for another religion. Toleration is a device used to introduce a new law-system as a prelude to a new intolerance. Legal positivism, a humanistic faith, has been savage in its hostility to the Biblical law-system and has claimed to be an "open" system. But Cohen, by no means a Christian, has aptly described the logical positivists as "nihilists" and their faith as "nihilistic absolutism."²⁷ Every law-system must maintain its existence by hostility to every other law-system and to alien religious foundations or else it commits suicide.

In analyzing now the nature of Biblical law, it is important to note first that, for the Bible, law is revelation. The Hebrew word for law is torah which means instruction, authoritative direction.²⁸ The Biblical concept of law is broader than the legal codes of the Mosaic formulation. It applies to the divine word and instruction in its totality:

²⁴ Source: *Great IRS Hoax*, Form #11.302, Section 4.4.9.

²⁵ Hermann Kleinknecht and W. Gutbrod, *Law* (London: Adam and Charles Black, 1962), p. 21

²⁶ Mao Tse-Tung, *The foolish Old Man Who Removed Mountains* (Peking: Foreign Languages Press, 1966), p. 3.

²⁷ Morris Raphael Cohen, *Reason and Law* (New York: Collier Books, 1961), p. 84 f.

²⁸ Ernest F. Kevan, *The Moral Law* (Jenkintown, Penna.: Sovereign Grace Publishers, 1963) p. 5 f. S.R. Driver, "Law (In Old Testament)," in James Hastings, ed., *A Dictionary of the Bible*, vol. III (New York: Charles Scribner's Sons, 1919), p. 64.

1 ...the earlier prophets also use torah for the divine word proclaimed through them (Is. viii.
2 16, cf. also v. 20; Isa. xxx. 9 f.; perhaps also Isa. i. 10). Besides this, certain passages in
3 the earlier prophets use the word torah also for the commandment of Yahweh which was
4 written down: thus Hos. viii. 12. Moreover there are clearly examples not only of ritual
5 matters, but also of ethics.

6 Hence it follows that at any rate in this period torah had the meaning of a divine instruction,
7 whether it had been written down long ago as a law and was preserved and pronounced
8 by a priest, or whether the priest was delivering it at that time (Lam. ii. 9; Ezek. vii. 26;
9 Mal. ii. 4 ff.), or the prophet is commissioned by God to pronounce it for a definite situation
10 (so perhaps Isa. xxx. 9).

11 Thus what is objectively essential in torah is not the form but the divine authority.²⁹

12 The law is the revelation of God and His righteousness. There is no ground in Scripture for despising the law.
13 Neither can the law be relegated to the Old Testament and grace to the New:

14 The time-honored distinction between the OT as a book of law and the NT as a book of
15 divine grace is without grounds or justification. Divine grace and mercy are the
16 presupposition of law in the OT; and the grace and love of God displayed in the NT events
17 issue in the legal obligations of the New Covenant. Furthermore, the OT contains evidence
18 of a long history of legal developments which must be assessed before the place of law is
19 adequately understood. Paul's polemics against the law in Galatians and Romans are
20 directed against an understanding of law which is by no means characteristic of the OT as
21 a whole.³⁰

22 There is no contradiction between law and grace. The question in James's Epistle is faith and works, not faith and
23 law.³¹ Judaism had made law the mediator between God and man, and between God and the world. It was this
24 view of law, not the law itself, which Jesus attacked. As Himself the Mediator, Jesus rejected the law as mediator
25 in order to re-establish the law in its God-appointed role as law, the way of holiness. He established the law by
26 dispensing forgiveness as the law-giver in full support of the law as the convicting word which makes men
27 sinners.³² The law was rejected only as mediator and as the source of justification.³³ Jesus fully recognized the
28 law, and obeyed the law. It was only the absurd interpretations of the law He rejected. Moreover,

29 We are not entitled to gather from the teaching of Jesus in the Gospels that He made any
30 formal distinction between the Law of Moses and the Law of God. His mission being not
31 to destroy but to fulfil the Law and the Prophets (Mt. 5:17), so far from saying anything in
32 disparagement of the Law of Moses or from encouraging His disciples to assume an
33 attitude of independence with regard to it, He expressly recognized the authority of the
34 Law of Moses as such, and of the Pharisees as its official interpreters. (Mt. 23:1-3).³⁴

35 With the completion of Christ's work, the role of the Pharisees as interpreters ended, but not the authority of the
36 Law. In the New Testament era, only apostolically received revelation was ground for any alteration in the law.
37 The authority of the law remained unchanged.

38 St. Peter, e.g. required a special revelation before he would enter the house of the
39 uncircumcised Cornelius and admit the first Gentile convert into the Church by baptism
40 (acts 10:1-48) --a step which did not fail to arouse opposition on the part of those who
41 "were of the circumcision" (cf. 11:1-18).³⁵

42 The second characteristic of Biblical law is that it is a treaty or covenant. Kline has shown that the form of the
43 giving of the law, the language of the text, the historical prologue, the requirement of imprecations and
44 benedictions, and much more, all point to the fact that the law is a treaty established by God with His people.
45 Indeed, "the revelation committed to the two tables was rather a suzerainty treaty or covenant than a legal code."³⁶

²⁹ Kleinknecht an Gutbrod, *Law*, p. 44

³⁰ W.J. Harrelson, "Law in the OT," in *The Interpreter's Dictionary of the Bible*, (New York: Abingdon Press, 1962), III, 77.

³¹ Kleinknecht an Gutbrod, *Law*, p. 125.

³² *Ibid*, pp. 74, 81-91.

³³ *Ibid.*, p. 95.

³⁴ Hugh H. Currie, "Law of God," in James Hastings, ed., *A Dictionary of Christ and the Gospels* (New York: Charles Scribner's Sons, 1919), I, 685.

³⁵ Olaf Moe, "Law," in James Hastings, ed., *Dictionary of the Apostolic Church* (New York: Charles Scribner's Sons, 1919), I, 685.

³⁶ Meredith G. Line, *Treaty of the Great King, The Covenant Structure of Deuteronomy: Studies and Commentary* (Grand Rapids: William B. Eerdmans, 1963), p. 16. See also J.A. Thompson: *The Ancient Near Eastern Treaties and the Old Testament* (London: The Tyndale Press, 1964).

1 The full covenant summary, the Ten Commandments, was inscribed on each of the two tables of stone, one table
2 or copy of the treaty for each party in the treaty, God and Israel.³⁷

3 The two stone tables are not, therefore, to be likened to a stele containing one of the half-
4 dozen or so known legal codes earlier than or roughly contemporary with Moses as though
5 God had engraved on these tables a corpus of law. The revelation they contain is nothing
6 less than an epitome of the covenant granted by Yahweh, the sovereign Lord of heaven and
7 earth, to his elect and redeemed servant, Israel.

8 Not law, but covenant. That must be affirmed when we are seeking a category
9 comprehensive enough to do justice to this revelation in its totality. At the same time, the
10 prominence of the stipulations, reflect in the fact that "the ten words" are the element used
11 as pars pro toto, signifies the centrality of law in this type of covenant. There is probably
12 no clearer direction afforded the biblical theologian for defining with biblical emphasis
13 the type of covenant God adopted to formalize his relationship to his people than that given
14 in the covenant he gave Israel to perform, even "the ten commandments." Such a covenant
15 is a declaration of God's lordship, consecrating a people to himself in a sovereignly
16 dictated order of life.³⁸

17 This latter phrase needs re-emphasis: the covenant is "a sovereignly dictated order of life." God as the sovereign
18 Lord and Creator gives His law to man as an act of sovereign grace. It is an act of election, of electing grace
19 (Deut. 7:7 f.; 8:17; 9:4-6, etc.).

20 The God to whom the earth belongs will have Israel for His own property, Ex. xix. 5. It is
21 only on the ground of the gracious election and guidance of God that the divine commands
22 to the people are given, and therefore the Decalogue, Ex. xx. 2, places at its forefront the
23 fact of election.³⁹

24 In the law, the total life of man is ordered: "there is no primary distinction between the inner and the outer life;
25 the holy calling of the people must be realized in both."⁴⁰

26 The third characteristic of the Biblical law or covenant is that it constitutes a plan for dominion under God. God
27 called Adam to exercise dominion in terms of God's revelation, God's law (Gen. 1:26 ff.; 2:15-17). This same
28 calling, after the fall, was required of the godly line, and in Noah it was formally renewed (Gen. 9:1-17). It was
29 again renewed with Abraham, with Jacob, with Israel in the person of Moses, with Joshua, David, Solomon
30 (whose Proverbs echo the law), with Hezekiah and Josiah, and finally with Jesus Christ. The sacrament of the
31 Lord's Supper is the renewal of the covenant: "this is my blood of the new testament" (or covenant), so that the
32 sacrament itself re-establishes the law, this time with a new elect group (Matt. 26:28; Mark 14:24; Luke 22:20;
33 1 Cor. 11:25). The people of the law are now the people of Christ, the believers redeemed by His atoning blood
34 and called by His sovereign election. Kline, in analyzing Hebrews 9:16, 17, in relation to the covenant
35 administration, observes:

36 ...the picture suggested would be that of Christ's children (cf. 2:13) inheriting his universal
37 dominion as their eternal portion (note 9:15b; cf. also 1:14; 2:5 ff.; 6:17; 11:7 ff.). And
38 such is the wonder of the messianic Mediator-Testator that the royal inheritance of his
39 sons, which becomes of force only through his death, is nevertheless one of co-regency
40 with the living Testator! For (to follow the typographical direction provided by Heb.
41 9:16,17 according to the present interpretation) Jesus is both dying Moses and succeeding
42 Joshua. Not merely after a figure but in truth a royal Mediator redivivus, he secures the
43 divine dynasty by succeeding himself in resurrection power and ascension glory.⁴¹

44 The purpose of God in requiring Adam to exercise dominion over the earth remains His continuing covenant
45 word: man, created in God's image and commanded to subdue the earth and exercise dominion over it in God's
46 name, is recalled to this task and privilege by his redemption and regeneration.

47 The law is therefore the law for Christian man and Christian society. Nothing is more deadly or more derelict
48 than the notion that the Christian is at liberty with respect to the kind of law he can have. Calvin whose classical
49 humanism gained ascendancy at this point, said of the laws of states, of civil governments:

³⁷ Kline, *op. cit.*, p. 19.

³⁸ *Ibid.*, p. 17.

³⁹ Gustave Friedrich Oehler, *Theology of the Old Testament* (Grand Rapids: Zondervan, 1883), p. 177.

⁴⁰ *Ibid.*, p. 182.

⁴¹ Kline, *Treaty of the Great King*, p. 41.

I will briefly remark, however, by the way, what laws it (the state) may piously use before God, and be rightly governed by among men. And even this I would have preferred passing over in silence, if I did not know that it is a point on which many persons run into dangerous errors. For some deny that a state is well constituted, which neglects the polity of Moses, and is governed by the common laws of nations. The dangerous and seditious nature of this opinion I leave to the examination of others; it will be sufficient for me to have evinced it to be false and foolish.⁴²

Such ideas, common in Calvinist and Lutheran circles, and in virtually all churches, are still heretical nonsense.⁴³ Calvin favored "the common law of nations." But the common law of nations in his day was Biblical law, although extensively denatured by Roman law. And this "common law of nations" was increasingly evidencing a new religion, humanism. Calvin wanted the establishment of the Christian religion; he could not have it, nor could it last long in Geneva, without Biblical law.

Two Reformed scholars, in writing of the state, declare, "It is to be God's servant, for our welfare. It must exercise justice, and it has the power of the sword."⁴⁴ Yet these men follow Calvin in rejecting Biblical law for "the common law of nations." But can the state be God's servant and by-pass God's law? And if the state "must exercise justice," how is justice defined, by the nations, or by God? There are as many ideas of justice as there are religions.

The question then is, what law is for the state? Shall it be positive law, after calling for "justice" in the state, declare, "A static legislation valid for all times is an impossibility." Indeed!⁴⁵ Then what about the commandment, Biblical legislation, if you please, "Thou shalt not kill," and "Thou shalt not steal"? **Are they not intended to valid for all time and in every civil order? By abandoning Biblical law, these Protestant theologians end up in moral and legal relativism.**

Roman Catholic scholars offer natural law. The origins of this concept are in Roman law and religion. For the Bible, there is no law in nature, because nature is fallen and cannot be normative. Moreover the source of law is not nature but God. There is no law in nature but a law over nature, God's law.⁴⁶

Neither positive law [man's law] nor natural law can reflect more than the sin and apostasy of man: revealed law [e.g. ONLY THE BIBLE] is the need and privilege of Christian society. It is the only means whereby man can fulfill his creation mandate of exercising dominion under God. Apart from revealed law [the BIBLE!], man cannot claim to be under God but only in rebellion against God.
[*The Institutes of Biblical Law*, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog Card Number 72-79485, pp. 4-5, Emphasis added]

To summarize the findings of this section:

1. The purpose of law is to describe and codify the morality of a culture. Since only religion can define morality, then all law is religious in origin.
2. In any culture, the source of law becomes the god of that society. If law is based on Biblical law, then the God of that society is the true God. If it becomes the judges or the rulers, who are at war with God, then these rulers become the god of that society.
3. In any society, any change of law is an explicit or implicit change of religion.
4. The disestablishment of religion in any society is an impossibility, because all civilizations are based on law and law is religious in nature.
5. There can be no tolerance in a law system for another religion. All religious systems eventually seek to destroy their competition for the sake of self-preservation. Consequently, governments tend eventually to try to control or eliminate religions in order to preserve and expand their power.
6. The laws of our society must derive from Biblical law. Any other result leads to "humanism", apostasy, and mutiny against God, who is our only King and our Lawgiver.

⁴² John Calvin, *Institutes of the Christian Religion*, bk. IV, chap. XX, para. Xiv. In the John Allen translation (Philadelphia: Presbyterian Board of Christian Education, 1936), II, 787 f.

⁴³ See H. de Jongste and J.M. van Krimpen, *The Bible and the Life of the Christian*, for similar opinions (Philadelphia: Presbyterian and Reformed Publishing Co., 1968), p. 66 ff.

⁴⁴ *Ibid.*, p. 73.

⁴⁵ *Ibid.*, p. 75.

⁴⁶ The very term "nature" is mythical. See R.J. Rushdoony, "The Myth of Nature," in *The Mythology of Science* (Nutley, N.J.: The Craig Press, 1967), pp. 96-98.

7. Humanism is the worship of the “state”, which is simply a collection of people under a democratic form of government. By “worship”, we mean obedience to the dictates and mandates of the collective majority. The United States is NOT a democracy, it is a Republic based on individual rights and sovereignty, NOT collective sovereignty.
8. The consequence of humanism is moral relativism and disobedience to God’s laws, which is sin and apostasy and leads to separation from God.

7.8 The result of violating God’s laws or putting man’s laws above God’s laws is slavery, servitude, and captivity⁴⁷

The Bible vividly describes what happens when the people choose to disregard God’s laws and follow only the laws of men or of governments made up of men. The result of disregarding God’s laws and substituting in their place man’s vain laws is slavery, servitude, and captivity for any society that does this. The greater the conflict or deviation between man’s laws and God’s laws, the more severe the punishment and oppression and wrath will be that God will inflict:

But to the wicked, God says:

“What right have you to declare My statutes [write man’s vain law], or take My covenant [the Bible] in your mouth, seeing you hate instruction and cast My words behind you? When you saw a thief, you consented with him, and have been a partaker with adulterers. You give your mouth to evil, and your tongue frames deceit. You sit and speak against your brother; you slander your own mother’s son. These things you have done, and I kept silent; you thought that I was altogether like you; but I will reprove you, and set them in order before your eyes. Now consider this, you who forget God, lest I tear you in pieces, and there be none to deliver: Whoever offers praise glorifies Me; and to him who orders his conduct aright I will show the salvation of God.”
[Psalm 50:16-23, Bible, NKJV]

Below is an excerpt from the Bible that illustrates the point we are trying to make in this section, found in 2 Kings 17:5-23. The governments described below that violated God’s laws and thereby alienated themselves from God consisted of kings, but today’s equivalent is our politicians, who by law should be servants but who through extortion under the color of law in illegally enforcing income taxes, have made themselves into the equivalent of kings.

Israel Carried Captive to Assyria

⁵ Now the king of Assyria went throughout all the land, and went up to Samaria and besieged it for three years.
⁶ In the ninth year of Hoshea, the king of Assyria took Samaria and carried Israel away to Assyria, and placed them in Halah and by the Habor, the River of Gozan, and in the cities of the Medes.

⁷ For so it was that the children of Israel had sinned against the LORD their God, who had brought them up out of [slavery in] the land of Egypt, from under the hand of Pharaoh king of Egypt; and they had feared other gods, ⁸ and had walked in the statutes of the nations whom the LORD had cast out from before the children of Israel, and of the kings of Israel, which they had made. ⁹ Also the children of Israel secretly did against the LORD their God things that were not right, and they built for themselves high places in all their cities, from watchtower to fortified city. ¹⁰ They set up for themselves sacred pillars and wooden images^[1] on every high hill and under every green tree. ¹¹ There they burned incense on all the high places, like the nations whom the LORD had carried away before them; and they did wicked things to provoke the LORD to anger, ¹² for they served idols [governments and laws and kings], of which the LORD had said to them, “You shall not do this thing.”

¹³ Yet the LORD testified against Israel and against Judah, by all of His prophets, every seer, saying, “**Turn from your evil ways, and keep My commandments and My statutes, according to all the law which I commanded your fathers, and which I sent to you by My servants the prophets.**” ¹⁴ Nevertheless they would not hear, but stiffened their necks, like the necks of their fathers, who did not believe in the LORD their God. ¹⁵ And they rejected His statutes and His covenant that He had made with their fathers, and His testimonies which He had testified against them; they followed idols, became idolaters, and went after the nations who were all around them, concerning whom the LORD had charged them that they should not do like them. ¹⁶ So they left all the commandments of the LORD their God, made for themselves a molded image and two calves, made a wooden image and worshiped all the host of heaven, and served Baal. ¹⁷ And they caused their sons and daughters to pass through the fire, practiced witchcraft and soothsaying, and sold themselves [through usurious taxes] to do evil in the sight of the LORD, to provoke Him to anger. ¹⁸ Therefore the LORD was very angry with Israel, and removed them from His sight; there was none left but the tribe of Judah alone.

¹⁹ Also Judah did not keep the commandments of the LORD their God, but walked in the statutes of Israel which they made. ²⁰ And the LORD rejected all the descendants of Israel, afflicted them, and delivered them into the hand of plunderers, until He had cast them from His sight. ²¹ For He tore Israel from the house of David,

⁴⁷ Source: Great IRS Hoax, Form #11.302, Section 4.4.11.

1 and they made Jeroboam the son of Nebat king. Then Jeroboam drove Israel from following the LORD, and made
2 them commit a great sin.²²For the children of Israel walked in all the sins of Jeroboam which he did; they did not
3 depart from them,²³until the LORD removed Israel out of His sight, as He had said by all His servants the
4 prophets. So Israel was carried away from their own land to Assyria, as it is to this day.

5 Therefore, the surest way to incur the wrath of God against you is to disregard or violate His Laws, or to put the
6 commandments and laws and governments of men above obedience to His sacred laws. We must have our priorities straight
7 or we may dishonor God and violate the first four commandments of the Ten Commandments, which require us to love and
8 trust and honor God above and beyond any earthly government. If we put man's laws above God's laws on our priority list,
9 then we are committing idolatry toward a man-made thing called government.

10 The Great IRS Hoax, Form #11.302, Section 4.17 describes a few examples where the modern day vain laws of our
11 government conflict with God's laws. These conflicts of law force us into the circumstance where we must make a choice
12 in our obedience and allegiance. The choice of which of those two we should obey when there is such a conflict ought to be
13 quite evident to those who have read the passage above.

14 **7.9 Abuse of Law as Religion⁴⁸**

15 Religion is legally defined as follows:

16 "**Religion.** Man's relation to Divinity, to reverence, **worship**, obedience, and **submission to mandates and**
17 **precepts** of supernatural or **superior beings**. In its broadest sense includes all forms of **belief in the existence of**
18 **superior beings exercising power over human beings by volition, imposing rules of conduct, with future**
19 **rewards and punishments**. **Bond uniting man to God, and a virtue** whose purpose is to **render God worship**
20 **due him as source of all being and principle of all government of things**. *Nikulnikoff v. Archbishop, etc., of*
21 *Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663.*"
22 [*Black's Law Dictionary, Sixth Edition, p. 1292*]

23 According to the above definition, every system of religion is based on:

- 24 1. The existence of a superior being.
- 25 2. Faith in the superior being.
- 26 3. Obedience to the laws of that superior being. This is called "worship".
- 27 4. The nature of the superior being as the basis for the "government of all things".
- 28 5. Supreme allegiance to the will of the superior being.

29 Principles of law can be abused to create a counterfeit state-sponsored religion which imitates God's religion in every
30 particular. To see the full extent of how this has been done and all the symptoms, see Socialism: The New American Civil
31 Religion, Form #05.016, Section 14.2. Right now, we will summarize how the above elements of religion can be "simulated"
32 through abuse of the legal system by your covetous public servants:

- 33 1. Government franchises can be created which make those in government superior in relation to everyone else for all those
34 who participate. People are recruited to join the church by being compelled to participate in these franchises because
35 they are deprived of basic necessities needed to survive if they don't.
- 36 2. "Presumption" can be used as a substitute for religious faith. A presumption is simply a belief that either is not or cannot
37 be supported by legally admissible evidence.
- 38 3. Fear of punishments administered under the "presumed" but not actual authority of law can be used to ensure obedience
39 toward and therefore "worship" of the superior being.
- 40 4. The superior being is the government, and thereby that superior being is the basis for the "government of all things".
- 41 5. Allegiance to the government is supreme because very strong punishments follow for those who refuse obedience
42 because their OTHER God forbids it.

43 This section will focus on steps 1 and 2 above, which is how presumption and law are abused to create a religion that at least
44 "appears" to most people to be a legitimate government function.

45 Before you can fool people using the process above, you must first dumb them down from a legal perspective. This is done
46 by removing all aspects of legal education from the public school and junior college curricula so that only "priests" of a civil

⁴⁸ Adapted from: Socialism: The New American Civil Religion, Form #05.016, Section 11.2.2; <http://sedm.org/Forms/FormIndex.htm>.

religion called “attorneys” will even come close to knowing the truth about what is going on. This will bring the population of people who know down to a small enough level that they can easily be targeted and controlled by those in the government who license and regulate them without the need for police power, guns, or military force. The legal field is so lucrative and most lawyers are so greedy that economic coercion alone is sufficient to keep the limited few who know the truth “gagged” from sharing it with others, lest their revenues dry up.

*"The mouth which eats does not talk."
[Chinese Proverb]*

After you have dumbed down the masses, the sheep in the general public are easy to control through carefully targeted deception and propaganda for which the speakers are insulated from liability for their LIES.

1. The IRS has given itself free reign to literally lie to the public with impunity in their publications:

*Internal Revenue Manual
Section 4.10.7.2.8 (05-14-1999)
IRS Publications*

*IRS Publications, issued by the Headquarters Office, explain the law in plain language for taxpayers and their advisors. They typically highlight changes in the law, provide examples illustrating Service positions, and include worksheets. **Publications are nonbinding on the Service and do not necessarily cover all positions for a given issue. While a good source of general information, publications should not be cited to sustain a position.***

2. IRS allows its agents to use pseudonyms other than their real legal name so that they are protected from accountability if they misrepresent the truth to the public. See:

*Notice of Pseudonym Use and Unreliable IRS Records, Form #04.206
<http://sedm.org/Forms/FormIndex.htm>*

3. Federal courts have given the IRS license to lied on their phone support, and in person. See:

*Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>*

4. Even the federal courts themselves routinely lie with impunity, because they are accountable to no one and the IRS doesn't even listen to the courts below the U.S. Supreme Court anyway: Judges control the selection of grand juries and they abuse this authority to choose sheep who will do what they are told and never indict the judge himself because they are too ignorant, lazy, and uneducated to think for themselves and take a risk.

*Internal Revenue Manual
4.10.7.2.9.8 (05-14-1999) Importance of Court Decisions*

1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.

2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.

3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers.

Now that those in government who run the system have a license to lie with impunity, next you pass a “code” that has the FORM and APPEARANCE of law, but which actually ISN'T law. The U.S. Supreme Court referred to such a “code”, when it said:

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

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

In that sense, the law itself also becomes a vehicle for propaganda focused solely on propagating false presumptions and beliefs about the liabilities of the average American toward the government. To the legal layman and the average American however, such a ruse will at least "look" like law, but those who advance it know it isn't. Only a select few "priests" of the civil religion at the top of the civil religion who set up the fraud know the truth, and these few people are so well paid that they keep their mouths SHUT.

There are many ways to create a state sponsored "bible" that looks like law and has the forms of law. For instance, you can:

1. Create a franchise agreement that "activates" or becomes legally enforceable only with your individual and explicit consent in some form. In that sense, the code which embodies this private law behaves just like a state sponsored bible: It only applies to those who BELIEVE they are subject to it. The self-serving deception and propaganda spread by the legal profession and the government are the main reason that anyone "believes" or "presumes" that they are subject to it.
2. Codify the codes pertaining to a subject into a single title in the U.S. Code and then REPEAL the whole darned thing, but surround the language with so much subtle legalese that the REPEAL will be undetectable to all but the most highly trained legal minds.
3. Enact the code into something other than "positive law". This makes such a code "prima facie evidence", meaning nothing more than a "presumption" that is NOT admissible as evidence of an obligation in a court of law.

"Prima facie. Lat. At first sight on the first appearance; on the face of it; so far as can be judged from the first disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary. State ex rel. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110. See also Presumption."
[Black's Law Dictionary, Sixth Edition, p. 1189]

Now let's apply the above concepts to show how ALL THREE have been employed to create a civil religion of socialism using the Internal Revenue Code.

First, we establish that the Internal Revenue Code is an excise tax which applies to those engaged in an activity called a "trade or business". 26 U.S.C. §7701(a)(26) defines this activity as "the functions of a public office". The nature of this franchise is exhaustively described in the memorandum below:

The "Trade or Business" Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

Even the courts recognize that the Internal Revenue Code is a private law franchise agreement, when they said that it only pertains to franchisees called "taxpayers":

"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."
[Long v. Rasmussen, 281 F. 236 (1922)]

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law."
[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

Based on the above article, the nature of the Internal Revenue Code as a franchise and an excise tax is carefully concealed by both the IRS and the courts in order so that people will not know that their express consent is required and exactly how that consent was provided. If they knew that, they would all instantly abandon the activity and cease to be "taxpayers" or lawful subjects of IRS enforcement.

Next, we note that the entire Internal Revenue Code was REPEALED in 1939 and has never since been reenacted. You can see the amazing evidence for yourself right from the horse's mouth below:

Revenue Act of 1939, 53 Stat. 1, Exhibit #05.027
<http://sedm.org/Exhibits/ExhibitIndex.htm>

Below is the text of the repeal extracted from the above:

Internal Revenue Code of 1939, Chapter 2, 53 Stat 1

Sec. 4. Repeal and Savings Provisions—(a) *The Internal Revenue Title, as hereinafter set forth, is intended to include all general laws of the United States and parts of such laws, relating exclusively to internal revenue, in force on the 2d day of January 1939 (1) of a permanent nature and (2) of a temporary nature if embraced in said Internal Revenue Title. In furtherance of that purpose, all such laws and parts of laws codified herein, to the extent they relate exclusively to internal revenue, are repealed, effective, except as provided in section 5, on the day following the date of enactment of this act.*

(b) *Such repeal shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall any office, position, employment board, or committee, be abolished by such repeal, but the same shall continue under the pertinent provisions of the Internal Revenue Title.*

(c) *All offenses committed, and all penalties or forfeitures incurred under any statute hereby repealed, may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed.*

Sec. 5. Continuance of Existing Law—Any provision of law in force on the 2d day of January 1939 corresponding to a provision contained in the Internal Revenue Title shall remain in force until the corresponding provision under such Title takes effect.
[Revenue Act of 1939, 53 Stat. 1, Section 4, emphasis added]

The above repeal is also reflected in 26 U.S.C. §7851:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 80](#) > [Subchapter B](#) > § 7851
[§ 7851. Applicability of revenue laws](#)

(a) General rules

Except as otherwise provided in any section of this title—

(1) Subtitle A

(A) **Chapters 1, 2, 4,⁽¹⁾ and 6 of this title [these are the chapters that make up Subtitle A] shall apply only with respect to taxable years [basically calendar years] beginning after December 31, 1953, and ending after the date of enactment of this title,** and with respect to such taxable years, chapters 1 (except sections [143](#) and [144](#)) and 2, and section 3801, of the Internal Revenue Code of 1939 are hereby repealed.

Note the key word “**and ending after the date of enactment of this title**”. That word “and” means that the taxable year must both begin after December 31, 1953 AND end after enactment of the title into law. The Internal Revenue Code was enacted into law on August 16, 1954.

[Code of Federal Regulations]
[Title 26, Volume 1]
[Revised as of April 1, 2006]
From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR1.0-1]
[Page 5-9]
TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
PART 1_INCOME TAXES--Table of Contents
Sec.1.0-1 Internal Revenue Code of 1954 and regulations.

(a) Enactment of law.

The Internal Revenue Code of 1954 which became law upon enactment of Public Law 591, 83d Congress, approved August 16, 1954, provides in part as follows: . . .

Therefore, only calendar years BOTH beginning after December 31, 1953 AND ending after August 16, 1954 are included, which means only in the calendar year 1954 is the Internal Revenue Code, Subtitle A enforceable. If they had meant otherwise and had meant the code to apply to all years beyond 1954, they would have said “OR” rather than “AND”.

Next, we will look at how the Internal Revenue Code consists of nothing more than simply a “presumption” that is not admissible as evidence in any legal proceeding. 1 U.S.C. §204 lists all of the titles within the U.S. Code. Of Title 26, it says that Title 26, the Internal Revenue Code, is “prima facie evidence”:

1 U.S.C. §204: Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements

Sec. 204. - Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements

In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia, and of each

State, Territory, or insular possession of the United States -

(a) United States Code. -

[1] The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together with the then current supplement, if any, establish prima facie [by presumption] the laws of the United States, general and permanent in their nature, in force on the day preceding the commencement of the session following the last session the legislation of which is included:

[2] Provided, however, That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several States, and the Territories and insular possessions of the United States.

Of “prima facie”, Blacks’ Law Dictionary says:

“Prima facie. Lat. At first sight on the first appearance; on the face of it; so far as can be judged from the first disclosure; **presumably; a fact presumed to be true unless disproved by some evidence to the contrary.** State ex rel. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110. See also Presumption.”
[Black’s Law Dictionary, Sixth Edition, p. 1189]

1 U.S.C. §204 establishes a presumption and it is a statute. That means it establishes a “statutory presumption”. The U.S. Supreme Court has held that “statutory presumptions” are unconstitutional and that they are superseded by the presumption of innocence:

“The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic and elementary, and its enforcement lies at the foundation of the administration of our criminal law.”
[Coffin v. United States, 156 U.S. 432, 453 (1895)]

“It is apparent, this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) ‘that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.’”
[Heiner v. Donnan, 285 U.S. 312 (1932)]

Evidence that is “prima facie” means simply a presumption. The following rules apply to presumptions:

1. The accused is presumed to be innocent until proven guilty with evidence.
2. Only evidence and facts can convict a person.

“guilt must be proven by legally obtained evidence”

3. A “presumption” is not evidence, but simply a belief akin to a religion.

A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found or otherwise established in the action. **A presumption is not evidence.** A presumption is either conclusive or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.

In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of the risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast. Federal Evidence Rule 301.

See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a presumption.
[Black's Law Dictionary, Sixth Edition, p. 1185]

4. Beliefs and opinions are NOT admissible as evidence in any court.

Federal Rules of Evidence
Rule 610. Religious Beliefs or Opinions

Evidence of the beliefs or opinions of a witness on matters of religion is not admissible for the purpose of showing that by reason of their nature the witness' credibility is impaired or enhanced.
[SOURCE: <http://www.law.cornell.edu/rules/fre/rules.htm#Rule610>]

5. Presumptions may not be imposed if they injure rights protected by the Constitution:

(1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive **presumptions have been held to violate a party's due process and equal protection rights.** [Vlandis v. Kline (1973) **412 U.S. 441**, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) **414 U.S. 632**, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]
[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]

6. Presumptions are the OPPOSITE of “due process” of law and undermine and destroy it:

“If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law.”

You can read more about the above in our memorandum below:

<u>Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction</u>, Form #05.017 http://sedm.org/Forms/FormIndex.htm

Consequently, it is unconstitutional for a judge to allow any provision of the Internal Revenue Code to be cited as legal evidence of an obligation. The only thing that can be cited is the underlying revenue statutes from the Statutes At Large, because the code itself is a presumption. That approach doesn't work either, however, because 53 Stat. 1, Section 4 above repealed those statutes also. Therefore, there is no law to which is admissible as evidence of any obligation and therefore:

1. The entire Internal Revenue Code is nothing but a system of beliefs and presumptions unsupported by evidence.
2. Any judge that elevates such a presumption to the level of evidence is enacting law into force, and no judge has legislative powers. This is a violation of the separation of powers doctrine.
3. All judicial proceedings involving the Internal Revenue Code amount to nothing more than church worship services or inquisitions for those who “believe” the code applies to them.
4. If the judge allows the government to cite a provision of the I.R.C. against a private litigant without providing legally admissible evidence from the Statutes At Large which ARE positive law, he is engaging in an act of religion and belief without any evidentiary support and which CANNOT be supported.
5. Anyone criminally convicted under any provision of the Internal Revenue Code is nothing more than a political prisoner or a person who is a heretic against the state sponsored religion.

The mechanisms for the state sponsored religion are subtle, but all the elements are there. We will examine all of these elements in the following chapters because they are extensive.

7.10 Civil statutes are not “law” as defined in the Bible⁴⁹

In his wonderful course on justice and mercy that we highly recommend, Pastor Tim Keller analyzes the elements that make up “justice” from both a legal and a biblical perspective.

Doing Justice and Mercy-Pastor Tim Keller
<http://sedm.org/doing-justice-and-mercy-timothy-keller/>

At 19:00 he begins covering biblical justice and introduces the subject by quoting Lev. 24:22:

“You shall have the same law for the stranger and for one from your own country; for I am the LORD your God.”
[Lev. 24:22, Bible, NKJV]

The above scripture may seem innocuous at first until you consider what a biblical “stranger” is. In legal terms, it means a “nonresident”. A “nonresident”, in turn, is a transient wanderer who is not domiciled in the physical place that he or she is physically located. To have the SAME law for both nonresident and domiciliary means they are BOTH treated equally by the government and the court. This scripture therefore advocates equality of protection and treatment between nonresidents and domiciliaries. We cover the subject of equality of protection and treatment in:

Requirement for Equal Protection and Equal Treatment, Form #05.033
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/EqualProtection.pdf>

The legal implications of Lev. 24:22 is the following:

1. A biblical “stranger” is called a “nonresident” in the legal field.
2. A biblical stranger is therefore someone WITHOUT a civil domicile in the place he is physically located.
3. The Bible says in Lev. 24:22 that you must have the SAME “law” for both the stranger and the domiciliary.
4. The civil statutory code acquires the “force of law” only upon the consent of those who are subject to it. Hence, the main difference between the nonresident and the domiciliary is consent.
5. The only type of “law” that is the SAME for both nonresidents and domiciliaries is the common law and the criminal law, because:
 - 5.1. Neither one of these two types of law require consent of those they are enforced against.
 - 5.2. Neither one requires a civil domicile to be enforceable. A mere physical or commercial presence is sufficient to enforce EITHER.

The conclusion is therefore inescapable that the only way the nonresident and the domiciliary can be treated EXACTLY equally in a biblical sense is if:

1. The only type of “law” God authorizes is the criminal law and the common law. This means that God Himself defines “law” as NOT including the civil statutes or protection franchises.
2. Anything OTHER than the criminal law and common law is not “law” but merely a compact or contract enforceable only against those who individually and expressly consent. Implicit in the idea of consent is the absence of duress, coercion, or force of any kind. This means that the government offering civil statutes or “protection franchises” MUST:
 - 2.1. NEVER call these statutes “law” but only an offer to contract with those who seek their “benefits”.
 - 2.2. Only offer an opportunity to consent to those who are legally capable of lawfully consenting. Those in states of the Union whose rights are UNALIENABLE are legally incapable of consenting.
 - 2.3. RECOGNIZE WHERE consent is impossible, which means among those whose PRIVATE or NATURAL rights are unalienable in states of the Union.
 - 2.4. RECOGNIZE those who refuse to consent.
 - 2.5. Provide a way administratively to express and register their non-consent and be acknowledged with legally admissible evidence that their withdrawal of consent has been registered..
 - 2.6. PROTECT those who refuse to consent from retribution for not “volunteering”.

⁴⁹ Source: *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002, Section 10.3; <https://sedm.org/Forms/FormIndex.htm>.

3. The civil statutory code may NOT be created, enacted, enforced, or offered against ANYONE OTHER than those who LAWFULLY consented and had the legal capacity to consent because either abroad or on federal territory, both of which are not protected by the Constitution. Why? Because it is a “protection franchise” that DESTROYS equality of treatment of those who are subject to it. We cover this in Government Instituted Slavery Using Franchises, Form #05.030.
4. Everyone in states of the Union MUST be conclusively presumed to NOT consent to ANY civil domicile and therefore be EQUAL under ALL “laws” within the venue.
5. Both private people AND those in government, or even the entire government are on an equal footing with each other in court. NONE enjoys any special advantage, which means no one in government may assert sovereign, official, or judicial immunity UNLESS PRIVATE people can as well.
6. Anyone who tries to enact, offer, or enforce ANY civil statutory “codes” and especially franchises is attempting what the U.S. Supreme Court calls “class legislation” that leads inevitably to strife in society:

“The income tax law under consideration is marked by discriminating features which affect the whole law. It discriminates between those who receive an income of \$4,000 and those who do not. It thus vitiates, in my judgment, by this arbitrary discrimination, the whole legislation. Hamilton says in one of his papers (the *Continentalist*): ‘The genius of liberty reprobates everything arbitrary or discretionary in taxation. It exacts that every man, by a definite and general rule, should know what proportion of his property the state demands; whatever liberty we may boast of in theory, it cannot exist in fact while [arbitrary] assessments continue.’ 1 *Hamilton’s Works* (Ed. 1885) 270. **The legislation, in the discrimination it makes, is class legislation. Whenever a distinction is made in the burdens a law imposes or in the benefits it confers on any citizens by reason of their birth, or wealth, or religion, it is class legislation, and leads inevitably to oppression and abuses, and to general unrest and disturbance in society.** It was hoped and believed that the great amendments to the constitution which followed the late Civil War had rendered such legislation impossible for all future time.” [*Pollock v. Farmers’ Loan and Trust Co.*, 157 U.S. 429 (1895)]

7. Any attempt to refer to the civil code as “law” in a biblical sense by anyone in the legal profession is a deception and a heresy. They are LYING!
8. The only proper way to refer to the civil statutory code is as “PRIVATE LAW” or “SPECIAL LAW”, but not merely “law”. Any other description leads to deception.

“Private law. That portion of the law which defines, regulates, enforces, and administers relationships among individuals, associations, and corporations. As used in contradistinction to public law, the term means all that part of the law which is administered between citizen and citizen, or which is concerned with the definition, regulation, and enforcement of rights in cases where both the person in whom the right inheres and the person upon whom the obligation is incident are private individuals. See also Private bill; Special law. Compare Public Law.”
[*Black’s Law Dictionary, Sixth Edition, p. 1196*]

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

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

9. Anyone who advocates creating, offering, or enforcing the civil statutory code in any society corrupts society, usually for the sake of the love of money. In effect, they seek to turn the civil temple of government into a WHOREHOUSE. Justice is only possible when those who administer it are impartial and have no financial conflict of interest. The purpose of all franchises is to raise government revenue, usually for the “benefit” mainly of those in the government, and not for anyone else.

“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.” ⁵⁰
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

⁵⁰ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

1 from a discharge of their trusts.⁵¹ That is, a public officer occupies a fiduciary relationship to the political
2 entity on whose behalf he or she serves.⁵² and owes a fiduciary duty to the public.⁵³ It has been said that the
3 fiduciary responsibilities of a public officer cannot be less than those of a private individual.⁵⁴ Furthermore,
4 it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence
5 and undermine the sense of security for individual rights is against public policy.⁵⁵
6 [63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

QUESTION FOR DOUBTERS: If the analysis in this section is NOT accurate, then why did God say the following about either rejecting or disobeying His commandments and law or replacing them with man-made commandments and statutes, such as we have today?:

Israel Carried Captive to Assyria

5 Now the king of Assyria went throughout all the land, and went up to Samaria and besieged it for three years. 6 In the ninth year of Hoshea, the king of Assyria took Samaria and carried Israel away to Assyria, and placed them in Halah and by the Habor, the River of Gozan, and in the cities of the Medes.

7 For so it was that the children of Israel had sinned against the Lord their God, who had brought them up out of the land of Egypt, from under the hand of Pharaoh king of Egypt; and they had feared other gods, 8 and had walked in the statutes of the nations whom the Lord had cast out from before the children of Israel, and of the kings of Israel, which they had made. 9 Also the children of Israel secretly did against the Lord their God things that were not right, and they built for themselves high places in all their cities, from watchtower to fortified city. 10 They set up for themselves sacred pillars and wooden images[a] on every high hill and under every green tree. 11 There they burned incense on all the high places, like the nations whom the Lord had carried away before them; and they did wicked things to provoke the Lord to anger, 12 for they served idols, of which the Lord had said to them, "You shall not do this thing."

13 Yet the Lord testified against Israel and against Judah, by all of His prophets, every seer, saying, "Turn from your evil ways, and keep My commandments and My statutes, according to all the law which I commanded your fathers, and which I sent to you by My servants the prophets." 14 Nevertheless they would not hear, but stiffened their necks, like the necks of their fathers, who did not believe in the Lord their God. 15 And they rejected His statutes and His covenant that He had made with their fathers, and His testimonies which He had testified against them; they followed idols, became idolaters, and went after the nations who were all around them, concerning whom the Lord had charged them that they should not do like them. 16 So they left all the commandments of the Lord their God, made for themselves a molded image and two calves, made a wooden image and worshiped all the host of heaven, and served Baal. 17 And they caused their sons and daughters to pass through the fire, practiced witchcraft and soothsaying, and sold themselves to do evil in the sight of the Lord, to provoke Him to anger. 18 Therefore the Lord was very angry with Israel, and removed them from His sight; there was none left but the tribe of Judah alone.

19 Also Judah did not keep the commandments of the Lord their God, but walked in the statutes of Israel which they made. 20 And the Lord rejected all the descendants of Israel, afflicted them, and delivered them into the hand of plunderers, until He had cast them from His sight. 21 For He tore Israel from the house of David, and they made Jeroboam the son of Nebat king. Then Jeroboam drove Israel from following the Lord, and made them commit a great sin. 22 For the children of Israel walked in all the sins of Jeroboam which he did; they did not depart from them, 23 until the Lord removed Israel out of His sight, as He had said by all His servants the prophets. So Israel was carried away from their own land to Assyria, as it is to this day.

[2 Kings 17:5-23, Bible, NKJV]

7 The above analysis is EXACTLY the approach we take in defining what "law" is in the following memorandum:

⁵¹ Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

⁵² Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

⁵³ United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed. 2d 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed. 2d 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass) 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

⁵⁴ Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

⁵⁵ Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

7.11 Too much law causes crime!

*"The more corrupt the state, the more numerous the laws."
[Tacitus, Roman historian 55-117 A.D.]*

Yes, that's right. I, being of sound mind and aging body, do solemnly acclaim and justly affirm that I am a criminal. And, if I do my job correctly, by the time you finish reading this you will realize that not only are you a criminal also, but that it is almost impossible NOT to be a criminal in modern society; and, what you should do about it.

My premise is simply that government, not only at the federal level but in particular at the state and local level, has grown so gorged and bloated that it has become virtually impossible for any of us to remain "law-abiding citizens." In order to be law-abiding, one must first know and understand the law.

"All persons in the United States are chargeable with knowledge of the Statutes-at-Large....[I]t is well established that anyone who deals with the government assumes the risk that the agent acting in the government's behalf has exceeded the bounds of his authority,"
[Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d. 1093 (9th Cir. 1981)]

Now I ask you, in today's society how many people really know, let alone understand even READ, "the law?" Moreover, how many policemen really know or, more importantly, understand the law? Do the lawyers and judges, who are charged with the protection of America's most sacred document, even understand the law? Judging from the number of appealed judgments these days, it would appear that even these "protectors of justice" are unable to effectively untangle the thicket of jurisprudence created by the endless loads of fertilizer produced by the various legislatures.

Just the number of laws one would have to read and familiarize themselves with in order to become adequately knowledgeable makes the task near to impossible. It would literally be a full time and lifetime job to read and learn ALL laws and there would be no time left to have a REAL life! Why, we would all have to go to law school just to get to a proper starting point of understanding the law. Last year, in North Carolina alone, 519 new laws were passed by the General ASSEMBLY. Sixty new laws took effect in the Old North State on January 1st of this year. Add these to the tens of thousands of laws already on the books and you begin to see the enormity of the endeavor to properly understand justice and how its principles are to be applied. And that is just in one state, folks. I wonder how many "new" laws have been instituted where you live this year?

Still skeptical? Take an afternoon and go to the nearest law library. Even the name "law library" should send a chill down any thinking person's spine. I am not talking about a corner of your local public library where you'll find a shelf or two stocked with reference books about a particular subject. No, I mean a **whole library** devoted to cataloging all the things you and I are not allowed to do. Whole rooms filled wall-to-wall and floor-to-ceiling with a seemingly endless array of laws, statutes, and regulations. Shelf next to shelf, volume upon volume, and page after page, creating a twisting, turning maze of decisions, rulings and appeals. This is where you go when you seek comprehension of the chains that fetter your pursuit of happiness. Have a seat and look around at what you must learn if you really want to be an honest, up-standing, law-abiding citizen.

"It poisons the blessing of liberty itself. It will be of little avail to the people, that the laws are made by men of their own choice, if the laws be so voluminous that they cannot be read, or so incoherent that they cannot be understood; if they be repealed or revised before they are promulgated, or undergo such incessant changes that no man, who knows what the law is to-day, can guess what it will be to-morrow. Law is defined to be a rule of action; but how can that be a rule, which is little known, and less fixed?"

*"It has been frequently remarked, with great propriety, that a voluminous code of laws is one of the inconveniences necessarily connected with the advantages of a free government. **To avoid an arbitrary discretion in the courts, it is indispensable that they should be bound down by strict rules [of statutory construction and interpretation] and precedents, which serve to define and point out their duty in every particular case that comes before them;** and it will readily be conceived from the variety of controversies which grow out of the folly and wickedness of mankind, that the records of those precedents must unavoidably swell to a very considerable bulk, and must demand long and laborious study to acquire a competent knowledge of them."*
[Federalist Paper No. 78, Alexander Hamilton]

Government has simply made it too easy to break the law for us not to be criminals. I mean, you are required to have a license or permit to do practically everything. That means that you must go to a bureaucrat somewhere and ask their permission

before you proceed or you become a criminal. If you want to drive to work, you must first have a paper from the State that says you are allowed to operate a statutory “motor vehicle”, meaning a vehicle used in interstate commerce to effect transportation for hire. If you want to improve your home, you are required to go downtown and stand before your elected rulers and beg their indulgence and literally pay them a bribe so that you can add that patio or finish your basement. If you want to get a job to support your family, you cannot do so without a number supplied by the benevolent nannies that soil the seats of CONgress. How long does this list have to be before you realize that if you have to ask permission to do everything, not only will you eventually slip up and become a criminal, but you have also ceased to be free? With every new law enacted another little piece of liberty dies.

The Thirteenth Amendment outlaws INVOLUNTARY servitude, meaning slavery. That means you own yourself.

“Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will...”
[The Antelope, 23 U.S. 66, 10 Wheat 66, 6 L.Ed. 268 (1825)]

If in fact you own your own body and all the fruits of your labor, then they are PRIVATE property that cannot be licensed or regulated by the government without THEM getting YOUR permission. That is the legal definition of “ownership” itself. The fact that they DON’T ask for such permission can only be explained by the fact that you must have volunteered. But how?

Ownership. Collection of rights to use and enjoy property, including right to transmit it to others. Trustees of Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673. The complete dominion, title, or proprietary right in a thing or claim. The entirety of the powers of use and disposal allowed by law.

The right of one or more persons to possess and use a thing to the exclusion of others. The right by which a thing belongs to someone in particular, to the exclusion of all other persons. The exclusive right of possession, enjoyment, and disposal; involving as an essential attribute the right to control, handle, and dispose.

Ownership of property is either absolute or qualified. The ownership of property is absolute when a single person has the absolute dominion over it, and may use it or dispose of it according to his pleasure, subject only to general laws. The ownership is qualified when it is shared with one or more persons, when the time of enjoyment is deferred or limited, or when the use is restricted. Calif. Civil Code, §§678-680.

There may be ownership of all inanimate things which are capable of appropriation or of manual delivery; of all domestic animals; of all obligations; of such products of labor or skill as the composition of an author, the goodwill of a business, trademarks and signs, and of rights created or granted by statute. Calif. Civil Code, §655.

In connection with burglary, "ownership" means any possession which is rightful as against the burglar.

See also Equitable ownership; Exclusive ownership; Hold; Incident of ownership; Interest; Interval ownership; Ostensible ownership; Owner; Possession; Title.

[Black’s Law Dictionary, Sixth Edition, p. 1106]

“PROPERTY. Rightful dominion over external objects; ownership; the **unrestricted and exclusive right to a thing; the right to dispose of the substance of a thing in every legal way, to possess it, to use it and to exclude every one else from interfering with it. Mackeld. Rom. Law, § 265.**

Property is the highest right a man can have to anything; being used for that right which one has to lands or tenements, goods or chattels, which no way depends on another man’s courtesy. Jackson ex dem. Pearson v. Housel, 17 Johns. 281, 283.

A right imparting to the owner a power of indefinite user, capable of being transmitted to universal successors by way of descent, and imparting to the owner the power of disposition, from himself and his successors per universitatem, and from all other persons who have a spes successions under any existing concession or disposition, in favor of such person or series of persons as he may choose, with the like capacities and powers as he had himself, and under such conditions as the municipal or particular law allows to be annexed to the dispositions of private persons. Aust. Jur. (Campbell’s Ed.) § 1103.

The right of property is that sole and despotic dominion which one man claims and exercises over the external things of the world, in total exclusion of the right of any other individual in the universe. It consists in the free

use, enjoyment and disposal of all a person's acquisitions, without any control or diminution save only by the laws of the land. 1 Bl. Comm. 138; 2 Bl. Comm. 2, 15.

The word is also commonly used to denote any external object over which, the right of property is exercised. In this sense it is a very wide term, and includes every class of acquisitions which a man can own or have an interest in. See *Scranton v. Wheeler*, 179 D. S. 141, 21 Sup. Ct 48, 45 L. Ed. 126; *Lawrence v. Hennessey*, 165 Mo. 659, 65 S. W. 717; *Boston & L. R. Corp. v. Salem & L. R. Co.*, 2 Gray (Mass.), 35; *National Tel. News Co. v. Western Union Tel. Co.*, 119 Fed. 294, 56 C. C. A. 198, 60 L. R. A. 805; *Hamilton v. Rathbone*, 175 U.S. 414, 20 Sup. Ct. 155, 44 L. Ed. 219; *Stanton v. Lewis*, 26 Conn. 449;

Wilson v. Ward Lumber Co. (C. C.) 67 Fed. 674.

—Absolute property. In respect to chattels personal property is said to be "absolute" where a man has, solely and exclusively, the right and also the occupation of any movable chattels, so permanent, but may at some times subsist and not at other times; such for example, as the property a man may have in wild animals which he has caught and keeps, and which are his only so long as he retains possession of them. 2 BL Comm. 389.—Real property. A general term for lands, tenements, and hereditaments; property which, on the death of the owner intestate, passes to his heir. Real property is either corporeal or incorporeal. See Code N.Y. § 462 — Separate property. The separate property of a married woman is that which she owns in her own right, which is liable only for her own debts, and which she can incumber and dispose of at her own will.—Special property. Property of a qualified, temporary, or limited nature; as distinguished from absolute, general, or unconditional property. Such is the property of a bailee in the article bailed, of a sheriff in goods temporarily in his hands under a levy, of the finder of lost goods while looking for the owner, of a person in wild animals which he has caught. *Stief v. Hart*, 1 N.Y. 24; *Moulton v. Witherell*, 52 Me. 242; *Eisendrath v. Knauer*, 64 111. 402; *Phelps v. People*, 72 N.Y. 357.

[*Black's Law Dictionary, Second Edition, p. 955*]

Why, then, do you need "permission" from anyone, including a government, to use property and exclude all others from using, controlling, or benefitting from the property, if you have absolute ownership over it? The answer is you don't, unless you are physically present **AND** domiciled where there are no constitutional rights, which means either abroad or on federal territory not within any constitutional state. See:

Unalienable Rights Course, Form #12.038
<https://sedm.org/Forms/FormIndex.htm>

Perhaps nothing exemplifies my point more so than a personal experience I had several years ago. I was invited by a friend to accompany him on a fishing expedition to one of the local lakes owned by the county where we both reside. Being the careful individual that I am, I researched the laws concerning wildlife management, as well as, the regulations adopted by the county. I found that if I only fished using live bait, the law did not require that I obtain a fishing license as long as I remained in the county of my residence. I was very pleased with myself that I had found a way to save a few bucks on what promised to be an enjoyable outing.

However, the day was not to go unspoiled. Not long after we had launched our boat and found what we thought looked like a promising spot, we were approached by a game warden. I remained unconcerned as we chatted and I proudly showed him that I was only using live bait and therefore required no state sanction. He asked for proof of my residence, which I supplied via business cards and a recent tax bill that I was going to pay on my way home. It was then that he informed me that I was in violation of state law. I was beginning to protest that I was in full compliance of the wildlife management code when the warden told me he was not referring to the wildlife code. It was then that I learned I was in violation of state law for appearing in public and not possessing a picture ID. At that moment, the veil was lifted from my eyes as my day of personal enlightenment dawned.

I realized that every time I set foot off of my own property, I became a criminal. I violate the law each and every time I take a leisurely stroll around my neighborhood. In almost half a century on this earth, I have never been arrested, much less convicted of a crime; and yet, all I have to do to become a criminal in the eyes of the State is leave home! Why? Because I do not have a snapshot of myself, taken by a state-sanctioned bureaucrat, in my pocket when I go out in public. I must ask you, am I really free? Are you really free? Are your papers in order? Are you a criminal? And even if you have such papers, don't they really evidence a public office that you don't lawfully serve in ANYWAY, so why do you need them? See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<https://sedm.org/Forms/FormIndex.htm>

There are laws regulating everything from what color you can and cannot paint your house to what kind of sex in which two consenting adults are allowed to engage. Why is it like this? Crime is big business, that's why. In fact, **crime is government's biggest industry!**

Surprised to see me say that? It really isn't all that odd when you consider that the State derives revenue on both sides of the law. Remember, all those licenses and permits you are required to obtain are accompanied by fees. While on the flip side, every breach of the never-ending, self-perpetuating, always-growing bureaucracy carries a fine. You are forced to pay in order to abide by the law so you can avoid having to pay for breaking the law.

Therefore, as the beast has grown, it has become the State's own self-interest that drives legislators to constantly search for new sources of revenue. That's why 519 laws were passed in my home state last year. That is why 500 new laws will probably be passed this year, and again next year, and again the year after that. The only way a government can realize greater income than it does today is either by accelerating tax increases; or, by creating new ways for us to become criminals and providing the appropriately-priced bounties required to avoid becoming criminals. THAT, in FACT, is why they call every new "law" they pass a "bill": They want more money from you! So you see, every new law not only nibbles away at your freedom while further gorging an already bloated beast Bureaucracy, it also becomes a new source of revenue for the State.

So, we are left with the question, "What can be done about it?" Take my advice, do yourself a favor and educate yourself. Do a little digging and find out all the different options made available to you, by your friends in government, for becoming a criminal. Then perhaps we will see the emergence of what is needed to reverse the encroachment of the law: Remove your domicile and politically and legally DISASSOCIATE with the state. Thomas Jefferson talked about why this is necessary and even made it your DUTY to do so in his famous Declaration of Independence:

*"But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, **it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security.**"*
[Declaration of Independence, Thomas Jefferson, 1776]

The procedure for LAWFULLY disassociating are found in:

<u>Path to Freedom</u>, Form #09.015, Section 2 DIRECT LINK: https://sedm.org/Forms/09-Procs/PathToFreedom.pdf FORMS PAGE: https://sedm.org/Forms/FormIndex.htm

After you have legally and politically disassociated, you are absolved of:

1. Any and all attempts to enforce civil statutes against you.
2. The need to have a "residence".
3. The need to subsidize the state with income taxes or fines.
4. The need to carry FAKE permission from the state called an "ID" to leave your home as a public officer and do business as such state civil officer.

Those who exercise their First Amendment right to civilly, legally, and politically disassociate from "the collective" called "the state" are referred to in this capacity as any one of the following:

1. "non-resident non-persons"
2. "nonresidents".
3. "transient foreigners".
4. "stateless persons".
5. "in transitu".
6. "transient".
7. "sojourner".
8. "civilly dead".

After you civilly disassociate, then maybe they will begin to treat you with respect as the "customer" that you really are who has a right to NOT "do business" with them. That customer is called a STATUTORY "citizen" or "resident". For more details on "non-resident non-persons", see:

1. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>
2. *Non-Resident Non-Person Position*, Form #05.020
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>

Finally, remember that the solution to this conundrum is NOT to run for political office and become further enfranchised in order to reform the system. This would only further expand the power of the state over you beyond the franchises you ALREADY ILLEGALLY participate in. See:

Government Instituted Slavery Using Franchises, Form #05.030
<https://sedm.org/Forms/FormIndex.htm>

7.12 How judges unconstitutionally "make law"

Judges are not "legislators" and cannot therefore "make law". By "make law", we mean:

1. To add things to statutory definitions that do not expressly appear. This violates the following Rules of Statutory Construction and Interpretation:

*"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."*
[Black's Law Dictionary, Sixth Edition, p. 581]

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

2. To refuse to enforce or dismiss efforts to enforce either the constitution or a statute, and thus to repeal it for a specific case.
3. To impute the "force of law" to that which has no force in the specific case at issue. This usually happens because:
 - 3.1. Statutes are being enforced outside the territory they are limited to (extraterritorially) or against those not domiciled on said territory as required by Federal Rule of Civil Procedure 17(b).
 - 3.2. A civil status and public office such as "taxpayer" is imputed or enforced against a party who does not lawfully occupy said office.⁵⁶

Government actors are NOT allowed to create "jurisdiction" that doesn't lawfully exist. Jurisdiction should be forcefully challenged in such case using the following:

Challenging Federal Jurisdiction Course, Form #12.010
<https://sedm.org/Forms/FormIndex.htm>

4. To impair the constitutional rights of a party protected by it, but to refuse to describe or even acknowledge WHEN or HOW those rights were voluntarily surrendered. This effectively repeals the Constitution. We cover this in:

Separation Between Public and Private Course, Form #12.025
<https://sedm.org/Forms/FormIndex.htm>

5. To make presumptions about what the law requires that do not appear in the statutes. This imputes the "force of law" to the mere will of another. All presumptions violate due process of law and are unconstitutional.

⁵⁶ See: *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008; <https://sedm.org/Forms/FormIndex.htm>.

1 ***"When we consider the nature and the theory of our institutions of government, the principles upon which***
2 ***they are supposed 370*370 to rest, and review the history of their development, we are constrained to conclude***
3 ***that they do not mean to leave room for the play and action of purely personal and arbitrary power.*** Sovereignty
4 itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign
5 powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for
6 whom all government exists and acts. And the law is the definition and limitation of power. It is, indeed, quite
7 true, that there must always be lodged somewhere, and in some person or body, the authority of final decision;
8 and in many cases of mere administration the responsibility is purely political, no appeal lying except to the
9 ultimate tribunal of the public judgment, exercised either in the pressure of opinion or by means of the suffrage.
10 ***But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions,***
11 ***are secured by those maxims of constitutional law which are the monuments showing the victorious progress***
12 ***of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in***
13 ***the famous language of the Massachusetts Bill of Rights, the government of the commonwealth "may be a***
14 ***government of laws and not of men."*** For, the very idea that one man may be compelled to hold his life, or the
15 means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to
16 ***be intolerable in any country where freedom prevails, as being the essence of slavery itself."***
17 [Yick Wo v. Hopkins, 118 U.S. 356 1886]

- 18 6. To disregard or not enforce the domicile prerequisite for the enforcement of the civil statute as required by Federal
19 Rule of Civil Procedure 17(b). This:
20 6.1. Causes the statute being enforced to be a purely private law or contract matter.
21 6.2. Makes the activity NON-GOVERNMENTAL in character and subject to the Clearfield Doctrine.
22 6.3. Results in criminal identity theft and compelled contracting, as described in Government Identity Theft, Form
23 #05.046.

24 The sole power to "make law" is vested with the Legislative Branch and that power may NOT be delegated to another branch
25 of government. If it is delegated, a violation of the Separation of Powers Doctrine has occurred . The Separation of Powers
26 Doctrine is the foundation of the Constitution. This violation of the doctrine is described in:

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

27 The SOLE function of judges is to INTERPRET and APPLY "laws" written by the Legislative Branch (Congress) under the
28 strict rules of statutory construction. Those rules are described in:

Legal Deception, Propaganda, and Fraud, Form #05.014, Section 13
<https://sedm.org/Forms/FormIndex.htm>

29 The architect of our three branch government, Montesquieu, described the effect of allowing judges to "make law" as follows:

30 ***"When the legislative and executive powers are united in the same person, or in the same body of magistrates,***
31 ***there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact***
32 ***tyrannical laws, to execute them in a tyrannical manner.***

33 ***Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it***
34 ***joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge***
35 ***would be then the legislator. Were it joined to the executive power, the judge might behave with violence and***
36 ***oppression [sound familiar?].***

37 ***There would be an end of everything, were the same man or the same body, whether of the nobles or of the***
38 ***people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of***
39 ***trying the causes of individuals."***

40 [. . .]

41 ***In what a situation must the poor subject be in those republics! The same body of magistrates are possessed,***
42 ***as executors of the laws, of the whole power they have given themselves in quality of legislators. They may***
43 ***plunder the state by their general determinations; and as they have likewise the judiciary power in their hands,***
44 ***every private citizen may be ruined by their particular decisions."***

45 [The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;
46 SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

47 A major theme of what the legal field calls "Originalism" is the idea that judges cannot "make law". Below are a few videos
48 explaining this concept:

1. [Uncommon Knowledge with Justice Antonin Scalia](https://youtu.be/DaoLMW5AF4Y)
<https://youtu.be/DaoLMW5AF4Y>
2. [Interview with U.S. Supreme Court Justice Antonin Scalia about his book Reading Law](https://sedm.org/Exhibits/ExhibitIndex.htm), Exhibit #11.006
<https://sedm.org/Exhibits/ExhibitIndex.htm>

Unfortunately, proponents of Originalism such as now deceased U.S. Supreme Court Justice Scalia are not very good at identifying EXACTLY HOW judges “make law”. Scalia vainly attempted this task with his book on the subject but failed miserably as expected:

[Reading Law: The Interpretation of Legal Texts](https://www.amazon.com/Reading-Law-Interpretation-Legal-Texts/dp/031427555X), Antonin Scalia and Bryan A. Garner, ISBN: 978-0314275554
<https://www.amazon.com/Reading-Law-Interpretation-Legal-Texts/dp/031427555X>

A much more detailed analysis of how judges corruptly and even unconstitutionally “make law” is needed because you won’t EVER hear the truth about this subject coming from those in power such as Justice Scalia, who would have to piss in his own drinking water to do so. As we like to say:

Never ask a barber whether you need a haircut.

Also, expecting a lawyer, and especially YOUR OWN lawyer to describe these tactics would also take away most of his/her power and render his or her services less useful or even irrelevant. Therefore, a disinterested, unprivileged, and unlicensed NON-MEMBER of the legal profession guild must perform this analysis to produce an objective and complete result. That is the focus of this section.

Some of the tactics used by judges to “make law” include the following, listed in order of the frequency the tactic is used or abused. After each item, we list the places in our website where you can find further information about each illegal or unconstitutional tactic.

1. Calling something voluntary “law” rather than merely “private law”, and thus deceiving you into believing that your consent at some point is not required to enforce. We clarified this subject earlier in section 7.4, where we talked about the difference between “operation of law” and “contracts”. The judge is essentially treating you like you are a CONTRACTOR by making the contract LOOK like real law. We also clarify this concept in our Disclaimer:

SEDM Disclaimer

Section 4: Meaning of Words

The term “law” is defined as follows:

“True Law is right reason in agreement with Nature, it is of universal application, unchanging and everlasting; it summons to duty by its commands and averts from wrongdoing by its prohibitions. And it does not lay its commands or prohibitions upon good men in vain, although neither have any effect upon the wicked. It is a sin to try to alter this law, nor is it allowable to try to repeal a part of it, and it is impossible to abolish it entirely. We cannot be freed from its obligations by Senate or People, and we need not look outside ourselves for an expounder or interpreter of it. And there will not be different laws at Rome or at Athens, or different laws now and in the future, but one eternal and unchangeable law will be valid for all times and all nations, and there will be one master and one rule, that is God, for He is the author of this law, its promulgator, and its enforcing judge.”
[Marcus Tullius Cicero, 106-43 B.C.]

“Power and law are not synonymous. In truth, they are frequently in opposition and irreconcilable. There is God’s Law from which all equitable laws of man emerge and by which men must live if they are not to die in oppression, chaos and despair. Divorced from God’s eternal and immutable Law, established before the founding of the suns, man’s power is evil no matter the noble words with which it is employed or the motives urged when enforcing it. Men of good will, mindful therefore of the Law laid down by God, will oppose governments whose rule is by men, and if they wish to survive as a nation they will destroy the [de facto] government which attempts to adjudicate by the whim of venal judges.”
[Marcus Tullius Cicero, 106-43 B.C.]

1 "Law" is defined to EXCLUDE any and all civil statutory codes, franchises, or privileges in relation to any and
2 all governments and to include ONLY the COMMON law, the CONSTITUTION (if trespassing government actors
3 ONLY are involved), and the CRIMINAL law.

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

7 [. . .]

8 **6. The Court will not pass upon the constitutionality of a statute at the instance of one**
9 **who has availed himself of its benefits.**FN7 Great Falls Mfg. Co. v. Attorney General,
10 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S.
11 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co. v. Prendergast
12 Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

13
14 FOOTNOTES:

15 FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v.
16 Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc.,
17 R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.
18 [Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

19
20 Municipal law, thus understood, is properly defined to be "a rule of civil conduct
21 prescribed by the supreme power in a state, commanding what is right and prohibiting
22 what is wrong."

23 [. . .]

24 It is also called a rule to distinguish it from a compact or agreement; **for a compact is a**
25 **promise proceeding from us, law is a command directed to us.** The language of a
26 compact is, "I will, or will not, do this"; that of a law is, "thou shalt, or shalt not, do it." It
27 is true there is an obligation which a compact carries with it, equal in point of conscience
28 to that of a law; but then the original of the obligation is different. **In compacts we**
29 **ourselves determine and promise what shall be done, before we are obliged to do it;**
30 **in laws, we are obliged to act without ourselves determining or promising anything**
31 **at all.** Upon these accounts law is defined to be "a rule."
32 [Readings on the History and System of the Common Law, Second Edition, Roscoe
33 Pound, 1925, p. 4]

34
35 "The words "privileges" and "immunities," like the greater part of the legal phraseology
36 of this country, have been carried over from the law of Great Britain, and recur constantly
37 either as such or in equivalent expressions from the time of Magna Charta. For all
38 practical purposes they are synonymous in meaning, and originally signified a peculiar
39 right or private law conceded to particular persons or places **whereby a certain**
40 **individual or class of individuals was exempted from the rigor of the common law.**
41 Privilege or immunity is conferred upon any person when he is invested with a legal claim
42 to the exercise of special or peculiar rights, authorizing him to enjoy some particular
43 advantage or exemption."

44 [The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;
45 SOURCE:
46 http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_im
47 [munities_of_state_c.pdf](http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_im)
48

49 FOOTNOTES:

See *Magill v. Browne*, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A.J. Lien, "Privileges and Immunities of Citizens of the United States," in *Columbia University Studies in History, Economics, and Public Law*, vol. 54, p. 31.

"What, then, is [civil] legislation? It is an assumption [presumption] by one man, or body of men, of absolute, irresponsible dominion [because of abuse of sovereign immunity and the act of "CONSENT" by calling yourself a "citizen"] over all other men whom they call subject to their power. It is the assumption by one man, or body of men, of a right to subject all other men to their will and their service. It is the assumption by one man, or body of men, of a right to abolish outright all the natural rights, all the natural liberty of all other men; to make all other men their slaves; to arbitrarily dictate to all other men what they may, and may not, do; what they may, and may not, have; what they may, and may not, be. It is, in short, the assumption of a right to banish the principle of human rights, the principle of justice itself, from off the earth, and set up their own personal will [society of men and not law], pleasure, and interest in its place. All this, and nothing less, is involved in the very idea that there can be any such thing as human [CIVIL] legislation that is obligatory upon those upon whom it is imposed [and ESPECIALLY those who never expressly consented in writing]."

[*Natural Law*, Chapter 1, Section IV, Lysander Spooner;

SOURCE:

<http://famguardian.org/PublishedAuthors/Indiv/SpoonerLysander/NaturalLaw.htm>]

The above methods of REMOVING the protections of the common law and the constitution from the INALIENABLE rights [rights that CANNOT lawfully be given away, even WITH consent] that are protected by them has been described by the U.S. Congress as the ESSENCE of communism itself! This is especially true when you add games with legal words of art to remove even the STATUTORY limitations upon the conduct of the government. See [Legal Deception, Propaganda, and Fraud, Form #05.014](#).

[TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.](#)

[Sec. 841. - Findings and declarations of fact](#)

The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise "codes", Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence [or using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced [illegally KIDNAPPED via identity theft!, Form #05.046] into the service of the world Communist movement [using FALSE information returns and other PERJURIOUS government forms, Form #04.001], trained to do its bidding [by

FALSE government publications and statements that the government is not accountable for the accuracy of, Form #05.007], and directed and controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form #05.030] in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

The above corruption of our Constitutional Republic by the unconstitutional abuse of franchises, the violation of the rules of statutory construction, and interference with common law remedies was described by the U.S. Supreme Court as follows:

"These are words of weighty import. They involve consequences of the most momentous character. I take leave to say that if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will be the result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.

Although from the foundation of the Government this court has held steadily to the view that the Government of the United States was one of enumerated powers, and that no one of its branches, nor all of its branches combined, could constitutionally exercise powers not granted, or which were not necessarily implied from those expressly granted, Martin v. Hunter, 1 Wheat. 304, 326, 331, we are now informed that Congress possesses powers outside of the Constitution, and may deal with new territory, 380*380 acquired by treaty or conquest, in the same manner as other nations have been accustomed to act with respect to territories acquired by them. In my opinion, Congress has no existence and can exercise no authority outside of the Constitution. Still less is it true that Congress can deal with new territories just as other nations have done or may do with their new territories. This nation is under the control of a written constitution, the supreme law of the land and the only source of the powers which our Government, or any branch or officer of it, may exert at any time or at any place. Monarchical and despotic governments, unrestrained by written constitutions, may do with newly acquired territories what this Government may not do consistently with our fundamental law. To say otherwise is to concede that Congress may, by action taken outside of the Constitution, engraft upon our republican institutions a colonial system such as exists under monarchical governments. Surely such a result was never contemplated by the fathers of the Constitution. If that instrument had contained a word suggesting the possibility of a result of that character it would never have been adopted by the People of the United States. The idea that this country may acquire territories anywhere upon the earth, by conquest or treaty, and hold them as mere colonies or provinces — the people inhabiting them to enjoy only such rights as Congress chooses to accord to them — is wholly inconsistent with the spirit and genius as well as with the words of the Constitution."

[Downes v. Bidwell, 182 U.S. 244 (1901), Justice Harlan, Dissenting]

Civil statutory codes, franchises, or privileges are referred to on this website as "private law", but not "law". The word "public" precedes all uses of "law" when dealing with acts of government and hence, refers only to COMMON law and CRIMINAL law that applies equally to everyone, regardless of their consent. Involvement in any and all "private law" franchises or privileges offered by any government ALWAYS undermines and threatens sovereignty, autonomy, and equality, turns government into an unconstitutional civil religion, and corrupts even the finest of people. This is explained in:



Government Instituted Slavery Using Franchises, Form #05.030

Any use of the word "law" by any government actor directed at us or any member, if not clarified with the words "private" or "public" in front of the word "law" shall constitute:

1. A criminal attempt and conspiracy to recruit us to be a public officer called a "person", "taxpayer", "citizen", "resident", etc.
2. A solicitation of illegal bribes called "taxes" to treat us "AS IF" we are a public officer.
3. A criminal conspiracy to convert PRIVATE rights into PUBLIC rights and to violate the Bill of Rights.

The protection of PRIVATE rights mandated by the Bill of Rights BEGINS with and requires:

1. ALWAYS keeping PRIVATE and PUBLIC rights separated and never mixing them together.
2. Using unambiguous language about the TYPE of "right" that is being protected: PUBLIC or PRIVATE in every use of the word "right". The way to avoid confusing PUBLIC and PRIVATE RIGHTS is to simply refer to PUBLIC rights as "privileges" and NEVER refer to them as "rights".
3. Only converting PRIVATE rights to PUBLIC rights with the express written consent of the HUMAN owner.

4. Limiting the conversion to geographical places where rights are NOT unalienable. This means the conversion occurred either abroad or on government territory not within the exclusive jurisdiction of a Constitutional state. Otherwise, the Declaration of Independence, which is organic law, would be violated.
5. Keeping the rules for converting PRIVATE to PUBLIC so simple, unambiguous, and clear that a child could understand them and always referring to these rules in every interaction between the government and those they are charged with protecting.
6. Ensuring that in every interaction (and ESPECIALLY ENFORCEMENT ACTION) between the government both administratively and in court, that any right the government claims to civilly enforce against, regulate, tax, or burden otherwise PRIVATE property is proven ON THE RECORD IN WRITING to originate from the rules documented in the previous step. This BURDEN OF PROOF must be met both ADMINISTRATIVELY and IN COURT BEFORE any enforcement action may be lawfully attempted by any government. It must be met by an IMPARTIAL decision maker with NO FINANCIAL interest in the outcome and not employed by the government or else a criminal financial conflict of interest will result. In other words, the government has to prove that it is NOT stealing before it can take property, that it is the lawful owner, and expressly HOW it became the lawful owner.
7. Enforcing the following [CONCLUSIVE PRESUMPTION](#) against [government jurisdiction](#) to enforce unless and until the above requirements are met:

"All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government or the CIVIL statutory franchise codes unless and until the government meets the burden of proving, WITH EVIDENCE, on the record of the proceeding that:

1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.

2. The owner was either abroad, domiciled on, or at least PRESENT on federal territory NOT protected by the Constitution and therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant of the fiduciary obligation to respect and protect the right. Those physically present but not necessarily domiciled in a constitutional but not statutory state protected by the constitution cannot lawfully alienate rights to a real, de jure government, even WITH their consent.

3. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be operating in a PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and which is therefore NOT protected by official, judicial, or sovereign immunity."

For a detailed exposition on the mandatory separation between PUBLIC and PRIVATE as indicated above, please see the following course on our site:



[Separation Between Public and Private Course, Form #12.025](#)

For a detailed exposition of the legal meaning of the word "law" and why the above restrictions on its definition are important, see:



[What is "law"?, Form #05.048](#)

[[SEDM Disclaimer](#), Section 4: Meaning of Words; SOURCE: <https://sedm.org/disclaimer.htm>]

2. Refusing to recognize or enforce the limitations of the Constitution upon the conduct of public servants. This effectively repeals the Constitution for specific cases selected by judges who usually have a criminal financial conflict of interest in violation of 28 U.S.C. §§144, 455 and 18 U.S.C. §208. The Legislative Branch of the government in 50 U.S.C. §841 defined this sort of behavior as the essence of communism itself.

[TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.](#)
[Sec. 841. – Findings and declarations of fact](#)

The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the

1 Constitution] accorded to political parties, but **denying to all others the liberties [Bill of Rights] guaranteed by**
2 the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through
3 public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs
4 to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are
5 secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise "codes",
6 Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal
7 Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman
8 Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike
9 members of political parties, members of the Communist Party are recruited for indoctrination [in the public
10 FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are
11 organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the
12 assignments given them by their hierarchical chieftains. **Unlike political parties, the Communist Party [thanks**
13 **to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon**
14 **that of its members [ANARCHISTS!, Form #08.020].** The Communist Party is relatively small numerically, and
15 gives scant indication of capacity ever to attain its ends by lawful political means. **The peril inherent in its**
16 **operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its**
17 **activities, and its dedication to the proposition that the present constitutional Government of the United States**
18 **ultimately must be brought to ruin by any available means, including resort to; force and violence [or using**
19 **income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve**
20 **and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the**
21 **security of the United States. It is the means whereby individuals are seduced [illegally KIDNAPPED via**
22 **identity theft!, Form #05.046] into the service of the world Communist movement [using FALSE information**
23 **returns and other PERJURIOUS government forms, Form #04.001], trained to do its bidding [by FALSE**
24 **government publications and statements that the government is not accountable for the accuracy of, Form**
25 **#05.007], and directed and controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form**
26 **#05.030] in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party**
27 **should be outlawed**

28 The main method of REMOVING the protections of the constitution and the lawful circumstances when it can be
29 invoked are described in:

Unalienable Rights Course, Form #12.038
<https://sedm.org/Forms/FormIndex.htm>

- 30 3. Quoting or enforcing civil statutes against PRIVATE litigants who are not representing a public office and therefore
31 not SUBJECT to the civil statutes. This is criminal identity theft. See:
32 3.1. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
33 <https://sedm.org/Forms/FormIndex.htm>
34 3.2. Proof That There Is a "Straw Man", Form #05.042
35 <https://sedm.org/Forms/FormIndex.htm>
36 4. Treating litigants as public officers by enforcing civil statutes against them, but not treating them as public officers for
37 ALL purposes. This effectively repeals the statutes relating to public officer conduct for select purposes. Examples of
38 this phenomenon include:
39 4.1. Treating members of the private sector as withholding agents and therefore public officers, but refusing to
40 acknowledge they are public officers during litigation. This kind of "double-think" thus prevents the judge from
41 having to force the government litigant to satisfy the burden of proof that the withholding agent was lawfully
42 elected or appointed. Without such proof, due process is violated and the judge is acting in a political rather than
43 legal capacity.
44 4.2. Dismissing constitutional rights violations against private sector withholding agents as public officers who forced
45 PRIVATE people who were not public officers to become statutory "taxpayers" by virtue of compelling them to
46 submit withholding paperwork or misrepresent their status on the withholding documents. Thus, the constitution
47 is REPEALED when public officers are acting against a party situated on land protected by it and who is NOT a
48 public officer.
49 4.3. Depriving private parties who are NOT statutory "taxpayer" public officers of the right to submit evidence in to
50 the court record proving they are NOT public officers and yet enforcing civil statutes that only pertain to public
51 officers against them. This violates the Public Records exception of the Hearsay Rule found in Federal Rule of
52 Evidence 803(8). Thus, they are being treated as public officers for TAX LIABILITY purposes but receive none
53 of the "benefit" of being such public officers such as admissibility of ALL records conducted in the conduct of
54 the alleged but de facto "office" of "taxpayer". The inability to claim the "benefit" of the public office franchise
55 thus results in them NOT being public officers. Contracts and franchises without consideration are not contracts.
56 5. Violating the "Choice of Law Rules" to apply statutes from a foreign jurisdiction to a nonresident. This has the effect
57 of imputing "the force of law" to that which is merely political speech. Any statute enforced against a nonresident
58 party situated in a legislatively foreign jurisdiction who has a foreign domicile causes the judge to act in a POLITICAL
59 rather than LEGAL capacity, which the Separation of Powers Doctrine forbids. For example, citing federal civil
60 statutes applicable only to those domiciled on federal territory within the exclusive jurisdiction of Congress to a state

domiciled party. This is identity theft. See:

5.1. Federal Jurisdiction, Form #05.018, Section 3

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

5.2. Flawed Tax Arguments to Avoid, Form #08.004, Section 3

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

6. Making unwarranted “presumptions” about the civil status of the litigants. This imputes the “force of law” to a specific case in which statutes do not in fact have that force against the affected party. It essentially compels the party victimized by them to contract with the government, where the civil status is tied to a franchise contract or agreement. For instance, PRESUMING that the litigant is a statutory “taxpayer” and therefore “franchisee” because they quote or invoke the Internal Revenue Code, even though they may be “nontaxpayers” who are not subject. It is the crime if impersonating a public officer for a private American to quote or invoke any civil statutory remedy, and the judge is complicit and a co-conspirator in that crime if he allows such Americans to do so. See:

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

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

6.2. Government Instituted Slavery Using Franchises, Form #05.030

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

7. Quoting irrelevant case law from a foreign jurisdiction against a nonresident: This is identity theft. Like abuse of Choice of Law rules, quoting irrelevant case law from a legislatively foreign jurisdiction that the party is not domiciled within causes the judge to behave in a POLITICAL rather than LEGAL capacity and thus violate the Separation of Powers Doctrine. Case law that is quoted MUST derive from litigants who are “similarly situated”. That means the people who were the subject of the suit MUST have the SAME domicile and the SAME civil status, such as “taxpayer”, “resident”, driver, etc. If you are a “nontaxpayer” and non-franchisee, its identity theft to quote case law pertaining to statutory “taxpayers” against you. This creates the FALSE appearance that the cases cited have the “force of law” against you. See:

Government Identity Theft, Form #05.046, Section 9

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

8. Abusing equivocation to confuse contexts: Abusing words that have multiple contexts as if both contexts are equivalent. This ultimately causes a civil franchise status to be imputed to those that it does not apply to and thus kidnaps their legal identity and compels them to be party to a franchise contract that they do not consent to and cannot even lawfully consent to as a party with “inalienable rights”. This includes:

8.1. Confusing CONSTITUTIONAL and STATUTORY geographical terms. See:

8.1.1. Citizenship Status v. Tax Status, Form #10.011, Section 6

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

8.1.2. Non-Resident Non-Person Position, Form #05.020, Section 4

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

8.2. Confusing “United States” the legal person and corporation with “United States” the geography. See:

8.2.1. Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda

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

8.2.2. Government Identity Theft, Form #05.046, Section 8.6.3

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

8.3. Confusing “State” in the Constitutional context with statutory term “this State”, meaning federal enclaves within states of the Union. Nearly all statutory state franchises only apply within federal enclaves where state and federal jurisdictions overlap. See:

8.3.1. Corporatization and Privatization of the Government, Form #05.024, Section 10.

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

8.3.2. State Income Tax, Form #05.031, Section 8.

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

8.3.3. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “state”

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

8.4. Confusing CONSTITUTIONAL citizens with STATUTORY citizens. They are NOT equivalent and DO NOT overlap. See:

8.4.1. Why You are a “national”, “state national”, and Constitutional but Not Statutory Citizen, Form #05.006, Sections 4 and 5

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

8.4.2. Why the Fourteenth Amendment is Not a Threat to Your Freedom, Form #08.015

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

8.4.3. Government Identity Theft, Form #05.046, Section 10

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

9. Abusing the word “includes”: Expanding legal definitions to include things not expressly stated. See:

9.1. Legal Deception, Propaganda, and Fraud, Form #05.014, Section 15.2

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

9.2. Government Identity Theft, Form #05.046, Section 8.4

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

10. Accusing non-governmental litigants suing government actors of being “frivolous” or penalizing them for it without providing legal evidence proving that the position that is CALLED “frivolous” is incorrect or untruthful. The result is an unconstitutional “presumption” that violates due process of law. We cover this in:

Meaning of the Word “Frivolous”, Form #05.027

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

In order to supervise judges in the proper execution of their duties as a vigilant American, you must therefore intimately understand all the above tactics and file criminal complaints against the judge immediately into the court record every time they are attempted. You can’t do this as an attorney without pissing off the judge and ILLEGALLY losing your license if you are litigating against a government actor. You MUST therefore be a private American when you do it. The tactics for dealing with the above abuses mostly appear in the following documents:

1. Government Identity Theft, Form #05.046

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

2. Tax Form Attachment, Form #04.201

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

3. Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006

<https://sedm.org/Litigation/LitIndex.htm>

4. Citizenship, Domicile, and Tax Status Options, Form #10.003

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

5. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

6. Citizenship Status v. Tax Status, Form #10.011

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

7. Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002

<https://sedm.org/Litigation/LitIndex.htm>

For an entertaining video on the subject of this section, we highly recommend the following video:

Courts Cannot Make Law, Michael Anthony Peroutka Townhall

<https://sedm.org/courts-cannot-make-law/>

7.13 How to Prevent Abuses or Misuses of the Word “Law” by Government Workers

This section is a defense against the following fraudulent tactics by those in government:

1. Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda

https://www.youtube.com/watch?v=hPWMfa_oD-w

2. Legal Deception, Propaganda, and Fraud, Form #05.014

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

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

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

The biblical reason for this section is explained in the following videos:

1. Oreilly Factor, April 8, 2015–John Piper of the Oklahoma Wesleyan University

[http://fanguardian.org/Media/20150408_1958-The_O'Reilly_Factor-](http://fanguardian.org/Media/20150408_1958-The_O'Reilly_Factor-Dealing%20with%20slanderous%20liberals%20biblically-Everett%20Piper.mp4)

[Dealing%20with%20slanderous%20liberals%20biblically-Everett%20Piper.mp4](http://fanguardian.org/Media/20150408_1958-The_O'Reilly_Factor-Dealing%20with%20slanderous%20liberals%20biblically-Everett%20Piper.mp4)

2. Overcoming the World 2014 Conference: Against the World (OFFSITE LINK)-Ligonier Ministries. Click here for original source, minutes 15-24.

<http://sedm.org/Media/Ligonier-OvercomingTheWorld2014-Against%20the%20World-15-24-Language.mp4>

Legal Deception, Propaganda, and Fraud

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form #05.014, Rev. 10/14/2016

143 of 662

EXHIBIT: _____

3. Words are Our Enemies' Weapons, Part 1 (OFFSITE LINK)-Sheldon Emry
<http://sheldonemrylibrary.famguardian.org/CassetteTapedMessages/1976/7603a.mp3>
4. Words are Our Enemies' Weapons, Part 2 (OFFSITE LINK)-Sheldon Emry
<http://sheldonemrylibrary.famguardian.org/CassetteTapedMessages/1976/7603b.mp3>

The legal purpose of these definitions is to prevent GOVERNMENT crime using words:

Word Crimes, Weird Al Yankovic
<https://youtu.be/8Gv0H-vPoDc>

[. . .]

SEDM: DISCLAIMER/LICENSE AGREEMENT

4. MEANING OF WORDS

The term "law" is defined as follows:

"True Law is right reason in agreement with Nature, it is of universal application, unchanging and everlasting; it summons to duty by its commands and averts from wrong-doing by its prohibitions. And it does not lay its commands or prohibitions upon good men in vain, although neither have any effect upon the wicked. It is a sin to try to alter this law, nor is it allowable to try to repeal a part of it, and it is impossible to abolish it entirely. We cannot be freed from its obligations by Senate or People, and we need not look outside ourselves for an expounder or interpreter of it. And there will not be different laws at Rome or at Athens, or different laws now and in the future, but one eternal and unchangeable law will be valid for all times and all nations, and there will be one master and one rule, that is God, for He is the author of this law, its promulgator, and its enforcing judge."
[Marcus Tullius Cicero, 106-43 B.C.]

"Power and law are not synonymous. In truth, they are frequently in opposition and irreconcilable. There is God's Law from which all equitable laws of man emerge and by which men must live if they are not to die in oppression, chaos and despair. Divorced from God's eternal and immutable Law, established before the founding of the suns, man's power is evil no matter the noble words with which it is employed or the motives urged when enforcing it. Men of good will, mindful therefore of the Law laid down by God, will oppose governments whose rule is by men, and if they wish to survive as a nation they will destroy the [de facto] government which attempts to adjudicate by the whim of venal judges."
[Marcus Tullius Cicero, 106-43 B.C.]

"Law" is defined to EXCLUDE any and all civil statutory codes, franchises, or privileges in relation to any and all governments and to include ONLY the COMMON law, the CONSTITUTION (if trespassing government actors ONLY are involved), and the CRIMINAL law.

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

[. . .]

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

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

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

Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong."

[. . .]

1 It is also called a rule to distinguish it from a compact or agreement; for a compact is a promise proceeding
2 from us, law is a command directed to us. The language of a compact is, "I will, or will not, do this"; that of a
3 law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in
4 point of conscience to that of a law; but then the original of the obligation is different. In compacts we ourselves
5 determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without
6 ourselves determining or promising anything at all. Upon these accounts law is defined to be "a rule."
7 [Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4]

8
9 "The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have
10 been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions
11 from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally
12 signified a peculiar right or private law conceded to particular persons or places whereby a certain individual
13 or class of individuals was exempted from the rigor of the common law. Privilege or immunity is conferred upon
14 any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to
15 enjoy some particular advantage or exemption. "

16 [The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;

17 SOURCE:

18 http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf
19]

20 See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien,
21 "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History,
22 Economics, and Public Law, vol. 54, p. 31.

23
24 "What, then, is [civil] legislation? It is an assumption [presumption] by one man, or body of men, of absolute,
25 irresponsible dominion [because of abuse of sovereign immunity and the act of "CONSENT" by calling yourself
26 a "citizen"] over all other men whom they call subject to their power. It is the assumption by one man, or body
27 of men, of a right to subject all other men to their will and their service. It is the assumption by one man, or body
28 of men, of a right to abolish outright all the natural rights, all the natural liberty of all other men; to make all
29 other men their slaves; to arbitrarily dictate to all other men what they may, and may not, do; what they may,
30 and may not, have; what they may, and may not, be. It is, in short, the assumption of a right to banish the principle
31 of human rights, the principle of justice itself, from off the earth, and set up their own personal will [society of
32 men and not law], pleasure, and interest in its place. All this, and nothing less, is involved in the very idea that
33 there can be any such thing as human [CIVIL] legislation that is obligatory upon those upon whom it is imposed
34 [and ESPECIALLY those who never expressly consented in writing]."

35 [Natural Law, Chapter 1, Section IV, Lysander Spooner;

36 SOURCE: <http://famguardian.org/PublishedAuthors/Indiv/SpoonerLysander/NaturalLaw.htm>]

37 The above methods of REMOVING the protections of the common law and the constitution from the INALIENABLE rights
38 [rights that CANNOT lawfully be given away, even WITH consent] that are protected by them has been described by the
39 U.S. Congress as the ESSENCE of communism itself! This is especially true when you add games with legal words of art to
40 remove even the STATUTORY limitations upon the conduct of the government. See [Legal Deception, Propaganda, and](#)
41 [Fraud, Form #05.014](#).

42 [TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841](#).

43 [Sec. 841. – Findings and declarations of fact](#)

44 The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and
45 a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy
46 to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by
47 the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in
48 collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges
49 [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the
50 Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by
51 the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through
52 public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs
53 to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are
54 secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise "codes",
55 Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal
56 Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman
57 Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike
58 members of political parties, members of the Communist Party are recruited for indoctrination [in the public
59 FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are
60 organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the

1 assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks
2 to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon
3 that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small numerically, and
4 gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its
5 operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its
6 activities, and its dedication to the proposition that the present constitutional Government of the United States
7 ultimately must be brought to ruin by any available means, including resort to; force and violence [or using
8 income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve
9 and the American Bar Association (A.B.A.)] renders its existence a clear present and continuing danger to the
10 security of the United States. It is the means whereby individuals are seduced [illegally KIDNAPPED via
11 identity theft!, Form #05.046] into the service of the world Communist movement [using FALSE information
12 returns and other PERJURIOUS government forms, Form #04.001], trained to do its bidding [by FALSE
13 government publications and statements that the government is not accountable for the accuracy of, Form
14 #05.007], and directed and controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form
15 #05.030] in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party
16 should be outlawed

17 The above corruption of our Constitutional Republic by the unconstitutional abuse of franchises, the violation of the rules of
18 statutory construction, and interference with common law remedies was described by the U.S. Supreme Court as follows:

19 “These are words of weighty import. They involve consequences of the most momentous character. I take leave
20 to say that if the principles thus announced should ever receive the sanction of a majority of this court, a
21 radical and mischievous change in our system of government will be the result. We will, in that event, pass
22 from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative
23 absolutism.

24 Although from the foundation of the Government this court has held steadily to the view that the Government of
25 the United States was one of enumerated powers, and that no one of its branches, nor all of its branches combined,
26 could constitutionally exercise powers not granted, or which were not necessarily implied from those expressly
27 granted, Martin v. Hunter, 1 Wheat. 304, 326, 331, we are now informed that Congress possesses powers outside
28 of the Constitution, and may deal with new territory, 380*380 acquired by treaty or conquest, in the same
29 manner as other nations have been accustomed to act with respect to territories acquired by them. In my
30 opinion, Congress has no existence and can exercise no authority outside of the Constitution. Still less is it
31 true that Congress can deal with new territories just as other nations have done or may do with their new
32 territories. This nation is under the control of a written constitution, the supreme law of the land and the only
33 source of the powers which our Government, or any branch or officer of it, may exert at any time or at any
34 place. Monarchical and despotic governments, unrestrained by written constitutions, may do with newly
35 acquired territories what this Government may not do consistently with our fundamental law. To say otherwise
36 is to concede that Congress may, by action taken outside of the Constitution, engraft upon our republican
37 institutions a colonial system such as exists under monarchical governments. Surely such a result was never
38 contemplated by the fathers of the Constitution. If that instrument had contained a word suggesting the
39 possibility of a result of that character it would never have been adopted by the People of the United States.
40 The idea that this country may acquire territories anywhere upon the earth, by conquest or treaty, and hold
41 them as mere colonies or provinces — the people inhabiting them to enjoy only such rights as Congress chooses
42 to accord to them — is wholly inconsistent with the spirit and genius as well as with the words of the
43 Constitution.”

44 [Downes v. Bidwell, 182 U.S. 244 (1901), Justice Harlan, Dissenting]

45 Civil statutory codes, franchises, or privileges are referred to on this website as “private law”, but not “law”. The word
46 “public” precedes all uses of “law” when dealing with acts of government and hence, refers only to COMMON law and
47 CRIMINAL law that applies equally to everyone, regardless of their consent. Involvement in any and all “private law”
48 franchises or privileges offered by any government ALWAYS undermines and threatens sovereignty, autonomy, and equality,
49 turns government into an unconstitutional civil religion, and corrupts even the finest of people. This is explained in:

<u>Government Instituted Slavery Using Franchises, Form #05.030</u> FORMS PAGE: http://sedm.org/Forms/FormIndex.htm DIRECT LINK: http://sedm.org/Forms/05-MemLaw/Franchises.pdf

50 Any use of the word “law” by any government actor directed at us or any member, if not clarified with the words “private”
51 or “public” in front of the word “law” shall constitute:

- 52 1. A criminal attempt and conspiracy to recruit us to be a public officer called a “person”, “taxpayer”, “citizen”,
53 “resident”, etc.
54 2. A solicitation of illegal bribes called “taxes” to treat us “AS IF” we are a public officer.
55 3. A criminal conspiracy to convert PRIVATE rights into PUBLIC rights and to violate the Bill of Rights.

1 The protection of PRIVATE rights mandated by the Bill of Rights BEGINS with and requires:

- 2 1. ALWAYS keeping PRIVATE and PUBLIC rights separated and never mixing them together.
- 3 2. Using unambiguous language about the TYPE of “right” that is being protected: PUBLIC or PRIVATE in every use of
- 4 the word “right”. The way to avoid confusing PUBLIC and PRIVATE RIGHTS is to simply refer to PUBLIC rights as
- 5 “privileges” and NEVER refer to them as “rights”.
- 6 3. Only converting PRIVATE rights to PUBLIC rights with the express written consent of the HUMAN owner.
- 7 4. Limiting the conversion to geographical places where rights are NOT unalienable. This means the conversion occurred
- 8 either abroad or on government territory not within the exclusive jurisdiction of a Constitutional state. Otherwise, the
- 9 Declaration of Independence, which is organic law, would be violated.
- 10 5. Keeping the rules for converting PRIVATE to PUBLIC so simple, unambiguous, and clear that a child could
- 11 understanding them and always referring to these rules in every interaction between the government and those they are
- 12 charged with protecting.
- 13 6. Ensuring that in every interaction (and ESPECIALLY ENFORCEMENT ACTION) between the government both
- 14 administratively and in court, that any right the government claims to civilly enforce against, regulate, tax, or burden
- 15 otherwise PRIVATE property is proven ON THE RECORD IN WRITING to originate from the rules documented in
- 16 the previous step. This BURDEN OF PROOF must be met both ADMINISTRATIVELY and IN COURT BEFORE
- 17 any enforcement action may be lawfully attempted by any government. It must be met by an IMPARTIAL decision
- 18 maker with NO FINANCIAL interest in the outcome and not employed by the government or else a criminal financial
- 19 conflict of interest will result. In other words, the government has to prove that it is NOT stealing before it can take
- 20 property, that it is the lawful owner, and expressly HOW it became the lawful owner.
- 21 7. Enforcing the following CONCLUSIVE PRESUMPTION against government jurisdiction to enforce unless and until
- 22 the above requirements are met:

23 *“All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government or the CIVIL statutory*
24 *franchise codes unless and until the government meets the burden of proving, WITH EVIDENCE, on the record of the proceeding that:*

- 25 1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.
- 26 2. The owner was either abroad, domiciled on, or at least PRESENT on federal territory NOT protected by the Constitution and
- 27 therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant of the fiduciary obligation to respect
- 28 and protect the right. Those physically present but not necessarily domiciled in a constitutional but not statutory state protected by
- 29 the constitution cannot lawfully alienate rights to a real, de jure government, even WITH their consent.
- 30 3. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be operating in a
- 31 PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and which is therefore NOT protected by
- 32 official, judicial, or sovereign immunity.”

33 For a detailed exposition on the mandatory separation between PUBLIC and PRIVATE as indicated above, please see the
34 following course on our site:

Separation Between Public and Private Course, Form #12.025

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

35 [SEDM Disclaimer, Section 4: Meaning of Words; SOURCE: <http://sedm.org/disclaimer.htm>]

36 **7.14 Summary of Criteria for determining whether an enactment is “law” or merely a private law franchise**

37 Based on the previous discussion, below is a list that readers can use to determine whether an enactment being enforced
38 against them is “law” or merely a private law franchise. If you find any of the characteristics below apply to the statute being
39 enforced, then it is voluntary and private law and you can use it to circumvent enforcement:

40 **Table 1: Characteristics that make an enactment private law**

#	Characteristic	Reason	Example(s)
1	The government exempts itself from enforcement	Equal protection and equal treatment requirement. Statutes that don’t apply equally to all are called “class legislation” and franchises are the main method to implement class legislation. See Form #05.030.	Can assert sovereign immunity to exempt self or has done so in the past.

#	Characteristic	Reason	Example(s)
2	The enactment only pertains to a specific class or group of people such as “taxpayers”, “public officers”, “citizens”, “residents”	Equal protection and equal treatment requirement. Statutes that don’t apply equally to all are called “class legislation” and franchises are the main method to implement class legislation. See Form #05.030.	The Internal Revenue Code only pertains to “taxpayers” per 26 U.S.C. §7701(a)(14) and not everyone is a statutory “taxpayer”. Vehicle Code only pertains to “drivers” and you have to volunteer to become a “driver” to be subject to it.
3	Enforcement authority depends on civil domicile	Equal protection and equal treatment requirement. Domicile is voluntary and cannot be compelled. See Form #05.002.	Court cases involving the enactment are dismissed against nonresident parties who are physically present in the territory protected by the court.
4	The enactment generates revenues that the government redistributes to other private parties	Taxing powers cannot authorize wealth redistribution. Taxing authority requires tax revenues to be paid ONLY to the government and not private citizens or ordinary people. See <i>Loan Association v. Topeka</i> , 87 U.S. (20 Wall.) 655 (1874).	Social Security, Medicare, and the Income Tax all transfer wealth between people.
5	The enactment punishes an activity for which there is no injured party.	Law cannot punish innocence as a crime. Innocence means no injured party.	Seat belt tickets under the Vehicle Code. IRS penalties.
6	The statute abuses the police force to collect revenue.	Policemen cannot engage in civil enforcement, including penalty enforcement. All penalties are civil/penal. Revenue Collection or profiting from crime gives the police a criminal financial conflict of interest. See Form #12.022.	Speeding tickets.
7	Parties have unequal rights or privileges against each other under the terms of the enactment.	Equal protection and equal treatment requirement.	Government can collect “taxes” but citizens cannot collect fees for their services to the government that they also call “taxes” by the same enforcement mechanisms such as liens, levies, penalties, etc. They are put in jail if they attempt imitating the government’s revenue collection techniques even if they follow the government’s same procedures.
8	The enactment compels a surrender of some constitutionally protected right	Constitutional rights are unalienable, which means you ARE NOT ALLOWED by law to give them up, even with your consent. The is called the Unconstitutional Condition Doctrine by the U.S. Supreme Court. See Form #05.030.	State Department or Department of Motor Vehicles (DMV) compel you to obtain a Social Security Number to get a USA Passport or Driver License respectively. DMV penalizes those not engaged in the use of the public roadways for hire to obtain a driver license. See Form #10.012 and Form #06.010 respectively
9	The enactment interferes with the right to contract of two parties by inserting the government into the middle of the contract or assigning a civil status to one or more of the parties that carries obligations.	Governments are established to protect your right to contract or not contract. If you can’t remove the government from the contract or from involvement with EITHER or BOTH parties, then you don’t have a right to contract.	Federal Investment in Real Property Transfer Act (FIRPTA) rules that turn the Buyer against the Seller for real estate sales. See Form #05.028. Financial institutes that compel you to choose a civil status under the tax code such as “U.S. person” or “foreign person” in order to open a PRIVATE account as a PRIVATE human. See Form #09.001.
10	The statute claims the right to compel you to do anything.	The Thirteenth Amendment prohibits involuntary servitude. Therefore, they must procure your consent and you must be physically located in a place NOT protected by the Constitution so that you were able to alienate an otherwise INALIENABLE right. See Form #12.038.	IRS fraudulently claims the authority to compel you to file a tax return or puts you in jail. See Form #05.009. The only place they can do this is on federal territory not protected by the Constitution.

1 On a bigger scale, remember that according to the Declaration of Independence all JUST powers derive from the CONSENT
2 of the governed.

3 “We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator**
4 **with certain unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness.--That to secure
5 these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,
6 “
7 [Declaration of Independence]

8 “Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”
9 [Black’s Law Dictionary, Fourth Edition, p. 1693]

10 This means that:

11 1. You must FIRST consent to be CIVILLY governed by choosing a CIVIL domicile. See:

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

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

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

2. Even those consenting to be civilly governed by choosing a civil domicile cannot alienate constitutionally protected rights that are unalienable. Hence, the waiver of constitutional rights cannot result from choice of civil domicile.⁵⁷
3. If the government claims that you alienated a constitutional right, then they have the burden of proving that:
 - 3.1. You were physically present where constitutional rights DO NOT apply, because all such rights attach to LAND, and not the status of the people ON the land.⁵⁸
 - 3.2. You were either abroad or on federal territory not protected by the constitution at the time you consented.
4. Every instance where consent is procured, it must be done LAWFULLY. The presence of duress renders any attempt to procure consent INVALID. For details on what constitutes lawfully procured consent, see:

Requirement for Consent, Form #05.003

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

DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/Consent.pdf>

5. If you indicate the existence of duress every time they try to enforce in your administrative record, then they have no enforcement authority and are usually committing crime as a consequence. See:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005

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

DIRECT LINK: <https://sedm.org/Forms/02-Affidavits/AffOfDuress-Tax.pdf>

6. In the presence of duress, they are acting outside the lawful delegated authority, and as such:
 - 6.1. They are Buyers of your private property and your time.
 - 6.2. As the Merchant SELLING your private property to them, you can place any condition and any price upon the sale.
 - 6.3. To regulate THEIR conduct during the STEALING or procurement of your private property, all you have to do is produce legal evidence that they were noticed of the terms and conditions, and they instantly become enforceable under the U.C.C. against them as the BUYER.⁵⁹
 - 6.4. To give them notice of the obligations attaching to the use or possession of your private property, you can use the following as an example:

Injury Defense Franchise and Agreement, Form #06.027

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

DIRECT LINK: <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

7. If they claim that you can't impose duties upon them by the method in the previous step, then under the concept of equal protection and equal treatment, then THEY can't offer or enforce their franchises EITHER. This mechanism is the SAME mechanism they use to recruit franchisees to begin with! Fight fire with fire! See:

Government Instituted Slavery Using Franchises, Form #05.030

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

DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

The presence of duress, penalties, or coercion renders any consent invalid and conveys no rights to the government. Likewise, any attempt to procure consent to alienate any inalienable right is unlawful and conveys no rights to the government. See:

1. *Unalienable Rights Course*, Form #12.038
<http://sedm.org/Forms/FormIndex.htm>
2. *Enumeration of Inalienable Rights*, Form #10.002
<http://sedm.org/Forms/FormIndex.htm>

It constitutes criminal financial conflict of interest for the government to do anything for profit, or to profit financially from crime. Any attempt to do so turns the government into a thief and a Robinhood and transforms the PUBLIC trust into a SHAM trust. The following video powerfully explains why:

⁵⁷ See: *Requirement for Consent*, Form #05.003, Section 6: Things you CANNOT Lawfully Consent To; <https://sedm.org/Forms/05-MemLaw/Consent.pdf>.

⁵⁸ "It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it." [Balzac v. Porto Rico, 258 U.S. 298 (1922)]

⁵⁹ See: *Path to Freedom*, Form #09.015, Section 5.6: Merchant or Buyer?; <https://sedm.org/Forms/09-Procs/PathToFreedom.pdf>.

7.15 What is “rule of law” in the context of the “law” defined here?

The U.S. Supreme Court in *Marbury v. Madison* famously declared our country “a government of laws, not men”:

“The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested legal right.”
[*Marbury v. Madison*, 5 U.S. 137 (1803)]

The phrase “government of laws, not men” was first coined by John Adams in his *Novanglus* Essays, No. 7 and later adopted by the U.S. Supreme Court.⁶⁰ But what EXACTLY does this mean in the context of the way “law” is defined in this document?

A “government of laws, not men” would include all the following components:

1. The main function of the written “law” is to CONSTRAIN government power.
 - 1.1. True “law” may never use “consent” in a way that enlarges government power beyond ONLY what is EXPRESSLY identified in the constitution, as all franchises are designed to do.
 - 1.2. We proved this earlier in sections 7.2 and 7.3.
2. It is based on the idea that the government can ONLY do that which is EXPRESSLY allowed in the constitution. The way the present “government” operates, it uses franchises to create any type of power it wants and only rules it unconstitutional when the constitution EXPRESSLY prohibits it. This is a corruption of our system. Here is what one of the Founders said on this subject:

“With respect to the words general welfare, I have always regarded them as qualified by the detail of powers connected with them. To take them in a literal and unlimited sense would be a metamorphosis of the Constitution into a character which there is a host of proofs was not contemplated by its creator.”

“If Congress can employ money indefinitely to the general welfare, and are the sole and supreme judges of the general welfare, they may take the care of religion into their own hands; they may appoint teachers in every State, county and parish and pay them out of their public treasury; they may take into their own hands the education of children, establishing in like manner schools throughout the Union; they may assume the provision of the poor; they may undertake the regulation of all roads other than post-roads; in short, every thing, from the highest object of state legislation down to the most minute object of police, would be thrown under the power of Congress.... Were the power of Congress to be established in the latitude contended for, it would subvert the very foundations, and transmute the very nature of the limited Government established by the people of America.”

“If Congress can do whatever in their discretion can be done by money, and will promote the general welfare, the government is no longer a limited one possessing enumerated powers, but an indefinite one subject to particular exceptions.”
[James Madison. House of Representatives, February 7, 1792, On the Cod Fishery Bill, granting Bounties]

It has been urged and echoed, that the power “to lay and collect taxes, duties, imposts, and excises, to pay the debts, and provide for the common defense and general welfare of the United States,” amounts to an unlimited commission to exercise every power which may be alleged to be necessary for the common defense or general welfare. No stronger proof could be given of the distress under which these writers labor for objections, than their stooping to such a misconstruction. Had no other enumeration or definition of the powers of the Congress been found in the Constitution, than the general expressions just cited, the authors of the objection might have had some color for it... For what purpose could the enumeration of particular powers be inserted, if these and all others were meant to be included in the preceding general power? Nothing is more natural nor common than first to use a general phrase, and then to explain and qualify it by a recital of particulars... But what would have been thought of that assembly, if, attaching themselves to these general expressions, and disregarding the specifications which ascertain and limit their import, they had exercised an unlimited power of providing for the common defense and general welfare? (Federalists #41)
[Federalist #41. Saturday, January 19, 1788, James Madison]

⁶⁰ See: Wikipedia: *Novanglus* Essay No. 7; https://en.wikisource.org/wiki/Novanglus_Essays/No._7

Congress has not unlimited powers to provide for the general welfare, but only those specifically enumerated.

They are not to do anything they please to provide for the general welfare, but only to lay taxes for that purpose. To consider the latter phrase not as describing the purpose of the first, but as giving a distinct and independent power to do any act they please which may be good for the Union, would render all the preceding and subsequent enumerations of power completely useless. It would reduce the whole instrument to a single phrase, that of instituting a Congress with power to do whatever would be for the good of the United States; and as they would be the sole judges of the good or evil, it would be also a power to do whatever evil they please.... Certainly no such universal power was meant to be given them. It was intended to lace them up straightly within the enumerated powers and those without which, as means, these powers could not be carried into effect.

That of instituting a Congress with power to do whatever would be for the good of the United States; and, as they would be the sole judges of the good or evil, it would be also a power to do whatever evil they please.

[Thomas Jefferson: Opinion on National Bank, 1791. ME 3:148; SOURCE:
<http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff1020.htm> and
<http://thefederalistpapers.org/founders/jefferson/thomas-jefferson-opinion-on-national-bank-1791>]

Mr. GILES. The present section of the bill (he continued) appears to contain a direct bounty on occupations; and if that be its object, it is the first attempt as yet made by this government to exercise such authority; -- and its constitutionality struck him in a doubtful point of view; for in no part of the Constitution could he, in express terms, find a power given to Congress to grant bounties on occupations: the power is neither {427} directly granted, nor (by any reasonable construction that he could give) annexed to any other specified in the Constitution.
[On the Cod Fishery Bill, granting Bounties. House of Representatives, February 3, 1792]

Mr. WILLIAMSON. In the Constitution of this government, there are two or three remarkable provisions which seem to be in point. It is provided that direct taxes shall be apportioned among the several states according to their respective numbers. It is also provided that "all duties, imposts, and excises, shall be uniform throughout the United States;" and it is provided that no preference shall be given, by any regulation of commercial revenue, to the ports of one state over those of another. The clear and obvious intention of the articles mentioned was, that Congress might not have the power of imposing unequal burdens -- that it might not be in their power to gratify one part of the Union by oppressing another. It appeared possible, and not very improbable, that the time might come, when, by greater cohesion, by more unanimity, by more address, the representatives of one part of the Union might attempt to impose unequal taxes, or to relieve their constituents at the expense of the people. To prevent the possibility of such a combination, the articles that I have mentioned were inserted in the Constitution.

I do not hazard much in saying that the present Constitution had never been adopted without those preliminary guards on the Constitution. Establish the general doctrine of bounties, and all the provisions I have mentioned become useless. They vanish into air, and, like the baseless fabric of a vision, leave not a trace behind. The common defence and general welfare, in the hands of a good politician, may supersede every part of our Constitution, and leave us in the hands of time and chance. Manufactures in general are useful to the nation; they prescribe the public good and general welfare. How many of them are springing up in the Northern States! Let them be properly supported by bounties, and you will find no occasion for unequal taxes. The tax may be equal in the beginning; it will be sufficiently unequal in the end.

The object of the bounty, and the amount of it, are equally to be disregarded in the present case. We are simply to consider whether bounties may safely be given under the present Constitution. For myself, I would rather begin with a bounty of one million per annum, than one thousand. I wish that my constituents may know whether they are to put any confidence in that paper called the Constitution.

Unless the Southern States are protected by the Constitution, their valuable staple, and their visionary wealth, must occasion their destruction. Three short years has this government existed; it is not three years; but we have already given serious alarms to many of our fellow-citizens. Establish the doctrine of bounties; set aside that part of the Constitution which requires equal taxes, and demands similar distributions; destroy this barrier; -- and it is not a few fishermen that will enter, claiming ten or twelve thousand dollars, but all manner of persons; people of every trade and occupation may enter in at the breach, until they have eaten up the bread of our children.

Mr. MADISON. It is supposed, by some gentlemen, that Congress have authority not only to grant bounties in the sense here used, merely as a commutation for drawback, but even to grant them under a power by virtue of which they may do any thing which they may think conducive to the general welfare! This, sir, in my mind, raises the important and fundamental question, whether the general terms which have been cited are {428} to be considered as a sort of caption, or general description of the specified powers; and as having no further meaning, and giving

no further powers, than what is found in that specification, or as an abstract and indefinite delegation of power extending to all cases whatever -- to all such, at least, as will admit the application of money -- which is giving as much latitude as any government could well desire.

I, sir, have always conceived -- I believe those who proposed the Constitution conceived -- it is still more fully known, and more material to observe, that those who ratified the Constitution conceived -- that this is not an indefinite government, deriving its powers from the general terms prefixed to the specified powers -- but a limited government, tied down to the specified powers, which explain and define the general terms.

It is to be recollected that the terms "common defence and general welfare," as here used, are not novel terms, first introduced into this Constitution. They are terms familiar in their construction, and well known to the people of America. They are repeatedly found in the old Articles of Confederation, where, although they are susceptible of as great a latitude as can be given them by the context here, it was never supposed or pretended that they conveyed any such power as is now assigned to them. On the contrary, it was always considered clear and certain that the old Congress was limited to the enumerated powers, and that the enumeration limited and explained the general terms. I ask the gentlemen themselves, whether it was ever supposed or suspected that the old Congress could give away the money of the states to bounties to encourage agriculture, or for any other purpose they pleased. If such a power had been possessed by that body, it would have been much less impotent, or have borne a very different character from that universally ascribed to it.

The novel idea now annexed to those terms, and never before entertained by the friends or enemies of the government, will have a further consequence, which cannot have been taken into the view of the gentlemen. Their construction would not only give Congress the complete legislative power I have stated, -- it would do more; it would supersede all the restrictions understood at present to lie, in their power with respect to a judiciary. It would put it in the power of Congress to establish courts throughout the United States, with cognizance of suits between citizen and citizen, and in all cases whatsoever.

This, sir, seems to be demonstrable; for if the clause in question really authorizes Congress to do whatever they think fit, provided it be for the general welfare, of which they are to judge, and money can be applied to it, Congress must have power to create and support a judiciary establishment, with a jurisdiction extending to all cases favorable, in their opinion, to the general welfare, in the same manner as they have power to pass laws, and apply money providing in any other way for the general welfare. I shall be reminded, perhaps, that, according to the terms of the Constitution, the judicial power is to extend to certain cases only, not to all cases. But this circumstance can have no effect in the argument, it being presupposed by the gentlemen, that the specification of certain objects does not limit the import of the general terms. Taking these terms as an abstract and indefinite grant of power, they comprise all the objects of legislative regulations -- as well such as fall under the judiciary article in the Constitution as those falling immediately under the legislative article; and if the partial enumeration of objects in the legislative article does not, as these gentlemen contend, limit the general power, neither will it be limited by the partial enumeration of objects in the judiciary article.

{429} There are consequences, sir, still more extensive, which, as they follow dearly from the doctrine combated, must either be admitted, or the doctrine must be given up. If Congress can employ money indefinitely to the general welfare, and are the sole and supreme judges of the general welfare, they may take the care of religion into their Own hands; they may a point teachers in every state, county, and parish, and pay them out of their public treasury; they may take into their own hands the education of children, establishing in like manner schools throughout the Union; they may assume the provision for the poor; they may undertake the regulation of all roads other than post-roads; in short, every thing, from the highest object of state legislation down to the most minute object of police, would be thrown under the power of Congress; for every object I have mentioned would admit of the application of money, and might be called, if Congress pleased, provisions for the general welfare.

The language held in various discussions of this house is a proof that the doctrine in question was never entertained by this body. Arguments, wherever the subject would permit, have constantly been drawn from the peculiar nature of this government, as limited to certain enumerated powers, instead of extending, like other governments, to all cases not particularly excepted. In a very late instance -- I mean the debate on the representation bill -- it must be remembered that an argument much used, particularly by gentlemen from Massachusetts, against the ratio of 1 for 30,000, was, that this government was unlike the state governments, which had an indefinite variety of objects within their power; that it had a small number of objects only to attend to; and therefore, that a smaller number of representatives would be sufficient to administer it.

Arguments have been advanced to show that because, in the regulation of trade, indirect and eventual encouragement is given to manufactures, therefore Congress have power to give money in direct bounties, or to grant it in any other way that would answer the same purpose. But surely, sir, there is a great and obvious difference, which it cannot be necessary to enlarge upon. A duty laid on imported implements of husbandry would, in its operation, be an indirect tax on exported produce; but will any one say that, by virtue of a mere power to lay duties on imports, Congress might go directly to the produce or implements of agriculture, or to the articles exported? It is true, duties on exports are expressly prohibited; but if there were no article forbidding them, a power directly to tax exports could never be deduced from a power to tax imports, although such a power might indirectly and incidentally affect exports.

In short, sir, without going farther into the subject. Which I should not have here touched at all but for the reasons already mentioned, I venture to declare it as my opinion, that, were the power of Congress to be established in the latitude contended for, it would subvert the very foundations, and transmute the very nature of the limited government established by the people of America; and what inferences might be drawn, or what consequences ensue, from such a step, it is incumbent on us all to consider.
[On the Cod Fishery Bill, granting Bounties. House of Representatives, February 7, 1792]

3. The “laws” a true de jure government enforces apply equally to ALL, regardless of whether they consented or not. Everyone who violates them the same way gets the same penalty.
4. No group or collective can have any more rights or powers than a SINGLE human being. You can’t personally delegate to a collective entity that which what you don’t personally and individually have:

*“Derivativa potestas non potest esse major primitiva.
The power which is derived cannot be greater than that from which it is derived.”*
[Bouvier’s Law Dictionary Unabridged, 8th Edition, pg. 2131]

*“Quod per me non possum, nec per alium..
What I cannot do in person, I cannot do through the agency of another.”*
[Bouvier’s Law Dictionary Unabridged, 8th Edition, pg. 2159]

5. The “law” the government enforces is protective, meaning that it may only be enforced AFTER an injury occurs and in a way that remediates the harm done. This is called “malum in se”. True “law” cannot act in a PREVENTIVE manner, before the injury occurs, because this would be “malum prohibitum”. Malum prohibitum statutes work INJUSTICE, because they disturb your right to be left alone and protect NO party actually injured.
6. The ability to enforce real “law” does not depend on the consent or choice or discretion of anyone in the government. If it did depend on such discretion:
 - 6.1. It would make a “government of men and not law”.
 - 6.2. It would allow the Executive Branch to repeal a law it didn’t like by not enforcing it whenever it chooses. That would violate the separation of powers.
7. The government does not acquire the authority to enforce real “law” from the CONSENT of anyone. In other words:
 - 7.1. It does not acquire the “force of law” from consent of any kind. Again, that would make it a “government of men and not law”.
 - 7.2. It includes only the common law and the criminal law, neither of which depend on consent.
 - 7.3. It is not a contract, compact, or franchise of any kind, all of which acquire their power to enforce from consent of at least TWO or more parties.
8. Everyone gets the same protection, and therefore pays EXACTLY the same amount to procure the protection. That is what direct taxes originally did: They were called a “capitation tax” and each human being was assessed the SAME amount of tax to get the same protection.
9. It produces NO commercial benefit from any government. The government cannot abuse its taxing powers to redistribute wealth. This would make the protection UNEQUAL.

“To lay with one hand the power of government on the property of the citizen, and with the other to bestow it on favored individuals.. is none the less robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.”
[Loan Association v. Topeka, 20 Wall. 655 (1874)]

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

10. Whatever the government can do is lawful for YOU to personally do. If they can collect a tax by using FRAUDULENT information returns to elect you into a public office without your consent, and collect a franchise tax upon you connected to the fraudulent and illegal office, then you should be able elect them into your OWN personal service without their express consent and collect by the same methods they do, including administrative notices of levy. See:

<i>The “Trade or Business” Scam</i> , Form #05.001 https://sedm.org/Forms/FormIndex.htm

11. The government cannot exempt itself from ANY part of the law by asserting sovereign, official, or judicial immunity.
 - 11.1. Doing so would produce anarchy and make the government into an object of religious idolatry in violation of the

1 First Amendment.

2 11.2. Examples of such anarchy include the following, from Section 4 of our Disclaimer
3 (<https://sedm.org/disclaimer.htm>):

4 11.2.1. Are superior in any way to the people they govern UNDER THE LAW.

5 11.2.2. Are not directly accountable to the people or the law. They prohibit the PEOPLE from criminally
6 prosecuting their own crimes, reserving the right to prosecute to their own fellow criminals. Who polices
7 the police? THE CRIMINALS.

8 11.2.3. Enact laws that exempt themselves. This is a violation of the Constitutional requirement for equal
9 protection and equal treatment and constitutes an unconstitutional Title of Nobility in violation of Article 1,
10 Section 9, Clause 8 of the United States Constitution.

11 11.2.4. Only enforce the law against others and NOT themselves, as a way to protect their own criminal activities
12 by persecuting dissidents. This is called "selective enforcement". In the legal field it is also called
13 "professional courtesy". Never kill the goose that lays the STOLEN golden eggs.

14 11.2.5. Break the laws with impunity. This happens most frequently when corrupt people in government engage
15 in "selective enforcement", whereby they refuse to prosecute or interfere with the prosecution of anyone in
16 government. The Department of Justice (D.O.J.) or the District Attorney are the most frequent perpetrators
17 of this type of crime.

18 11.2.6. Are able to choose which laws they want to be subject to, and thus refuse to enforce laws against
19 themselves. The most frequent method for this type of abuse is to assert sovereign, official, or judicial
20 immunity as a defense in order to protect the wrongdoers in government when they are acting outside their
21 delegated authority, or outside what the definitions in the statutes EXPRESSLY allow.

22 11.2.7. Impute to themselves more rights or methods of acquiring rights than the people themselves have. In
23 other words, who are the object of PAGAN IDOL WORSHIP because they possess "supernatural" powers.
24 By "supernatural", we mean that which is superior to the "natural", which is ordinary human beings.

25 11.2.8. Claim and protect their own sovereign immunity, but refuse to recognize the same EQUAL immunity of
26 the people from whom that power was delegated to begin with. Hypocrites.

27 11.2.9. Abuse sovereign immunity to exclude either the government or anyone working in the government from
28 being subject to the laws they pass to regulate everyone ELSE'S behavior. In other words, they can choose
29 WHEN they want to be a statutory "person" who is subject, and when they aren't. Anyone who has this
30 kind of choice will ALWAYS corruptly exclude themselves and include everyone else, and thereby enforce
31 and implement an unconstitutional "Title of Nobility" towards themself. On this subject, the U.S. Supreme
32 Court has held the following:

33 **"No man in this country [including legislators of the government as a legal person] is so high that he is above**
34 **the law. No officer of the law may set that law at defiance with impunity. All the officers of the government,**
35 **from the highest to the lowest, are creatures of the law and are bound to obey it.** It is the only supreme power
36 in our system of government, and every man who by accepting office participates in its functions is only the more
37 strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of
38 the authority which it gives," 106 U.S., at 220. "Shall it be said... that the courts cannot give remedy when the
39 Citizen has been deprived of his property by force, his estate seized and converted to the use of the government
40 without any lawful authority, without any process of law, and without any compensation, because the president
41 has ordered it and his officers are in possession? **If such be the law of this country, it sanctions a tyranny which**
42 **has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-**
43 **regulated liberty and the protection of personal rights.**" 106 U.S., at 220, 221.
44 [United States v. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)]

45 11.2.10. Have a monopoly on anything, INCLUDING "protection", and who turn that monopoly into a
46 mechanism to force EVERYONE illegally to be treated as uncompensated public officers in exchange for
47 the "privilege" of being able to even exist or earn a living to support oneself.

48 11.2.11. Can tax and spend any amount or percentage of the people's earnings over the OBJECTIONS of the
49 people.

50 11.2.12. Can print, meaning illegally counterfeit, as much money as they want to fund their criminal enterprise,
51 and thus to be completely free from accountability to the people.

52 11.2.13. Deceive and/or lie to the public with impunity by telling you that you can't trust anything they say, but
53 force YOU to sign everything under penalty of perjury when you want to talk to them. 26 U.S.C. §6065.

54 At the end of highly publicized trials of famous figures, such as Paul Manafort, and General Flynn, the prosecutors stand up
55 outside the courtroom and invariably open with the statement that "we are a government of laws, not men". Now you know
56 they are LYING, based on this document. They are LYING because they aren't talking about REAL law as defined here.
57 Below are a few reasons why:

Legal Deception, Propaganda, and Fraud

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form #05.014, Rev. 10/14/2016

154 of 662

EXHIBIT: _____

1. Even though they started their investigation pursuing people for “Russian Collusion”, ultimately, they used the prosecution as an excuse MAINLY to pad their own pockets and make their activities “revenue neutral”. It’s all about the money. They could recover the money from their victim so they wouldn’t have to explain to their boss why the prosecution was so expensive.

2. The so-called “law” they are enforcing is really just a franchise that acquires the “force of law” from those participating. You can’t be a public officer without your consent and the tax is on the office:

The “Trade or Business” Scam, Form #05.001

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

3. The prosecutor was lying to call the income tax “law” rather than “private law” or “special law”. If he had called it a “contract” as California Civil Code, Section 1428 does, then he would place the government in the position of having to prove that:

3.1. He expressly consented to the agreement or contract.

3.2. He was in a physical place not protected by the Constitution and therefore could consent to alienate an otherwise unalienable right. That means he was on federal territory or abroad.

4. They prosecuted Manafort for alleged “tax crimes” which in fact are not crimes, but infractions under a franchise agreement.

Government Instituted Slavery Using Franchises, Form #05.030, Section 16

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

7.16 Conclusions and Summary

Based on the evidence presented in this document, we can safely conclude the following facts:

1. Consent is the origin of ALL “just” authority of government, according to the Declaration of Independence, which is organic law enacted into law on the first page of the Statutes At Large. The Declaration is NOT a mere “policy statement” but in fact is enacted into real LAW.

2. You are being deceived by members of the legal profession about the meaning of “law”. Most of what people think of as “law” in the phrase “society of law” is NOT in fact, “law”, but a voluntary contract or agreement.

3. Everything that legislators are elected to pass other than the criminal law is in fact the terms of a “membership agreement” for those who voluntarily call themselves “public servants”, “public officers”, “citizens” and “residents”. It is the equivalent of “club rules”.

4. If you don’t like the “club rules” or don’t want to follow them, then leave the club by changing your domicile and becoming a “non-resident”. Doing so is your RIGHT, and is protected by the First Amendment. See:

Non-Resident Non-Person Position, Form #05.020

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

5. It is not an act of “anarchy” to leave the “club” called the state to become a “non-resident”. It instead is:

5.1. An exercise of your First Amendment right to politically DIS-ASSOCIATE.

5.2. A fulfillment of your biblical obligation to NOT contract with or associate with anyone in government. This is called “sanctification” in the Protestant Christianity. See:

Commandments About Relationship of Believers to the World, SEDM

<https://sedm.org/home/commandments-about-relationship-of-believers-to-the-world/>

5.3. An exercise of your right to NOT contract.

5.4. An exercise of your right over your absolutely owned PRIVATE property. The essence of that right is to exclude any and all others from using, benefitting from or controlling your property in any way, including using the “club rules” called the civil statutory code.

For a description of why those following the biblical prohibition against contracts or commerce with governments are not “anarchists”, see:

Problems with Atheistic Anarchism, Form #08.020

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

6. There are two types of “law”: Public law and private law.

6.1. “Public law” regulates conduct of public officers on official business and those committing crimes against the equal rights of others.

6.1.1. It controls ONLY public property and public officers.

6.1.2. It is implemented with statutes.

6.1.3. The rights it conveys are revocable privileges on temporary loan to the recipient.

6.1.4. It requires MEMBERSHIP in the “state” as a corporation or a criminal injury to an otherwise PRIVATE party to enforce.

6.1.5. If it is CIVIL in nature, it acquires its authority or “the force of law” from your voluntary choice of civil domicile. See:

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

6.2. “Private law” is implemented between private parties acting in a private capacity over absolutely owned private property.

6.2.1. It is implemented mainly with contracts or agreements.

6.2.2. It is protected by the Common Law and the Constitution.

6.3. When the government contracts with private parties, it goes down to the level of “private” and must approach them in equity. This is called the “Clearfield Doctrine”. See *United States v. Winstar Corp.*, 518 U.S. 839 (1996).

7. The following constraints define the limits of what a classical “law” is:

7.1. It must apply equally to ALL. It cannot compel INEQUALITY of treatment between any man or class of men.

7.2. It cannot do collectively what people individually cannot NATURALLY do. In other words, in the words of [Frederic Bastiat](#), it aggregates the individual right of self-defense into a collective body so that it can be delegated. A single human CANNOT delegate a right he does not individually ALSO possess, which indirectly implies that no GROUP of men called “government” can have any more COLLECTIVE rights under the collective entity rule than a single human being. See the following video on the subject.

Philosophy of Liberty, Family Guardian Fellowship
<https://sedm.org/liberty-university/liberty-university-2-2-philosophy-of-liberty/>

7.3. It cannot punish a citizen for an innocent action that was not a crime or not demonstrated to produce measurable harm. The ability to PROVE such harm with evidence in court is called “standing”.

7.4. It cannot compel the redistribution of wealth between two private parties. This is ESPECIALLY true if it is called a “tax”.

7.5. It cannot interfere with or impair the right of contracts between PRIVATE parties. That means it cannot compel income tax withholding unless one or more of the parties to the withholding are ALREADY public officers in the government.

7.6. It cannot interfere with the use or enjoyment or CONTROL over private property, so long as the use injures no one. Implicit in this requirement is that it cannot FAIL to recognize the right of private property or force the owner to donate it to a PUBLIC USE or PUBLIC PURPOSE. In the common law, such an interference is called a “trespass”.

7.7. The rights it conveys must attach to LAND rather than the [CIVIL STATUS](#) (e.g. “taxpayer”, “citizen”, “resident”, etc.) of the people ON that land. One can be ON land within a PHYSICAL state WITHOUT being legally “WITHIN” that state (a corporation) as an [officer of the government or corporation \(Form #05.042\)](#) called a “citizen” or “resident”. See:

7.7.1. [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#).

7.7.2. [Foundations of Freedom Course, Form #12.021, Video 4](#) covers how LAND and STATUS are deliberately confused through equivocation in order to [KIDNAP people’s identity \(Form #05.046\)](#) and transport it illegally to federal territory.

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

7.8. It must provide a remedy AFTER an injury occurs. It may not PREVENT injuries before they occur. Anything that operates in a PREVENTIVE rather than CORRECTIVE mode is a franchise. There is no standing in a REAL court to sue WITHOUT first demonstrating such an injury to the PRIVATE or NATURAL rights of the Plaintiff or VICTIM.

7.9. It cannot acquire the “force of law” from the consent of those it is enforced against. In other words, it cannot be an agreement or contract. All franchises and licensing, by the way, are types of contracts.

7.10. It does not include compacts or contracts between private people and governments. Rights that are INALIENABLE cannot be contracted away, even WITH consent. See [Form #05.003](#).

7.11. It cannot, at any time, be called “voluntary”. Congress and even the U.S. Supreme Court call the IRC Subtitle a “income tax” voluntary.

7.12. It does not include franchises, licenses, or civil statutory codes, all of which derive ALL of their force of law from your consent in choosing a [civil domicile \(Form #05.002\)](#).

8. The main reason for wanting to know the definition of “law” is in the context of challenging illegal government enforcement actions, and especially those that violate your private property or private rights.

8.1. All enforcement actions are based upon enforcing a usually “alleged” but not “actual” thing called an “obligation”.

8.2. Most enforcement actions are administrative in nature and operate ENTIRELY upon contract or agreement.

9. A simple test you can use to distinguish between a “law” and “private law” in court when challenging illegal government enforcement actions is found in California Civil Code, Section 1428. An alleged obligation is only lawful when it meets one of the following two criteria:

9.1. It involves an injury to PRIVATE property or rights to PRIVATE property under the common law.

9.2. It involves the enforcement of a contract whose terms have been violated and the violation results in an injury to PRIVATE property or rights to PRIVATE property.

10. In all enforcement actions, the GOVERNMENT is always the moving party asserting an alleged obligation. As the moving party:

10.1. It ALWAYS has the burden of proof to show that the alleged “obligation” was validly acquired by you.

10.2. It must prove with evidence and not presumption that it either was injured or that a contract or agreement with it was violated.

Those wishing to FORCE the government to satisfy its burden of proof in court may use the following resource on our site:

Proof of Claim: Your Main Defense Against Government Greed and Corruption, Form #09.073

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

11. It is nearly impossible to prove a negative. Anyone who has such an obligation is an object of prejudice and discrimination. Therefore you as the object of all government enforcement actions cannot be expected to prove any of the following:

11.1. That you DID NOT injure the government.

11.2. That you DID NOT have a contract or agreement with the government.

Instead, the GOVERNMENT must prove that it was injured or produce a written contract signed by you. If they can’t produce evidence of either, the enforcement action must not only be enjoined, it must be PUNISHED as an injury to YOU.

12. In most government enforcement actions, the government unjustly tries to shift the burden of proof to YOU by a mere PRESUMPTION that you are a contractor who must obey their franchise agreement. The best way to challenge that corrupt and unjust approach is to:

12.1. Insist that all presumptions which impair private rights are unconstitutional and impermissible. See:

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

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

12.2. Require them to satisfy the burden of proof that you lawfully consented to their contract or agreement IN WRITING.

12.3. Demand that you be treated as INNOCENT until proven GUILTY. That means you are a “nonresident” and a “nontaxpayer” until THEY prove you lawfully consented in writing to BECOME a person within a civil domicile within their exclusive jurisdiction or a franchisee such as a statutory “taxpayer”.

12.4. Use the same presumption of THEIR consent to YOUR franchise until THEY prove they rebut YOUR presumption that they did NOT consent the same way they try to do to you. This is based on the idea of the constitutional requirement for equality of treatment. See Form #06.027.

13. Judges may NOT act in a legislative capacity and if they do so, they are violating the Separation of Powers Doctrine.

14. Judges unconstitutionally “make law” by the following means:

14.1. To add things to statutory definitions that do not expressly appear by violating the rules of statutory construction and interpretation.

14.2. To refuse to enforce or dismiss efforts to enforce either the constitution or a statute, and thus to repeal it for a specific case.

14.3. To impute the “force of law” to that which has no force in the specific case at issue.

14.4. To impair the constitutional rights of a party protected by it, but to refuse to describe or even acknowledge WHEN or HOW those rights were voluntarily surrendered. This effectively repeals the Constitution.

14.5. To make presumptions about what the law requires that do not appear in the statutes. This imputes the “force of law” to the mere will of another.

14.6. To disregard or not enforce the domicile prerequisite for the enforcement of the civil statute as required by Federal Rule of Civil Procedure 17(b).

15. Governments are created to protect absolutely owned PRIVATE property and PRIVATE rights. The first step in that protection is to prevent your property from being converted to PUBLIC property or from being compelled to share ownership or control of your property with any government. If they won’t do that job, they have no right to insist that you have an obligation to pay them to protect you, because they are THIEVES. Would you hire a security guard for your property who insisted that you had to donate it to him or her or share ownership before he would protect it?

16. Every attempt by government to enforce has at its root the non-consensual conversion of PRIVATE property into

PUBLIC property. To challenge illegal government enforcement actions, simply force them to prove that the property or rights they seek to STEAL from you were lawfully converted from ABSOLUTE ownership to either a QUALIFIED ownership shared with them. That conversion can ONLY occur where rights are unalienable, which means it must occur on federal territory or abroad but not in a Constitutional state. If they can't prove the conversion was lawful, then they are PRESUMED to be THIEVES engaged in a criminal conspiracy against your property and rights. The following presentation describes how to do this:

Separation Between Public and Private Course, Form #12.025

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

7.17 Resources for Further Research

1. *The Law*, Frederic Bastiat
<https://famguardian.org/Publications/TheLaw/TheLaw.htm>
2. *Why All Man-Made Law is Religious in Nature* (OFFSITE LINK) -Family Guardian Fellowship
<http://famguardian.org/Subjects/LawAndGovt/ChurchVState/WhyAllManmadeLawRelig.htm>
3. *What is "law"?*, Nike Insights
<https://nikeinsights.famguardian.org/forums/topic/what-is-law/>
4. *What is "Justice"?*, Form #05.050 -the purpose of law is to effect "justice" as legally defined. Do YOU know what justice means?
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/WhatIsJustice.pdf>
5. *The Purpose of Law*-Family Guardian Fellowship
<https://famguardian.org/Subjects/LawAndGovt/Articles/PurposeOfLaw.htm>
6. *The Institutes of Biblical Law*, Rousas John Rushdoony-the most authoritative book ever written on the significance and impact of biblical law upon modern society. This is our FAVORITE book.
<https://chalcedon.edu/store/42255-the-institutes-of-biblical-law-set>
7. *Sovereignty*, Rousas John Rushdoony-describes the impact that God's sovereignty and God's law was intended to have on the daily affairs of the Christian and of modern society. This was the last book ever written by Rushdoony and he was writing it on the day he died. His son published it posthumously in 2007, six years after his death in 2001 and 4 years after SEDM was established in 2003. We found this book in 2017, and we find it AMAZING and even prophetic that the conclusions of this book follow EXACTLY the theme and mission of this ministry, which we forged 2 years after Rushdoony's death and four years before the book was first published.
ORDER: <https://chalcedon.edu/store/39925-sovereignty>
READ FREE: <https://www.scribd.com/document/54737934/Sovereignty>
ORDER FOR LOGOS BIBLE SOFTWARE: <https://www.logos.com/product/22871/sovereignty>
8. *Famous Quotes About Rights and Liberty*, Form #08.001, Sections 5 and 17
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/08-PolicyDocs/FamousQuotes.pdf>
9. *Four Law Systems Course*, Form #12.039
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/LibertyU/FourLawSystems.pdf>
10. *Requirement for Equal Protection and Equal Treatment*, Form #05.033
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/EqualProtection.pdf>
11. *Government Instituted Slavery Using Franchises*, Form #05.030
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Franchises.pdf>
12. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: "law"
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://famguardian.org/TaxFreedom/CitesByTopic/law.htm>
13. *Common Law Practice Guide*, Litigation Tool #10.013
<http://sedm.org/Litigation/LitIndex.htm>
14. *Authority and the Politics of Power* (OFFSITE LINK)-Nike Research
<http://nikeinsights.famguardian.org/forums/topic/authority-and-the-politics-of-power/>
15. *It's an Illusion* -John Harris. The REAL meaning of what the de facto government calls "law"
<http://sedm.org/its-an-illusion-a-lecture-in-law-by-john-harris/>

16. Why We Must Personally Learn, Follow, and Enforce the Law -SEDM
<http://sedm.org/home/why-we-must-personally-learn-follow-and-enforce-the-law/>
17. Philosophy of Law-Wikipedia
https://en.wikipedia.org/wiki/Philosophy_of_law
18. Sovereignty, Chapter 22: What is Law?-Rousas John Rushdoony, p. 129
<https://www.scribd.com/document/54737934/Sovereignty>
19. The Law is No More (OFFSITE LINK) – Pastor John Weaver
<https://www.youtube.com/watch?v=5vQitQtqfA>
20. The Necessity of God's Law in Society (OFFSITE LINK) -Pastor John Weaver
<https://youtu.be/wA6Mo4Ewg74>
21. How Much Criminalization Will You Tolerate From Your Government?-Freedom Taker
<https://youtu.be/EZTMKfTP6P0>
22. The Government Mafia (OFFSITE LINK) -Clint Richardson
<https://sedm.org/government-mafia/>
23. Illegal Everything (OFFSITE LINK)-John Stossel
<https://www.youtube.com/watch?v=nBiJB8YuDBQ>
24. Buried in Law (OFFSITE LINK) -John Stossel, Fox News, 7-24/2014
<https://youtu.be/B-xjjNurU50>
25. Westlaw Keycites Under Key 15AK417: Force of Law-court cases demonstrating how to prove if a regulation has the force and effect of law
<https://famguardian.org/Subjects/LawAndGovt/ChallJurisdiction/ForceOfLaw-Keycite15AK417-20090122.pdf>

8 Separation of Powers and Jurisdictions

In the previous section, we described the main source and motivation for all the corruption of our system is the confusion between the NATIONAL government and the FEDERAL government, between the FEDERAL ZONE and the STATES OF THE UNION, respectively. The following subsections are provided to make it easier for you to distinguish the two and discern CONTEXT of the laws you are reading.

8.1 State and Federal Government legal separation: How it's SUPPOSED to work

An important subject to study is the separation of legislative powers and jurisdiction between the state and federal governments. Covering that extensive subject is beyond the scope of this document, but the following memorandum of law on that subject covers the subject completely. It also covers HOW that separation is broken down, and it MUST be broken down to enforce federal territorial law within a state of the Union:

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

The ONLY place where state and federal jurisdiction can overlap is in what is called “federal enclaves”. Every other place, they are non-overlapping. Wikipedia has an excellent article on that subject:

Wikipedia: Federal Enclave
https://en.wikipedia.org/wiki/Federal_enclave

In order to break down the separation of legislative powers between the state and national governments in states of the Union, the following techniques are employed:

1. To even begin to alienate you or your rights through contract or consent, the national government MUST overcome the Declaration of Independence, which makes those rights “unalienable”.

*“We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator with certain unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,*
--
[Declaration of Independence]

“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”

1.1. They first will say that the Declaration of Independence is NOT “law” that obligates them. This is a LIE. The Declaration of Independence was enacted into law in the very first act of Congress on page 1, volume 1 of the Statutes At Large.

1.2. The only way the above objection can be avoided is dumbing down the people in public school about the law, which they have done in SPADES.

2. The way that alienating unalienable rights is done is described in our Member Agreement, Form #01.001:

It's unconstitutional to convert Constitutional rights into “privileges” anyway, and the only place such a conversion can lawfully occur is on federal territory not protected by the Constitution and where PRIVATE rights don't exist and everything is a PUBLIC PRIVILEGE. Otherwise, the Declaration of Independence says my Constitutional rights are “inalienable”, which means they are incapable of being sold, exchanged, transferred, or bargained away in relation to a REAL, de jure government by ANY means, including through any government franchise. A lawful de jure government cannot be established SOLELY to protect PRIVATE rights and at the same time:

1. Make a profitable business or franchise out of DESTROYING, taxing, regulating, and compromising rights and enticing people to surrender those same inalienable rights. See: [Government Instituted Slavery Using Franchises, Form #05.030, http://sedm.org/Forms/FormIndex.htm](#).

2. Refuse to protect or even recognize the existence of private rights. This includes:

2.1. Prejudicially presuming that there are no private rights because everyone is the subject of statutory civil law. All statutory civil law regulates GOVERNMENT conduct, not private conduct. See: [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037, http://sedm.org/Forms/FormIndex.htm](#).

2.2 Compelling people to engage in public franchises by forcing them to use Social Security Numbers or refusing to prosecute those who compel their use in violation of 42 U.S.C. §408(a)(8). See: [Resignation of Compelled Social Security Trustee, Form #06.002, http://sedm.org/Forms/FormIndex.htm](#).

2.3 Presuming that all those interacting with the government are officers and employees of the government called “persons”, “U.S. citizens” or “U.S. residents”, “individuals”, “taxpayers” (under the income tax franchise), “motorists” (under the driver's license franchise), “spouses” (under the marriage license Franchise), etc. The First Amendment protects our right NOT to contract or associate with such statuses and to choose any status that we want and be PROTECTED in that choice from the adverse and injurious presumptions of others. See: [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008, http://sedm.org/Forms/FormIndex.htm](#).

2.4. Refusing the DUTY to prosecute employers who compel completing form W-4, which is the WRONG form for most Americans.

2.5. Refusing to prosecute those who submit false information returns against people NOT engaged in public offices within the government in the District of Columbia. See: [Correcting Erroneous Information Returns, Form #04.001, http://sedm.org/Forms/FormIndex.htm](#).

3. Refuse to recognize anyone's right and choice not to engage in franchises such as a “trade or business” or to quit any franchise they may have unknowingly signed up for.

3.1 Refusing to provide or hiding forms that allow you to quit franchises and/or telling people they can't quit. For instance, Social Security Administration hides the form for quitting Social Security and tells people they aren't allowed to quit. This is SLAVERY in violation of the Thirteenth Amendment.

3.2 Offering “exempt” status on tax forms but refusing to provide or even recognize a “not subject” or “nontaxpayer” option. These two statuses are completely different and mutually exclusive. See: [Flawed Tax Arguments to Avoid, Form #08.004, Section 8.13, http://sedm.org/Forms/FormIndex.htm](#).

3.3 Refusing to file corrected information returns that zero out false reports of third parties, interfering with their filing, or not providing a form that the VICTIM, rather than the filer can use, to correct them.

3.4 Refusing to provide a definition of “trade or business” in their publication that would warn most Americans that they not only aren't involved in it, but are committing a CRIME to get involved in it in violation of [18 U.S.C. §912](#).

4. Deprive people of a remedy for the protection of private rights by turning all courts into administrative franchise/property courts in the Executive Branch instead of the Judicial Branch, such as Traffic Court, Family Court, Tax Court, and all federal District and Circuit Courts. See: [What Happened to Justice?, Form #06.012](#);

<http://sedm.org/Forms/FormIndex.htm>. This forces people to fraudulently declare themselves a privileged franchisee such as a “taxpayer” before they can get a remedy. See Tax Court Rule 13(a), which says that only “taxpayers” can petition Tax Court. See also [Corp. of Presiding Bishop of Church of Jesus Christ of the Latter-Day Saints v. Hodel](#), 830 F.2d. 374, 385 (D.C. Cir. 1987), in which STATUTORY citizens are not entitled to Article III CONSTITUTIONAL “district courts of the United States” and can ONLY go to Executive Branch FRANCHISE courts.

5. Make a profitable business out of penalizing or taxing crime. Note that we don’t object to REPARATIONS that go to the VICTIM, but PENALTIES that go to the government. Any government that profits from crime is always going to try to foster and promote more of it and the more profitable it is, the more motivated they become to undertake this kind of abuse. This kind of CRIMINAL conflict of interest will always corrupt any governmental system and undermine the security of private rights that is the reason governments are created for to begin with. See:

Why the Government Needs Crime, R. Lee Wrights ;
<http://famguardian.org/Subjects/LawAndGovt/LegalEthics/WhyGovernmentNeedsCrime.htm>

[SEDM Member Agreement, Form #01.001, Section 1.3]

3. Law can only be enforced extra-territorially using debt and contract.

“Debitum et contractus non sunt nullius loci.
Debt and contract are of no particular place.”
[Bouvier’s Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

4. To reach someone legislatively in a legislatively (but not constitutionally) foreign state of the Union:
 - 4.1. They must be party to debt or a contract with the national government AND be domiciled on federal territory.
 - 4.2. Any civil law the government passes that does NOT have domicile as a prerequisite, or in which the domicile requirement is waived administratively, is basically operating entirely in contract and waives official, judicial, and sovereign immunity and goes down to the level of an ordinary business in commerce.
 - 4.2.1. This is called the Clearfield Doctrine by the U.S. Supreme Court.
 - 4.2.2. It is also found in the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1602-1611.
5. Debt and loaning of property is the main method by which otherwise EQUAL parties are made UNEQUAL and subservient:

“How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or by equity alone. **But how can one person impose an obligation upon another? By giving property to the latter on the terms of his assuming an obligation in respect to it. At law there are only two means by which the object of the donor could be at all accomplished, consistently with the entire ownership of the property passing to the donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting the title of the donee to a condition subsequent.** The first of these the law does not permit; the second is entirely inadequate. Equity, however, can secure most of the objects of the doner, and yet avoid the mischiefs of real obligations by imposing upon the donee (and upon all persons to whom the property shall afterwards come without value or with notice) **a personal obligation with respect to the property; and accordingly this is what equity does.** It is in this way that all trusts are created, and all equitable charges made (i.e., equitable hypothecations or liens created) by testators in their wills. In this way, also, most trusts are created by acts inter vivos, except in those cases in which the trustee incurs a legal as well as an equitable obligation. **In short, as property is the subject of every equitable obligation, so the owner of property is the only person whose act or acts can be the means of creating an obligation in respect to that property. Moreover, the owner of property can create an obligation in respect to it in only two ways: first, by incurring the obligation himself, in which case he commonly also incurs a legal obligation; secondly, by imposing the obligation upon some third person; and this he does in the way just explained.”**
[Readings on the History and System of the Common Law, Roscoe Pound, Second Edition, 1925, p. 543]

6. On the subject of debt or a loan of property, the Bible says:

“The rich rules over the poor,
And **the borrower is servant to the lender.**”
[Prov. 22:7, Bible, NKJV]

7. Loaning government property or PUBLIC rights/privileges is the main mechanism to create the debt or obligation. Loaning of government property is the main mechanism to offer and enforce government franchises. See:

[Government Instituted Slavery Using Franchises](#), Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

1 8. Upon creating the debt or loan and you accepting it, the “choice of law” switches from state law to national law:

2 Uniform Commercial Code (U.C.C.)
3 § 9-307. LOCATION OF DEBTOR.

4 (h) [Location of United States.]

5 The United States is located in the District of Columbia.

6 [SOURCE:
7 <http://www.law.cornell.edu/ucc/search/display.html?terms=district%20of%20columbia&url=/ucc/9/article9.htm#s9-307>
8]

9 The following techniques are recommended to circumvent the above process:

- 10 1. Avoid filling out government forms.
11 2. Avoid all government franchises, privileges, benefits, and public rights.

12 “In the matter of taxation, every privilege is an injustice.”
13 [Voltaire]

14 “We can hardly find a denial of due process in these circumstances, particularly since it is even doubtful that
15 appellee’s burdens under the program outweigh his benefits. It is hardly lack of due process for the
16 Government to regulate that which it subsidizes.”
17 [Wickard v. Filburn, 317 U.S. 111, 63 S.Ct. 82 (1942)]

18

19 “Cujus est commodum ejus debet esse incommodum.
20 He who receives the benefit should also bear the disadvantage.”

21 Invito beneficium non datur.
22 No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be
23 considered as assenting. Vide Assent.

24 Potest quis renunciare pro se, et suis, juri quod pro se introductum est.
25 A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv.
26 Inst. n. 83.
27 [Bouvier’s Maxims of Law, 1856;
28 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

- 29 3. Ensure that you define all terms relating to geography, status, citizenship, and domicile to ensure that you are
30 legislatively foreign and a non-resident non-person in relation to the government accepting the form.
31 4. Challenge and define all uses by any government actor of geographical, citizenship, or franchise terms. If you don’t,
32 they will:
33 4.1. Tell you they mean the CONSTITUTIONAL context.
34 4.2. Enforce the STATUTORY context, which is mutually exclusive of the CONSTITUTIONAL context.
35 5. Avoid debt.

36 “The more you want [privileges], the more the world can hurt you.”
37 [Confucius]

- 38 6. NEVER, EVER contract with any government to receive any service, “benefit”, or franchise.

39 “You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan
40 government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by
41 becoming a “resident” or domiciliary in the process of contracting with them], lest they make you sin against
42 Me [God]. For if you serve their [government] gods [under [contract or agreement or franchise](#)], it will surely
43 be a snare to you.”
44 [[Exodus 23:32-33](#), Bible, NKJV]

45

"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]

'For among My [God's] people are found wicked [covetous public servant] men; They lie in wait as one who sets snares; They set a trap; They catch men. As a cage is full of birds, So their houses are full of deceit. Therefore they have become great and grown rich. They have grown fat, they are sleek; Yes, they surpass the deeds of the wicked; They do not plead the cause, The cause of the fatherless [or the innocent, widows, or the nontaxpayer]; Yet they prosper, And the right of the needy they do not defend. Shall I not punish them for these things?' says the Lord. 'Shall I not avenge Myself on such a nation as this?'

"An astonishing and horrible thing Has been committed in the land: The prophets prophesy falsely, And the priests [judges in franchise courts that worship government as a pagan deity] rule by their own power; And My people love to have it so. But what will you do in the end?"
[Jer. 5:26-31, Bible, NKJV]

8.2 Two Political Jurisdictions: "National Government" vs. "Federal/general government"⁶¹

Many people are blissfully unaware that there are actually two mutually exclusive legal and political jurisdictions within United States the country. Your citizenship status determines which of the two political jurisdictions you are a member of and you have an option to adopt either. This book describes how to regain the model on the right, the "Federal government", which we also call the "United States of America" throughout this book. We have prepared a table to compare the two and explain what we mean. The vast majority of Americans fall under the model on the left, and their own ignorance, fear, and apathy has put them there. The model on the left treats everyone as part of the federal corporation called the "United States", which is how the law defines it in 28 U.S.C. §3002(15)(A). This area is also called "the federal zone" throughout this book. The "United States" first became a federal corporation in 1871 and you can read this law for yourself right from the Statutes At Large:

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

⁶¹ Source: Great IRS Hoax, Form #11.302, Section 4.5.2.

1 Table 2: Two Political Models within our Country

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	“National government”	“Federal/general government”
Also called	“United States” the federal corporation	“United States of America”
Geographical territory	Federal zone	50 states of the Union
Citizenship	STATUTORY “U.S. citizen” (Chattel Property of the government) are belligerents in the field and are “subject to its jurisdiction” (Washington, D.C.) (see 8 U.S.C. §1401(a) at http://www.law.cornell.edu/uscode/text/8/1401)	1. CONSTITUTIONAL "citizen of the United States", where "united States" means states of the Union and excludes federal territory. 2. “national” is “sovereign”, “Freemen”, and “Freeborn”. Unless that right is given up knowingly, intentionally, and voluntarily. “National of the United States of America”. NOT a "U.S. national" or "national of the United States". (see 8 U.S.C. §1101(a)(21) at https://www.law.cornell.edu/uscode/text/8/1101)
God that is worshipped: See Matt. 6:24	Mammon/man/government (Satan) Idolatry (see Exodus 20:3) One nation under “fraud”	God One country under “God”
Freedom and liberty	Counterfeit, man-made freedom. Freedom granted not by God, but by the government/man/Satan. <i>"Can the liberties of a nation be thought secure when we have removed their only firm basis, a conviction in the minds of the people that these liberties are of the gift of God? That they are not to be violated but with His wrath?" --Thomas Jefferson: Notes on Virginia Q.XVIII, 1782. ME 2:227</i>	Liberty direct from God Himself: <i>"Where the spirit of the Lord is, there is Liberty."</i> 2 Corinthians 3:17 (Bible)
Religious foundation	This <u>government is god</u>. It sets the morals and values of those in its jurisdiction. These value are ever changing at their whim. Violates the 10 commandments: "You shall have no other gods before Me." Exodus 20:3	Sovereign Americans are created by God and are answerable to their Maker who is Omnipotent. The Bible is the Basis of all Law and moral standards. In 1820, the USA government purchased 20,000 bibles for distribution.
Sovereign to whom citizens owe “allegiance”	Government <u>“Allegiance. Obligation of fidelity and obedience to government</u> in consideration for protection that government gives. U.S. v. Kyh, D.C.N.Y., 49 F.Supp. 407, 414. See also Oath of allegiance or loyalty.” [Black’s Law Dictionary, Sixth Edition, p. 74]	“state”, which is the collection of <u>individual</u> sovereigns within a republican form of government <i>“The people of this State, as the successors of its former sovereign, are entitled to all the rights which formerly belonged to the King by his prerogative. Through the medium of their Legislature they may exercise all the powers which previous to the Revolution could have been exercised either by the King alone, or by him in conjunction with his Parliament; subject only to those restrictions which have been imposed by the Constitution of this State or of the U.S.” [Lansing v. Smith, 21 D. 89, 4 Wendel 9 (1829)]</i>
Source of law	“The state”, which is the majority living under a democracy rather than a republic.	God, as revealed in the Bible/ten commandments. The sovereign People as individuals, to the extent that

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	"National government"	"Federal/general government"
	"You shall not follow a crowd to do evil; nor shall you testify in a dispute so as to turn aside after many to pervert justice." [Exodus 23:2, Bible, NKJV]	they are implementing God's law, and within the limits prescribed by the Bill of Rights and the Equal rights of others. (See book <i>Biblical Institutes of Law</i>, by Rousas Rushdoony)
Purpose of law	Protect rulers in government from the irate "serfs" and tax "slaves" that they govern and from the inevitable consequences of their tyranny and abuse	Protect sovereign people from tyranny in government and from hurting each other
Political hierarchy (lower number has higher precedence)	1. Ruler/king (supersedes God) 2. Legislature 3. Laws 4. Subjects/citizens (slaves/serfs of the state) NO GOD. Atheist or anti-spiritual (remove prayer from schools, because belief in God threatens government authority).	1. God 2. World 3. Man 4. "We the people" 5. Grand jury, Elections, Trial jury 6. U.S. Constitution 7. Human government & organized church
Political system	<u>Municipal corporation</u> <u>Totalitarian socialist democracy</u> "Socialism: 1. any of various economic and political theories advocating collective or governmental ownership and administration of the means of production and distribution of goods. 2 a: a system of society or group living in which there is no private property b: a system or condition of society in which the means of production are owned and controlled by the state 3: a stage of society in Marxist theory transitional between capitalism and communism and distinguished by unequal distribution of goods and pay according to work done." [Merriam Webster's Ninth New Collegiate Dictionary, ISBN 0-97779-508-8, 1983] "Democracy has never been and never can be so desirable as aristocracy or monarchy, but while it lasts, is more bloody than either. Remember, democracy never lasts long. It soon wastes, exhausts, and murders itself. There never was a democracy that never did commit suicide." [John Adams, 1815].	<u>Republic</u> "Republic: A commonwealth; that form of government which the administration of affairs is open to all the citizens. In another sense, it signifies the state, independently of its form of government." [Black's Law Dictionary, Sixth Edition, p. 1302] "Commonwealth: The public or common weal or welfare... It generally designates, when so employed, a republican frame of government, one in which the welfare and rights of the entire mass of people are the main consideration, rather than the privileges of a class or the will of a monarch; or it may designate the body of citizens living under such a government." [Black's Law Dictionary, Sixth Edition, p. 278]
Status	U.S. continues to be in a permanent state of national emergency since March 9, 1933,	No state of Emergency and is not at war.

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	“National government”	“Federal/general government”
	and possibly as far back as the Civil War. See Senate report 93-549.	
Pledge	"I pledge allegiance to the IRS, and to the tyrannical totalitarian oligarchy for which is stands. One nation, under fraud, indivisible, with slavery, injustice, and atheism for all."	"I pledge allegiance to the united states of America, and to the <u>Republic</u> for which is stands, one nation, <u>under God</u> , indivisible, with liberty and justice for all
Form of government	De facto (unlawful) (See the article entitled " How Scoundrels Corrupted Our Republican Form of Government " in Form #11.302, Section 6.1 for details on how our government was rendered unlawful)	De jure (lawful)
Constitution	Constitution of the “United States” (See http://www.access.gpo.gov/congress)	Constitution of the “United States of America” (See http://www.access.gpo.gov/congress)
Creator	Merchants, bankers through President Lincoln and his Cohorts by act of treason. This martial law government is a fiction managing civil affairs	Created by God and sovereign Americans acting under His delegated authority (see Gen. 1:26 and Gen. 2:15-17 in the Bible)
Origins	Gettysburg Address in 1864 and the Incorporation of District of Columbia by Act of February 21, 1871 under the Emergency War Powers Act and the Reconstruction Act	Started with the Declaration of Independence in 1776, Articles of Confederation in 1778, and the Constitution in 1787
Existence	Still existing as long as: 1. “state of war” or “emergency” exists. 2. The President does not terminate “martial” or “emergency” powers by Executive Order or decree, or 3. The people do not <u>resist</u> submission and terminate by <u>restoring</u> lawful civil courts, processes and procedures under authority of the “inherent political powers” of the people.	Adjournment of Congress sine die occurred in 1861
Governing body	The President (Caesar) rules by Executive Order (Unconstitutional). Congress and the Courts are under the President as branches of the Executive Department. Congress sits by resolution not by positive law. The Judges are actually administrative referees and cannot rule on constitutional rights.	"We the People", who rule themselves through their <u>servant</u> elected representatives. See Lincoln's Gettysburg Address, in which he said: “A <i>government of the people, for the people, and by the people</i> ” Three separate Departments for the <u>servants</u> : 1. Executive. 2. Legislative-can enact <u>positive law</u>. 3. Judicial
Implications of citizenship	“ U.S. citizens ” were declared <u>enemies</u> of the U.S. by F.D.R. by Executive Order No. 2040 and ratified by Congress on March 9, 1933. FDR changed the meaning of The Trading with the Enemy Act of December 6, 1917	“ nationals ” are Sovereign Americans who supersede the U.S. Government. Government is the enemy of liberty and should be kept as small as practical. “ <i>Government big enough to supply everything you need is big enough to take everything you have. The course of history</i> ”

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	"National government"	"Federal/general government"
	by changing the word " without " to citizens " within " the United States	<i>shows that as a government grows, liberty decreases." Thomas Jefferson</i>
Jurisdiction	Expands and conquers by deceit and fraud. Uses "words of art" to deceive the people.	Restricted by the Constitution to the 10 mile square area called Washington D.C., U.S. possessions, such as Puerto Rico, Guam, and its enclaves for forts and arsenals.
Civic duties-qualifications for	Must be a "citizen of the United States" to vote or serve jury duty	Must clarify citizenship when registering to vote and serving jury duty. In some states, cannot vote or serve jury duty
Vote	Is recommendation only.	Counts like one of the Board of Directors.
Rights and privileges	<u>Revocable privileges.</u> Rights from the corporate government. Statutory taxable "privileges" "Invisible contract" with federal government to "buy" (bribe into existence) these statutory privileges through taxes. See 48 U.S.C. §1421b : Bill of Rights.	<u>Unalienable Rights.</u> Rights from God. Constitutional rights-cannot be taxed See U.S. Constitution at: http://www.findlaw.com/casecode/constitution/
Value of the individual	<u>Bond Servant</u> To cover the debt in 1933 and future debt, the corporate government determined and established the value of the future labor of each individual in its jurisdiction to be \$630,000. A bond of \$630,000 is set on each Certificate of Live Birth. The certificates are bundled together into sets and then placed as securities on the open market. These certificates are then purchased by the Federal Reserve and/or foreign bankers. The purchaser is the "holder" of "Title." This process made each and every person in this jurisdiction a bond servant.	<u>Freeborn</u> Freeman Freeholder Sovereign "We the people..."
Welfare/social security	<u>YES</u> : Socialism-allowed and encouraged	<u>NO</u> : Not allowed. Everyone takes care of themselves.
FAMILY		
Purpose of sex	Recreation and sin. When children result from such sin, then abortion (murder) frees sexual perverts and fornicators from the consequences of or liability for such sin and maintains their quality of life. Permissiveness by government of abortion becomes a license to sin without consequence.	Procreation. Gen. 1:22 : "And God blessed them, saying, " <i>Be fruitful and multiply, and fill the waters in the seas, and let birds multiply on the earth.</i> " Psalm 127:4-5 : " <i>Like arrows in the hand of a warrior, So are the children of one's youth. Happy is the man who has his quiver full of them; They shall not be ashamed, But shall speak with their enemies in the gate.</i> "
Purpose of marriage	An extension of the "welfare state" that financially enslaves men to the state and their wives and thereby undermines male sovereignty in the family.	To make families self-governing by creating a chain of authority within them (see Eph. 5:22-24). Honor God and produce godly offspring. (Malachi 2:15)

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	"National government"	"Federal/general government"
	Prov. 31:3 says: "Do not give your strength [or sovereignty] to women, nor your ways to that which destroys kings."	
Birth certificate	Birth Certificate when the baby's footprint is placed thereon <u>before</u> it touches the land. The certificate is recorded at a County Recorder, then sent to a Secretary of State which sends it to the Bureau of Census of the Commerce Department. This process converts a man's life, labor, and property to an asset of the U.S. government when this person receives a benefit from the government such as a driver's license, food stamps, free mail delivery, etc. This person becomes a fictional persona in commerce . The Birth Certificate is an unrevealed " Trust Instrument " originally designed for the children of the newly freed black slaves after the 14th Amendment. The U.S. has the ability to tax and regulate commerce EVERYWHERE.	
Education of young	Public schooling (brain washing of the young). School vouchers not allowed. This is a central plank in the Communist Manifesto. Purpose is to create better state "serfs".	Private schooling and school vouchers. Prayer permitted in schools.
STATES		
The word "State"	In U.S. Titles and Codes "State" refers to U.S. possessions such as Puerto Rico, Guam, etc.	"state" when used by itself refers to the "Republics" of The <u>u</u> nited <u>s</u> tates of America
State governments	Politicians of each state formed a new government and incorporated it into the federal U.S. government corporation and are therefore under its jurisdiction. e.g. "State of California" corporate California State	All of the states are " Republics " e.g. "The Republic of California" "California republic" "California state" or just "California"
Origins of the states	The corporate States are controlled by the corporate U.S. government by its purse strings such as grants, funding, matching funds, revenue sharing, disaster relief, etc. The <u>c</u> itizens of such States are "subjects" and are called " Residents "	Sovereign Americans created the states (Republics) and are Sovereign over the states. The Republics and the people created the USA government and are sovereign over the USA government.
State constitution	The original constitution was revised and adopted by the corporate State of California on May 7, 1879. It has been revised many times hence.	California was admitted into the union as a Republic on September 9, 1850. The people created the original state constitution to give the government limited powers and to act on behalf of, and for the people. Called The "Organic" state constitution.

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY

Characteristic	"National government"	"Federal/general government"
Rights of citizens in state	A one word change in the original State (California) constitution from "unalienable" to "inalienable" made rights into privileges. "Inalienable" means government given rights. "Unalienable" means God given rights.	Adjournment <i>sine die</i> occurred in California in April 27, 1863 

JUSTICE SYSTEM

Judicial function	Judicial <u>Branch</u> under the President	Judicial <u>Department</u>
Separation of powers	It is <u>not</u> separate, but is an arm of the legislature	Separate from all other Departments
Purpose of federal courts	Maximize power and control and revenues of federal government	Protect the Constitutional rights of persons domiciled in states of the Union
Constitutional authority for federal courts	Article I, II, and IV ("U.S. District Courts" and "Tax Court")	Article III (district courts in the District of Columbia, Hawaii, and the Court of Claims)
Venue	federal (<i>feudal</i>) venue	<i>judicial</i> venue
Courts	Corporate Administrative Arbitration Boards Consisting of an Arbitrator (so-called "Judge") and a panel of corporate employees (so-called "Juries") Panel decisions (recommendation) can be reversed by the Arbitrator	Constitutional Judicial Courts with real Judges and real Juries who can judge the law as well as the facts Jury decisions cannot be reversed by the judge
Type of courts	Equity Courts, Municipal Courts--Merchant Law, Military Law, Marshall Law, Summary Court Martial proceedings, and administrative <i>ad hoc</i> tribunals (similar to Admiralty/Maritime) now governed by "The Manual of Courts Martial (under Acts of War) and the War Powers Act of 1933.	Common Law Court(s)
Trials	All legal actions are pursued under the " color of law " Color of law means "appears to be" law, but <u>is not</u>	The 7th Amendment guarantees a trial by jury according to the rules of the common law when the value in controversy exceeds \$20
Requirements of law	Covers a vast number of volumes of text that even attorneys can't absorb or comprehend such as: 1. Regulations 2. Codes 3. Rules 4. Statutes Prior to bankruptcy of 1933 " Public Law " Now the so-called courts administer " Public Policy " through the " Uniform Commercial Code " (instituted in 1967)	Common Law Has two requirements: Do not Offend Anyone Honor all contracts
Basis of judicial decisions	No <i>stare decisis</i>	Constitution Supreme Law of the land restricting governments.

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY

Characteristic	"National government"	"Federal/general government"
	Means no precedent binds any court, because they have <u>no law standard</u> of absolute right and wrong by which to measure a ruling—what is legal today may not be legal tomorrow. So-called "court decisions" are administrative opinions only and are basically decided on the basis of "What is best for the corporate government."	The "organic" Constitution and its amendments are created by the Sovereign living souls (We the people...) to institute, restrict, and restrain a <u>limited</u> government.
Nature of acts regulated	Legal or Illegal	Lawful or Unlawful
Lingo	"at Law" "Attorney at law"	"in-law" (i.e. "Son-in-law" or a "covenant in law")
Counsel	Attorney an " Esquire " (British nobility) Attorney-at-law (licensed agents of the corporate administrative courts and tribunals in the U.S. for the Crown of England) Attorneys swear an oath to uphold the "BAR ASSOCIATION". The first letter of B.A.R stands for "British". (British Accreditation Regency) The BAR was First organized in Mississippi in 1825. The " <i>integrated bar</i> " movement, meaning "the condition precedent to the right to practice law," was initiated in the U.S. in 1914 by the American Jurisprudence Society. --Black's Law Dictionary, Fourth Edition	Counsel or "Counselor <u>in</u> -Law" (Lawyer)
Claims	"Charge" or "Complaint" (administrative jurisdiction)	"Claim" (equity/common law jurisdiction)
Plaintiff/damaged party.	Compels performance No damaged party is necessary.	Must have damaged party
Court proceeding	"Public"	"Private"
Rights under justice system	No rights except statutory Civil Rights granted by Congress. Restricts freedoms and liberties.	Maintains rights, freedoms, and liberties
Role of courts	U.S. citizens are at the mercy of government and the administrative courts and tribunals Servants (subjects/ bond-servants) cannot sue the Master (Corporate government).	Unalienable rights, fundamental rights, substantial rights and other rights of living souls are all protected by The Law and protected by The "organic" Constitution and its amendments.
Bill of rights	The actual " Bill of Rights " was a declaration in 1689 by King William and Queen Mary to their loyal subjects of the	The first <u>ten</u> articles of amendment to the constitution are sometimes referred to as " Bill of

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	"National government"	"Federal/general government"
	British crown. If you are in this jurisdiction, you are a subject of the crown as well?	Rights " which is incorrect. They are not a "Bill" but are simply amendments.
Due process	Due Process is optional--Sometimes Gestapo-like tactics without reservation.	Due Process is required Writ of habeas corpus
Innocence before the law	Guilty until proven innocent	Innocent until proven guilty
Juries	The juror judges <i>only</i> the facts and NOT the law--The judge gives the statute, regulation, code, rule, etc. Juries selected ONLY from within the federal zone	Jurors judge the law as well as the facts. Juries selected ONLY from within states of the Union and NOT the federal zone.
DEBT		
Bankruptcy	First bankruptcy was in 1863 In 1865 the total debt was \$2,682,593,026.53 A portion was funded by 1040 Bonds to run not less than 10 nor more than 40 years at an interest rate of 6% Members of Congress are the official Trustees in the <u>bankruptcy</u> of the U.S. and the re-organization	None
Income tax revenues necessary to pay debt	"All individual Income Tax revenues are gone before one nickel is spent on services taxpayers expect from government" --Ronald Reagan, 1984 Grace Commission Report	Wouldn't it be nice to be completely out of debt, personally, and have a stash of gold and silver besides?
TAXATION		
Federal income taxes	1. Illegally enforced. Government lies to citizens to steal their money. Corruption in the court. 2. States destroy personal liberties to get their share of federal matching funds. Example: Requirement to provide SSN to get a state driver's license.	Federal government has very limited income from only taxing foreign imports into states. Can't twist state's arm to destroy civic rights because it has so little income it won't give it away.
State income taxes	Treated as a "nonresident" of your state living on federal property (See, for example: http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1 and look at 17016 and 17018 off the California website at http://www.leginfo.ca.gov/cgi-bin/calawquery?code=section=rtc&codebody=&hits=20)	Treated as a resident of your state and not taxed because it would violate the Bill of Rights and 1:9:4 and 1:2:3 of the U.S.A. Constitution.
Personal Income tax rates (State plus Federal)	High: 50-70% because working is a "privilege" and because it is a "privilege" to be part of the "commune".	None: Working is a "right"
Limits	<u>No limit</u> on taxation	Limits on taxation
Purpose of taxation	1. Wealth redistribution (socialism) and to appease the whims of the democratic	Support <i>only</i> the government and not the people in any way. See <i>Loan Ass'n v. Topeka</i> , 87 U.S. (20 Wall.) 655 (1874)

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	"National government"	"Federal/general government"
	majority in spiteful disregard of the Bill of Rights. 2. Stabilize fiat currency system	
Income taxes	Income taxes are legal and ever increasing	<u>Direct</u> taxes such as " Income taxes " are unlawful
Indirect taxes	Other taxation's such as inheritance taxes are legal	Indirect taxes such as excise tax and import duties are lawful
IRS	IRS's 1040 forms originated from the 1040 Bonds used for funding Lincoln's War 1863, first year income tax was ever used in history of U.S. . The IRS is a collection arm of the Federal Reserve. The Federal Reserve was created by the Bank of England in 1913 and is owned by foreign investors. The IRS is not listed as a government agency like other government agencies.	No IRS
FLAG		
Flag	 <u>Not</u> a Civilian American flag Some say it is a flag of Admiralty/Maritime type jurisdiction and is not supposed to be used on Land. Others say it's not a flag at all, but fiction. However, the gold fringe which surrounds the flag gives notice that it is a MILITARY flag. Any courtroom that displays this flag behind the judge is a military courtroom. You are under military law and not constitutional law, common law, civil law, or statute law.	 American Flag plain and simple--no gold fringe or other ornaments and symbolism attached
Requirements for flags	Appears to be an "American flag" but has one or more of the following: 1. Gold fringe along its borders (called "a badge") 2. Gold braided cord (tassel) hanging from pole 3. Ball on top of pole (last cannon ball fired) 4. Eagle on top of pole 5. Spear on top of pole Yellow fringed flag is not described in Title 4 of USC. Executive Order No 10834 indicates that a yellow fringed flag is a military flag.	Prior to the 1950's, state republic flags were mostly flown, but when a USA flag was flown it was one of the following: 1. Military flag--Horizontal stripes, white stars on blue background** 2. Peace flag--vertical stripes, blue stars on white background--last flown before Civil War** **Has <u>no</u> fringe, braid (tassel), eagle, ball, spear, etc. (Although the codes do not apply here, the USA Military flag is described in Title 4 of USC) The continental USA is at peace
<u>BENEFITS</u>		
Benefits	<u>Inalienable rights</u>	<u>Unalienable rights</u> God given rights

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY

Characteristic	"National government"	"Federal/general government"
	Government given rights that are really "Privileges" that can be taken away at any time So-called "privileges"/Benefits are as follows: 1. Social Security (You paid all your working life and there are no guarantees that there will be money for you) 2. Medicare 3. Medicaid 4. Grants 5. Disaster relief 6. Food Stamps 7. Licenses and Registration (Permission) 8. Privileges only, <u>no</u> Rights 9. Experimentation on citizens without their consent.  Corporate government steals your money and gets credit for helping others with it. Politicians in return create more such programs to get more votes. Eventually there is no more to collect and give. Everyone becomes takers and there are no givers. The government then collapses within. That is why democracy never survives, because the looters eventually outnumber the producers.	"...incapable [emphasis added] of being aliened, that is, sold and transferred." [Black's Law Dictionary, Revised Fourth Edition, 1968, page 1693] Enjoy: 1. Life 2. Liberty 3. pursuit of Happiness 4. full property ownership. No U.S. benefits--Every living soul is responsible for themselves and has the option of helping others. Each living soul gives accordingly to help others in need and receives the credit or gives the credit to his Maker and Provider. No tax burdens or government debt obligations.
<u>RECORDS</u>		
Location of records	County Clerk Recorder's Office Created by statute to keep track of the corporate government's holdings which are applied as collateral to the increasing debt. The written records are a continuation of the "Doomsday Book" which keeps track of the Crown of England's holdings. The "Doomsday Book" originated as a written record of the conquered holdings of king William, which was later the basis of his taxes and grants. Property recorded at the recorder's office makes the corporate de facto government "holders in due course" Your TV is <u>not</u> recorded there, therefore you are "holder in due course" for the TV.	Ex-officio clerks County Clerk is also Clerk of the superior court, (i.e. a court of common law) and courts of record Records are also kept by Citizens such as in a family Bible

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	"National government"	"Federal/general government"
Birth certificate	" Birth Certificate " is required. It puts one into commerce as a <i>fictional persona</i>	Record the date family members are born married, and the date they pass on in the Family Bible
Marriage	Must file a " Marriage License ". The Corporate State becomes the third party to your union and whatever you conceive is theirs and becomes their property in commerce.	Common Law Marriage Married by a minister or living together for more than 7 years constitutes a marriage Pastor may issue a Certificate of Matrimony
<u>PROPERTY</u>		
Property	<u>Privilege to use</u> 1. Fee title--Feudal Title 2. Grant Deed and Trust Deed Note: GRANTOR and GRANTEE in all caps are <i>fictional persona</i> 3. Property tax (Must pay) 4. Other taxes (such as water district taxes) 5. Subject to control by government 6. Vehicle Registration (The incorporated State owns vehicles on behalf of US) 7. Property and vehicles are <u>collateral</u> for the government debt	Full and complete ownership 1. Allodial Title--Land Patents--Allodial Freeholder 2. <u>Cannot</u> be taxed (Only voluntary) 3. You are king of your castle 4. No government intrusion, involvement, or controls
<u>MONEY</u>		
Money	Has <u>no</u> substance--Built on <u>credit</u> Controlled by U.S. <u>Treasury</u>	Has substance Controlled by Treasury of the united States of America
Money symbol	Phony/Fiat Money All computer programs are designed with the "\$" having only one line through it	Real Money Most of us were taught to write the "S" with two lines through it. The two lines was a derivative of the "U" inside the "S" signifying real U.S. currency based on the American silver dollar and gold-backed currency.
Legal tender	1. Federal Reserve Notes (FRN's)*** 2. Bonds 3. Other Notes--evidences of debt 4. Cashless society--Electronic banking ***Issued by the Federal Reserve Bank (FRB) --A <u>private corporation</u> created by the Bank of England in 1913 and is owned by <u>foreign bankers/investors</u> The Federal Reserve is a continuation of the " Exchequer " of the Crown of England.	Silver coins* (Silver dollar--standard unit of value) Gold Coins* Paper currency <u>redeemable</u> in gold or silver* Spanish milled dollar *Issued by the <u>Treasury Department of the USA</u> (A Republic).
Minting of money	The government must borrow before FRN's are printed. The FRB pays 2½ ¢ per FRN note printed whether \$1 or \$1000. The U.S. in-turn pays FRB interest indefinitely for each outstanding note or representation of a note. With electronic banking FRN's are	Coinage started in 1783. The first paper currency was issued in 1862. "Silver Certificates" last printed in 1957. Coinage of Silver coins for circulation ended with the 1964 coins. Redemption of "Silver Certificates" ended on June 24, 1968.

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	"National government"	"Federal/general government"
	created out of nothing and nothing being printed. <i>What a deal!</i>	
History	The Greenback Act was revoked and replaced with the National Banking Act in 1863. An Act passed on April 12, 1866 authorized the sale of bonds to retire currency called greenbacks. FRN's (Federal Reserve Notes) were first issued in 1914. Just prior to the Stock Market crash of 1929, millions of dollars of gold was taken out of this Country and transferred to England.	
<u>ROADWAYS</u>		
Use of roadways	Drivers Licenses are required, because driving is a privilege .	Sovereigns have a right to use the public ways.
Driving "privileges"	May lose privilege or have it suspended at the whim of government	" Liberty of the common way"
Driver's licenses	Must comply with the Department of Motor Vehicles, the Vehicle Code, which is ever changing, and the Highway Patrol. Even a "Class 3" Driver's license is a "commercial" license. A "Driver" is one who does commercial business on the highways	No "Driver's License" is required for private, personal, and recreational use of the roadways. A "driver's license" can only be required for those individuals or businesses operating a business within the rights-of-ways such as Taxi Drivers, Truck Drivers, Bus Drivers, Chauffeurs, etc.
Definition of "Vehicle"	"Vehicle"--automobile or truck doing business on the highway	"Car"--short for "carriage" such as "horseless carriage" for private use
"Passenger"	"Passenger"--A paying customer who wants to be transported to another location	"Guest"--One who comes along for pleasure or private reasons without cost
Movement	"Drive"--The act of commercial use of the right-of-way	"Travel"--The act of private, personal, and recreational use of the roadways
<u>MAIL</u>		
Types of mail	Domestic Mail that moves between D.C., possessions and territories of the U.S.	Non-domestic Mail that moves outside of D.C. its possessions and territories
Zip codes	Zip Codes are required when using "jurisdictional regions or zones" such as "CA", NV, AZ, etc.	Zip Code <u>not required</u> and should not be used.
Cost of stamp	Cost is 34 cents for first class	3 cents--Sovereign to Sovereign Otherwise 34 cents
Designation of regions	Must now use "jurisdictional regions or zones" such as "CA", NV, AZ, etc. Purposely used ad nauseum which means "no name at all"	Write out the state completely such as "California" or abbreviated "Calif.". Never use "CA" for an address to a Sovereign or in your return address.
<u>GUNS</u>		
Philosophy on gun ownership	This government wants to disarm the Citizens so as to have complete control and power. Every tyrannical government in the past has taken away the guns to prevent any	Sovereign Americans have a right to own and use guns--"Right to bear arms" against "enemies foreign and domestic ".

TWO POLITICAL JURISDICTIONS WITHIN OUR COUNTRY		
Characteristic	“National government”	“Federal/general government”
	serious opposition or rebellion. History continues to repeat itself because the new generations who come along don't know or tend to forget about the past and will say it will not happen here.	The founding fathers knew the importance of protecting themselves from governments who get out of hand.
Legal constraints on gun ownership	Disregards the 2nd Amendment or justifies what weapons should not be legal. Ever changing and ever restrictive. Requires registration of guns . If any of you saw the motion picture called " Red Dawn " would realize that the enemy finds these lists and then goes door to door collecting all of the guns.	<u>2nd Amendment</u> Protects the Right of the people to keep and bear arms.
RELIGION		
Relationship between church and state	This government wants to control the churches by having them come under their jurisdiction as corporations under 26 U.S.C. §501(c)(3). This is to prevent the clergy, Pastors, Ministers, etc. from having any political influence on its members or the public in general. This government regulates what is to be said and not to be said. These churches also display the gold fringe flag. Their faith is in the government and not in God. They exist by permission of this government not by God alone.  They signed away their Birthright for a so-called benefit: "Tax-exempt corporation".	Churches exist alone. No permission of government required.  <u>1st Amendment</u> Protects against government making a law that would respect an establishment of religion or prohibit the free exercise of a religion.

1 Some of our readers have written us to inquire about our use of the term “United States of America” in the above table by
2 reporting that they studied the term “United States of America” in federal statutes and implementing regulations and could
3 not find where it is legally defined. In fact, it is not defined but is referenced in federal law within the following contexts:

- 4 • 28 C.F.R. §0.64-1
- 5 • 28 C.F.R. §0.96b

6 Even though the term “United States of America” is nowhere defined in federal law, we use it to refer to the collection of
7 sovereign states of the Union which form our “republic”. The federal zone is technically not part of our “republic” because

the Bill of Rights, which is the first ten Amendments to the Constitution, forms the essence of the republic and it does not apply within the federal zone.

8.3 Two Taxing Jurisdictions under the I.R.C.: “National” v. “Federal”⁶²

This section concerns itself with the authority of the federal government to enforce the payment of taxes within the two main jurisdictions created by the Separation of Powers Doctrine of the U.S. Supreme Court. It is a fact that the United States Congress legislates for two separate legal and political and territorial jurisdictions:

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

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

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

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

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

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

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

The next relation is, to the sources from which the ordinary powers of government are to be derived. The House of Representatives will derive its powers from the people of America; and the people will be represented in the same proportion, and on the same principle, as they are in the legislature of a particular State. So far the government is NATIONAL, not FEDERAL. The Senate, on the other hand, will derive its powers from the States, as political and coequal societies; and these will be represented on the principle of equality in the Senate, as they now are in the existing Congress. So far the government is FEDERAL, not NATIONAL. The executive power will be derived from a very compound source. The immediate election of the President is to be made by the States in their political characters. The votes allotted to them are in a compound ratio, which considers them partly as

⁶² Source; and Non-Resident Non-Person Position, Form #05.020, Section 5.1

distinct and coequal societies, partly as unequal members of the same society. The eventual election, again, is to be made by that branch of the legislature which consists of the national representatives; but in this particular act they are to be thrown into the form of individual delegations, from so many distinct and coequal bodies politic. From this aspect of the government it appears to be of a mixed character, presenting at least as many FEDERAL as NATIONAL features.

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

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

If we try the Constitution by its last relation to the authority by which amendments are to be made, we find it neither wholly NATIONAL nor wholly FEDERAL. Were it wholly national, the supreme and ultimate authority would reside in the MAJORITY of the people of the Union; and this authority would be competent at all times, like that of a majority of every national society, to alter or abolish its established government. Were it wholly federal, on the other hand, the concurrence of each State in the Union would be essential to every alteration that would be binding on all. The mode provided by the plan of the convention is not founded on either of these principles. In requiring more than a majority, and principles. In requiring more than a majority, and particularly in computing the proportion by STATES, not by CITIZENS, it departs from the NATIONAL and advances towards the FEDERAL character; in rendering the concurrence of less than the whole number of States sufficient, it loses again the FEDERAL and partakes of the NATIONAL character.

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

PUBLIUS.
[Federalist Paper No. 39, James Madison]

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

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

The rights of life and personal liberty are natural rights of man. 'To secure these rights,' says the Declaration of Independence, 'governments are instituted among men, deriving their just powers from the consent of the governed.' The very highest duty of the States, when they entered into the Union under the Constitution, was to protect all persons within their boundaries in the enjoyment of these 'unalienable rights with which they were endowed by their Creator.' Sovereignty, for this purpose, rests alone with the States. It is no more the duty or within the power of the United States to punish for a conspiracy *554 to falsely imprison or murder within a State, than it would be to punish for false imprisonment or murder itself.

The fourteenth amendment prohibits a State from denying to any person within its jurisdiction the equal protection of the laws; but this provision does not, any more than the one which precedes it, and which we have just considered, add anything *555 to the rights which one citizen has under the Constitution against another. The equality of the rights of citizens is a principle of republicanism. Every republican government is in duty bound to protect all its citizens in the enjoyment of this principle, if within its power. That duty was originally assumed by the States; and it still remains there. The only obligation resting upon the United States is to see that the States do not deny the right. This the amendment guarantees, but no more. The power of the national government is limited to the enforcement of this guaranty.

[U.S. v. Cruikshank, 92 U.S. 542, 1875 WL 17550 (U.S.,1875)]

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

"§79. This sovereignty pertains to the people of the United States as national citizens only, and not as citizens of any other government. There cannot be two separate and independent sovereignties within the same limits or jurisdiction; nor can there be two distinct and separate sources of sovereign authority within the same jurisdiction. The right of commanding in the last resort can be possessed only by one body of people inhabiting the same territory,' and can be executed only by those intrusted with the execution of such authority."

[Treatise on Government, Joel Tiffany, p. 49, Section 78;

SOURCE: <http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>]

The vast majority of all laws passed by Congress apply to the latter jurisdiction above: the federal zone. The Internal Revenue Code actually describes the revenue collection "scheme" for these two completely separate political and legal jurisdictions and the table below compares the two. In the capacity as the "national government", the I.R.C. in Subtitles A (income tax), B (inheritance tax), and C (employment tax) acts as the equivalent of a state income tax for the municipal government of the District of Columbia only. In the capacity of the "federal government", the I.R.C. in subtitle D acts as an excise tax on imports only. The difference between the "national government" and the "federal/general government" is discussed in section 4.7 of the Great IRS Hoax, Form #11.302, if you would like to review:

1 **Table 3: Two jurisdictions within the I.R.C.**

#	Description	Legislative jurisdiction	
		"National government" of the District of Columbia	"Federal government" of the states of the Union
1	Constitutional authority for revenue collection	Article 1, Section 8 , Clause 1 Article 1, Section 8, Clause 17	Article 1, Section 8, Clause 3
2	Type of jurisdiction exercised	Plenary Exclusive	Subject matter
3	Nature of tax	Indirect excise tax upon privileges of federal employment ("public office")	Indirect excise tax on <u>imports only</u> Excludes <u>exports</u> from states (Constitution 1:9:5) Excludes commerce exclusively <u>within</u> states
4	Taxable objects	<u>Internal</u> to the Federal zone	<u>External</u> to the states of the Union
5	Region to which collections apply	Federal zone <u>ONLY</u> : District of Columbia, territories and possessions of the United States	The 50 states, harbors, ports of entry for imports
6	Revenue Collection Agency	Internal Revenue Service (I.R.S.)	U.S. Customs (Dept. of the Treasury)
7	Authority for collection within the Internal Revenue Code	Subtitle A: Income Taxes Subtitle B: Estate and Gift taxes Subtitle C: Employment taxes Subtitle E: Alcohol, Tobacco, and Certain Other Excise Taxes	Subtitle D: Miscellaneous Excise Taxes
8	Revenue collection applies to	1. Federal "employees", or those engaged in a "public office". 2. Statutory "U.S. citizens" under 8 U.S.C. §1401 living abroad in receipt of federal payments.	Federal corporations involved in foreign commerce
9	Taxable "activities"	1. "trade or business", which is defined as "the functions of a public office" in 26 U.S.C. §7701(a)(26) , conducted within the "United States" which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) as federal territory not within any state of the Union. 2. Transfer of property from people who died in the federal zone to their heirs (I.R.C. Subtitle B).	Foreign Commerce under 26 U.S.C. §7001 .
10	Revenues pay for	Socialism/communism	Protection of states of the Union, including military, courts, and jails.
11	Revenue collection functions like	Municipal/state government income tax	Federal tax on foreign commerce
12	Definition of the term "United States" found in	1. 26 U.S.C. §7701(a)(9) and (a)(10) 2. 26 U.S.C. §3121(e)	26 U.S.C. §4612
13	Example "taxes"	1. W-4 withholding on federal "employees" 2. Estate taxes 3. Social security 4. Medicare 5. Alcohol, tobacco, and firearms under U.S.C. Title 27	Taxes on imported fuels

#	Description	Legislative jurisdiction	
		“National government” of the District of Columbia	“Federal government” of the states of the Union
14	Applicable tax forms	Forms 941, 1040, 1120, W-2, W-4	Form 1040NR (but ONLY if a public officer BEFORE becoming a “taxpayer”), CF 6084 (customs bill)

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

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

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

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

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

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

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

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

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

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

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

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

It is also worth noting that the term “individual” as used above is NOWHERE defined in the Internal Revenue Code and that the ONLY definition we have found describes ONLY federal “employees”, in 5 U.S.C. §552a(a)(2). This is further exhaustively analyzed in the fascinating memorandum of law below to conclude that the main “taxpayers” under Internal

Revenue Code, Subtitle A are all “public officers” who work for or are instrumentalities of the national and not federal government:

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

If American Nationals domiciled in the states of the Union would learn to file with their correct status as “non-resident non-persons” , “nationals” per 8 U.S.C. §1101(a)(21) but not “nationals and citizens of the United States at birth” per 8 U.S.C. §1401, then most Americans wouldn’t owe anything under the provisions of [26 U.S.C. §871](#)! The U.S. Congress and their IRS henchmen have become “sheep poachers”, where you, a person living in state of the Union and outside of federal legislative jurisdiction, are the “sheep”. They are “legally kidnapping” people away from the Constitutional protections of their domicile within states using deceptive forms so that they volunteer into exclusive federal jurisdiction.

Notice the use of the term “nation-wide” in the *Lyeth* case above, which we now know means the “national government” in the context of its jurisdiction over federal territories, possessions, and the District of Columbia and which excludes states of the Union. They are just reiterating that federal jurisdiction over the federal zone is “exclusive” and “plenary” and that state law only applies where Congress consents to delegate authority, under the rules of “comity”, to the state relating to taxing matters over federal areas within the exterior limits of a state.

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

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

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

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

*“There could be no doubt as to the correctness of this conclusion, so far, at least, as it applied to the District of Columbia. This District had been a part of the states of Maryland and [182 U.S. 244, 261] Virginia. It had been subject to the Constitution, and was a part of the United States[***]. The Constitution had attached to it irrevocably. There are steps which can never be taken backward. The tie that bound the states of Maryland and Virginia to the Constitution could not be dissolved, without at least*

the consent of the Federal and state governments to a formal separation. The mere cession of the District of Columbia to the Federal government relinquished the authority of the states, but it did not take it out of the United States or from under the aegis of the Constitution. Neither party had ever consented to that construction of the cession. If, before the District was set off, Congress had passed an unconstitutional act affecting its inhabitants, it would have been void. If done after the District was created, it would have been equally void; in other words, Congress could not do indirectly, by carving out the District, what it could not do directly. The District still remained a part of the United States, protected by the Constitution. Indeed, it would have been a fanciful construction to hold that territory which had been once a part of the United States ceased to be such by being ceded directly to the Federal government."

[. . .]

"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."

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

8.4 The Federal Zone⁶³

In 1818, the Supreme Court stated that:

"The exclusive jurisdiction which the United States have in forts and dock-yards ceded to them, is derived from the express assent of the states by whom the cessions are made. It could be derived in no other manner; because without it, the authority of the state would be supreme and exclusive therein," 3 Wheat., at 350, 351.
[U.S. v. Bevens, [16 U.S. 336](#) (1818), reaff. 19 U.S.C.A., section 1401(h).]

The above case establishes that the federal government only has jurisdiction over federal property that it owns within the states or coming under Article 1, Section 8, Clause 17 of the U.S. Constitution. In other places, it has no legislative or judicial jurisdiction. Places coming under the sovereignty or exclusive legislative jurisdiction of the federal government under 1:8:17 of the Constitution include the District of Columbia, federal territories, and enclaves within the state and we call these areas "the federal zone" throughout this book. When Congress is operating in its exclusive jurisdiction over the "federal zone", it is important to remember that the U.S. Government has full authority to enact legislation as private acts pertaining to its boundaries, and it is not a state of the union because it exists solely by virtue of the compact/constitution that created it. The U.S. Constitution does not say that the District of Columbia must guarantee a Republican form of Government to its own subject citizens within its territories. (See *Hepburn & Dundas v. Ellzey*, 6 U.S. 445(1805); *Glaeser v. Acacia Mut. Life Ass'n.*, 55 F.Supp., 925 (1944); *Long v. District of Columbia*, 820 F.2d. 409 (D.C. Cir. 1987); *Americana of Puerto Rico, Inc. v. Kaplus*, 368 F.2d. 431 (1966), among others).

Within the federal zone, there are areas where the Bill of Rights (the first ten amendments) applies and areas where it does not. The best place to go for a clarification of where it applies is the Supreme Court case of *Downes v. Bidwell*, 182 U.S. 244 (1901). Below are quotes from that case establishing that we have two national governments:

"The idea prevails with some -- indeed, it found expression in arguments at the bar -- that we have in this country substantially or practically two national governments; one, to be maintained under the Constitution, with all its restrictions; the other to be maintained by Congress outside and independently of that instrument, by exercising such powers as other nations of the earth are accustomed to exercise."
[Downes v. Bidwell, [182 U.S. 244](#) (1901), *supra*.]

The U.S. Constitution limits federal government jurisdiction over the state Citizens using the Bill of Rights. The federal government has unlimited powers over federal citizens within territories of the United States because it is acting outside of

⁶³ Source: *Great IRS Hoax*, Form #11.302, Section 4.5.3.

1 the Constitution. Administrative laws are private acts, also called “special law”, and are not applicable to state Citizens. The
2 Internal Revenue Code is administrative law and “special law”. Here are some more quotes from *Downes* that reinforce our
3 point:

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

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

41 [. . .]

42 “Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform
43 to the effect [182 U.S. 244, 279] that **the Constitution is applicable to territories acquired by purchase or**
44 **conquest, only when and so far as Congress shall so direct.** Notwithstanding its duty to 'guarantee to every state
45 in this Union a republican form of government' (art. 4, 4), by which we understand, according to the definition of
46 Webster, 'a government in which the supreme power resides in the whole body of the people, and is exercised by
47 representatives elected by them,' Congress did not hesitate, in the original organization of the territories of
48 Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and
49 Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater
50 analogy to a British Crown colony than a republican state of America, and to vest the legislative power either in
51 a governor and council, or a governor and judges, to be appointed by the President. It was not until they had
52 attained a certain population that power was given them to organize a legislature by vote of the people. In all
53 these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary
54 either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should
55 be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as
56 other privileges of the bill of rights.”
57 [*Downes v. Bidwell*, 182 U.S. 244 (1901)]

58 Based on the above and further reading of *Downes*, we can reach the following conclusions about the applicability of the
59 Constitution within United States the country:

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

2. That territories are not states within the meaning of Rev. Stat. 709, permitting writs of error from this court in cases where the validity of a state statute is drawn in question;
3. That the District of Columbia and the territories are states as that word is used in treaties with foreign powers, with respect to the ownership, disposition, and inheritance of property;
4. That the territories are not within the clause of the Constitution providing for the creation of a supreme court and such inferior courts as Congress may see fit to establish;
5. That the Constitution does not apply to foreign countries or to trials therein conducted, and that Congress may lawfully [182 U.S. 244, 271] provide for such trials before consular tribunals, without the intervention of a grand or petit jury;
6. That where the Constitution has been once formally extended by Congress to territories, neither Congress nor the territorial legislature can enact laws inconsistent therewith, or retract the applicability of the Constitution to those territories.
7. That Article 1, Section 8, Clause 1 of the Constitution authorizing duties, imposts, and excises (indirect taxes) empowers congress to apply these taxes throughout the sovereign 50 Union states, and not just on federal land. Here is the quote from *Downes* confirming that:

"In delivering the opinion [Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98], however, the Chief Justice made certain observations which have occasioned some embarrassment in other cases. 'The power,' said he, 'to lay and collect duties, imposts, and excises may be exercised, and must be exercised, throughout the United States. Does this term designate the whole, or any particular portion of the American empire? Certainly this question can admit but of one answer. It is the name given to our great Republic which is composed of states and territories. The District of Columbia, or the territory west of the Missouri, is not less within the United States than Maryland or Pennsylvania; and it is not less necessary, on the principles of our Constitution, that uniformity in the imposition of imposts, duties, and excises should be observed in the one than in the other. Since, then, the power to lay and collect taxes, which includes direct taxes, is obviously coextensive with the power to lay and collect duties, imposts, and excises, and since the latter extends throughout the United States, it follows that the power to impose direct taxes also extends through- [182 U.S. 244, 262] out the United States.' So far as applicable to the District of Columbia, these observations are entirely sound. So far as they apply to the territories, they were not called for by the exigencies of the case."

The only limitation on the above powers to impose indirect excise taxes throughout the United States* (the country) is that appearing in the statutes and the requirement of Article 1, Section 8, Clause 3 of the Constitution. The Constitution only authorizes federal jurisdiction over foreign commerce with other countries and not intrastate commerce (commerce within a state). The Constitution forbids federal jurisdiction over exports from states under Article 1, Section 9, Clause 5 of the Constitution. The only thing left for the federal government to tax and regulate under the Constitution, under these circumstances, is imports from outside the country, which is what "foreign commerce" means. The feds can impose duties, imposts, and excises only on imports or profit derived from imports. The imports, however, must be done by corporations or else they are not taxable.

8. Once a state is accepted into the union of states united under the Constitution, all lands in the state at that time are then covered by the Constitution in perpetuity excepting land under federal jurisdiction (enclaves). If the federal government then chooses to purchase state lands back after the state joins the union to set up a federal enclave, such as a military base or federal courthouse or national park, then the land that facility resides on that formerly was governed by the Constitution continues in perpetuity to be governed by the Constitution, even though it then becomes subject to the exclusive legislative jurisdiction of the federal government under Article 1, Section 8, Clause 17 of the Constitution.
9. States east of the Mississippi had very little land that continued under federal jurisdiction at the time they were admitted to the union as states of the Union. Therefore, nearly the entire state in these cases is covered by the Constitution. The opposite is true in states west of the Mississippi, where large portions continued under federal jurisdiction after these territories were admitted as states. Those areas that were federal enclaves at the date of admission which continue to this day to be under federal jurisdiction are not subject to the Constitution or the Bill of Rights.
10. Direct federal taxes and rights conferred by the Bill of Rights are mutually exclusive. You will note that when a new state is admitted to the Union, its lands then irrevocably have the Constitution attached to them and are covered by the Bill of Rights while at the same time, a new requirement to apportion all direct taxes is added in the former territory. The reason is that once people have **rights**, they become **sovereign** and at that point, it becomes impossible for the federal government under the Bill of Rights and Constitutional protections to encroach on those rights by trying to collect direct taxes because direct taxes then **must** be apportioned to each state as required under Article 1, Section 2, Clause 3, and Article 1, Section 9, Clause 4 of the Constitution. This is consistent with the Supreme Court's ruling in *Knowlton v. Moore*, 178 U.S. 41 (1900):

"Direct taxes bear immediately upon persons, upon the possession and enjoyment of rights; indirect taxes are levied upon the happening of an event as an exchange."

1 [Knowlton v. Moore, 178 U.S. 41 (1900)]

2 We now summarize the above findings graphically to make them crystal clear and useful in front of a judge and jury in court:

Table 4: Constitutional rights throughout the United States* (country)

#	Type of property	Constitutional Rights	Example	Authorities
1	Territories	No	Puerto Rico, Virgin Islands, American Samoa, etc.	1. <i>Downes v. Bidwell</i> , 182 U.S. 244 (1901); 2. <i>M'Culloch v. Maryland</i> , 4 Wheat. 316, 422, 4 L.Ed. 579, 605, and in <i>United States v. Gratiot</i> , 14 Pet. 526, 10 L.Ed. 573
2	Federal enclaves <i>within</i> states:	NA	NA	NA
2.1	Ceded to federal gov. <u>after</u> joining union	Yes	Federal courthouses	<i>Downes v. Bidwell</i> , 182 U.S. 244 (1901);
2.2	Also enclaves at the time of admission	No	Indian reservations	<i>Downes v. Bidwell</i> , 182 U.S. 244 (1901);
3	Sovereign states	Yes	California, Texas, etc.	<i>Downes v. Bidwell</i> , 182 U.S. 244 (1901);
4	District of Columbia	Yes	District of Columbia	1. <i>Downes v. Bidwell</i> , 182 U.S. 244 (1901). 2. <i>Loughborough v. Blake</i> , 18 U.S. 317, 5 Wheat. 317, 5 L.Ed. 98 (1820)
5	Foreign countries (nations)	No	Japan	1. <i>Downes v. Bidwell</i> , 182 U.S. 244 (1901). 2. <i>Cook v. Tait</i> , 265 U.S. 47 (1924) 3. <i>M'Culloch v. Maryland</i> , 4 Wheat. 316, 422, 4 L.Ed. 579, 605 (1819) 4. <i>United States v. Gratiot</i> , 14 Pet. 526, 10 L.Ed. 573 5. <i>Springville v. Thomas</i> , 166 U.S. 707, 41 L.Ed. 1172, 17 Sup.Ct.Rep. 717 (1897)

IMPORTANT: Those areas listed above where there are no Constitutional rights are the only areas where direct income taxes under Subtitle A can be applied to individuals without apportionment and without violating (clauses 1:9:4 and 1:2:3 of) the Constitution. Everyplace else, it isn't a tax, but a donation.

The federal zone, or federal "United States**", is the area of land over which the Congress exercises an unrestricted, exclusive legislative jurisdiction. The Congress, however, does not have unrestricted, exclusive legislative jurisdiction over any of the 50 sovereign states. It is bound by the chains of the Constitution. This point is so very important, it bears repeating throughout the remaining chapters of this book and it also explains why the use of the word "State" in the Internal Revenue Code doesn't by default ([26 U.S.C. §7701\(a\)\(9\)](#) and (10)) mean one of the 50 sovereign states of the union. As in the apportionment rule for direct taxes and the uniformity rule for indirect taxes, Congress cannot join or divide any of the 50 sovereign states without the explicit approval of the Legislatures of the state(s) involved. This means that Congress cannot unilaterally delegate such a power to the President. Congress cannot lawfully exercise (nor delegate) a power which it simply does not have.

For further evidence of what constitutes the "federal zone" and a "State" within the IRC, we refer you to the fascinating analysis found in Great IRS Hoax, Form #11.302, Section 5.2.8 entitled "'State' in the Internal Revenue Code means 'federal State' and not a Union State'".

Lastly, let us carefully clarify the important distinctions between "States", "territories", and "states" in the context of federal statutes to make our analysis crystal clear. Remember that federal "territories" and "States" are synonymous as per [4 U.S.C. §110\(d\)](#). Keep in mind also that Indian reservations, while considered "sovereign nations" are also federal "States":

Table 5: Attributes of "State"/"Territory" v. "state"

#	Attribute	Authority	"State" or "Territory" of the "United States"	"state"/Union state
1	Federal government has "police powers" (e.g. criminal jurisdiction) here?	Tenth Amendment to U.S. Constitution	Yes	No
2	Constitution Article 1, Section 8, Clause 17 jurisdiction?	U.S. v. Bevans, 16 U.S. 336 (1818)	Yes	No
3	"foreign state" relative to the federal government?	Black's Law Dictionary, Sixth Edition definition of "foreign state" and "foreign laws"	No	Yes
4	No "legislative jurisdiction" (federal statutes, like IRC) jurisdiction without state cession?	40 U.S.C. §255	No	Yes
5	Federal courts in the region act under the authority of what Constitutional provision?:	Constitution Articles II and III.	Article II legislative courts (no mandate for trial by jury)	Article III Constitutional courts (mandatory trial by jury)
6	Statutory diversity of citizenship applies here?	28 U.S.C. §1332	Yes	No
7	Constitutional diversity of citizenship applies here?	Article III, Section 2	No	Yes
8	Citizenship of persons born here:	8 U.S.C. §1401 , 8 U.S.C. §1408 , 8 U.S.C. §1101(a)(22)(B) , 8 U.S.C. §1101(a)(21)	Statutory "U.S. citizen"	"national"
9	Bill of rights (first ten amendments to the U.S. Constitution) applies here?	Downes v. Bidwell, 182 U.S. 244 (1901)	No	Yes
10	Listed in Title 48 as a "Territory or possession"?	Title 48, U.S. Code	Yes	No
11	Local governments here have "sovereign immunity" relative to federal government?	28 U.S.C. §1346(b) Eleventh Amendment to U.S. Const.	No	Yes

Your ZIP Code determines which ZIP Code region you live in. ZIP Code regions are federal areas and are part of the federal zone. The IRS has adopted the ZIP Code regions as IRS regions. If you accept mail that has a ZIP Code on it, you are treated as though you reside in a federal territory and thus are subject to the IRS and all other municipal laws of the District of Columbia.

8.5 Historical background on corruption of the system

If you would like a very complete historical background and progression that explains the genesis of the breakdown of the separation of powers between the national government and the state, please read the following evidence on our site:

1. [Great IRS Hoax](#), Form #11.302, Chapter 6: History of Government Income Tax Fraud, Racketeering and Extortion in the USA
<http://sedm.org/Forms/FormIndex.htm>
2. [Highlights of American Legal and Political History CD](#), Form #11.202
<http://sedm.org/Forms/FormIndex.htm>

9 Background on government deception

9.1 Canons of Good Spin

Government has created a religion of its own through the abuse of words. Philosopher Daniel Dennett, in criticizing religion generally has developed what he calls the "Canons of Good Spin". They are:

1. It is not a bare-faced lie.
2. You have to be able to say it with a straight face.
3. It has to relieve skepticism without arousing curiosity.
4. It should seem profound.

A term which describes propaganda that satisfies all the above, he calls "deepities":

1. A proposition that seems to be profound because it is logically ill-formed.
2. It has at least two readings and balances precariously between them.
3. On one reading it is true but trivial.. . and on another reading it is false but would be earth-shattering if true.

Legal Deception, Propaganda, and Fraud

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form #05.014, Rev. 10/14/2016

188 of 662

EXHIBIT: _____

He refers to the abuse of the above techniques as a “Use Mention Error”. What he is really talking about is confusing two different contexts for words. Perhaps without even realizing it, what Daniel Dennett is describing is the abuse of equivocation to deceive people about a specific religion.

equivocation

EQUIVOCATION, n. Ambiguity of speech; the use of words or expressions that are susceptible of a double signification. Hypocrites are often guilty of equivocation, and by this means lose the confidence of their fellow men. Equivocation is incompatible with the Christian character and profession.
[SOURCE: <http://1828.mshaffer.com/d/search/word,equivocation/>]

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

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

It is therefore distinct from (semantic) ambiguity, which means that the context doesn't make the meaning of the word or phrase clear, and amphiboly (or syntactical ambiguity), which refers to ambiguous sentence structure due to punctuation or syntax.
[Wikipedia: Equivocation, Downloaded 9/15/2015; SOURCE: <https://en.wikipedia.org/wiki/Equivocation/>]

You can watch him deconstruct religion in the following video, which talks about the Canons of Good Spin starting at minute 29:

Reverse-Engineering Religion, Daniel Dennett Lecture
<https://youtu.be/3aNLADAHyeM>

The psychology of pastors who became atheists that he describes in the above video also applies to people in government who know government is a hypocritical pagan religion but who have become prisoners of economic expedience and would severely disrupt their family and their livelihood if they admitted the truth openly or “came out” as he calls it.

9.2 Doublethink and double-mindedness

The main purpose of the legal deception described in this memorandum is to produce what George Orwell called “doublethink” or what Daniel Dennett called “Use Mention Errors”.

“Doublethink means the power of [hypocritically] holding two contradictory beliefs in one's mind simultaneously, and accepting both of them.”
[George Orwell]

The Bible uses language similar to that of Orwell to describe people who engage in “doublethink”. It calls them “double-minded”.

Profiting from Trials

*“My brethren, count it all joy when you fall into various trials, knowing that the testing of your faith produces patience. But let patience have its perfect work, that you may be perfect and complete, lacking nothing. If any of you lacks wisdom, let him ask of God, who gives to all liberally and without reproach, and it will be given to him. But let him ask in faith, with no doubting, for he who doubts is like a wave of the sea driven and tossed by the wind. For let not that man suppose that he will receive anything from the Lord; **he is a double-minded man, unstable in all his ways.**”*
[James 1:2-8, Bible, NKJV]

Another synonym for doublethink or double-mindedness is hypocrisy. God HATES the double-minded and commands them to purify their hearts by eliminating their double-mindedness:

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

4 **"Draw near to God and He will draw near to you. Cleanse your hands, you sinners; and purify your hearts, you**
5 **double-minded,**
6 **[James 4:8, Bible, NKJV]**

7 The ONLY people Jesus ever got mad at were double-minded people engaging in doublethink to benefit themselves. He
8 called them "hypocrites", which is a person who has different rules for themselves than for the rest of the world:

9 *"Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have*
10 *neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without*
11 *leaving the others undone. Blind guides, who strain out a gnat and swallow a camel!*

12 *"Woe to you, scribes and Pharisees, hypocrites! For you cleanse the outside of the cup and dish, but inside they*
13 *are full of extortion and self-indulgence. Blind Pharisee, first cleanse the inside of the cup and dish, that the*
14 *outside of them may be clean also.*

15 *"Woe to you, scribes and Pharisees, hypocrites! For you are like whitewashed tombs which indeed appear*
16 *beautiful outwardly, but inside are full of dead men's bones and all uncleanness. Even so you also outwardly*
17 *appear righteous to men, but inside you are full of hypocrisy and lawlessness.*

18 *"Woe to you, scribes and Pharisees, hypocrites! Because you build the tombs of the prophets and adorn the*
19 *monuments of the righteous, and say, 'If we had lived in the days of our fathers, we would not have been partakers*
20 *with them in the blood of the prophets.'*

21 *"Therefore you are witnesses against yourselves that you are sons of those who murdered the prophets. Fill up,*
22 *then, the measure of your fathers' guilt. Serpents, brood of vipers! How can you escape the condemnation of hell?*
23 *Therefore, indeed, I send you prophets, wise men, and scribes: some of them you will kill and crucify, and some*
24 *of them you will scourge in your synagogues and persecute from city to city, that on you may come all the*
25 *righteous blood shed on the earth, from the blood of righteous Abel to the blood of Zechariah, son of Berechiah,*
26 *whom you murdered between the temple and the altar. Assuredly, I say to you, all these things will come upon*
27 *this generation.*
28 **[Matt. 23:23-36, Bible, NKJV]**

29 The "brood of vipers" that Jesus called hypocrites are the same vipers (snakes) that enticed Eve within the Bible book of
30 Genesis. The result was idolatry, in which personal needs or desires were used as a justification to trump God's laws and
31 thereby make Eve more important than or equal to God. This equality or superiority is the same thing Satan is described as
32 seeking, which is why he is regarded as evil by God. See Isaiah 14.

33 Doublethink and double-mindedness occur when two contradictory ideas or moral principles that conflict with each other are
34 BOTH accepted as true simultaneously. When they are introduced by the deceiver, they are falsely presented as being
35 equivalent, usually using a logical fallacy called equivocation:

36 **equivocation**

37 *EQUIVOCATION, n. Ambiguity of speech; the use of words or expressions that are susceptible of a double*
38 *signification. Hypocrites are often guilty of equivocation, and by this means lose the confidence of their fellow*
39 *men. **Equivocation is incompatible with the Christian character and profession.***
40 **[SOURCE: <http://1828.mshaffer.com/d/search/word/equivocation/>]**

41
42 ***Equivocation** ("to call by the same name") is an informal logical fallacy. It is the misleading use of a term with*
43 *more than one meaning or sense (by glossing over which meaning is intended at a particular time). It generally*
44 *occurs with polysemic words (words with multiple meanings).*

45 *Albeit in common parlance it is used in a variety of contexts, when discussed as a fallacy, equivocation only*
46 *occurs when the arguer makes a word or phrase employed in two (or more) different senses in an argument*
47 *appear to have the same meaning throughout.⁶⁴*

⁶⁴ Damer, T. Edward (2009), [Attacking Faulty Reasoning: A Practical Guide to Fallacy-free Arguments](#) (6th ed.), Wadsworth, p. 121, [ISBN 978-0-495-09506-4](#)

It is therefore distinct from (semantic) ambiguity, which means that the context doesn't make the meaning of the word or phrase clear, and amphiboly (or syntactical ambiguity), which refers to ambiguous sentence structure due to punctuation or syntax.⁶⁵
[Wikipedia: Equivocation, Downloaded 9/15/2015; SOURCE: <https://en.wikipedia.org/wiki/Equivocation>]

Deceivers intent on equivocation will usually resort to “general expressions” or undefined terms that have multiple meanings or contexts. They will refuse to distinguish which context is implied and refuse to provide an actionable definition that identifies the contexts and which one is implied:

*"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
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

Examples of opposing ideas that are confused as being equivalent include:

1. Equivocation with legal terminology:

- 1.1. That “taxpayer” and EVERYONE are equivalent. In fact, a statutory “taxpayer” only includes public officers within the government engaged in an excise taxable franchise called a “trade or business”. See section 12.4.22 later.
- 1.2. The use of the word “includes” or “including” in a statutory definition allows the speaker to include ANYTHING they want in the meaning to include anything they want. In fact, the rules of statutory construction and interpretation forbid this. See section 15.2 later.
- 1.3. That “subject to THE jurisdiction” implies subject to the STATUTORY jurisdiction of the national government or that this jurisdiction extends into a constitutional state. It does NOT. See section 12.3.5 later.
- 1.4. “Domicile” and “residence” are equivalent. In fact, they are NOT. You can only have one domicile and it must be voluntary while you can have as many residences as you want. See Form #05.002, Section 11.6 and section 12.7.3 later.
- 1.5. “Domiciliary” v. “resident” are equivalent. In fact, they are NOT. See Form #05.002, Sections 11.7 and 11.14 and section 12.8.2 later.
- 1.6. LEGAL presence and PHYSICAL presence are equivalent. In fact, they are NOT. See Form #05.002, Sections 11.9 through 11.12 and section 12.3.9 later.
- 1.7. “reside” in the Fourteenth Amendment and “domicile” are equivalent. In fact, they are NOT. See Form #05.002, section 11.13 and section 12.7.2 later.
- 1.8. “resident” always means someone physically present. In fact, it can mean a foreign national with a domicile in a place OR someone who contracts with the government under a franchise. See Form #05.002, Section 11.14 and sections 12.8.1 through 12.8.2 and section 12.9 later.
- 1.9. STATUTORY jurisdiction and CONSTITUTIONAL jurisdiction are equivalent. In fact, they are not. These two are usually non-overlapping and mutually exclusive at the national level.
 - 1.9.1. “United States” in statutes means federal territory or the GOVERNMENT as a legal person while “United States” in the constitution means states of the Union. See sections 12.4.24 and 12.5 later.
 - 1.9.2. A “State” in statutes means federal territory while a “State” in the Constitution means a constitutional state and NOT federal territory. See sections 12.4.20 and 12.6 later.
 - 1.9.3. A “citizen” in statutes means a person born on federal territory while a “citizen” in the Constitution is born in a constitutional state and NOT on federal territory. See sections 12.4.1, 12.8.4, and 16.14 later.
 - 1.9.4. A “resident” under statutes is an alien domiciled on federal territory while a “resident” in a constitutional sense is a foreign national domiciled in a constitutional state. See sections 12.4.18, 12.8.2, and 12.8.2 later.

2. Moral doublethink:

Fischer, D. H. (June 1970), *Historians' fallacies: toward a logic of historical thought*, Harper torchbooks (first ed.), New York: HarperCollins, p. 274, ISBN 978-0-06-131545-9, OCLC 185446787

⁶⁵ Damer, T. Edward (2009), *Attacking Faulty Reasoning: A Practical Guide to Fallacy-free Arguments* (6th ed.), Wadsworth, p. 123, ISBN 978-0-495-09506-4

- 2.1. The fact that charity and force are completely incompatible and cannot coexist. You are essentially receiving charity in the form of a disability check. Charity cannot be compelled or enforced through taxation and those who received compelled charity are criminal money launderers.
- 2.2. The fact that you cannot be free and sovereign on the one hand and a government dependent on the other hand. Self-ownership and personal responsibility always go together.
- 2.3. The fact that you cannot use Caesar's property and claim to owe nothing to Caesar. Social Security Numbers, Taxpayer Identification Numbers, civil statutory statuses such as "citizen", "resident", "taxpayer", "driver", "spouse" are all franchises and property created and owned by Caesar. You had to use these things to collect the compelled charity. Those who borrow and use such property in their own otherwise private affairs cannot avoid nominating a pagan deity who has more rights and powers above them and who they owe allegiance and obedience to. The borrower is always servant to the lender. Prov. 22:7.
- 2.4. That RIGHTS can exist WITHOUT RESPONSIBILITIES to SOMETHING or SOMEONE. All RIGHTS come from obligations and responsibilities to a higher power, which is God if you are a Christian, and Caesar if you are an atheist or statist. You can't be free in relation to government unless you are equal to them, which means you can't owe them anything other than obedience to God's laws and still be free.
- 2.5. The fact that any entity that calls itself a "government" but pays public monies to private people, including through charity, ceases to be a government as classically defined and is a mere private corporation and de facto government. See Form #05.043.

The above dichotomies and the cognitive dissonance they create among the rational and legally informed are the reason why most people avoid the study of freedom in order to avoid social responsibility in fixing them or the responsibility for supporting themselves without a government check. It can be painful to confront the truth and implement it in your own life and your interactions with the rest of the world.

"Liberty means responsibility. That's why most men dread it."
[George Bernard Shaw]

We talk about some of the above inconvenient truths that people invite the government to deceive themselves about in:

Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda
<http://sedm.org/Forms/FormIndex.htm>

Those who avoid understanding and resolving these forms of doublethink and double-mindedness are unavoidably hypocrites who will ultimately and unavoidably injure other people with their false presumptions. The injury caused by these false presumptions is the reason Jesus got angry at the Pharisees.

"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]

"But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the Lord, and he shall be cut off from among his people."
[Numbers 15:30, Bible, NKJV]

"Ignorance more frequently begets confidence [and presumptions] than does knowledge."
[Charles Darwin (1809-1882) 1871]

"Believing [PRESUMING without checking the facts and evidence] is easier than thinking. Hence so many more believers than thinkers."
[Bruce Calvert]

"What luck for rulers that men do not think"
[Adolf Hitler]

"And in their covetousness (lust, greed) they will exploit you with false (cunning) arguments / "words of art" that advance FALSE presumptions]. From of old the sentence [of condemnation] for them has not been idle; their destruction (eternal misery) has not been asleep."
[2 Peter 2:3, Bible, Amplified Edition]

"There is nothing so powerful as truth, and often nothing so strange."
[Daniel Webster]

1 *“Prejudices, it is well known, are most difficult to eradicate from the heart whose soil has never been loosened*
2 *or fertilized by education; they grow there, firm as weeds among stones. “*
3 *[Charlotte Bronte]*

4 *“The significant problems we face cannot be solved at the same level of thinking we were at when we created*
5 *them.”*
6 *[Albert Einstein]*

7 *“He who knows nothing is closer to the truth than he whose mind is filled with falsehoods and errors.”*
8 *[Thomas Jefferson]*

9 Equivocation, doublethink, and double-mindedness are only possible when the person being communicated to is legally
10 ignorant. If they are informed and or experienced, they will know that there are multiple contexts and demand that the speaker
11 identify which context is implied in each use of the word. The simplest way to make equivocation, doublethink, and
12 doublemindedness IMPOSSIBLE to be used by people against you is to define ALL the terms used in every communication
13 with the people you are speaking to. That is why we take great pains to:

- 14 1. Educate you about the law so you understand the multiple contexts involved in communication with or to the
15 government.
- 16 2. Provide many different types of attachments to government forms, all of which define ALL terms so as to make
17 confusion of contexts IMPOSSIBLE.

18 For more on the abuse of doublethink and equivocation and how to avoid it, see:

- 19 1. Section 14.1 later in this document, which covers equivocation during litigation or on government forms.
- 20 2. Section 16.14 later in this document, which covers all the various citizenship, residence, domicile, and nationality
21 terms so that you cannot be deceived into volunteering into the jurisdiction of an otherwise legislatively foreign
22 jurisdiction.
- 23 3. *Avoiding Traps In Government Forms Course*, Form #12.023 describes equivocation and doublethink on government
24 forms.
25 <http://sedm.org/Forms/FormIndex.htm>
- 26 4. *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002, Section 11 goes in detail on the
27 confusion of terms relating to domicile, residents, resident, “subject to the jurisdiction”, and the Fourteenth
28 Amendment.
29 <http://sedm.org/Forms/FormIndex.htm>
- 30 5. *Anti-Thought-Control Dictionary*, Family Guardian Fellowship
31 https://famguardian.org/Subjects/Spirituality/Corruption/AntiThoughtCtlDict/dictionary_set.htm
- 32 6. *Non-Resident Non-Person Position*, Form #05.020 describes the only correct status of those who completely
33 understand the equivocation and use that understanding to avoid all civil statutory obligations and contracts with any
34 and every government.
35 <http://sedm.org/Forms/FormIndex.htm>

36 **9.3 What specific things can government employees lie about without legal consequences?**

37 A very interesting subject of study is the search for things that lawyers and government employees are allowed to commit
38 fraud or deception about and be protected from the consequences by the courts. Below is a list of specific false or fraudulent
39 statements that lawyers and governments can make without legal consequences in court. The list is not complete, but only
40 represents what we have found so far in our research:

- 41 1. Internal Revenue Service (I.R.S.) is NOT responsible for the accuracy of anything it publishes or anything that any of
42 its employees say. See:
43

Reasonable Belief About Income Tax Liability, Form #05.007
44 <http://sedm.org/Forms/FormIndex.htm>
- 45 2. *Witnesses in the courtroom*
46 Courtroom witnesses are completely immune from responsibility for false statements under 42 U.S.C. §1983. *Imbler*
47 *v. Pachtman*, 424 U.S. 409 (1976)
- 48 3. *Police:*
49 3.1. Police are allowed to LEGALLY:

- 3.1.1. Make false statements either in the field or in court. *Briscoe v. Laue*, 460 U.S. 325 (1983), *Imbler v. Pachtman*, 424 U.S. 409 (1976).
- 3.1.2. Falsely claim that a suspect's confederate confessed when in fact he had not. *Frazier v. Cupp*, 394 U.S. 731 (1969).
- 3.1.3. Claim they found a suspect's fingerprints at a crime scene when there were none. *Oregon v. Mathiason*, 429 U.S. 492 (1977).
- 3.1.4. Deceive suspects about a range of factual matters, including, for example, falsely stating that incriminating DNA evidence and satellite photography of the crime scene exist. *State v. Nightingale*, 58 A.3d. 1057 (2012).

3.2. Things that police CANNOT lie about:

- 3.2.1. Telling a suspect that his or her incriminating statements will not be used to charge the suspect. *Commonwealth v. Baye*, 462 Mass. 246 (2012).

3.2.2. In *People v. Thomas*, No. 18 (2014), the New York Court of Appeals unanimously concluded that the officers' conduct in eliciting incriminating statements from a father suspected of killing his infant son rendered the defendant's statements involuntary as a matter of law. The officers repeatedly offered false assurances that they believed the child's injuries were accidental and that the defendant would not be arrested, threatened to arrest the defendant's wife, and falsely told the defendant that his child was alive and the defendant should disclose what he did to save his child's life. The court ruled that these deceptive tactics, combined with a lengthy interrogation during which the defendant was hospitalized for suicidal ideation, all converged to overbear the defendant's will.

4. Political candidates for public office can officially lie during a campaign and routinely do so. Federal Rule of Evidence 610 makes religious or political statements ("opinions") INADMISSIBLE as evidence in court. As long as politicians classify everything they say as an opinion rather than a fact, they cannot be held liable. This is the same approach that SEDM takes in its [Disclaimer](#).

If you would like statistics on the frequency with which specific political candidates make false statements, see:

Factcheck.org
<http://factcheck.org>

For more on the subject of this section, see:

Government mind control, Family Guardian Forum #3.4, Family Guardian Fellowship
<http://famguardian.org/forums/forums/forum/3-government-and-legal-profession-secrecy-corruption-propaganda-and-tax-scams-anyone-can-read-only-members-can-post/34-government-and-legal-profession-tax-scams/>

9.4 Evidentiary value of government correspondence sent to you

Generally, if the government sends you correspondence that is either unsigned or signed but not under penalty of perjury, then the entire letter is UNTRUSTWORTHY as a basis for belief or legal evidence. This is a very important point to consider when the government is trying someone for "willful failure to file" and your defense is that nothing they sent you is admissible as evidence and therefore cannot form a basis for reasonable belief about tax liability. See Form #05.007 mentioned above for more on this subject.

A good way to PREVENT the government from lying to you is to impose a franchise agreement as a condition of cooperating with their enforcement action, and in the franchise agreement, state that the government agent you are dealing with agrees and consents to the following:

1. That everything they send you, whether signed or not, is factual and admissible as evidence in any and every dispute between you and them.
2. That everything they send you is submitted under penalty of perjury by them personally, even if not signed or signed without a perjury statement.
3. That they stipulate under Federal Rule of Civil Procedure 29 that everything they sent is FACTUAL, and that they accept full, complete, and personal responsibility for the accuracy of it by waiving official, judicial, and sovereign immunity.
4. That if THEY invoke or do not waive sovereign, official, or judicial immunity towards you for what they send you, then they agree that YOU too enjoy official, judicial, and sovereign immunity for everything that YOU send the

government and are not accountable for ITS accuracy either. This ensures equal protection and equal treatment and prevents the government from ever getting the upper hand on evidence.

We do the above in the following document mentioned on many of the forms on this site:

Injury Defense Franchise and Agreement, Form #06.027, Section 9.6
<http://sedm.org/Forms/FormIndex.htm>

9.5 Speech must be FACTUAL before it can be FALSE

Information on “false statements of fact” is available on Wikipedia:

Wikipedia: False Statements of Fact
https://en.wikipedia.org/wiki/False_statements_of_fact

Note from the above article that in order to create legal liability for being false, a statement must FIRST be proven by the HEARER to be factual. Whether a statement is factual, in turn, is up to the SPEAKER.

1. If the SPEAKER specifically states that his/her/its statements or NOT factual, or that they should not be used as a basis for “reasonable belief”, then the HEARER cannot prosecute the speaker for false statements or libel.
2. If the SPEAKER doesn’t state whether the speech is factual, then the HEARER could PRESUME that it is factual and file a libel or perjury or fraud lawsuit against the SPEAKER, but later would still have to PROVE that the speech was factual BEFORE he would prevail in court.

An example of speech that is NOT “factual” is beliefs or opinions. They are not admissible as evidence under Federal Rule of Evidence 610.

As a general rule, everyone posting anything online or creating a new website should be VERY careful to provide a Disclaimer that characterizes the speech online as either FACTUAL on the one hand, or a BELIEF OR OPINION that is inadmissible under Federal Rule of Evidence 610. Don’t EVER leave it up to the HEARER to decide which category the speech falls in or you may be in for a surprise lawsuit. This is the approach that SEDM takes by providing an EXTENSIVE Disclaimer. The SEDM Disclaimer, for instance, classifies EVERYTHING on our website as “beliefs and opinions” that are NOT admissible as evidence except when signed under penalty of perjury, and even then, they only become evidence in the specific case of the person who signed the perjury statement, not for everyone. You might want to use it as a starting point for your own disclaimer:

SEDM Disclaimer
<http://sedm.org/disclaimer.htm>

9.6 Making false statements to the government

When the government goes after people for false statements, it is usually in connection with commercial speech where the seller makes promises or assurances about a product, the promise was untrue, and the hearer of the promise was injured by relying on the untruth. We cover this in the following:

Commercial Speech, Form #05.015
<http://sedm.org/Forms/FormIndex.htm>

Note that statements made under penalty of perjury are not factual or admissible if the party making them at the time can prove that he or she was under duress. The SOURCE of the duress against the party then becomes the party liable for the falsity of the statement. We would venture to say that almost ALL the correspondence sent to the IRS is a product of such illegal duress because the submitter is under the THREAT of illegal penalties that they don’t know are illegal if they either don’t submit the thing demanded or refuse to fill it out in a way that they know is false. This is called “tampering with a witness” and it is a federal crime that the IRS engages in quite routinely. 18 U.S.C. §1512. Even judges in tax trials commonly get away with the crime, usually because the defendant is ignorant or his attorney is licking the corrupt judge’s hand that feeds him by protecting his license to “practice law”.

9.7 Preventing prosecution for perjury when under duress to lie on government forms

As we said in the previous section, it is quite common for ordinary Americans to submit KNOWINGLY FALSE tax return information because they are the subject of duress or threats such as the threat of ILLEGAL penalties. See:

Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents, Form #05.010
<http://sedm.org/Forms/FormIndex.htm>

When faced with either losing your house or your monthly pay or submitting false tax returns that misrepresent you as either a STATUTORY “taxpayer” or “individual”, we have developed a way to cause the perjury statements on forms you submit to be invalidated WITHOUT making physical changes to them or even noticing the government for the specific submission where they occur. The following tactic is useful:

1. Send the certified mail a single simple correspondence defining the term “penalty of perjury” or the entire perjury statement to mean FOR ALL FUTURE CORRESPONDENCE.

“Regardless of what the perjury statement says on all past, present, or future tax forms I send you or have sent you says, the information provided OTHER THAN THIS and OTHER than the below Affidavit of Duress is untrustworthy because submitted under illegal duress. I have repeatedly brought the criminal duress to your attention and yet have been threatened with ILLEGAL penalties for a refusal to submit knowingly false tax information about myself. These illegal penalties constitute criminal witness tampering in violation of 18 U.S.C. §1512. The duress is thoroughly explained in: Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005; <http://sedm.org/Forms/FormIndex.htm>. Any monies paid under the circumstances constitute a compelled criminal bribe for you, the Recipient, to falsely and fraudulently treat me AS IF I am a public officer within the United States government on official business in the context of all transactions to which any tax is claimed or owed. You as the recipient have a duty as the recipient of this criminal complaint to do something about it and not ignore it. If you do, you become liable for misprision of felony and accessory after the fact, in violation of 18 U.S.C. §§3 and 4. Even if this notice is NOT included with future or past correspondence, it is hereby incorporated BY REFERENCE to ANY and ALL correspondence sent to you. Therefore, you should keep it in a safe and permanent place. Additional criminal violations are indicated in Form #02.005 mentioned above, which you should carefully read. Beyond this point, I am not responsible if you lose this notice or fail to incorporate it into your permanent records.”

2. Send the certified mail weeks BEFORE you send the item they want you to falsify under threat of duress.

As repeatedly say on this website:

“He who either writes the rules or the definitions ALWAYS wins. The government can’t reliably define ANYTHING you submit on a government form because you aren’t allowed to trust anything they say or publish. Therefore, you have an OBLIGATION to define every word of art and perjury statement so as to maintain and protect your civil status as a STATUTORY ‘non-resident non-person non-taxpayer’ who is the victim of criminal identity theft.”

Below is an example of a redefinition of the perjury statement for a specific attached form that cannot lawfully trigger what the IRS calls the “jurat penalty”, which is a penalty instituted for physically modifying the perjury statement:

SECTION 9: PERJURY STATEMENTS ON ATTACHED STANDARD GOVERNMENT FORMS

The perjury statement appearing on all government forms to which this form is attached is not materially modified in symbolic form, but regardless of what it says, the perjury statement contained in the Affirmation at the end of this form is the perjury statement that defines and replaces all such perjury statements. Without such a modification, I would be committing perjury under penalty of perjury to sign a form containing only the government’s perjury statement found in 28 U.S.C. §1746(2) because I am a nonresident NOT:

1. Described in 28 U.S.C. §1746(2).
2. Physically present within or domiciled within the statutory “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10).
3. Representing an artificial entity, corporation, or government domiciled within the statutory “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10) and as described in Federal Rule of Civil Procedure 17(b) and (d).

As Section 4 earlier indicates, the statutory but not constitutional “United States” consists of federal territory and excludes land within the exclusive jurisdiction of states of the Union.

[Tax Form Attachment, Form #04.201; <http://sedm.org/Forms/FormIndex.htm>]

9.8 False statements of fact by the press/media

Members of the press can lawfully publish falsehoods about public officials without legal consequences. The U.S. Supreme Court held in the landmark New York Times v. Sullivan, 376 U.S. 254 (1964) that a public official can't collect damages for a defamatory statement – even if it is false – unless he or she can prove "that the statement was made with knowledge of its falsity or with reckless disregard of whether it was true or false." Proving that somebody knew something was false is a very tough thing to do. And a defendant can always claim that he or she believed the false statement to be true, or can show that there was at least a grain of truth to it, and thus claim that there was no "reckless disregard" for the truth. Besides, it can take years for a libel case to come to trial, and so there would be no hope of getting a court to rule until the election in question was long over.

9.9 False or misleading statements by Lawyers Using Word Games: Treason and Sedition

Lawyers are warriors and adversaries. The legal field in general is very confrontational and adversarial and unethical. The only weapon they have to fight with is:

1. Words.
2. Definitions of words.
3. Controlling who gets to define the meaning of words.
4. Controlling or influencing what part of the law is enforced or who it is enforced against. In other words, they use "selective enforcement" in order to benefit themselves personally and financially, and to hell with what the law requires.
5. Exploiting your own legal ignorance to terrorize you into submission. It's a poker game and this tactic in poker is called a bluff. They manipulate the risks or perceived risks in order to coerce the outcome they seek.
6. The authority you delegate to them OVER YOU by consenting to the jurisdiction of a court that otherwise would have no jurisdiction by making an "appearance". At the point you consent, you lose your right to complain about what the court did to you.

Voluntati non fit injuria.

He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

Consensus tollit errorem.

Consent removes or obviates a mistake. Co. Litt. 126.

Melius est omnia mala pati quam malo consentire.

It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.

Nemo videtur fraudare eos qui sciunt, et consentiunt.

One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.

[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

appearance. A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The **voluntary submission** to a court's jurisdiction.

In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his behalf. See e.g., Federal Rule of Criminal Procedure 43.

*An appearance may be either **general** or **special**; the former is a simple and unqualified or unrestricted submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a general appearance is made where the defendant waives defects of service and submits to the jurisdiction of court. Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376. [Black's Law Dictionary, Sixth Edition, p. 97]*

1 Lawyers use words to “sell” and “market” their political view of the world to circumvent the will of the people expressed in
2 the law. They do this regardless of whether that view is consistent with the truth or reality or the “legislative intent” of the
3 statute they pretend to want to enforce. This may be why some people call lawyers and judges “silver tongued devils”.

4 Lawyers who wish to advance a position contrary to what the law expressly says and which serves their own financial interest
5 at the expense of others have a very limited repertoire of “weapons” they can use, all of which have dishonest and unlawful
6 goals at their heart. Every American should understand and immediately recognize these tactics and if they did, our system
7 of law would much better serve the interests of true justice. Here is a list of some of the dishonest tactics that dishonest “word
8 games” that lawyers use to expand their own importance and the jurisdiction of the government beyond what the law clearly
9 and expressly authorizes:

- 10 1. They will provide a statutory definition in the law, but then insist that the jury or the judge enforce the ORDINARY
11 meaning RATHER than the LEGAL meaning. We call this tactic “deception through words of art”.
- 12 2. They will deliberately confuse the two main contexts for legal “terms”. There are two main contexts for “words of
13 art”: (1) Constitution; (2) Statutes. These contexts are usually mutually exclusive and NOT synonymous. This
14 approach takes many forms:
 - 15 2.1. With citizenship terms, they will confuse CONSTITUTIONAL/POLITICAL status with STATUTORY
16 STATUS.
 - 17 2.2. With geographic words of art such as “State” and “United States”, they will presume that the two contexts are the
18 same and that they are equivalent to the constitutional context.
- 19 These types of tactics are further clarified in the next section.
- 20 3. They will add things to the definition of statutory “terms” that do not expressly appear in the law itself, in violation of
21 the rules of statutory construction and of due process of law. The success of this approach depends primarily on:
 - 22 3.1. The legal ignorance of the audience they are trying to convince. The more legally ignorant the audience is, the
23 better for the lawyer making the FALSE proposition.
 - 24 3.2. The willingness of the audience to make “presumptions” that what they are adding is indeed “included” without
25 actually looking at the law.
- 26 4. They will propose a meaning to the law or its operation that does not appear in the law itself and then:
 - 27 4.1. Exclude all evidence from the record that disproves this meaning.
 - 28 4.2. Make a motion in limine to exclude the evidence disproving their argument.
- 29 5. They will invite in “experts” to share opinions that are irrelevant because not substantiated by facts.
- 30 6. When confronted with the truth, they will:
 - 31 6.1. Personalize the discussion and try to discredit the opponent using issues that are irrelevant.
 - 32 6.2. Threaten their opponent with endless retaliatory litigation, and indirectly, with a mountain of debt needed to pay
33 for the litigation, as a financial dis-incentive to follow what the law actually says.
- 34 7. They will redefine words in the legal dictionary to deceive or mislead people. Earlier versions of Black’s Law
35 Dictionary, for instance, are much more complete and truthful than later versions. Westlaw, the publisher, refuses to
36 allow older versions of their legal dictionary to be offered to the public because they want to perpetuate social change
37 and further corruption of the legal profession.
- 38 8. They will associate the terms used on government forms that even the government says are untrustworthy with the
39 ORDINARY meaning rather than the statutory meaning. The way to prevent this is to attach to every government
40 form you fill out a mandatory attachment such as the following which defines EVERY “word of art” to prevent being
41 victimized by their usually false, prejudicial, and injurious presumptions.

Tax Form Attachment, Form #04.201

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

- 42 9. Judges will censor the truth about the meaning of the words in the law by:
 - 43 9.1. Approving motions of government attorneys to censor evidence seen by the jury that might point the jury to the
44 correct application of the statute or definition being enforced.
 - 45 9.2. Insisting that they are the only ones who are allowed to define what a word means on a form that YOU submitted,
46 even if it is in conflict with the definition you provided on the form and even attached to the form. By doing so,
47 they are interfering with the exercise of your right to contract and to associate, because the status us use to
48 describe yourself is the ONLY legal method by which you can exercise your constitutional right to associate and
49 contract.
 - 50 9.3. Placing arbitrary limits on the size of pleadings filed with the court.
 - 51 9.4. Calling arguments or litigants “frivolous” but refusing to provide legally admissible evidence that proves that
52 their arguments are inaccurate.
 - 53 9.5. Rejecting the filing of pleadings.

- 1 9.6. Refusing to allow litigants to discuss what the law actually says in the courtroom and especially in front of the
2 jury. This is criminal jury tampering, but of course, judges violate the law more often than most Americans.
3 9.7. Sanctioning litigants for insisting on reading the law to the jurists.
4 9.8. Punishing or sanctioning those litigants who insist on a jury trial that might result in a ruling more consistent with
5 what the law actually says.
6 9.9. Threatening to disbar attorneys who insist on acting consistent with what the law actually says.

7 The purpose of all of the above TREACHERY is to allow the corrupt covetous judge or the jury to substitute THEIR will for
8 what the law actually and expressly says and to turn a country and a civilization into an ABOMINATION in the sight of the
9 Lord:

10 *"One who turns his ear from hearing the law [God's law or man's law], even his prayer is an abomination."*
11 *[Prov. 28:9, Bible, NKJV]*

12 *"But this crowd that does not know [and quote and follow and use] the law is accursed."*
13 *[John 7:49, Bible, NKJV]*

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

17 Collectively, all of the above tactics are dishonest, under handed, and ultimately result in a violation of the law and obstruction
18 of justice. In many cases, the violation if even CRIMINAL and treasonous and should result in them being disbarred. In
19 fact, such tactics have been identified in the statutes as a criminal offense:

20 [TITLE 18 > PART I > CHAPTER 77 > § 1589](#)
21 [§ 1589. Forced labor](#)

22 (a) Whoever knowingly provides or obtains the labor or services of a person by any one of, or by any combination
23 of, the following means—

24 (1) by means of force, threats of force, physical restraint, or threats of physical restraint to that person or
25 another person;

26 (2) by means of serious harm or threats of serious harm to that person or another person;

27 **(3) by means of the abuse or threatened abuse of law or legal process; or**

28 (4) by means of any scheme, plan, or pattern intended to cause the person to believe that, if that person did
29 not perform such labor or services, that person or another person would suffer serious harm or physical
30 restraint,

31 shall be punished as provided under subsection (d).

32 (b) Whoever knowingly benefits, financially or by receiving anything of value, from participation in a venture
33 which has engaged in the providing or obtaining of labor or services by any of the means described in subsection
34 (a), knowing or in reckless disregard of the fact that the venture has engaged in the providing or obtaining of
35 labor or services by any of such means, shall be punished as provided in subsection (d).

36 (c) In this section:

37 **(1) The term "abuse or threatened abuse of law or legal process" means the use or threatened use of a**
38 **law or legal process, whether administrative, civil, or criminal, in any manner or for any purpose for**
39 **which the law was not designed, in order to exert pressure on another person to cause that person to take**
40 **some action or refrain from taking some action.**

41 (2) The term "serious harm" means any harm, whether physical or nonphysical, including psychological,
42 financial, or reputational harm, that is sufficiently serious, under all the surrounding circumstances, to
43 compel a reasonable person of the same background and in the same circumstances to perform or to
44 continue performing labor or services in order to avoid incurring that harm.

45 (d) Whoever violates this section shall be fined under this title, imprisoned not more than 20 years, or both. If
46 death results from a violation of this section, or if the violation includes kidnapping, an attempt to kidnap,

aggravated sexual abuse, or an attempt to kill, the defendant shall be fined under this title, imprisoned for any term of years or life, or both.

In fact, lawyers who use the above tactics are “devising evil by law” and doing the very thing that Jesus criticized the Pharisees for:

“Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; the Lord our God shall cut them off.”
[Psalm 94:20-23, Bible, NKJV]

And WHAT is the main purpose of “law”? The U.S. Supreme Court identified the purpose of all law as a “definition and limitation of power”. Upon WHO? How about the GOVERNMENT and all servants working for the government!:

*“When we consider the nature and theory of our institutions of government, the principles upon which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. **And the law is the definition and limitation of power.**”*

From Marbury v. Madison to the present day, no utterance of this Court has intimated a doubt that in its operation on the people, by whom and for whom it was established, the national government is a government of enumerated powers, the exercise of which is restricted to the use of means appropriate and plainly adapted to constitutional ends, and which are “not prohibited, but consist with the letter and spirit of the Constitution.”

The powers delegated by the people to their agents are not enlarged by the expansion of the domain within which they are exercised. When the restriction on the exercise of a particular power by a particular agent is ascertained, that is an end of the question.

To hold otherwise is to overthrow the basis of our constitutional law, and moreover, in effect, to reassert the proposition that the states, and not the people, created the government.

It is again to antagonize Chief Justice Marshall, when he said:

The government of the Union, then (whatever may be the influence of this fact on the case), is emphatically and truly a government of the people. In form and in substance, it emanates from them. Its powers are granted by them, and are to be exercised directly on them and for their benefit. This government is acknowledged by all to be one of enumerated powers.
[Downes v. Bidwell, 182 U.S. 244 (1901)]

Law can only function as a “definition or limitation of power” delegated to public servants and government when:

1. All statutory terms are defined.
2. The “definition” expressly includes EVERYTHING or CLASS OF THING that is included.
3. Everything not “expressly included” is presumed to be purposefully excluded.

The legal definition of the word “definition”, in fact, confirms these assertions:

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

Legal maxims of law also confirm that everything NOT within the definition of a term is 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]

The essence of what it means to be a “communist” is that communists:

“Refuse to recognize any limitation, and especially constitutional or statutory limitation, upon their power.”

Here is the proof of this fact provided by the communists themselves in their own laws:

[TITLE 50](#) > [CHAPTER 23](#) > [SUBCHAPTER IV](#) > Sec. 841.
[Sec. 841. – Findings and declarations of fact](#)

The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise “codes”, Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence [or using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (A.B.A.)] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced [illegally KIDNAPPED via identity theft!, Form #05.046] into the service of the world Communist movement [using FALSE information returns and other PERJURIOUS government forms, Form #04.001], trained to do its bidding [by FALSE government publications and statements that the government is not accountable for the accuracy of, Form #05.007], and directed and controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form #05.030] in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

For emphasis, look at the essence of communism again from the above:

“Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members. [...] The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities. .”

Any effort to therefore exceed the limitations of either the Constitution or the laws which implement it constitutes an act of communism that must be swiftly and decisively stopped, and especially in a legal setting. A failure to prevent anyone in government from exceeding their authority or expanding any of their powers beyond the clear limits of the law, in fact, results in all the following consequences:

1. Destroys the separation of powers and makes the judiciary into an oligarchy.
2. Causes a loss of liberty for ALL but civil rulers.
3. Turns an objective “society of law” into a subjective “society of men” in violation of the legislative intent of the constitution.

1 ***"The government of the United States has been emphatically termed a government of laws, and not of men. It***
2 ***will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested***
3 ***legal right."***
4 *[Marbury v. Madison, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)]*

5 4. Makes the Constitution into toilet paper.

6 *"Judicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our*
7 *government of laws with a judicial oligarchy."*
8 *[Senator Sam Ervin, during Watergate hearing]*

9 5. Makes public servants into tyrants and dictators, instead of SERVANTS of the sovereign people. This de facto form of
10 government is called a "dulocracy":

11 ***"Dulocracy.** A government where servants and slaves have so much license and privilege that they domineer."*
12 *[Black's Law Dictionary, Sixth Edition, p. 501]*

13 6. Makes Americans subject to the whims of their civil rulers and the subject of EVERY act of Congress.
14 7. Makes a profitable business for lawyers out of alienating rights that are supposed to be UNALIENABLE. This type of
15 business, in fact, is a franchise, in which lawyers SELL you and your rights like cattle to the highest bidder. An
16 unalienable right is, after all, a right that you CANNOT LAWFULLY CONSENT TO GIVE AWAY!

17 *"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*
18 *[Black's Law Dictionary, Fourth Edition, p. 1693]*

19 8. Results in a destruction of equality and places civil rulers above and superior to those they govern. This turns
20 government into a pagan civil religion, in which:
21 8.1. Civil rulers become "superior beings" and therefore "gods".
22 8.2. Presumption serves as a substitute for religious faith. Faith, after all, is a belief about something that either
23 CANNOT be or IS NOT REQUIRED TO BE proven with legally admissible PHYSICAL evidence.
24 8.3. Consensually obeying franchise codes that are otherwise foreign and alien becomes the equivalent of an act of
25 "worship" of the pagan deity. "Worship", after all, is defined as obedience to the laws of one's God, which is
26 exactly the purpose of law as well:

27 ***Worship.** Any form of religious service showing reverence for Divine Being, or **exhortation to obedience to or***
28 ***following the mandates of such Being.** Religious exercises participated in by a number of persons assembled*
29 *for that purpose, the disturbance of which is a statutory offense in many states.*

30 *English law. A title of honor or dignity used in addresses to certain magistrates and other persons of rank or*
31 *office.*
32 *[Black's Law Dictionary, Sixth Edition, pp. 1606-1607]*

33
34 ***"worship 1.** chiefly Brit: a person of importance—used as a title for various officials (as magistrates and some*
35 *mayors) 2: **reverence offered a divine being or supernatural power**; also: an act of expressing such reverence*
36 *3: a form of religious practice with its creed and ritual 4: extravagant respect or admiration for or devotion to*
37 *an object of esteem <~ the dollar>."*
38 *[Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 1361]*

39
40 *"Obedientia est legis essentia.*
41 *Obedience is the essence of the law. 11 Co. 100."*
42 *[Bouvier's Maxims of Law, 1856;*
43 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

44 8.4. "Taxes" become tithes to a state-sponsored church.
45 8.5. Franchises "codes" serve as the "bible" that facilitate people joining this voluntary church of socialism.
46 8.6. Your consent to be associated with a status under a government franchise is the method that you join the state-
47 sponsored church.
48 8.7. Judges become "priests" of a civil religion.

- 1 8.8. Courthouses become “churches” of the civil religion.
2 8.9. Pleadings to the judge become “prayers” to the priest of the civil religion.
3 8.10. Attorneys act as deacons who conduct “worship services” at the altar of the judge in the “court” church building.
4 8.11. Seats in the church act as “pews” for those who worship the imperial monarch and priest of the civil religion
5 called “judge”.
6 8.12. Money becomes a permission slip to exist from the pagan deity.
7 8.13. A statutory “U.S. person” is really just an employee of the government who needs permission from a public
8 servant to do ANYTHING and EVERYTHING.

9 The Bible confirms the above, wherein it admits that when the Israelites insisted on nominating a King who is sovereign over
10 and superior to them, they were committing idolatry and worshipping a false religion.

11 *“Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, ‘Look, you are
12 old, and your sons do not walk in your ways. Now make us a king to judge us like all the nations [and be OVER
13 them]’.*

14 *“But the thing displeased Samuel when they said, ‘Give us a king to judge us.’ So Samuel prayed to the Lord.
15 And the Lord said to Samuel, ‘Heed the voice of the people in all that they say to you; for they have rejected
16 Me, that I should not reign over them. According to all the works which they have done since the day that I
17 brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods—so
18 they are doing to you also [government becoming idolatry].”
19 [1 Sam. 8:4-8, Bible, NKJV]*

20 God also warned us that allowing the servants in government to write their own delegation order by adding whatever they
21 want to it through the abuse of the word “includes” would result in a government that becomes a THIEF and a tyrant:

22 *“However, you shall solemnly forewarn them, and show them the behavior of the king who will reign over*
23 *them.”*

24 *So Samuel told all the words of the LORD to the people who asked him for a king. And he said, “This will be the
25 behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his own
26 chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his
27 thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to
28 make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be
29 perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your olive
30 groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and give
31 it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your finest
32 young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth of your
33 sheep. And you will be his servants. And you will cry out in that day because of your king whom you have
34 chosen for yourselves, and the LORD will not hear you in that day.”*

35 *Nevertheless the people refused to obey the voice of Samuel; and they said, “No, but we will have a king over us,
36 that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles.”
37 [1 Sam. 8:9-20, Bible, NKJV]*

38 Thomas Jefferson also said that it is completely wrong to allow the servants to write or rewrite their own delegation of
39 authority order to give them unlimited power:

40 *“In questions of power...let no more be heard of confidence in man, but bind him down from mischief by the chains
41 of the Constitution.”
42 [Thomas Jefferson: Kentucky Resolutions, 1798]*

43 *“Whenever the General Government assumes undelegated powers, its acts are unauthoritative, void, and of no
44 force.”
45 [Thomas Jefferson: Kentucky Resolutions, 1798]*

46 *“It [is] inconsistent with the principles of civil liberty, and contrary to the natural rights of the other members of
47 the society, that any body of men therein [INCLUDING judges] should have authority to enlarge their own
48 powers... without restraint.”
49 [Thomas Jefferson: Virginia Allowance Bill, 1778]*

50 Any attempt, therefore, to violate the rules of statutory construction, add things to definitions that don’t expressly appear, or
51 to invoke powers not expressly delegated amounts to the following for those who consent to be victims of it:

1. Treason.
2. Communism.
3. Slavery and subjection.

Confucius explained this situation best when he wisely said:

*"When words lose their meaning, people will lose their liberty."
[Confucius, circa 500 B.C.]*

If you would like to study the subject of corruption of the legal profession further touched upon in this section and even find evidence needed to PROVE the corruption, the following resources should prove useful:

1. [SEDM Forms/Pubs Page](http://sedm.org/Forms/FormIndex.htm), Section 1.11.4: Corruption
<http://sedm.org/Forms/FormIndex.htm>
2. [Activism Page](http://famguardian.org/Subjects/Activism/Activism.htm), Section 13: Investigate Government Corruption, Family Guardian Fellowship
<http://famguardian.org/Subjects/Activism/Activism.htm>
3. [Law and Government Page](http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm), Section 14: Legal and Government Ethics, Family Guardian Fellowship
<http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>

10 Background on Due Process of Law

The subject of due process of law is important because the Fifth Amendment of the U.S. Constitution requires that no one can be deprived of their property without due process of law. Where due process is violated, the taking of property or rights violates the Fifth Amendment.

The following subsections on due process of law are a mere introduction to the subject matter. For a detailed and exhaustive treatment of the subject matter, please read:

1. [Requirement for Due Process of Law](http://sedm.org/Forms/FormIndex.htm), Form #05.045-detailed description of how government and courts violate due process of law in the tax collection and enforcement process
<http://sedm.org/Forms/FormIndex.htm>
2. [Due Process of Law Under the Federal Constitution](https://books.google.com/books?id=IRiWAAAAMAAJ&printsec=frontcover#v=onepage&q&f=false), Lucius Polk McGehee, 1906
<https://books.google.com/books?id=IRiWAAAAMAAJ&printsec=frontcover#v=onepage&q&f=false>

10.1 Definition

All abuse of language ultimately leads to false inferences, beliefs, or presumptions that produce violations of due process of law. This section will provide an overview of due process of law so that you may have the tools to describe what due process violations have occurred as a result of the abuse of language, usually by the government, so that you will have standing to sue for violations of due process. Due process of law is defined as follows:

Due process of law. Law in its regular course of administration through courts of justice. Due process of law in each particular case means such an exercise of the powers of the government as the settled maxims of law permit and sanction, and **under such safeguards for the protection of individual rights as those maxims prescribe for the class of cases to which the one in question belongs.** A course of legal proceedings according to those rules and principles which have been established in our systems of jurisprudence **for the enforcement and protection of private rights.** To give such proceedings any validity, there must be a tribunal competent by its constitution—that is, by the law of the creation—to pass upon the subject-matter of the suit; and, if that involves merely a determination of the personal liability of the defendant, he must be brought within its jurisdiction by service of process within the state, or his voluntary appearance. *Pennoy v. Neff*, 95 U.S. 714, 24 L.Ed. 565. Due process of law implies the right of the person affected thereby to be present before the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be heard, by testimony or otherwise, and to have the right of controverting, by proof, every material fact which bears on the question of right in the matter involved. **If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law.**

An orderly proceeding wherein a person with notice, actual or constructive, and has an opportunity to be heard and to enforce and protect his rights before a court having the power to hear and determine the case. *Kazubowski v. Kazubowski*, 45 Ill.2d. 405, 259 N.E.2d. 282, 290. Phrase means that no person shall be deprived of life, liberty, property or of any right granted him by statute, unless matter involved first shall have been adjudicated against him upon trial conducted according to established rules regulating judicial proceedings, and it forbids

condemnation without a hearing. *Pettit v. Penn*, LaApp., 180 So.2d. 66, 69. The concept of “due process of law” as it is embodied in the Fifth Amendment demands that a law shall not be unreasonable, arbitrary, or capricious and that the means selected shall have a reasonable and substantial relation to the object being sought. *U.S. v. Smith*, D.C.Iowa, 249 F.Supp. 515, 516. Fundamental requisite of “due process of law” is the opportunity to be heard, to be aware that a matter is pending, to make an informed choice whether to acquiesce or contest, and to assert before the appropriate decision-making body the reasons for such choice. *Trinity Episcopal Corp. v. Romney*, D.C.N.Y., 387 F.Supp. 1044, 1084. Aside from all else, “due process” means fundamental fairness and substantial justice. *Vaughn v. State*, 3 Tenn.Crim.App. 54, 456 S.W.2d. 879, 883.

Embodied in the due process concept are the basic rights of a defendant in criminal proceedings and the requisites for a fair trial. These rights and requirements have been expanded by Supreme Court decisions and include, timely notice of a hearing or trial which informs the accused of the charges against him or her; the opportunity to confront accusers and to present evidence on one’s own behalf before an impartial jury or judge; the presumption of innocence under which **guilt must be proven by legally obtained evidence** and the verdict must be supported by the evidence presented; rights at the earliest stage of the criminal process; and the guarantee that an individual will not be tried more than once for the same offence (double jeopardy). [Black’s Law Dictionary, Sixth Edition, p. 500]

As indicated above, the purpose of due process of law is:

1. To protect rights identified within but not granted by the Constitution of the United States.

“The rights of individuals and the justice due to them, are as dear and precious as those of states. Indeed the latter are founded upon the former; and the great end and object of them must be to secure and support the rights of individuals, or else vain is government.” [Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed 440 (1793)]

2. To protect private rights but not public rights. Those engaged in any of the following are not exercising private rights, but public rights:

- 2.1. Government franchises.

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

- 2.2. Government “benefits”. See:

The Government “Benefits” Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

- 2.3. Public office.

- 2.4. “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.

- 2.5. Licensed activities, which are franchises.

3. To prevent litigants before a court of being deprived of their property by the court or their opponent without just compensation. In law, all rights are property and any deprivation of rights without consideration is a deprivation of property in violation of the Fifth Amendment takings clause. Those who violate due process essentially are STEALING from their opponent.

“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)]

4. Prevent presumptions, and especially conclusive presumptions, that may injure the rights of the litigants by insisting that only physical evidence with foundational testimony may form the basis for any inferences by the court or the jury.

“If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law.”
[Black’s Law Dictionary, Sixth Edition, p. 500]

(1) [8:4993] **Conclusive presumptions affecting protected interests:**

A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive **presumptions have been held to violate a party's due process and equal protection rights.** [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) [414 US 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process] [[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34](#)]

10.2 How PRESUMPTION is abused by government to routinely and willfully violate due process of law

The most prevalent method for violating due process of law is to make presumptions that:

1. Prejudice the rights of one or more litigants.
2. Are not supported by evidence.
3. Are not required by the judge to be supported by evidence.
4. Are not challenged by those who are injured by the presumption.
5. Are not allowed to be challenged by the judge because he/she deliberately interferes with the admission of evidence by those who are the victim of the presumption. This happens usually because the judge has a financial conflict of interest in violation of 18 U.S.C. §201, 28 U.S.C. §455, and 28 U.S.C. §144.

If you would like to learn more about how the above methods are used to unlawfully extend jurisdiction of the government and prejudice your rights, see:

[Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction](http://sedm.org/Forms/FormIndex.htm), Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

The following methods are commonly used by the government to violate due process of law and make you the victim of their false presumptions:

1. Assuming you are engaging in a public office or franchise so that you aren't entitled to due process of law.
2. Refusing to meet or enforce the burden of proof imposed upon the government as moving party to show that you are in fact and in deed engaged in public offices or franchises and therefore not entitled to "due process".
3. Interfering with the introduction of evidence by you that would prove that presumptions they are engaging in which prejudice your rights are false.
4. Presuming or assuming that are domiciled in a place that is not protected by the Constitution and therefore that you have no rights. This includes assuming that you are any of the following:
 - 4.1. "U.S. persons" as defined in 26 U.S.C. §7701(a)(30) .
 - 4.2. Statutory "U.S. citizen" pursuant to 8 U.S.C. §1401.
 - 4.3. Statutory "resident alien" pursuant to 26 U.S.C. §7701(b)(1)(A) .
 - 4.4. Representing a federal corporation domiciled on federal territory where there are no constitutional rights. This includes "public officers" engaged in the "trade or business" franchise.

11 Background on Civil Statutory Jurisdiction

11.1 All civil statutes passed in furtherance of the Constitution are law for government instrumentalities and officers, not PRIVATE persons⁶⁶

We begin our analysis with a quote from Frederic Bastiat on the subject:

"What, then, is law? It is the collective [VOLUNTARY] organization of the individual right to lawful defense. Each of us has a natural right—from God—to defend his person, his liberty, and his property. These are the three basic requirements of life, and the preservation of any one of them is completely dependent upon the preservation of the other two. For what are our faculties [RIGHTS] but the extension of our individuality? And what is property but an extension of our faculties? If every person has the right to defend—even by force—his person, his liberty, and his property, then it follows that a group of men have the right to organize and support a common force to protect these rights constantly. Thus the principle of collective right—its reason for existing, its

⁶⁶ Source: *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037, Section 6; <http://sedm.org/Forms/FormIndex.htm>.

lawfulness—is based on individual right. And the common force that protects this collective right cannot logically have any other purpose or any other mission than that for which it acts as a substitute. Thus, since an individual cannot lawfully use force against the person, liberty, or property of another individual, then the common force—for the same reason—cannot lawfully be used to destroy the person, liberty, or property of individuals or groups.” [The Law, Frederic Bastiat (1801-1850), page 2
SOURCE: <http://famguardian.org/Publications/TheLaw/TheLaw.htm>]

The principles established by the above quote are:

1. Civil law serves as a delegation of authority from the people as individuals. We call it the “club rules”. You aren’t subject to these rules until you JOIN the “club” called the “state”.
2. The purpose of all civil law is to define and limit government power:

“Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power.”
[Yick Wo v. Hopkins, [118 U.S. 356](#) (1886)]

3. That delegation of authority found in the civil law cannot lawfully be enforced against those who are not a member of the “state” or “club” called “citizens”, “residents”, and “inhabitants”. If it is, slavery and theft has occurred.
4. You cannot personally delegate to a government that which you yourself do not individually possess.
5. An entire government has no more rights than a single human being and is EQUAL in every respect to them.
6. A government that tries to assert any more rights than a single human being is violating equal protection and equal treatment that is the foundation of the Constitution.
7. The only way the collective or its representative, the government, can have more rights than a single human is for all those who are the OBJECT of those rights to individually and personally consent in some way. That consent is usually manifested by choosing a civil domicile within the jurisdiction of the “state”, and thus JOINING the state as an officer or agent of the state.
8. The decision to politically associate and join the “state” must be voluntary and cannot be FORCED or COERCED. Any attempt to do any of the following constitutes such force and coercion:
 - 8.1. Presume that you are a “citizen”, “resident” or “inhabitant”.
 - 8.2. Not being required in court to PROVE that you consented to become a “citizen”, “resident”, or “inhabitant” when enforcing a civil obligation. This is equivalent to being required to demonstrate an EXPRESS waiver of sovereign immunity before you can sue the government as your EQUAL.
9. Those who have not consented by refusing to become “citizens”, “residents” or “subjects”:
 - 9.1. Retain their ABSOLUTE equality in relation to any and every government under the common law.
 - 9.2. Are not subject to the civil statutory law and the PUBLIC rights it implements and enforces.
10. Every right asserted by any government over your life, liberty, or property MUST originate from your personal, individual consent demonstrated WITH EVIDENCE on the record of every court and administrative proceeding directed against you.
11. A government that seeks to enforce any civil obligation upon you has the burden of proving with evidence the following:
 - 11.1. That you personally consented to the civil status to which the right attaches.
 - 11.2. That you consented to be a “citizen”, “resident”, or “inhabitant” under the civil laws of the place.
 - 11.3. That the place where you are a citizen or resident permits INEQUALITY between the governed and the governors. States of the Union and their constitutions DO NOT permit such inequality.

For an exhaustive discussion of the above principles, see:

Requirement for Equal Protection and Equal Treatment, Form #05.033
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Supreme Court has identified the federal government of finite, delegated, enumerated powers.

“We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, 8. As James Madison wrote, “[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite.” The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally mandated division of authority "was adopted by the Framers to**

1 ensure protection of our fundamental liberties." Gregory v. Ashcroft, 501
2 U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and independence of the
3 coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any
4 one branch, a healthy balance of power between the States and the Federal Government will reduce the risk
5 of tyranny and abuse from either front." Ibid. "
6 [U.S. v. Lopez, 514 U.S. 549 (1995)]
7

8 "This government is acknowledged by all to be one of enumerated powers. The principle that it can exercise
9 only the powers granted to it would seem too apparent to have required to be enforced by all those arguments
10 which its enlightened friends, while it was depending before the people, found it necessary to urge. That principle
11 is now universally admitted. But the question respecting the extent of the powers actually granted is perpetually
12 arising, and will probably continue to arise, as long as our system shall exist."
13 [M'Culloch v. Maryland, 4 Wheat. 316, 405, 4 L.Ed. 579, 601]
14

15 "The people of the United States, by their Constitution, have affirmed a division of internal governmental powers
16 between the federal government and the governments of the several states-committing to the first its powers by
17 express grant and necessary implication; to the latter, or [301 U.S. 548, 611] to the people, by reservation, 'the
18 powers not delegated to the United States by the Constitution, nor prohibited by it to the States.' The Constitution
19 thus affirms the complete supremacy and independence of the state within the field of its powers. Carter v. Carter
20 Coal Co., 298 U.S. 238, 295, 56 S.Ct. 855, 865. The federal government has no more authority to invade that
21 field than the state has to invade the exclusive field of national governmental powers; for, in the oft-repeated
22 words of this court in Texas v. White, 7 Wall. 700, 725, 'the preservation of the States, and the maintenance of
23 their governments, are as much within the design and care of the Constitution as the preservation of the Union
24 and the maintenance of the National government.' The necessity of preserving each from every form of illegitimate
25 intrusion or interference on the part of the other is so imperative as to require this court, when its judicial power
26 is properly invoked, to view with a careful and discriminating eye any legislation challenged as constituting such
27 an intrusion or interference. See South Carolina v. United States, 199 U.S. 437, 448, 26 S.Ct. 110, 4 Ann.Cas.
28 737."
29 [Steward Machine Co. v. Davis, 301 U.S. 548 (1937)]

30 All powers not expressly enumerated in the Constitution as being delegated to the federal government are reserved to the
31 people or the states Ninth and Tenth Amendments respectively.

32 We also established in the previous section that the Constitution as a contract can only bind those who sign it or take an oath
33 to obey it. Since no citizen ever signed it, it cannot obligate them. The only remaining parties therefore who can be legally
34 obligated to obey it are those who took an oath to obey it as public servants as described in Article 6 of the Constitution.

35 Since the Constitution cannot obligate citizens in states of the Union in any way who never signed it, then it cannot delegate
36 authority to a public servant legislator to pass a law which might obligate these citizens to do anything. This fact can be
37 proved by examining the CIVIL statutory enactments of Congress, nearly all of which apply only to the government. We
38 show in Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037, Section 10 how to prove
39 who the intended audience for a statute is simply by the way it is published and whether it has implementing regulations or
40 not. In almost all cases, federal civil legislation that only applies to persons who work for the government:

- 41 1. Has definitions that limit the audience for enforcement to government statutory "employees", public officers, and
42 instrumentalities.

43 TITLE 26 > Subtitle F > CHAPTER 64 > Subchapter D > PART II > § 6331
44 § 6331. Levy and distraint

45 (a) Authority of Secretary

46 If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it
47 shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the
48 expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under
49 section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of
50 such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of
51 the United States, the District of Columbia, or any agency or instrumentality of the United States or the District
52 of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer,
53 employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice
54 and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay
55 such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

2. Has no implementing regulations published in the Federal Register authorizing its enforcement against anyone domiciled in a state of the Union. These regulations are required by the Administrative Procedures Act, 5 U.S.C. §552(a) as well as the Federal Register Act, 44 U.S.C. §1505(a).
3. Does not need implementing regulations published in the Federal Register if the law or statute may only be enforced against federal agencies, employees, instrumentalities. See 5 U.S.C. §553(a) and 44 U.S.C. §1505(a)(1).

Governments are founded to protect natural and constitutional PRIVATE rights.

"The rights of individuals and the justice due to them, are as dear and precious as those of states. Indeed the latter are founded upon the former; and the great end and object of them must be to secure and support the rights of individuals, or else vain is government."
[Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed 440 (1793)]

The government can only perform the function of protecting private and individual rights when they are prohibited from passing laws that either regulate or impair those rights.

"It would be a palpable incongruity to strike down an act of state legislation which, by words of express divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that, as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as it sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is that it may not impose conditions which require the relinquishment of Constitutional rights. If the state may compel the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a surrender of all. It is inconceivable that guaranties embedded in the Constitution of the United States may thus be manipulated out of existence."
[Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)]

The above holding of the U.S. Supreme Court explains precisely where the exercise of rights to drive, to marry, or to practice a profession can be regulated and "licensed", and that place is where such rights do not exist(!), which is on federal territory where the Constitution does not apply.

"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."
[Downes v. Bidwell, 182 U.S. 244 (1901)]

The government has always had the authority to regulate the exercise of rights by those who work for it as statutory "employees", "public officers", or instrumentalities:

"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. O'Connor v. Ortega, 480 U.S. 709, 723 (1987) (plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. Public

Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973); Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973).”
[Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]

We have therefore proven that all government, whether state or federal, which passes laws to regulate the conduct of its own statutory “officers” and “employees” can lawfully regulate such “public conduct” in the context of federal territory only, because no constitutional rights exist there which the Congress could destroy by passing such a law.

Those, on the other hand, who are not domiciled on federal territory and instead are domiciled on land protected by the United States of America Constitution retain all of their natural and UNalienable rights.

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

Only by entering into contracts or accepting government benefits or franchises and thereby procuring a “status” and a “res” under a government franchise can such persons surrender said rights, and when they do, they must consent to be treated as though they maintain an effective domicile on federal territory. The Declaration of Independence says that all men are created equal and endowed by their Creator (God) with “unalienable” rights:

“We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,
--“
[Declaration of Independence]

The word “unalienable” is defined as follows:

“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”
[Black’s Law Dictionary, Fourth Edition, p. 1693]

As the above indicates, an “unalienable” right cannot be sold, transferred, or bargained away in relation to the government, which means that signing or consenting to any kind of franchise agreement cannot destroy or undermine that right in relation to the government. It is only in relation to the government, in fact, that these rights can even mean anything to begin with because even before governments were created, men had the right to privately contract with others. This method of surrendering private rights in exchange for other private rights, in fact, is the basis for all commerce.

Therefore, the only place that such rights can be sold, bargained away, or transferred to the federal government is in places where they do not exist under the organic law, which is only on federal territory. Everything on federal territory is a privilege and you need express permission from the government to do anything there. When you’re living on the King’s land, and you need the permission of the Crown and may not presume the existence of the permission since you risk his displeasure if you proceed without his express permission. The U.S. Supreme Court held that federal territory, in fact, is run more like a “British Crown colony” than a republican state of America. Notice the phrase “privileges of the bill of rights” in the quote below. Even rights are privileges on federal territory!:

“Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of rights.”
[Downes v. Bidwell, 182 U.S. 244 (1901)]

Consequently, no constitutionally protected right may be bargained away, sold, or contracted away and thereby given to the government. If this is true, the only place that the government can engage in any kind of contract or franchise that might undermine the natural, “unalienable” rights of a man or woman is in the following circumstances:

1. If that man or woman is legally domiciled on territory of the federal government not protected by the Bill of Rights. In such a case, there are no constitutional rights to give up, but only statutory privileges. Neither is there any common law in federal courts or on federal territory to protect rights, because such rights do not exist. See *Erie Railroad v. Tompkins*, 304 U.S. 64 (1938). The following conditions of citizenship are synonymous with this status:
 - 1.1. Statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#).
 - 1.2. Statutory "resident" pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
 - 1.3. "Permanent resident" pursuant to [8 U.S.C. §1101\(a\)\(20\)](#).
 - 1.4. Statutory "U.S. person" as defined in [26 U.S.C. §7701\(a\)\(30\)](#).
2. If the man or woman are acting in a representative capacity on behalf of an artificial entity that has no constitutional rights. Such an entity might include a corporation created by the government or a public office within that government. In such a case, [Federal Rule of Civil Proc. 17\(b\)](#) applies. Such an artificial entity is usually the object of a federal franchise and therefore "privileged".

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

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

- (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;**
- (2) for a corporation [a federal corporation called the "United States", in this case], by the law under which it was organized; and**
- (3) for all other parties, by the law of the state where the court is located, except that:**
 - (A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and
 - (B) [28 U.S.C. §§754](#) and [959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

Case #2 above is a subset of Case #1 above in the case of persons serving in "public offices" within the federal government, because according to [4 U.S.C. §72](#), the "seat" of the federal government is in the District of Columbia, which is federal territory not protected by the Bill of Rights.

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

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

While a man or woman is satisfying the obligations associated with a "public office" while on official duty, they take on the character of the sovereign that they represent pursuant to [Federal Rule of Civil Proc. 17\(b\)](#). This sovereign, the United States government, is a federal corporation with a legal domicile in the District of Columbia, pursuant to [4 U.S.C. §72](#) and Article 1, Section 8, Clause 17 of the United States Constitution. To wit:

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

- (15) **"United States" means -**
(A) **a Federal corporation;**
(B) an agency, department, commission, board, or other entity of the United States; or
(C) an instrumentality of the United States.

*"Corporations are also of all grades, and made for varied objects; **all governments are corporations, created by usage and common consent, or grants and charters which create a body politic for prescribed purposes; but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of power, they are all governed by the same rules of law, as to the construction and the obligation of the instrument by which the incorporation is made. One universal rule of law protects persons and property.** It is a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst.*

4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing of protection as other persons, and their corporate property secured by the same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal government, by the amendments to the constitution."
[Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, [36 U.S. 420](#) (1837)]

In law, all corporations are statutory “citizens” or “residents” of the place they were created, which implies that they have a legal domicile in the place they were incorporated.

"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)]

Therefore, the “office” that a person holds is the “res” which is domiciled on federal territory and is a “res-ident” or “res” which is “identified” in the records of the government. The person choosing through their right to contract to voluntarily occupy the “office” is not a “resident”, but rather the “public office” that they fill while on official duty becomes the “resident”. This is clarified by Bouvier’s Maxims of Law, which say on this subject:

“Quando duo juro concurrunt in und personā, aequum est ac si essent in diversis.
When two rights [public right v. private right] concur in one person, it is the same as if they were in two separate persons. 4 Co. 118.”
[Bouvier’s Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

The Internal Revenue Code, for instance, places the domicile of those engaging in this public office within the District of Columbia pursuant to 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d), because as “taxpayers”, they are acting in a representative capacity on behalf of the national and not state government:

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

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

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

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

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

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 76](#) > [Subchapter A](#) > § 7408
[§7408. Action to enjoin promoters of abusive tax shelters, etc.](#)

(d) Citizens and residents outside the United States

If any citizen or resident of the United States does not reside in, and does not have his principal place of business in, any United States judicial district, such citizen or resident shall be treated for purposes of this section as residing in the District of Columbia.

If Congress really had jurisdiction within a state of the Union, do you think they would need to pull the above trick, which effectively kidnaps your legal identity or “res” and moves it to the District of Columbia?

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

“The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; **but for a very long time this court**

1 has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their
2 political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation
3 upon the power which springs from the bankruptcy clause. *United States v. Butler, supra.*"
4 [*Ashton v. Cameron County Water Improvement District No. 1*, 298 U.S. 513, 56 S.Ct. 892 (1936)]

5 If you would like to see a memorandum of law that you can use to apply the concepts in this section to challenge enforcement
6 jurisdiction of the Internal Revenue Service, see:

Challenge to Income Tax Enforcement Authority within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/FormIndex.htm>

7 **11.2 Why Statutory Civil Law is a Substitute for Common Law that only Applies on Federal Territory**⁶⁷

8 The Constitution adopts the common law of England in effect at the time it was ratified in 1789. The common law, in turn,
9 is a body of judicial precedent establishing certain injurious acts as crimes consistent with the provisions of God's law found
10 in the Holy Bible. The provisions of God's Law, in turn, are arranged by subject matter in the following document on our
11 website:

Laws of the Bible, Form #13.001
<http://sedm.org/Forms/FormIndex.htm>

12 The common law is the unwritten law that God put on our hearts. It derives from our conscience, which is what the Bible
13 describes as "the Holy Spirit". It need not be written down because its provisions are universally recognized by all peoples
14 and all cultures in civilized society. For instance, murder is universally recognized in every society and culture on earth as a
15 crime. Even if the government never passed a law prohibiting murder as a crime, a jury of twelve people would convict any
16 person who engaged in it as a criminal and sentence them to jail. The only thing that really varies among cultures is the
17 penalty authorized to be imposed for the commission of the crime. Some cultures execute murderers, such as the United
18 States, whereas other culture sentence murderers to life in prison.

19 The criminal law need not be written down and could theoretically be enforced without any written law at all! In many
20 primitive countries and societies, this is exactly how it is still enforced. This was the case, for instance, in the early history
21 of the American west, where settlers formed their own courts to convict fellow settlers before a territorial government could
22 be established. Before we even had a business called "government", families and tribes had their own courts and judges and
23 rulers who executed the "common law", which is unwritten, against those within the family or tribe who injured the equal
24 rights of others. This was done for self-protection, because the right of self-defense is a God given right that comes from
25 God, not from a pagan deity called "government".

26 For the commandments, "You shall not commit adultery," "You shall not murder," "You shall not steal," "You
27 shall not bear false witness," "You shall not covet," and if there is any other commandment, are all summed up
28 in this saying, namely, "You shall love your neighbor as yourself."

29 Love does no harm to a neighbor; therefore love is the fulfillment of the law.
30 [*Romans 13:9-10*, Bible, NKJV]

32 "Do not strive with a man [or make him the object of law enforcement] without cause, if he has done you no
33 harm."
34 [*Prov. 3:30*, Bible, NKJV]

35 Why, then, do governments write "statutes" to codify the common law if they don't need to? Here are the reasons:

36 1. On federal territory, there is no common law. See *Erie Railroad v. Tompkins*, [304 U.S. 64](#) (1938).

37 "There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law
38 applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the
39 Law of Torts"
40 [*Erie Railroad v. Tompkins*, [304 U.S. 64](#) (1938)]

⁶⁷ Source: *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037, Section 9; <http://sedm.org/Forms/FormIndex.htm>.

Without common law, the only vehicle available to “govern” is written statutory law.

2. There is no equal protection on federal territory. None of the provisions within the Constitution, including those mandating equal protection, apply on federal territory except at the pleasure and discretion of Congress. Fortunately, Congress has statutorily imposed the requirement for “equal protection” in 42 U.S.C. §1981, but that requirement is still subject to the whims and discretion of a judge who is not bound by either the Constitution or the common law when operating exclusively upon federal territory. Consequently, the enforcement of equal protection on federal territory is little more than a franchise and a privilege that requires one to bow down and worship a federal priest of the civil religion of socialism called a “judge”. For details on this scam, see:

[Socialism: The New American Civil Religion](http://sedm.org/Forms/FormIndex.htm), Form #05.016

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

3. On federal territory, there are no Constitutional rights to protect. EVERYTHING that happens on federal territory must be authorized by statutory law because *everything* is a privilege rather than a right. Congress is empowered to irrevocably extend the protections of the Constitution to specific territories by legislation, but it is not required to.

“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of rights.”

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

The above concepts explain the very reason why the federal territories created as the American west was settled were so quick to join the Union and become independent republics: Because if they didn’t, they would live essentially as the equivalent of what the U.S. Supreme Court referred to as “a British Crown colony”!

The United States government was therefore formed with only two purposes in mind:

1. As a landlord and property manager for the community property of the states, which consisted of territories and/or possessions acquired by the Union through purchase or conquest. At the time the Constitution was ratified, there were only thirteen states in the Union. All the other states had not yet been formed and these states wanted a way to groom the vast unsettled territorial lands for statehood and minimize skirmishes of the existing states over these unsettled lands. The power over this community property or territory was delegated by the Northwest ordinance and other territorial acts to the new Constitution.

2. To conduct foreign affairs with other nations. This includes the ability to declare war, to make peace, and to ratify treaties with other nations. This authority was delegated to the “United States” by the “United States of America” that was organized under the Articles of Confederation, according to the U.S. Supreme:

“As a result of the separation from Great Britain by the colonies, acting as a unit, the powers of external sovereignty passed from the Crown not to the colonies severally, but to the colonies in their collective and corporate capacity as the United States of America. Even before the Declaration, the colonies were a unit in foreign affairs, acting through a common agency—namely, the Continental Congress, composed of delegates from the thirteen colonies. That agency exercised the powers of war and peace, raised an army, created a navy, and finally adopted the Declaration of Independence. Rulers come and go; governments end and forms of government change; but sovereignty survives. A political society cannot endure [299 U.S. 304, 317] without a supreme will somewhere. Sovereignty is never held in suspense. When, therefore, the external sovereignty of Great Britain in respect of the colonies ceased, it immediately passed to the Union. See Penhallow v. Doane, 3 Dall. 54, 80, 81, Fed.Cas. No. 10925. That fact was given practical application almost at once. The treaty of peace, made on September 3, 1783, was concluded between his Britannic Majesty and the ‘United States of America.’ 8 Stat., European Treaties, 80.

The Union existed before the Constitution, which was ordained and established among other things to form ‘a more perfect Union.’ Prior to that event, it is clear that the Union, declared by the Articles of Confederation to be ‘perpetual,’ was the sole possessor of external sovereignty, and in the Union it remained without change

1 save in so far as the Constitution in express terms qualified its exercise. The Framers' Convention was called
2 and exerted its powers upon the irrefutable postulate that though the states were several their people in respect
3 of foreign affairs were one. Compare The Chinese Exclusion Case, [130 U.S. 581, 604](#), 606 S., 9 S.Ct. 623. In
4 that convention, the entire absence of state power to deal with those affairs was thus forcefully stated by Rufus
5 King:"
6 [United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936)]

7 All subjects of internal legislation other than those above were reserved to the states of the Union and the people by the Ninth
8 and Tenth Amendments to the Constitution. To wit:

9 *Foreign States:* "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
10 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the
11 action is brought; and hence, one state of the Union is foreign to another, in that sense."
12 [Black's Law Dictionary, Sixth Edition, p. 648]
13

14 "It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, [247 U.S.](#)
15 [251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal
16 affairs of the states; and emphatically not with regard to legislation."
17 [Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]
18

19 "The difficulties arising out of our dual form of government and the opportunities for differing opinions
20 concerning the relative rights of state and national governments are many; but for a very long time this court
21 has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their
22 political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation
23 upon the power which springs from the bankruptcy clause. United States v. Butler, supra."
24 [Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]
25

26 "Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or
27 independent foreign states, except in so far as the United States is paramount as the dominating government, and
28 in so far as the states are bound to recognize the fraternity among sovereignties established by the federal
29 Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and
30 judicial proceedings of the other states..."
31 [81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003), legal encyclopedia]
32

33 "The States between each other are sovereign and independent. They are distinct and separate sovereignties,
34 except so far as they have parted with some of the attributes of sovereignty by the Constitution. They continue
35 to be nations, with all their rights, and under all their national obligations, and with all the rights of nations in
36 every particular; except in the surrender by each to the common purposes and objects of the Union, under the
37 Constitution. The rights of each State, when not so yielded up, remain absolute."
38 [Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]
39

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

48 It should also be emphasized that states of the Union are not "territories" as that word is used in American jurisprudence, but
49 rather sovereign, foreign, and independent NATIONS who are confederated under the auspices of a "treaty" called the United
50 States Constitution:

51 "§1. Definitions, Nature, and Distinctions

52 "The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal
53 meaning under the political institutions of the United States, and does not necessarily include all the territorial
54 possessions of the United States, but may include only the portions thereof which are organized and exercise
55 governmental functions under act of congress."

"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word 'territory,' when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term 'territories' has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a territory is not determined by the particular form of government with which it is, more or less temporarily, invested.

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

"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."
[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]

Consequently, nothing that happens outside of federal territory can become the proper subject of federal legislation. There is only one exception to this rule, which is that those who participate in federal contracts or franchises may become the proper subject of federal legislation regardless of where they are situated. This is because all franchises are a product of your right to contract and contracts are not tied to a place.

Debitum et contractus non sunt nullius loci.

Debt and contract [franchise agreement, in this case] are of no particular place.

Locus contractus regit actum.

The place of the contract [franchise agreement, in this case, which is ALSO a contract] governs the act.

[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit consent.'" Story on Conflict of Laws §23."
[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

Franchises include such things as domicile, driver's licenses, marriage licenses, income taxes, Social Security, etc. All these franchises are a product of your absolute right to contract and which therefore may operate "extraterritorially" as a consequence. For instance, domicile is a franchise.

"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, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally 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."
[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

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

A person situated temporarily abroad in a foreign country, while he is participating in the domicile franchise relating to federal territory only, may be taxed even though he is not within the territory of the taxing authority, pursuant to 26 U.S.C. §911. In

that sense, government protection becomes a franchise that operates extraterritorially against property located within federal territory. These facts were admitted by an early Texas state court, keeping in mind that the term “citizenship”, is synonymous with “domicile” under federal law:

"The rights of the individuals are restricted only to the extent that they have been voluntarily surrendered by the citizenship [domicile] to the agencies of government."
[City of Dallas v Mitchell, 245 S.W. 944]

"The term 'citizen', as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is substantially synonymous with the term 'domicile'. Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554, 557."
[Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944)]

***"Citizenship and domicile are substantially synonymous.** Residency and inhabitance are too often confused with the terms and have not the same significance. Citizenship implies more than residence. It carries with it the idea of identification with the state and a participation in its functions. As a citizen, one sustains social, political, and moral obligation to the state and possesses social and political rights under the Constitution and laws thereof. Harding v. Standard Oil Co. et al. (C.C.) 182 F. 421; Baldwin v. Franks, 120 U.S. 678, 7 S.Ct. 763, 32 L.Ed. 766; Scott v. Sandford, 19 How. 393, 476, 15 L.Ed. 691."*
[Baker v. Keck, 13 F.Supp. 486 (1936)]

The establishment of all governments requires all three of the following elements. Remove any one or more of them, and you don't have a legitimate “government”, but rather nothing but a de facto corporation which is NOT a “body politic”:

1. People.
2. Territory.
3. Laws.

All written law enacted by government must be tied to a specific place and a specific group of people called a “state” who voluntarily consent to the protection afforded by government by choosing a domicile within the jurisdiction of that government and thereby become “customers” of the government’s “protection franchise” business. These people are called “citizens” (natural born or naturalized) or “residents” (aliens with permanent residence) and what entitles them to such protection is their voluntary “allegiance”. Based on this requirement:

1. Any law which does not prescribe a specific place is private law that only applies to those who explicitly (in writing) or implicitly (by their conduct) consent to be bound by it. In that sense, it operates as a franchise rather than public law that applies equally to everyone. In that sense, all such law behaves as a contract or agreement between individuals, nations, or governments.
2. Those who are not part of the group called the “state” because they do not have a domicile within that jurisdiction retain all their sovereignty and implicitly reserve all their rights. They:
 - 2.1. Are not party to the “protection contract or agreement” called the Constitution and all laws passed in pursuance to it. The only law that binds them is then the common law.
 - 2.2. Are not obligated to pay for the protection of the government.
 - 2.3. Retain all their natural and inalienable rights guaranteed and protected by the Constitution.
 - 2.4. Possess all the same sovereignty and sovereign immunity as any earthly government. In any society where all men are created equal, no group of men called a “government” can have any more authority than a single man.

The next logical question to ask about the jurisdiction is the following insightful question posed by one of our members, which we include here along with our answer:

QUESTION: Being sovereign means that you have the personal responsibility to yourself and your God, but in your Citizenship and Sovereignty Course, Form #12.001, it talks about Public Law. This includes the constitutions on Federal and State levels, criminal codes, and Title 5 of the U.S. Code (for federal employees).

With that being said, if we are to only follow what the Bible says as rule, then what do criminal codes serve? Are they for criminal acts in the government? Do they protect the state (as in individual people)? If I am not personally infringing on an

individual's rights to life, liberty, and pursuit of happiness, am I not subject to criminal codes? Or do we have to take every code to heart, following those that are truly and only following God's will, and fighting those that are unconstitutional?

Some misdemeanors under the U.S. Code and such are oppressive to a Sovereign, and it would make sense to me that if I am following God, and not personally hurting anyone else, that I am not subject to any code as long as I do not infringe on an individual's life, liberty, and pursuit of happiness. No one person, or group of people can stop me from choosing to do something, as long as I am not hurting anyone, correct?

ANSWER: That's an interesting question that arises from a fundamental misunderstanding of the nature of the constitution:

1. You are correct that the origin of all the government's authority to enact public law is the protection of the equal rights of all.
2. You are confusing "positive law" with "public law". They are NOT synonymous. The fact that a title or statute exists is not in and of itself proof that this statute is "public law". Once again, all law is divided up between private law and public law, and it is often very difficult to distinguish which of the two a given title or statute falls under. Generally:
 - 2.1. Only Title 18 of the U.S. Code is "public law" that applies equally to everyone physically situated on federal territory.
 - 2.2. All other federal statutes and titles are private law that regulate the exercise of federal franchises, territory, and domiciliaries. In that sense, they relate only to community "property" of the states under the management of the federal government and the federal courts pursuant to Article 4, Section 3, Clause 2 of the United States Constitution.

If you still don't understand this, you should go back and read the following free memorandum of law on our website:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

3. Neither the state nor federal constitutions bind citizens, but rather they bind ONLY "public officers" who took an oath to obey them. The duty imposed by these constitutions arises from the taking of an oath and the fiduciary duty that attaches to the oath taken by these public officers.

"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."⁶⁸ 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.⁶⁹ That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.⁷⁰ and owes a fiduciary duty to the public.⁷¹ It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.⁷² 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.⁷³"
[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

As a contract, which is what the courts call them, constitutions are deficient because the people never individually consented to it.

"A state can no more impair the obligation of a contract by her organic law [constitution] than by legislative enactment; for her constitution is a law within the meaning of the contract clause of the national constitution."

⁶⁸ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

⁶⁹ Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

⁷⁰ Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

⁷¹ United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 US 807, 98 L Ed 2d 18, 108 S Ct 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 US 1035, 100 L Ed 2d 608, 108 S Ct 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

⁷² Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

⁷³ Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 Railroad Co. v. [115 U.S. 650, 673] McClure, 10 Wall. 511; Ohio Life Ins. & T. Co. v. Debolt, 16 How. 429;
2 Sedg. St. & Const. Law, 637 And the obligation of her contracts is as fully protected by that instrument against
3 impairment by legislation as are contracts between individuals exclusively. State v. Wilson, 7 Cranch, 164;
4 Providence Bank v. Billings, 4 Pet. 514; Green v. Biddle, 8 Wheat. 1; Woodruff v. Trapnall, 10 How. 190; Wolff
5 v. New Orleans, 103 U.S. 358."
6 [New Orleans Gas Company v. Louisiana Light Company, 115 U.S. 650 (1885)]

7 Therefore, constitutions and all laws or statutes or "codes" passed in furtherance of them neither obligate private citizens
8 nor delegate authority to public servants to impose a "duty" upon the average American to do anything other than simply
9 to avoid hurting the equal rights of others. This is the basic function of law itself, according to Frederic Bastiat:

10 "We must remember that law is force, and that, consequently, the proper functions of the law cannot lawfully
11 extend beyond the proper functions of force. When law and force keep a person within the bounds of justice, they
12 impose nothing but a mere negation. **They oblige him only to abstain from harming others. They violate neither**
13 **his personality, his liberty nor his property. They safeguard all of these. They are defensive; they defend equally**
14 **the rights of all."**

15 [The Law, Frederic Bastiat;

16 SOURCE: <http://famguardian.org/Publications/TheLaw/TheLaw.htm>

17
18 "The harmlessness of the mission performed by law and lawful defense is self-evident; the usefulness is obvious;
19 and the legitimacy cannot be disputed.

20 As a friend of mine once remarked, this negative concept of law is so true that the statement, the purpose of the
21 law is to cause justice to reign, is not a rigorously accurate statement. It ought to be stated that **the purpose of**
22 **the law is to prevent injustice from reigning.** In fact, it is injustice, instead of justice, that has an existence of its
23 own. Justice is achieved only when injustice is absent.

24 **But when the law, by means of its necessary agent, force, imposes upon men a regulation of labor, a method**
25 **or a subject of education, a religious faith or creed - then the law is no longer negative; it acts positively upon**
26 **people. It substitutes the will of the legislator for their own initiatives. When this happens, the people no longer**
27 **need to discuss, to compare, to plan ahead; the law does all this for them. Intelligence becomes a useless prop**
28 **for the people; they cease to be men; they lose their personality, their liberty, their property.**

29 Try to imagine a regulation of labor imposed by force that is not a violation of liberty; a transfer of wealth
30 imposed by force that is not a violation of property. If you cannot reconcile these contradictions, then you must
31 conclude that the law cannot organize labor and industry without organizing injustice."

32 [The Law, Frederic Bastiat;

33 SOURCE: <http://famguardian.org/Publications/TheLaw/TheLaw.htm>

- 34 4. Statutes passed in furtherance of state and federal constitutions therefore are law for officers of the government, not
35 private individuals.
- 36 5. Out of the second great commandment to love our neighbor found in the Holy Bible (Exodus 20:12-17, Romans 13:9,
37 and Matt. 22:39) springs all the authority of civil government delegated by God Himself, which is to love our neighbor
38 by avoiding hurting him or her. It isn't "public laws" that create the duty or impose the force to obey, but the judgment
39 of your peers sitting on a jury that ultimately does. Your liberty is in the hands of your neighbor, who is a fellow
40 sovereign. If the laws themselves are unjust to the point where juries won't enforce them, then that is where the rubber
41 meets the road because juries can't be compelled to enforce them.
- 42 6. Every good Christian should obey the criminal laws where they physically are, regardless of their choice of domicile or
43 citizenship, because you can't love your neighbor and not avoid hurting them. The purpose of all criminal laws is to
44 prevent harming the equal rights of other fellow sovereigns.
- 45 7. Only Title 18 of the U.S. Code is REAL "public law", and even then, it can only be enforced for crimes committed on
46 federal territory and not within any state of the Union. Criminal provisions of all other titles of the U.S. code amount to
47 nothing more than private law that applies to those engaging in government franchises, of which the income tax and
48 Social Security are examples. If you never consented to participate in government franchises and do not violate title 18
49 on federal territory, then all titles other than Title 18 are "foreign" and do not apply to you. They are as foreign as the
50 laws of china, for instance.

51
52 As you will find out in the next section, nearly all statutes passed by Congress have no implementing regulations and therefore
53 may only be enforced ONLY against the following specifically identified groups:

Legal Deception, Propaganda, and Fraud

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form #05.014, Rev. 10/14/2016

219 of 662

EXHIBIT: _____

1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1) .
2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553](#)(a)(2) .
3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).

11.3 **Federal Rule of Civil Procedure 17 establishes that civil law is a voluntary franchise**⁷⁴

Federal Rule of Civil Procedure 17 establishes the basis for litigating in all CIVIL courts under ONLY the STATUTORY law.

[IV. PARTIES](#) > Rule 17.

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

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) [28 U.S.C. §§754](#) and [959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

Conspicuously absent from the above federal civil rule are the two MOST important sources of law:

1. The USA Constitution.
2. The common law. The common law includes natural rights.

Why are these two sources of law NOT explicitly or expressly mentioned in the above civil rule as a source of jurisdiction or standing to sue in a federal CIVIL statutory court? Because these sources of law come from the constitution and are NOT “granted” or “created” by the government. Anything not CREATED by the government cannot be limited, regulated, or taxed. PRIVATE rights and PRIVATE property, for instance, are NOT “created” by government and instead are created and endowed by God, according to the Declaration of Independence:

“We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,

”
[Declaration of Independence, 1776]

“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)]

The Constitution or the common law therefore may be cited by ANYONE, including those not domiciled within the civil statutory jurisdiction of the civil court, so long as they were physically present on land protected by the Constitution within the district served by the court at the time they received an injury. Recall that the Constitution attaches to LAND, and not to your status as a statutory “citizen” or “resident”:

“It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it.”

[Balzac v. Porto Rico, 258 U.S. 298 (1922)]

⁷⁴ Source: *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002, Section 11.3; <http://sedm.org/Forms/FormIndex.htm>.

1 **11.4 Effect of domicile on citizenship and synonyms for domicile**⁷⁵

2 Now let’s summarize what we have just learned so far to show graphically the effect that one’s choice of domicile has on
3 their citizenship status. Below are some authorities upon which we will base our summary and analysis.

4 *“Domicile and citizen are synonymous in federal courts, Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp.*
5 *981, 982; inhabitant, resident and citizen are synonymous, Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678,*
6 *683.”*
7 *[Black’s Law Dictionary, Fourth Edition, p. 311]*
8

9 *“The term ‘citizen’, as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is*
10 *substantially synonymous with the term ‘domicile’. [Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554,](#)*
11 *[557.](#)”*
12 *[Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944)]*
13

14 *The terms “citizen” and “citizenship” are distinguishable from “resident” or “inhabitant.” Jeffcott v. Donovan,*
15 *C.C.A.Ariz., 135 F.2d. 213, 214; and from “domicile,” Wheeler v. Burgess, 263 Ky. 693, 93 S.W.2d. 351, 354;*
16 *First Carolinas Joint Stock Land Bank of Columbia v. New York Title & Mortgage Co., D.C.S.C., 59 F.2d. 350,*
17 *351. The words “citizen” and citizenship,” however, usually include the idea of domicile, Delaware, L. & W.R.*
18 *Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557; citizen inhabitant and resident often synonymous, Jonesboro Trust*
19 *Co. v. Nutt, 118 Ark. 368, 176 S.W. 322, 324; Edgewater Realty Co. v. Tennessee Coal, Iron & Railroad Co.,*
20 *D.C.Md., 49 F.Supp. 807, 809; and citizenship and domicile are often synonymous. Messick v. Southern Pa. Bus*
21 *Co., D.C.Pa., 59 F.Supp. 799, 800.*
22 *[Black’s Law Dictionary, Fourth Edition, p. 310]*

23 We will now present a table based on the above consistent with the entire content of the document which you can use for all
24 future reference. The term “Domestic National” in the table below refers to a person born in any state of the Union, or in a
25 territory or possession of the United States:

26

⁷⁵ Source: *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002, Section 11.8; <http://sedm.org/Forms/FormIndex.htm>.

1 **Table 6: Effect of domicile on citizenship status**

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

2 **NOTES:**

- 3 1. “United States” is defined as federal territory within 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), and 7408(d), and
- 4 4 U.S.C. §110(d). It does not include any portion of a Constitutional state of the Union.
- 5 2. The “District of Columbia” is defined as a federal corporation but not a physical place, a “body politic”, or a de jure
- 6 “government” within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: [Corporatization and Privatization of the Government](#), Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.
- 7 3. “nationals” of the United States of America who are domiciled outside of federal jurisdiction, either in a state of the
- 8 Union or a foreign country, are “nationals” but not “citizens” under federal law. They also qualify as “nonresident aliens”
- 9 under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if and only if they are engaged in a public office. See sections 4.11.2 of the [Great IRS Hoax](#), Form #11.302 for details.
- 10 4. Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented in
- 11 IRS publications.
- 12
- 13

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

Based on the above table, we can see that when a person within any government identifies you as a “citizen”, they presuppose that you maintain a “domicile” within their jurisdiction. The same thing goes for the term “inhabitant”, which also describes a person with a domicile within the jurisdiction of the local government where he lives. Note the use of the phrase “reside actually and permanently in a given place and has a domicile there” in the definition of inhabitant:

“Inhabitant. One who reside actually and permanently in a given place, and has his domicile there.” Ex parte Shaw, 145 U.S. 444, 12 S.Ct. 935, 36 L.Ed. 768.

The words “inhabitant,” “citizen,” and “resident,” as employed in different constitutions to define the qualifications of electors, means substantially the same thing; and, in general, one is an inhabitant, resident, or citizen at the place where he has his domicile or home. But the terms “resident” and “inhabitant” have also been held not synonymous, the latter implying a more fixed and permanent abode than the former, and importing privileges and duties to which a mere resident would not be subject. A corporation can be an inhabitant only in the state of its incorporation. Sperry Products v. Association of American Railroads, C.C.A.N.Y., 132 F.2d. 408, 411. See also Domicile; Residence. [Black’s Law Dictionary, Sixth Edition, p. 782]

The legal dictionary is careful to disguise the requirement for “domicile” in their definition of “resident”. To admit that domicile was a prerequisite for being a “resident”, they would open the door for a mass exodus of the tax system by most people, so they beat around the bush. For instance, here is the definition of “resident” from Black’s Law Dictionary:

Resident. “Any person who occupies a dwelling within the State, has a present intent to remain within the State for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence within the State together with indicia that his presence within the State is something other than merely transitory in nature. The word “resident” when used as a noun means a dweller, habitant or occupant; one who resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one who resides or abides. Hanson v. P.A. Peterson Home Ass’n, 35 Ill.App.2d. 134, 182 N.E.2d. 237, 240.

Word “resident” has many meanings in law, largely determined by statutory context in which it is used. [Kelm v. Carlson, C.A.Ohio, 473, F.2d. 1267, 1271] [Black’s Law Dictionary, Sixth Edition, p. 1309]

The Law of Nations, which is mentioned in Article 1, Section 8 of our Constitution and was used by the Founding Fathers to write the Constitution, is much more clear in its definition of “resident”, and does essentially admit a requirement for “domicile” in order for an “alien” to be classified as a “resident”:

“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their [intention of] dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizenship. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.” [The Law of Nations, p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington; emphasis added.]

You can read the above yourself at:

<http://famguardian.org/TaxFreedom/CitesByTopic/Resident-LawOfNations.pdf>

Since the only definition of “resident” found anywhere in the Internal Revenue Code or the Treasury Regulations is that of a “resident alien”, found in 26 U.S.C. §7701(b)(1)(A), then we:

1. Are not “residents” because we are not “aliens” and do not have a “domicile” in the “United States” (federal territory). Therefore, we do not have a “residence”.

2. Do not have a “residence”, because only “aliens” can have a “residence” under [26 C.F.R. §1.871-2\(a\)](#). “nonresident aliens” are NOT a subset of statutory “residents” but a SUPERSET.
3. Are “non-resident non-persons” if not engaged in a public office and “[nonresident aliens](#)” under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if engaged in a public office.
4. Are “[nationals](#)” but not “[citizens](#)” under [8 U.S.C. §1101\(a\)\(21\)](#).
5. Are “transient foreigners”:

“Transient foreigner. One who visits the country, without the intention of remaining.”
[Black’s Law Dictionary, Sixth Edition, p. 1498]

If you want to read more about this “resident” scam, consult section 4.10 of the free [Great IRS Hoax](#), Form #11.302 book.

11.5 Effect of domicile on CIVIL STATUTORY “status”⁷⁶

The law of domicile is almost exclusively the means of determining one’s “civil status” under the civil statutory laws of a given territory:

§ 29. Status

It may be laid down that the, status- or, as it is sometimes called, civil status, in contradistinction to political status - of a person depends largely, although not universally, upon domicil. The older jurists, whose opinions are fully collected by Story I and Burge, maintained, with few exceptions, the principle of the ubiquity of status, conferred by the lex domicilii with little qualification. Lord Westbury, in Udny v. Udny, thus states the doctrine broadly: "The civil status is governed by one single principle, namely, that of domicil, which is the criterion established by law for the purpose of determining civil status. For it is on this basis that the personal rights of the party - that is to say, the law which determines his majority and minority, his marriage, succession, testacy, or intestacy-must depend." Gray, C. J., in the late Massachusetts case of Ross v. Ross, speaking with special reference to capacity to inherit, says: "It is a general principle that the status or condition of a person, the relation in which he stands to another person, and by which he is qualified or made capable to take certain rights in that other's property, is fixed by the law of the domicil; and that this status and capacity are to be recognized and upheld in every other State, so far as they are not inconsistent with its own laws and policy."
[A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and Company, 1887, p. 89]

We have already established that civil law attaches to one’s VOLUNTARY choice of civil domicile. Civil law, in turn, enforces and thereby delivers certain “privileges” against those who are subject to it. In that sense, the civil law acts as a voluntary franchise or “protection franchise” that is only enforceable against those who voluntarily consent to avail themselves of its “benefits” or “protections”. Those who voluntarily and consensually avail themselves of such “benefits” and who are therefore SUBJECT to the “protection franchise” called domicile, in turn, are treated as public officers within the government under federal law, as is exhaustively established in the following memorandum:

[Why Statutory Civil Law is Law for Government and Not Private Persons](#), Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

The key thing to understand about all franchises is that the Congressionally created privileges or “public rights” they enforce attach to specific STATUSES under them. An example of such statuses include:

1. “Person” or “individual”.
2. “Alien”
3. “Nonresident alien”
4. “Driver” under the vehicle code of your state.
5. “Spouse” under the family code of your state.
6. “Taxpayer” under the Internal Revenue Code at 26 U.S.C. §7701(a)(14).
7. “Citizen”, “resident”, or “inhabitant” under the civil laws of your state.

The above civil statutory statuses:

⁷⁶ Source: [Why Domicile and Becoming a “Taxpayer” Require Your Consent](#), Form #05.002, Section 11.9; <http://sedm.org/Forms/FormIndex.htm>.

1 Are contingent for their existence on a DOMICILE in the geographical place or territory that the law applies to.
2 Hence, a "nonresident alien" or even "alien" civil status within the Internal Revenue Code, for instance, only applies if
3 one is PHYSICALLY PRESENT on federal territory or consensually domiciled there. If you are not physically on
4 federal territory and not domiciled there and not representing a public office domiciled there, you CANNOT be
5 ANYTHING under the Internal Revenue Code.
6 2 Are TEMPORARY, because your domicile can change.
7 3 Extinguish when you terminate your domicile and/or your presence in that place.
8 4 Are the very SAME "statuses" you find on ALL government forms and applications, such as voter registrations,
9 drivers' license applications, marriage license applications, etc. The purpose of filling out all such applications is to
10 CONTRACT to PROCURE the status indicated on the form and have it RECOGNIZED by the government grantor
11 who created the privileges you are pursuing under the civil law franchises that implement the form or application.

12 The ONLY way to AVOID contracting into the civil franchise if you are FORCED to fill out government forms is to:

- 13 1. Define all terms on the form in a MANDATORY attachment so as to EXCLUDE those found in any government law.
14 Write above your signature the following:

15 "Not valid, false, fraudulent, and perjurious unless accompanied by the SIGNED attachment entitled
16 _____, consisting of ____ pages."

- 17 2. Indicate "All rights reserved, U.C.C. §1-308" near the signature line on the application.
18 3. Indicate "Non assumpsit" on the application, or scribble it as your signature.
19 4. Indicate "duress" on the form.
20 5. Resubmit the form after the fact either in person or by mail fixing the application to indicate duress and withdraw your
21 consent.
22 6. Ask the government accepting the application to indicate that you are not qualified because you do not consent and
23 consent is mandatory. Then show that denial to the person who is trying to FORCE you to apply.
24 7. Submit a criminal complaint against the party instituting the duress to get you to apply.
25 8. Notify the person instituting the unlawful duress that they are violating your rights and demand that they retract their
26 demand for you to apply for something.

27 Below is an authority proving this phenomenon as explained by the U.S. Supreme Court:

28 *In Udny v. Udny (1869) L. R. 1 H. L. Sc. 441, the point decided was one of inheritance, depending upon the*
29 *question whether the domicile of the father was in England or in Scotland, he being in either alternative a British*
30 *subject. Lord Chancellor Hatherley said: 'The question of naturalization and of allegiance is distinct from that*
31 *of domicile.' Page 452. Lord Westbury, in the passage relied on by the counsel for the United States, began by*
32 *saying: 'The law of England, and of almost all civilized countries, ascribes to each individual at his birth two*
33 *distinct legal states or conditions,—one by virtue of which he becomes the subject [NATIONAL] of some*
34 *particular country, binding him by the tie of natural allegiance, and which may be called his political status;*
35 *another by virtue of which he has ascribed to him the character of a citizen of some particular country, and as*
36 *such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the*
37 *civil status or condition of the individual, and may be quite different from his political status.' And then, while*
38 *maintaining that the civil status is universally governed by the single principle*
39 *of domicile (domicilium), the criterion established by international law*
40 *for the purpose of determining civil status, and the basis on which 'the*
41 *personal rights of the party—that is to say, the law which determines his*
42 *majority or minority, his marriage, succession, testacy, or intestacy—*
43 *must depend,' he yet distinctly recognized that a man's political status, his*
44 *country (patria), and his 'nationality,—that is, natural allegiance,'—may*
45 *depend on different laws in different countries.'* Pages 457, 460. He evidently used the
46 word 'citizen,' not as equivalent to 'subject,' but rather to 'inhabitant'; and had no thought of impeaching the
47 established rule that all persons born under British dominion are natural-born subjects.
48 [*United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898) ;*
49 *SOURCE: http://scholar.google.com/scholar_case?case=3381955771263111765*]

50 The protections of the Constitution and the common law, on the other hand, attach NOT to your STATUTORY status, but to
51 the LAND you stand on at the time you receive an injury from either the GOVERNMENT or a PRIVATE human being,
52 respectively:

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

4 The thing that we wish to emphasize about this important subject are the following VERY IMPORTANT facts:

- 5 1. Your STATUS under the civil STATUTORY law is exclusively determined by the exercise of your PRIVATE,
6 UNALIENABLE right to both contract and associate, which are protected by the First Amendment to the United States
7 Constitution.
- 8 2. The highest exercise of your right to sovereignty is the right to determine and enforce the STATUS you have
9 CONSENSUALLY and VOLUNTARILY acquired under the civil laws of the community you are in.
- 10 3. Anyone who tries to associate a CIVIL statutory status with you absent your DEMONSTRATED, EXPRESS,
11 WRITTEN consent is:
 - 12 3.1. Violating due process of law.
 - 13 3.2. STEALING property or rights to property from you. The "rights" or "public rights" that attach to the status are
14 the measure of WHAT is being "stolen".
 - 15 3.3. Exercising eminent domain without compensation against otherwise PRIVATE property in violation of the state
16 constitution. The property subject to the eminent domain are all the rights that attach to the status they are
17 FORCING upon you. YOU and ONLY YOU have the right to determine the compensation you are willing to
18 accept in exchange for your private rights and private property.
 - 19 3.4. Compelling you to contract with the government that created the franchise status, because all franchises are
20 contracts.
 - 21 3.5. Kidnapping your legal identity and moving it to a foreign state, if the STATUS they impute to you arises under
22 the laws of a foreign state. This, in turn is an act of INTERNATIONAL TERRORISM in criminal violation of 18
23 U.S.C. §2331(1)(B)(iii).
- 24 4. All de jure government civil law is TERRITORIAL in nature and attaches ONLY to the territory upon which they have
25 EXCLUSIVE or GENERAL jurisdiction. It does NOT attach and CANNOT attach to places where they have only
26 SUBJECT matter jurisdiction, such as in states of the Union.

27 *"It is a well established principle of law that all federal regulation applies only within the territorial jurisdiction*
28 *of the United States unless a contrary intent appears."*
29 *[Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]*

30 *"The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend*
31 *into the territorial limits of the states, but have force only in the District of Columbia, and other places that are*
32 *within the exclusive jurisdiction of the national government."*
33 *[Caha v. U.S., 152 U.S. 211 (1894)]*

34 *"There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears*
35 *[legislation] is meant to apply only within the territorial jurisdiction of the United States."*
36 *[U.S. v. Spelar, 338 U.S. 217 at 222]*

- 37 5. The prerequisite to having ANY statutory STATUS under the civil law of any de jure government is a DOMICILE
38 within the EXCLUSIVE jurisdiction of the that specific government that enacted the statute.
- 39 6. You CANNOT lawfully acquire a statutory STATUS under the CIVIL laws of a foreign jurisdiction if you have either:
 - 40 6.1. Never physically been present within the exclusive jurisdiction of the foreign jurisdiction.
 - 41 6.2. Never EXPRESSLY consented to be treated as a "citizen", "resident", or "inhabitant" within that jurisdiction,
42 even IF physically present there.
 - 43 6.3. NOT been physically present in the foreign jurisdiction LONG ENOUGH to satisfy the residency requirements of
44 that jurisdiction.
- 45 7. Any government that tries to REMOVE the domicile prerequisite from any of the franchises it offers by any of the
46 following means is acting in a purely private, commercial capacity using PRIVATE and not PUBLIC LAW and the
47 statutes then devolve essentially into an act of PRIVATE contracting. Methods of acting in such a capacity include,
48 but are not limited to the following devious methods by dishonest and criminal and treasonous public servants:
 - 49 7.1. Treating EVERYONE as "persons" or "individuals" under the franchise statutes, INCLUDING those outside of
50 their territory.
 - 51 7.2. Saying that EVERYONE is eligible for the franchise, no matter where they PHYSICALLY are, including in
52 places OUTSIDE of their exclusive or general jurisdiction.

7.3. Waiving the domicile prerequisite as a matter of policy, even though the statutes describing it require that those who participate must be “citizens”, “residents”, or “inhabitants” in order to participate. The Social Security does this by unconstitutional FIAT, in order to illegally recruit more “taxpayers”.

8. When any so-called “government” waives the domicile prerequisite by the means described in the previous step, the following consequences are inevitable and MANDATORY:

8.1. The statutes they seek to enforce are “PRIVATE LAW”.

8.2. It is FRAUD to call the statutes “PUBLIC LAW” that applies equally to EVERYONE.

“Municipal law, thus understood, is properly defined to be “a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong.”

[. .]

It is also called a rule to distinguish it from a compact or agreement; for a compact is a promise proceeding from us, law is a command directed to us. The language of a compact is, “I will, or will not, do this”; that of a law is, “thou shalt, or shalt not, do it.” It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all. Upon these accounts law is defined to be “a rule.”

[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4]

8.3. They agree to be treated on an equal footing with every other PRIVATE business.

8.4. Their franchises are on an EQUAL footing to every other type of private franchise such as McDonalds franchise agreements.

8.5. They implicitly waive sovereign immunity and agree to be sued in the courts within the extraterritorial jurisdiction they are illegally operating under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part IV, Chapter 97. Sovereign immunity is ONLY available as a defense against DE JURE government activity in the PUBLIC interest that applies EQUALLY to any and every citizen.

8.6. They may not enforce federal civil law against the party in the foreign jurisdiction that they are illegally offering the franchise in.

8.7. If the foreign jurisdiction they are illegally enforcing the franchise within is subject to the constraint that the members of said community MUST be treated equally under the requirements of their constitution, then the franchise cannot make them UNEQUAL in ANY respect. This would be discrimination and violate the fundamental law.

Consistent with the above, below is how the U.S. Supreme Court describes attempts to enforce income taxes against NONRESIDENT parties domiciled in a legislatively foreign state, such as either a state of the Union or a foreign country:

“The power of taxation, indispensable to the existence of every civilized government, is exercised upon the assumption of an equivalent rendered to the taxpayer in the protection of his person and property, in adding to the value of such property, or in the creation and maintenance of public conveniences in which he shares -- such, for instance, as roads, bridges, sidewalks, pavements, and schools for the education of his children. If the taxing power be in no position to render these services, or otherwise to benefit the person or property taxed, and such property be wholly within the taxing power of another state, to which it may be said to owe an allegiance, and to which it looks for protection, the taxation of such property within the domicil of the owner partakes rather of the nature of an extortion than a tax, and has been repeatedly held by this Court to be beyond the power of the legislature, and a taking of property without due process of law. Railroad Company v. Jackson, 7 Wall. 262; State Tax on Foreign-Held Bonds, 15 Wall. 300; Tappan v. Merchants' National Bank, 19 Wall. 490, 499; Delaware &c. R. Co. v. Pennsylvania, 198 U.S. 341, 358. In Chicago &c. R. Co. v. Chicago, 166 U.S. 226, it was held, after full consideration, that the taking of private property [199 U.S. 203] without compensation was a denial of due process within the Fourteenth Amendment. See also Davidson v. New Orleans, 96 U.S. 97, 102; Missouri Pacific Railway v. Nebraska, 164 U.S. 403, 417; Mt. Hope Cemetery v. Boston, 158 Mass. 509, 519.”

[Union Refrigerator Transit Company v. Kentucky, 199 U.S. 194 (1905)]

An example of how the government cannot assign the statutory status of “taxpayer” upon you per 26 U.S.C. §7701(a)(14) is found in 28 U.S.C. §2201(a), which reads:

United States Code
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
PART VI - PARTICULAR PROCEEDINGS
CHAPTER 151 - DECLARATORY JUDGMENTS

2 (a) In a case of actual controversy within its jurisdiction, **except** with respect to Federal taxes other than
3 actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or
4 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a
5 class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of
6 1930), as determined by the administering authority, any court of the United States, upon the filing of an
7 appropriate pleading, may declare the rights and other legal relations of any interested party seeking such
8 declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and
9 effect of a final judgment or decree and shall be reviewable as such.

10 Consistent with the federal Declaratory Judgments Act, 28 U.S.C. §2201, federal courts who have been petitioned to declare
11 a litigant to be a “taxpayer” have declined to do so and have cited the above act as authority:

12 Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to “whether
13 or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14) .” (See Compl. at 2.) This
14 Court lacks jurisdiction to issue a declaratory judgment “with respect to Federal taxes other than actions
15 brought under section 7428 of the Internal Revenue Code of 1986,” a code section that is not at issue in the
16 instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)
17 (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).
18 Accordingly, defendant’s motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.
19 [*Rowen v. U.S.*, 05-3766MMC, (N.D.Cal. 11/02/2005)]

20 The implications of the above are that:

- 21 1. The federal courts have no lawful delegated authority to determine or declare whether you are a “taxpayer”.
- 22 2. If federal courts cannot directly declare you a “taxpayer”, then they also cannot do it indirectly by, for instance:
- 23 2.1. Presuming that you are a “taxpayer”. This is a violation of due process of law that renders a void judgment.
- 24 Presumptions are not evidence and may not serve as a SUBSTITUTE for evidence.
- 25 2.2. Calling you a “taxpayer” before you have called yourself one.
- 26 2.3. Arguing with or penalizing you if you rebut others from calling you a “taxpayer”.
- 27 2.4. Quoting case law as authority relating to “taxpayers” against a “nontaxpayer”. That’s FRAUD and it also violates
- 28 Federal Rule of Civil Procedure 17(b).
- 29 2.5. Quoting case law from a franchise court in the Executive rather than Judicial branch such as the U.S. Tax Court
- 30 against those who are not franchisees called “taxpayers”.
- 31 2.6. Treating you as a “taxpayer” if you provide evidence to the contrary by enforcing any provision of the I.R.C.
- 32 Subtitle A “taxpayer” franchise agreement against you as a “nontaxpayer”.

33 “Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the national
34 Government] and not to non-taxpayers [non-resident non-persons domiciled within the exclusive jurisdiction of
35 a state of the Union and not subject to the exclusive jurisdiction of the national Government]. The latter are
36 without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of
37 their Rights or Remedies in due course of law.”
38 [*Economy Plumbing & Heating v. U.S.*, 470 F.2d. 585 (1972)]

39 Authorities supporting the above include the following:

40 “It is almost unnecessary to say, that what the legislature cannot do directly, it cannot do indirectly. The stream
41 can mount no higher than its source. The legislature cannot create corporations with illegal powers, nor grant
42 unconstitutional powers to those already granted.”
43 [*Gelpcke v. City of Dubuque*, 68 U.S. 175, 1863 W.L. 6638 (1863)]
44

45 “Congress cannot do indirectly what the Constitution prohibits directly.”
46 [*Dred Scott v. Sandford*, 60 U.S. 393, 1856 W.L. 8721 (1856)]
47

48 “In essence, the district court used attorney’s fees in this case as an alternative to, or substitute for, punitive
49 damages (which were not available). The district court cannot do indirectly what it is prohibited from doing
50 directly.”
51 [*Simpson v. Sheahan*, 104 F.3d. 998, C.A.7 (Ill.) (1997)]
52

"It is axiomatic that the government cannot do indirectly (i.e. through funding decisions) what it cannot do directly."

[Com. of Mass. v. Secretary of Health and Human Services, 899 F.2d. 53, C.A.1 (Mass.) (1990)]

"Almost half a century ago, this Court made clear that the government "may not enact a regulation providing that no Republican ... shall be appointed to federal office." Public Workers v. Mitchell, 330 U.S. 75, 100, 67 S.Ct. 556, 569, 91 L.Ed. 754 (1947). What the *78 **First Amendment precludes the government**2739 from commanding directly, it also precludes the government from accomplishing indirectly. See Perry, 408 U.S., at 597, 92 S.Ct., at 2697 (citing Speiser v. Randall, 357 U.S. 513, 526, 78 S.Ct. 1332, 1342, 2 L.Ed.2d. 1460 (1958)); see supra, at 2735."**

[Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, U.S. Ill. (1990)]

"Similarly, **numerous cases have held that governmental entities cannot do indirectly that which they cannot do directly. See *841 Board of County Comm'rs v. Umbehr, 518 U.S. 668, 674, 116 S.Ct. 2342, 135 L.Ed.2d. 843 (1996) (holding that the First Amendment protects an independent contractor from termination or prevention of the automatic renewal of his at-will government contract in retaliation for exercising his freedom of speech); El Dia, Inc. v. Rossello, 165 F.3d. 106, 109 (1st Cir.1999) (holding that a government could not withdraw advertising from a newspaper which published articles critical of that administration because it violated clearly established First Amendment law prohibiting retaliation for the exercising of freedom of speech); North Mississippi Communications v. Jones, 792 F.2d. 1330, 1337 (5th Cir.1986) (same). The defendants violated clearly established Due Process and First Amendment law by boycotting the plaintiffs' business in an effort to get them removed from the college."**

[Kinney v. Weaver, 111 F.Supp.2d. 831, E.D.Tex. (2000)]

If you would like further evidence proving that it is a violation of your constitutional rights for the government to associate any civil status against you without your consent, see:

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

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

12 Legal terminology: Deception and identity theft through "words of art"⁷⁷

Ignorance about terminology within the Internal Revenue Code is the most important way by which the code can be and is habitually misrepresented and illegally enforced. It is very important to learn the terminology and the rules of statutory construction and interpretation by which it is understood and interpreted. Following subsections will discuss this very important subject.

12.1 Two contexts for legal terms: CONSTITUTIONAL and STATUTORY⁷⁸

"When words lose their meaning [or their CONTEXT WHICH ESTABLISHES THEIR MEANING], people lose their freedom."

[Confucius (551 BCE - 479 BCE) Chinese thinker and social philosopher]

It is absolutely crucial to understand that there are TWO contexts in which all legal statuses such as "citizen", "resident", and "alien" can be used:

1. Constitutional.

1.1. Relates to one's POLITICAL status.

1.2. Relates to NATIONALITY and NOT DOMICILE.

1.3. A CONSTITUTIONAL status is established ONLY by being either born or naturalized within the jurisdiction of the specific NATIONAL government that wrote the statute.

2. Statutory.

2.1. Relates to ones' CIVIL or LEGAL status.

2.2. Relates to DOMICILE and NOT NATIONALITY.

2.3. A STATUTORY status is established ONLY by voluntarily choosing a domicile within the jurisdiction of the specific government that wrote the statute.

⁷⁷ Source: Non-Resident Non-Person Position, Form #05.020, Section 7; <http://sedm.org/Forms/FormIndex.htm>.

⁷⁸ Source: Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 11.4; <http://sedm.org/Forms/FormIndex.htm>.

1 It is CRUCIAL in EVERY interaction with any government to establish WHICH of these two contexts that every term they
2 are using relates to, and ESPECIALLY on government forms. A failure to understand the status can literally mean the
3 difference between SLAVERY and FREEDOM.

4 One can, for instance, be a "citizen" under CONSTITUTION and yet be a "non-resident non-person" under STATUTORY
5 law in relation to the federal government. This is the status of those who are born in states of the Union and who are domiciled
6 within the exclusive jurisdiction of a CONSTITUTIONAL state of the Union.

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

- 9 1. "State".
- 10 2. "United States".
- 11 3. "alien".
- 12 4. "citizen".
- 13 5. "resident".
- 14 6. "U.S. person".

15 The terms "State" and "United States" within the Constitution implies the constitutional states of the Union and excludes
16 federal territory, statutory "States" (federal territories), or the statutory "United States" (the collection of all federal territory).
17 This is an outcome of the separation of powers doctrine. See:

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

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

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

- 24 1. Statutory "States" as indicated in [4 U.S.C. §110](#)(d) and "States" in nearly all federal statutes are in fact federal
25 territories and the definition does NOT include constitutional states of the Union.
- 26 2. The statutory "United States" defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) and 4 U.S.C. §110(d) includes federal
27 territory and excludes any land within the exclusive jurisdiction of a constitutional state of the Union.
- 28 3. Terms on government forms assume the statutory context and NOT the constitutional context.
- 29 4. [Domicile is the origin of civil legislative jurisdiction](#) over human beings. This jurisdiction is called "in personam
30 jurisdiction".
- 31 5. Since the [separation of powers doctrine](#) creates two separate jurisdictions that are legislatively "foreign" in relation to
32 each other, then there are TWO types of political communities, two types of "citizens", and two types of jurisdictions
33 exercised by the national government.

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

- 39 6. A human being domiciled in a Constitutional state and born or naturalized anywhere in the Union is:
40 6.1. A state national pursuant to [8 U.S.C. §1101](#)(a)(21)
41 6.2. A statutory "non-resident non-person" if exclusively PRIVATE and not engaged in a public office.
42 6.3. A statutory "nonresident alien" (26 U.S.C. §7701(b)(1)(B)) in relation to the national government if they lawfully
43 serve in a public office.
- 44 7. You can be a statutory "nonresident alien" pursuant to 26 U.S.C. §7701(b)(1)(B) and a constitutional or Fourteenth
45 Amendment "Citizen" AT THE SAME TIME. Why? Because the Supreme Court ruled in *Hooven and Allison v.*
46 *Evatt*, 324 U.S. 652 (1945), that there are THREE different and mutually exclusive "United States", and therefore

THREE types of "citizens of the United States". Here is an example:

*"The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. It had been said by eminent judges that no man was a citizen of the [***] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories [STATUTORY citizens], though within the United States[***], were not [CONSTITUTIONAL] citizens."*
[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

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

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

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

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

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

- 9.1. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
9.2. Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

The following cite from U.S. v. Wong Kim Ark helps clarify the distinctions between the STATUTORY and CONSTITUTIONAL contexts by admitting that there are TWO components that determine one's "citizenship" status: NATIONALITY and DOMICILE.

In Udry v. Udry (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]

So:

1. The Constitution is a POLITICAL and not a LEGAL document. It therefore determines your POLITICAL status rather than your LEGAL/STATUTORY status.
2. Nationality determines your POLITICAL STATUS and whether you are a "subject" of the country.
3. DOMICILE determines your CIVIL and LEGAL and STATUTORY status. It DOES NOT determine your POLITICAL status or nationality.
4. Being a constitutional "citizen" per the Fourteenth Amendment is associated with nationality, not domicile.
5. Allegiance is associated with nationality, not domicile. Allegiance is what makes one a "subject" of a country.
6. Your personal and municipal rights, meaning CONSTITUTIONAL rights, associate with your choice of legal domicile, not your nationality or what country you are a subject of or have allegiance to.
7. Being a statutory "citizen" is associated with domicile, not nationality, because it is associated with being an inhabitant RATHER than a "subject".
8. A statutory "alien" under most acts of Congress is a person with a foreign DOMICILE, not a foreign NATIONALITY. By "foreign", we mean:
 - 8.1. Nationality context: OUTSIDE of COUNTRY United States.
 - 8.2. Domicile context: OUTSIDE of federal territory and the exclusive federal jurisdiction, and NOT outside the Constitutional United States (states of the Union).

Understanding the distinction between nationality and domicile, in turn is absolutely critical.

1. Nationality:
 - 1.1. Is a political status.
 - 1.2. Is defined by the Constitution, which is a political document.
 - 1.3. Is synonymous with being a "national" within statutory law.
 - 1.4. Is associated with a specific COUNTRY.
2. Domicile:
 - 2.1. Is a civil status.
 - 2.2. Is not even addressed in the constitution.
 - 2.3. Is defined by civil statutory law RATHER than the constitution.
 - 2.4. Is in NO WAY connected with one's nationality.
 - 2.5. Is usually connected with the word "person", "citizen", "resident", or "inhabitant" in statutory law.
 - 2.6. Is associated with a specific COUNTY and a STATE rather than a COUNTRY.
 - 2.7. Implies one is a "SUBJECT" of a SPECIFIC MUNICIPAL but not NATIONAL government.

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

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

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

"This section [Fourteenth Amendment, Section 1] contemplates two sources of citizenship, and two sources only, - birth and naturalization. The persons declared to be citizens are 'all persons born or naturalized in the United States, and subject to the jurisdiction thereof.' The evident meaning of these last words is, not merely subject in some respect or degree to the jurisdiction of the United States, but completely subject to their [plural, not singular, meaning states of the Union] political jurisdiction, and owing them [the state of the Union] direct and immediate allegiance. And the words relate to the time of birth in the one case, as they do [169 U.S. 649, 725] to the time of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired."
[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

"This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the firm foundation of justice, and the claim to be protected is earned by considerations which the protecting power is not

at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his residence, and, if he breaks them, incurs the same penalties. He owes the same obedience to the civil laws. His property is, in the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly all respects, his and their condition as to the duties and burdens of Government are undistinguishable.”
[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

Notice in the last quote above that they referred to a foreign national born in another country as a “citizen”. THIS is the REAL “citizen” that judges and even tax withholding documents are really talking about, rather than the “national” described in the constitution. And also notice that they say in relation to DOMICILE/STATUTORY status the following "He owes the same obedience to the CIVIL laws", thus establishing that CIVIL law does not apply to those WITHOUT a DOMICILE.

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

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

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

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

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

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

Hence:

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

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

12.2 Ignorant presumptions about tax “terms” and definitions that aren’t true

It is quite common for people and companies to make false PRESUMPTIONS about the requirements of the Internal Revenue Code. These presumptions are engaged in mainly because of legal ignorance. Below are a few of these common presumptions that are COMPLETELY FALSE.

1. That the terms used in the Internal Revenue Code have the same meaning as in ordinary speech. They DO NOT.
2. That definitions in the Internal Revenue Code ADD TO rather than REPLACE the meaning of ordinary words. They DO NOT. See section 15.2 later.
3. That EVERYONE is subject to the Internal Revenue Code whether they want to be or not. FALSE. The Declaration of Independence says that all just powers of government derive from the CONSENT. Without CONSENT to BECOME a statutory “taxpayer” manifested in some form, one is presumed to be NOT subject but not statutorily “exempt”.
4. That EVERYONE, including state citizens, fits into one of the following civil statuses. They DO NOT.
 - 4.1. “citizen” per 26 C.F.R. §1.1-1(c), 26 U.S.C. §911, and 8 U.S.C. §1401.
 - 4.2. “resident” per 26 U.S.C. §7701(b)(1)(A) and 26 U.S.C. §911.
 - 4.3. “nonresident alien” per 26 U.S.C. §7701(b)(1)(B).
5. That there is NO one who is NOT subject to the Internal Revenue Code. In other words, that “non-resident non-persons” DO NOT exist. FALSE. See:

Non-Resident Non-Person Position, Form #05.020

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

6. That you may rely upon ANYTHING the IRS says or publishes in their publications or websites as a basis for belief. The courts say ABSOLUTELY NOT! See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

Anyone who believes that any of the above false presumptions are true is asked to kindly provide legally admissible evidence proving otherwise, signed under penalty of perjury, by a person with delegated authority to do so, and who agrees to be legally liable for any misrepresentation.

Absent legally admissible proof that the above presumptions are TRUE rather than FALSE, any attempt to engage in them in my specific case is clearly an instance of criminal identity theft, as exhaustively described in the following:

Government Identity Theft, Form #05.046

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

12.3 Definitions of key terms and contexts

12.3.1 “non-resident non-persons” as used in this document are neither PHYSICALLY on federal territory nor LEGALLY present within the United States government as a “person” and office

Throughout this document, we use the term “non-resident non-person” to describe those who are neither PHYSICALLY nor LEGALLY present in either the United States GOVERNMENT or the federal territory that it owns and controls. Hence, “non-resident non-persons” are completely outside the legislative jurisdiction of Congress and hence, cannot even be DEFINED by Congress in any statute. No matter what term we invented to describe such a status, Congress could not and would not ever even recognize the existence of such an entity or “person” or “human”, because it would not be in their best interest to do so if they want to STEAL from you. Such an entity would, in fact be a “non-customer” to their protection racket and they don’t want to even recognize the fact that you have a RIGHT not to be a customer of theirs.

Some people object to the use of this “term” by stating that the terms “non-resident” and “non-resident non-person” are not used in the Internal Revenue Code and therefore can’t be a correct usage. We respond to this objection by saying that:

1. “non-resident” is a legal word, because that is what the U.S. Supreme Court uses to describe it. If the U.S. Supreme Court can use it, then so can we since we are all equal. Notice that they also call “nonresident aliens” defined in 26 U.S.C. §7701(b)(1)(B) “non-resident aliens” so that is why WE do it too.

1 "Neff" was then a non-resident of Oregon."
2 [Pennoyer v. Neff, 95 U.S. 714, 24 L.Ed. 565 (1878)]

3 "When the contract is 'produced' by a non-resident broker the 'servicing' function is normally performed by the
4 company exclusively."
5 [Osborn v. Ozlin, 310 U.S. 53, 60 S.Ct. 758, 84 L.Ed. 1074 (1940)]

6 "The court below held that the act did not include a non-resident alien, and directed a verdict and judgment for
7 the whole amount of interest."
8 [Railroad Company v. Jackson, 74 U.S. 262, 19 L.Ed. 88, 7 Wall. 262 (1868)]

- 9 2. We use that to avoid the statutory language as much as possible and to emphasize that it implies BOTH the absence of
10 a domicile and the absence of a legal presence under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part
11 IV,. Here is an example:
- 12 3. We wish to avoid being confused with anything in the I.R.C., since the term "non-resident" is not used there but
13 "resident" is.
- 14 4. The Statutes At Large from which the Internal Revenue Code was written originally in 1939 also use the phrase "non-
15 resident" rather than "nonresident", so we are therefore insisting on the historical rather than present use.
- 16 5. The Department of State has told us and our members in correspondence received by them that they don't use the term
17 "nonresident" or "nonresident alien" either. But they DO understand the term "non-resident". Therefore, we use the
18 term "non-resident non-person" to avoid confusing them also.

19 12.3.2 Constitutional context

20 Both the words "alien" and "national", in everyday usage and in a constitutional sense, convey a political status relative to
21 some specific nation. Those who are nationals of the nation are members of the nation and those who are aliens of the nation
22 are not members of the nation. For any one specific nation, one is either a national or an alien of the nation. Therefore, to
23 make any sense, the words alien and national must be used in a context which identifies the subject nation that the person is
24 either national or alien of.

25 Within the COUNTRY "United States" there are TWO "nations":

- 26 1. States of the Union united under the Constitution and called "United States of America".
- 27 1.1. People within this geography are state citizens and are also called "citizens of the United States****" in the
28 Constitution, where "United States****" means states of the Union and excludes federal territory or any land to
29 which acts of Congress attaches.
- 30 1.2. These same people within ordinary acts of Congress are "non-resident non-persons".
- 31 2. Federal territories and possessions subject to the exclusive jurisdiction of Congress. People in this geography are
32 "nationals of the United States**" as described in ordinary acts of Congress and 8 U.S.C. §1101(a)(22).

33 The above distinctions have been recognized by the U.S. Supreme Court as follows:

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

39 "By that law the several States and Governments spread over our globe, are considered as forming a society,
40 not a NATION. It has only been by a very few comprehensive minds, such as those of Elizabeth and the Fourth
41 Henry, that this last great idea has been even contemplated. 3rdly. and chiefly, I shall examine the important
42 question before us, by the Constitution of the United States, and the legitimate result of that valuable instrument.
43 "
44 [*Chisholm v. Georgia*, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793)]

45 The legal dictionary also recognizes these distinctions:

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

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

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

All those who are nationals of a given one of the two above nations are, by definition, nonresidents and foreigners in respect to the OTHER nation.

12.3.3 Context for the words "alien" and "national"

1. "United States" in its statutory geographical sense, for the purposes of citizenship, means federal territories and possessions and no part of any state of the Union. This is because 8 U.S.C. §§1101(a)(36) and (a)(38), and 8 C.F.R. §215.1(f) includes only federal territory and does not include any states of the Union. See the following for proof:

<u>Tax Deposition Questions</u> , Form #03.016, Section 14 http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm
2. "Constitutional alien". This term, as used throughout our website always means an alien of the nation U.S.A. identified within the USA Constitution. The subject nation of U.S.A. is implied by the word Constitutional. Also called:
 - 2.1. U.S.A. alien.
 - 2.2. United States of America alien.
3. "Statutory alien". This alien is defined in 8 U.S.C. §1101(a)(3) and the name of the subject nation is specified in this section of code as the "United States**", meaning federal territory. Therefore, to more accurately/precisely identify this class of people, just refer to them as: "alien pursuant to 8 U.S.C. §1101(a)(3)". Always enclose in double quotes only the word "alien" for this class of people.
4. "alien". Defined in 8 U.S.C. §1101(a)(3) as those people who are not "nationals of the United States**" pursuant to 8 U.S.C. §1101(a)(22). These are people not born or naturalized in a federal territory or possession.

8 U.S.C. §1101(a)(3)

The term "alien" means any person not a citizen or national of the United States[**].

5. "national". Defined in 8 U.S.C. §1101(a)(21). This section of code provides a generic definition for national that does not specify a subject nation and may be used to include people born in a foreign counties. Therefore, for clarity when describing yourself as a national, always include the name of the subject nation in your description. Always enclose in double quotes only the word "national". Using this convention, most Americans would describe themselves as a "U.S.A. national" pursuant to 8 U.S.C. §1101(a)(21).
6. "national of the United States**". Defined in 8 U.S.C. §1101(a)(22). This section of code defines a specific "national" and includes the name of the subject nation. "nationals of the United States**" pursuant to 8 U.S.C. §1101(a)(22), are those people born in an unincorporated territory.

12.3.4 "state national"

Throughout this document, when we use the phrase "state national", we mean the following:

1. A CONSTITUTIONAL or Fourteenth Amendment citizen.
2. Operating in an exclusively private capacity beyond the control of the civil laws of the national government.
3. A "national of the United States***".
4. A "national of the United States OF AMERICA".
5. NOT any of the following:
 - 5.1. A "national of the United States***" under 8 U.S.C. §1101(a)(22).
 - 5.2. A statutory "national and citizen of the United States at birth" per 8 U.S.C. §1401.
 - 5.3. A "non-citizen national of the United States** at birth" per 8 U.S.C. §1408.
 - 5.4. Domiciled on federal territory.
 - 5.5. Representing any entity or office domiciled on federal territory.
6. No civil status under the laws of the national government, such as "person" or "individual". Domicile is the origin of all civil status, and without a domicile on federal territory, there can be no civil status under any Act of Congress.

1 **12.3.5 “Subject to THE jurisdiction” in the Fourteenth Amendment**

2 The phrase “Subject to THE jurisdiction” is found in the Fourteenth Amendment:

3 U.S. Constitution:
4 [Fourteenth Amendment](#)

5 Section. 1. All persons **born or naturalized in the United States[***] and subject to the jurisdiction thereof, are**
6 **citizens of the United States[***]** and of the State wherein they reside.

7 The phrase “subject to THE jurisdiction” in the context of ONLY the Fourteenth Amendment:

8 1. Means “subject to the POLITICAL and not LEGISLATIVE jurisdiction”.

9 “This section contemplates two sources of citizenship, and two sources only,—birth and naturalization. The
10 persons declared to be citizens are ‘all persons born or naturalized in the United States, and **subject to the**
11 **jurisdiction thereof.**’ The evident meaning of these last words is, not merely subject in some respect or degree to
12 the jurisdiction of the United States, **but completely subject to their [plural, not singular, meaning states of the**
13 **Union] political jurisdiction, and owing them [the state of the Union] direct and immediate**
14 **allegiance.** And the words relate to the time of birth in the one case, as they do [169 U.S. 649, 725] to the time
15 of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth
16 cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the
17 naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired.”
18 [U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

19 2. Requires domicile, which is voluntary, in order to be subject ALSO to the civil LEGISLATIVE jurisdiction of the
20 municipality one is in. Civil status always has domicile as a prerequisite.

21 In *Udny v. Udny* (1869) L.R., 1 H. L. Sc. 441, the point decided was one of inheritance, depending upon the
22 question whether the domicile of the father was in England or in Scotland, he being in either alternative a British
23 subject. Lord Chancellor Hatherley said: **‘The question of naturalization and of allegiance is distinct from that**
24 **of domicile.’** Page 452. Lord Westbury, in the passage relied on by the counsel for the United States, began by
25 saying: **‘The law of England, and of almost all civilized countries, ascribes to each individual at his birth two**
26 **distinct legal states or conditions,—one by virtue of which he becomes the subject [NATIONAL] of some**
27 **particular country, binding him by the tie of natural allegiance, and which may be called his political status;**
28 **another by virtue of which he has ascribed to him the character of a citizen of some particular country, and as**
29 **such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the**
30 **civil status or condition of the individual, and may be quite different from his political status.’** And then, while
31 maintaining that the civil status is universally governed by the single principle of domicile (domicilium), the
32 criterion established by international law for the purpose of determining civil status, and the basis on which
33 the personal rights of the party—that is to say, the law which determines his majority or minority, his
34 marriage, succession, testacy, or intestacy—must depend, he yet distinctly recognized that a man’s political
35 status, his country (patria), and his nationality,—that is, natural allegiance,—‘may depend on different laws in
36 different countries.’ Pages 457, 460. He evidently used the word ‘citizen,’ not as equivalent to ‘subject,’ but rather
37 to ‘inhabitant’; and had no thought of impeaching the established rule that all persons born under British
38 dominion are natural-born subjects.
39 [United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898) ;
40 SOURCE: http://scholar.google.com/scholar_case?case=338195577126311765]

41 3. Is a POLITICAL status that does not carry with it any civil status to which PUBLIC rights or franchises can attach.
42 Therefore, the term “citizen” as used in Title 26 is NOT this type of citizen, since it imposes civil obligations. All tax
43 obligations are civil in nature and depend on DOMICILE, not NATIONALITY. See *District of Columbia v. Murphy*,
44 314 U.S. 441 (1941) and:

<i>Why Domicile and Becoming a “Taxpayer” Require Your Consent</i>, Form #05.002, Section 11.7 https://sedm.org/Forms/FormIndex.htm

45 4. Is a product of PERMANENT ALLEGIANCE that is associated with the political status of “nationals” as defined in 8
46 U.S.C. §1101(a)(21). The only thing that can or does establish a political status is such allegiance.

47 [8 U.S.C. §1101](#): Definitions

48 (a) As used in this chapter—

49 (21) The term “national” means a person owing permanent allegiance to a state.

"Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The one is a compensation for the other; allegiance for protection and protection for allegiance."
[Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874)]

5. Is NOT a product of TEMPORARY allegiance owed by aliens who are sojourners temporarily in the United States and subject to the laws but do not have PERMANENT allegiance. Note the phrase "temporary and local allegiance" in the ruling below:

The reasons for not allowing to other aliens exemption 'from the jurisdiction of the country in which they are found' were stated as follows: 'When private individuals of one nation [states of the Unions are "nations" under the law of nations] spread themselves through another as business or caprice may direct, mingling indiscriminately with the inhabitants of that other, or when merchant vessels enter for the purposes of trade, it would be obviously inconvenient and dangerous to society, and would subject the laws to continual infraction, and the government to degradation, if such individuals or merchants did not owe temporary and local allegiance, and were not amenable to the jurisdiction of the country. Nor can the foreign sovereign have any motive for wishing such exemption. His subjects thus passing into foreign countries are not employed by him, nor are they engaged in national pursuits. Consequently, there are powerful motives for not exempting persons of this description from the jurisdiction of the country in which they are found, and no one motive for requiring it. The implied license, therefore, under which they enter, can never be construed to grant such exemption.' 7 Cranch, 144.

In short, the judgment in the case of The Exchange declared, as incontrovertible principles, that the jurisdiction of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed by the nation itself; that all exceptions to its full and absolute territorial jurisdiction must be traced up to its own consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies entering its territory with its permission, and of their foreign ministers and public ships of war; and that the implied license, under which private individuals of another nation enter the territory and mingle indiscriminately with its inhabitants, for purposes of business or pleasure, can never be construed to grant to them an exemption from the jurisdiction of the country in which they are found. See, also, Carlisle v. U.S. (1872) 16 Wall. 147, 155; Radich v. Hutchins (1877) 95 U.S. 210; Wildenhus' Case (1887) 120 U.S. 1, 7 Sup.Ct. 385; Chae Chan Ping v. U.S. (1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.
[United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)]

"All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside."

The first observation we have to make on this clause is, that it puts at rest both the questions which we stated to have been the subject of differences of opinion. It declares that persons may be citizens of the United States without regard to their citizenship of a particular State, and it overturns the Dred Scott decision by making all persons born within the United States and subject to its jurisdiction citizens of the United States. That its main purpose was to establish the citizenship of the negro can admit of no doubt. The phrase, "subject to its jurisdiction" was intended to exclude from its operation children of ministers, consuls, and citizens or subjects of foreign States born within the United States.
[Slaughterhouse Cases, 83 U.S. 36 (1873)]

6. Relates only to the time of birth or naturalization and not to one's CIVIL status at any time AFTER birth or naturalization.
7. Is a codification of the following similar phrase found in the Civil Rights Act of 1866, 14 Stat. 27-30.

Civil Right Act of 1866, 14 Stat. 27

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all persons born in the United States and not subject to any foreign power, excluding Indians not taxed, are hereby declared to be citizens of the United States; and such citizens, of every race and color, without regard to any previous condition of slavery or involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall have the same right, in every State and Territory in the United States, to make and enforce contracts, to sue, be parties, and give evidence, to inherit, purchase, lease, sell, hold, and convey real and personal property, and to full and equal benefit of all laws and proceedings for the security of person and property, as is enjoyed by white citizens, and shall be subject to like punishment, pains, and penalties, and to none other, any law, statute, ordinance, regulation, or custom, to the contrary notwithstanding.
[SOURCE: <http://teachingamericanhistory.org/library/document/the-civil-rights-act-of-1866/>]

The only way one could be “not subject to any foreign power” as indicated above is to not owe ALLEGIANCE to a foreign power and to be a CONSTITUTIONAL “citizen of the United States”.

8. Does NOT apply to people in unincorporated territories such as Puerto Rico, Guam, American Samoa, etc.

“The Naturalization Clause [of the Fourteenth Amendment] has a geographic limitation: it applies “throughout the United States.” The federal courts have repeatedly construed similar and even identical language in other clauses to include states and incorporated territories, but not unincorporated territories. In Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901), one of the Insular Cases, the Supreme Court held that the Revenue Clause’s identical explicit geographic limitation, “throughout the United States,” did not include the unincorporated territory of Puerto Rico, which for purposes of that Clause was “not part of the United States.” Id. at 287, 21 S.Ct. 770. The Court reached this sensible result because unincorporated territories are not on a path to statehood. See Boumediene v. Bush, 553 U.S. 723, 757–58, 128 S.Ct. 2229, 171 L.Ed.2d 41 (2008) (citing Downes, 182 U.S. at 293, 21 S.Ct. 770). In Rabang v. I.N.S., 35 F.3d 1449 (9th Cir.1994), this court held that the Fourteenth Amendment’s limitation of birthright citizenship to those “born ... in the United States” did not extend citizenship to those born in the Philippines during the period when it was an unincorporated territory. U.S. Const., 14th Amend., cl. 1; see Rabang, 35 F.3d. at 1451. Every court to have construed that clause’s geographic limitation has agreed. See Valmonte v. I.N.S., 136 F.3d 914, 920–21 (2d Cir.1998); Lacap v. I.N.S., 138 F.3d 518, 519 (3d Cir.1998) ; Licudine v. Winter, 603 F.Supp.2d 129, 134 (D.D.C.2009).

Like the constitutional clauses at issue in Rabang and Downes, the Naturalization Clause is expressly limited to the “United States.” This limitation “prevents its extension to every place over which the government exercises its sovereignty.” Rabang, 35 F.3d. at 1453. Because the Naturalization Clause did not follow the flag to the CNMI when Congress approved the Covenant, the Clause does not require us to apply federal immigration law to the CNMI prior to the CNRA’s transition date. [Eche v. Holder, 694 F.3d. 1026 (2012)]

If you would like to learn more about the important differences between POLITICAL jurisdiction and LEGISLATIVE jurisdiction, please read:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

If you would like a complete explanation from eminent legal scholars at the Heritage Foundation of the phrase “subject to THE jurisdiction” in the context of the Fourteenth Amendment, see:

1. Tucker Carlson Tonight 20181030 Birthright Citizenship Debate, SEDM Exhibit #01.018
<https://sedm.org/Exhibits/ExhibitIndex.htm>
2. The Case Against Birthright Citizenship, Heritage Foundation
<https://youtu.be/ujqYBldkdq0>
3. Does the Fourteenth Amendment Require Birthright Citizenship?, Heritage Foundation
<https://youtu.be/wZGzbVrvoy4>
4. The Heritage Guide to the Constitution, Citizenship, Heritage Foundation
<https://www.heritage.org/constitution/#!/amendments/14/essays/167/citizenship>
5. The Terrible Truth About Birthright Citizenship, Stefan Molyneux, SEDM Exhibit #01.020
<https://sedm.org/Exhibits/ExhibitIndex.htm>
6. Family Guardian Forum 6.1.1: Meaning of "subject to the jurisdiction" in the Fourteenth Amendment
<https://famguardian.org/forums/forums/topic/meaning-of-subject-to-the-jurisdiction-in-the-fourteenth-amendment/>

Lastly, the subject of this section is such an important and pervasive one in the freedom community that we have prepared an entire presentation on the subject matter which we highly recommend that you view, if any questions at all remain about the meaning of the phrase “subject to the jurisdiction” in the Fourteenth Amendment:

Why the Fourteenth Amendment is Not a Threat to Your Freedom, Form #08.015
<https://sedm.org/Forms/FormIndex.htm>

12.3.6 “Alien” versus “alien individual”

1. The terms “alien” as defined in 8 U.S.C. §1101(a)(3) and “alien individual” as defined in 26 C.F.R. §1.1441-1(c)(3)(i), look very similar but they are NOT synonymous.
2. “Aliens” as used in 8 U.S.C. §1101(a)(3) are those people who are not “nationals of the United States**” pursuant to 8

U.S.C. §1101(a)(22).

3. “alien individuals” are statutory “individuals” (26 C.F.R. §1.1441-1(c)(3)) who are also statutory “aliens” pursuant to 8 U.S.C. §1101(a)(3) .

26 C.F.R. §1.1441-1(c)(3)(i)

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

4. All statutory “individuals” within the meaning or the Internal Revenue Code are public officers, employees, agencies, and instrumentalities operating in a representative capacity within the United States government under Federal Rule of Civil Procedure 17(b) .
5. An “alien individual” pursuant to 26 C.F.R. §1.1441-1(c)(3)(i) is a public officer who is also an “alien” pursuant to 8 U.S.C. §1101(a)(3). This class “alien individual” is a subset of the class of “aliens”.
6. All “alien individuals” are “aliens” but not all “aliens” are “alien individuals”.
7. Those taking the Non-Resident Non-Person Position documented herein are:
- 7.1. STATUTORY “non-resident non-persons” if exclusively PRIVATE or “nonresident alien” if a PUBLIC officer. They are not CONSTITUTIONAL aliens. By “CONSTITUTIONAL alien” we mean anyone born or naturalized outside of a constitutional state of the Union.
- 7.2. NOT “alien individuals” since they have resigned from their compelled Social Security Trustee position. Therefore, if you describe yourself as an “alien” pursuant to 8 U.S.C. §1101(a)(3), it is important that you also emphasize that you are NOT an “individual” or “alien individual” pursuant to 26 C.F.R. §1.1441-1(c)(3)(i).

12.3.7 Legal civil classification of “aliens”

1. For an extensive treatment of the subject of “civil status”, see:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

2. Status under the civil statutory laws of a place is governed EXCLUSIVELY by the law of domicile per Federal Rule of Civil Procedure 17(b).

IV. PARTIES > Rule 17.

Rule 17. Parties Plaintiff and Defendant; Capacity

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
(2) for a corporation [the “United States”, in this case, or its officers on official duty representing the corporation], by the law under which it was organized [laws of the District of Columbia]; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

In *Udny v. Udny* (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]

3. You can only be domiciled in one place at a time, and therefore can have a civil status in only one place at a time. If you have a civil status under STATE law, then you CANNOT therefore have a civil status under federal law, which is a statutorily but not constitutionally foreign jurisdiction.

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

4. The separation of powers grants to states the EXCLUSIVE jurisdiction to determine the civil statutory status of the people domiciled within them.

"As independent sovereignty, it is State's province and duty to forbid interference by another state or foreign power with status of its own citizens. Roberts v. Roberts (1947), 81 C.A.2d. 871, 185 P.2d. 381. "
[Black's Law Dictionary, 4th Ed., p 1300]

"It is elementary that each state may determine the status of its own citizens. Milner v. Gatlin [139 Ga. 109, 76 S.E. 860] supra. The law that governs the status of any individual is the law of his legal situs, that is, the law of his domicile. Minor, supra [139 Ga.] at page 131 [76 S.E. 860.] At least this jurisdictional fact--dominion over the legal situs must be present before a court can presume to adjudicate a status, and in cases involving the custody of children it is usually essential that their actual situs as well be within the jurisdiction of the court before its decree will be accorded extraterritorial recognition."
[Boor v. Boor, 241 Iowa 973, 43 N.W.2d. 155 (Iowa, 1950)]

"These parties, as man and wife, were domiciled in Pennsylvania. The husband went to Yucatan, Mexico, and there obtained a divorce. The wife never was in Mexico. The right of the Republic of Mexico to regulate the status of its own citizens cannot, on any principle of international law, justify the attempt to draw this wife's domicile to her husband's alleged new abode."
[Commonwealth v. Neal, 15 D.&C. 430 (Pa. D. & C., 1930)]

5. The national government may not offer or enforce any civil franchise within a constitutional state, and therefore may not offer any statutory civil "status", including "citizen", "resident", "taxpayer", "alien", "nonresident alien", "nonresident alien individual", "person", "individual", etc. to any state domiciled state citizen.

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

But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports,

and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. **Congress cannot authorize a trade or business within a State in order to tax it.**”
[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

6. Because constitutional states may not offer or enforce any federal civil statutory status within their borders, then the only way a state citizen can acquire the status of “individual”, “person”, “alien”, or “nonresident alien” under the Internal Revenue Code is to be domiciled on federal territory and temporarily located in the state.
7. States are not empowered by the constitution to grant or recognize a civil statutory status under law of the national government, even with their consent. This would be a foreign affairs function they are not empowered with under the constitution. Hence:
 - 7.1. They cannot grant or recognize any civil status to any inhabitant under their own laws. This includes “national and citizen of the United States” per 8 U.S.C. §1401 or 26 C.F.R. §1.1-1(c). It is THIS “citizen” that every tax, social security, or franchise case under federal law refers to, in fact.
 - 7.2. Matters involving public rights attached to said civil statuses can be vindicated ONLY in federal and not state court.
8. On the subject of classification of aliens, the U.S. Supreme Court has held the following:

“Insofar as state welfare policy is concerned,²⁴ there is little, if any, basis for treating persons who are citizens of another State differently from persons who are citizens of another country. Both groups are noncitizens as far as the State's interests in administering its welfare programs are concerned. Thus, a division by a State of the category of persons who are not citizens of that State into subcategories of United States citizens and aliens has no apparent justification, whereas, a comparable classification by the Federal Government is a routine and normally legitimate part of its business. Furthermore, whereas the Constitution inhibits every State's power to restrict travel across its own borders, Congress is explicitly empowered to exercise that type of control over travel across the borders of the United States.²⁵
[Matthews v. Diaz, 426 U.S. 67 (1976)]

9. The classifications among aliens established by the Immigration and Nationality Act, 66 Stat. 163, as amended, 8 U.S.C. §1101 et seq. (1970 ed. and Supp. IV), illustrate the diversity of aliens and their ties to this country.
10. Aliens may be immigrants or nonimmigrants. 8 U.S.C. §1101(a)(15).
11. Immigrants, in turn, are divided into those who are subject to numerical limitations upon admissions and those who are not.
 - 11.1. The former are subdivided into preference classifications which include: grown unmarried children of citizens; spouses and grown unmarried children of aliens lawfully admitted for permanent residence; professionals and those with exceptional ability in the sciences or arts; grown married children of citizens; brothers and sisters of citizens; persons who perform specified permanent skilled or unskilled labor for which a labor shortage exists; and certain victims of persecution and catastrophic natural calamities who were granted conditional entry and remained in the United States at least two years. 8 U.S.C. §§1153(a)(1)-(7).
 - 11.2. Immigrants not subject to certain numerical limitations include: children and spouses of citizens and parents of citizens at least 21 years old; natives of independent countries of the Western Hemisphere; aliens lawfully admitted for permanent residence returning from temporary visits abroad; certain former citizens who may reapply for acquisition of citizenship; certain ministers of religion; and certain employees or former employees of the United States Government abroad. 8 U.S.C. §§1101(a)(27), 1151(a), (b).
12. Nonimmigrants include the following, per 8 U.S.C. §1101(a)(15):
 - 12.1. Officials and employees of foreign governments and certain international organizations. 8 U.S.C. §1101(a)(15)(A). These are classified as A through G aliens.
 - 12.2. Aliens visiting temporarily for business or pleasure. 8 U.S.C. §1101(a)(15)(B).
 - 12.3. Aliens in transit through this country. 8 U.S.C. §1101(a)(15)(C).
 - 12.4. Alien crewmen serving on a vessel or aircraft. 8 U.S.C. §1101(a)(15)(D).
 - 12.5. Aliens entering pursuant to a treaty of commerce and navigation to carry on trade or an enterprise in which they have invested. 8 U.S.C. §1101(a)(15)(E).
 - 12.6. Aliens entering to study in this country. 8 U.S.C. §1101(a)(15)(F).
 - 12.7. Representative of a foreign government attending an international organization. 8 U.S.C. §1101(a)(15)(G)
 - 12.8. Fashion models. 8 U.S.C. §1101(a)(15)(H).
 - 12.9. Alien representatives of the foreign press or other information media. 8 U.S.C. §1101(a)(15)(I).
 - 12.10. Certain aliens coming temporarily to perform services or labor or to serve as trainees. 8 U.S.C. §1101(a)(15)(J).
 - 12.11. Certain aliens coming temporarily to participate in a program in their field of study or specialization; These are classified as H-1B and E-3 aliens.

- 12.12. Aliens engaged to be married to citizens. 8 U.S.C. §1101(a)(15)(K).
12.13. Certain alien employees entering temporarily to continue to render services to the same employers. 8 U.S.C. §1101(a)(15)(L).
13. Change of nonimmigrant classification is described in 8 U.S.C. §1258.
14. Procedures for changing alien classifications are contained in the following:
U.S.C.I.S. Policy Manual
<http://www.uscis.gov/policymanual/HTML/PolicyManual-TableOfContents.html>
15. Admission of nonimmigrants is described in 8 U.S.C. §1184.
16. In addition to lawfully admitted aliens, there are, of course, aliens who have entered illegally.
17. State citizens are classified as “nationals of the United States****” under 8 U.S.C. §1101(a)(21) and “nationals of the United States*” in 8 U.S.C. §1101(a)(22). They are NOT “aliens” under 8 U.S.C. §1101(a)(3).
17.1. They are not classified as “An alien authorized to work” on an USCIS I-9 form.
17.2. They are classified as “Other” on a Social Security SS-5 Form in block 5.
17.3. They would be represented with Citizenship Status Profile (CSP) code of “D” in the records of the Social Security Administration.⁷⁹
17.4. State citizens do not fall within any of the classifications of aliens found in 8 U.S.C. §1101(a)(15) because they are beyond the legislative jurisdiction of Congress.
17.5. The law of nations recognizes the power of every independent nation to exclude CONSTITUTIONAL aliens but not state citizens:

The Power of Congress to Exclude Aliens

*The power of Congress "to exclude aliens from the United States and to prescribe the terms and conditions on which they come in" is absolute, being an attribute of the United States as a sovereign nation. "That the government of the United States, through the action of the legislative department, can exclude aliens from its territory is a proposition which we do not think open to controversy. Jurisdiction over its own territory to that extent is an incident of every independent nation. It is a part of its independence. If it could not exclude aliens, it would be to that extent subject to the control of another power. . . . The United States, in their relation to foreign countries and their subjects or citizens, are one nation, invested with powers which belong to independent nations, the exercise of which can be invoked for the maintenance of its absolute independence and security throughout its entire territory."*⁸⁰

[Annotated Constitution, Findlaw. SOURCE: <http://constitution.findlaw.com/article1/annotation36.html#9>]

- 17.6. In the Constitution, Congress is granted jurisdiction to naturalize ONLY over foreign nationals, not state citizens:

*United States Constitution
Article 1, Section 8, Clause 4*

The Congress shall have Power. . . To establish an uniform Rule of Naturalization

12.3.8 Physically present

As far as being PHYSICALLY present, the “United States” is geographically defined as:

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

⁷⁹ For details on the CSP code, see: *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006, Section 14.

⁸⁰ Chinese Exclusion Case (Chae Chan Ping v. United States), [130 U.S. 581, 603](#), 604 (1889); see also Fong Yue Ting v. United States, [149 U.S. 698, 705](#) (1893); The Japanese Immigrant Case (Yamataya v. Fisher), [189 U.S. 86](#) (1903); United States ex rel. Turner v. Williams, [194 U.S. 279](#) (1904); Bugajewitz v. Adams, [228 U.S. 585](#) (1913); Hines v. Davidowitz, [312 U.S. 52](#) (1941); Kleindeist v. Mandel, [408 U.S. 753](#) (1972). In Galvan v. Press, [347 U.S. 522, 530-531](#) (1954), Justice Frankfurter for the Court wrote: “[M]uch could be said for the view, were we writing on a clean slate, that the Due Process Clause qualifies the scope of political discretion heretofore recognized as belonging to Congress in regulating the entry and deportation of aliens. . . . But the slate is not clean. As to the extent of the power of Congress under review, there is not merely ‘a page of history,’ . . . but a whole volume. . . . [T]hat the formulation of these policies is entrusted exclusively to Congress has become about as firmly imbedded in the legislative and judicial tissues of our body politic as any aspect of our government.” Although the issue of racial discrimination was before the Court in Jean v. Nelson, [472 U.S. 846](#) (1985), in the context of parole for undocumented aliens, the Court avoided it, holding that statutes and regulations precluded INS considerations of race or national origin. Justices Marshall and Brennan, in dissent, argued for reconsideration of the long line of precedents and for constitutional restrictions on the Government. Id., 858. That there exists some limitation upon exclusion of aliens is one permissible interpretation of Reagan v. Abourezk, [484 U.S. 1](#) (1987), affg. by an equally divided Court, 785 F.2d. 1043 (D.C.Cir. 1986), holding that mere membership in the Communist Party could not be used to exclude an alien on the ground that his activities might be prejudicial to the interests of the United States. See Sale v. Haitian Centers Council, 509 U.S. 155 (1993) (construing statutes and treaty provisions restrictively to affirm presidential power to interdict and seize fleeing aliens on high seas to prevent them from entering U.S. waters). - See more at: <http://constitution.findlaw.com/article1/annotation36.html#f1199>

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

(9) United States

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

(10) State

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

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

CHAPTER 4 - THE STATES

Sec. 110. Same; definitions

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

Anything OUTSIDE of the GEOGRAPHICAL "United States" as defined above is "foreign" and therefore legislatively "alien". Included within that legislatively "foreign" and "alien" area are both the constitutional states of the Union AND foreign countries. Anyone domiciled in a legislatively "foreign" or "alien" jurisdiction, REGARDLESS OF THEIR NATIONALITY, is a "non-resident non-person" for the purposes of income taxation if not engaged in a public office or a "nonresident alien" if they are engaged in a public office. Another important thing about the above definition is that:

1. It relates ONLY to the GEOGRAPHICAL CONTEXT of the word.
2. Not every use of the term "United States" implies the GEOGRAPHIC context.
3. The ONLY way to verify which context is implied in each case is if they EXPRESSLY identify whether they mean "United States****" the legal person and federal corporation or "United States**" federal territory in each case. All other contexts are NOT expressly invoked in the Internal Revenue Code and therefore PURPOSEFULLY EXCLUDED per the rules of statutory construction. The DEFAULT context in the absence of expressly invoking the GEOGRAPHIC context is "United States****" the legal person and NOT a geographic place. This is how they do it in the case of the phrase "sources within the United States", as we explain in Form #05.020, Section 5.4 and following.

12.3.9 Legally but not physically present

One can be "legally present" within a jurisdiction WITHOUT being PHYSICALLY present. For example, you can be regarded as a "resident" within the Internal Revenue Code, Subtitles A and C without ever being physically present in the only place it applies, which is federal territory not part of any state of the Union. Earlier versions of the Internal Revenue regulations demonstrate how this happens:

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

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

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

[SOURCE: <http://fanguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

The corporations and partnerships mentioned above represent the ONLY "persons" who are "taxpayers" in the Internal Revenue Code, because they are the only entities expressly mentioned in the definition of "person" found at 26 U.S.C.

§6671(b) and 26 U.S.C. §7343. It is a rule of statutory construction that any thing or class of thing not EXPRESSLY appearing in a definition is purposefully excluded by implication:

“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]

“The United States Supreme Court cannot supply what Congress has studiously omitted in a statute.”
[Federal Trade Com. v. Simplicity Pattern Co., [360 U.S. 55](#), p. 55, 475042/56451 (1959)]

These same artificial “persons” and therefore public offices within 26 U.S.C. §§6671(b) and 7343, are also NOT mentioned in the constitution either. All constitutional “persons” or “people” are human beings, and therefore the tax imposed by the Internal Revenue Code, Subtitles A and C and even the revenue clauses within the United States Constitution itself at 1:8:1 and 1:8:3 can and do relate ONLY to human beings and not artificial “persons” or corporations:

“Citizens of the United States within the meaning of this Amendment must be natural and not artificial persons; a corporate body is not a citizen of the United States.”¹⁴

FOOTNOTES:

¹⁴ Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States, corporations accordingly have been declared unable “to claim the protection of that clause of the Fourteenth Amendment which secures the privileges and immunities of citizens of the United States against abridgment or impairment by the law of a State.” Orient Ins. Co. v. Daggs, [172 U.S. 557](#), 561 (1869) . This conclusion was in harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sec. 2. See also Selover, Bates & Co. v. Walsh, [226 U.S. 112](#), 126 (1912) ; Berea College v. Kentucky, [211 U.S. 45](#) (1908) ; Liberty Warehouse Co. v. Tobacco Growers, [276 U.S. 71](#), 89 (1928) ; Grosjean v. American Press Co., [297 U.S. 233](#), 244 (1936) .

[Annotated Fourteenth Amendment, Congressional Research Service.
SOURCE: http://www.law.cornell.edu/anncon/html/amdt14a_user.html#amdt14a_hd1]

One is therefore ONLY regarded as a “resident” within the Internal Revenue Code if and ONLY if they are engaged in the “trade or business” activity, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. This mechanism for acquiring jurisdiction is documented in Federal Rule of Civil Procedure 17(b) . [Federal Rule of Civil Procedure 17\(b\)](#) says that when we are representing a federal and not state corporation as “officers” or statutory “employees” per 5 U.S.C. §2105(a) , the civil laws which apply are the place of formation and domicile of the corporation, which in the case of the government of “U.S. Inc.” is ONLY the District of Columbia:

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

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) [28 U.S.C. §§754](#) and [959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[[Federal Rule of Civil Procedure 17\(b\)](#)]

1 Please note the following very important facts:

- 2 1. The “person” which IS physically present on federal territory in the context of Federal Rule of Civil Procedure 17(b)(2)
- 3 scenario is the PUBLIC OFFICE, rather than the OFFICER who is CONSENSUALLY and LAWFULLY filling said
- 4 office.
- 5 2. The PUBLIC OFFICE is the statutory “taxpayer” per 26 U.S.C. §7701(a)(14) , and not the human being filling said
- 6 office.
- 7 3. The OFFICE is the thing the government created and can therefore regulate and tax. They can ONLY tax and regulate
- 8 that which they created.⁸¹ The public office has a domicile in the District of Columbia per 4 U.S.C. §72, which is the
- 9 same domicile as that of its CORPORATION parent.
- 10 4. Because the parent government corporation of the office is a STATUTORY but not CONSTITUTIONAL “U.S.
- 11 citizen”, then the public office itself is ALSO a statutory citizen per 26 C.F.R. §1.1-1(c). All creations of a government
- 12 have the same civil status as their creator and the creation cannot be greater than the creator:

13 *"A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was*
14 *created, and of that state or country only."*
15 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]*

- 16 5. An oath of office is the ONLY lawful method by which a specific otherwise PRIVATE person can be connected to a
- 17 specific PUBLIC office.

18 *"It is true, that the person who accepts an office may be supposed to enter into a compact [contract] to be*
19 *answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of*
20 *office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But*
21 *because one man, by his own act, renders himself amenable to a particular jurisdiction, shall another man,*
22 *who has not incurred a similar obligation, be implicated?* If, in other words, it is sufficient to vest a jurisdiction
23 in this court, that a Federal Officer is concerned; if it is a sufficient proof of a case arising under a law of the
24 United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a
25 source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial
26 authorities of the State and the general government. Anything which can prevent a Federal Officer from the
27 punctual, as well as from an impartial, performance of his duty; an assault and battery; or the recovery of a debt,
28 as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court; and, *considering the*
29 *constant disposition of power to extend the sphere of its influence, fictions will be resorted to, when real cases*
30 *cease to occur. A mere fiction, that the defendant is in the custody of the marshal, has rendered the jurisdiction*
31 *of the King's Bench universal in all personal actions.*"
32 *[United States v. Worrall, 2 U.S. 384 (1798)]*
33 *SOURCE: http://scholar.google.com/scholar_case?case=3339893669697439168*

34 Absent proof on the record of such an oath in any legal proceeding, any enforcement proceeding against a “taxpayer”
35 public officer must be dismissed. The oath of public office:

- 36 5.1. Makes the OFFICER into legal surety for the PUBLIC OFFICE.
- 37 5.2. Creates a partnership between the otherwise private officer and the government. That is the ONLY partnership
- 38 within the statutory meaning of “person” found in 26 U.S.C. §7343 and 26 U.S.C. §6671(b).
- 39 6. The reason that “United States” is defined as expressly including ONLY the District of Columbia in 26 U.S.C.
- 40 §7701(a)(9) and (a)(10) is because that is the ONLY place that “public officers” can lawfully serve, per 4 U.S.C. §72:

41 *TITLE 4 > CHAPTER 3 > § 72*
42 *Sec. 72. - Public offices; at seat of Government*

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

- 45 7. Even within privileged federal corporations, not all workers are “officers” and therefore “public officers”. Only the
- 46 officers of the corporation identified in the corporate filings, in fact, are officers and public officers. Every other
- 47 worker in the corporation is EXCLUSIVELY PRIVATE and NOT a statutory “taxpayer”.
- 48 8. The authority for instituting the “trade or business” franchise tax upon public officers in the District of Columbia
- 49 derives from the following U.S. Supreme Court cite:

⁸¹ See *Great IRS Hoax*, Form #11.302, Section 5.1.1 entitled “The Power to Create is the Power to Tax”. SOURCE:
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

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

- 25 9. It is ILLEGAL for a human being domiciled in a constitutional state of the Union and protected by the Constitution and
26 who is not physically present on federal territory to become legally present there, even with their consent:
27 9.1. The Declaration of Independence says your rights are “unalienable”, which means you aren’t ALLOWED to
28 bargain them away through a franchise of office. It is organic law published in the first enactment of Congress in
29 volume 1 of the Statutes At Large and hence has the “force of law”. All organic law and the Bill of Rights itself
30 attach to LAND and not the status of the people on the land. Hence, unless you leave the ground protected by the
31 Constitution and enter federal territory to contract away rights or take the oath of office, the duties of the office
32 cannot and do not apply to those domiciled and present within a constitutional state.
33 9.2. You cannot unilaterally “elect” yourself into public office by filling out any tax or franchise form, even with your
34 consent. Hence you can’t be “legally present” in the STATUTORY “United States**” as a public officer even if
35 you consent to be, if you are protected by the Constitution.
36 9.3. When you DO consent to occupy the office AFTER a lawful election or appointment, you take that oath on
37 federal territory not protected by the Constitution, and therefore only in that circumstance COULD you lawfully
38 alienate an unalienable right.
39 10. Since the first four commandments of the Ten Commandments prohibit Christians from worshipping or serving other
40 gods, then they also forbid Christians from being public officers in their private life if the government has superior or
41 supernatural powers, immunities, or privileges above everyone else, which is the chief characteristic of any god. The
42 word “serve” in the scripture below includes serving as a public officer. The essence of religious “worship” is, in fact,
43 obedience to the dictates of a SUPERIOR or SUPERNATURAL being. You as a human being are the “natural” in the
44 phrase “supernatural”, so if any government or civil ruler has any more power than you as a human being, then they are
45 a god in the context of the following scripture.

46 “You shall have no other gods [including governments or civil rulers] before Me. You shall not make for
47 yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or
48 that is in the water under the earth; you shall not bow down or serve them. For I, the Lord your God, am a
49 jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who
50 hate Me, but showing mercy to thousands, to those who love Me and keep My commandments.
51 [*Exodus 20:3-6, Bible, NKVJ*]

- 52 11. Any attempt to compel you to occupy or accept the obligations of a public office without your consent represents
53 several crimes, including:
54 11.1. Theft of all the property and rights to property acquired by associating you with the status of “taxpayer”.
55 11.2. Impersonating a public officer in violation of 18 U.S.C. §912.
56 11.3. Involuntary servitude in violation of the Thirteenth Amendment.
57 11.4. Identity theft, because it connects your legal identity to obligations that you don’t consent to, all of which are
58 associated with the statutory status of “taxpayer”.
59 11.5. Peonage, if the status of “taxpayer” is surety for public debts, in violation of 18 U.S.C. §1581. Peonage is slavery
60 in connection with a debt, even if that debt is the PUBLIC debt.

Usually false and fraudulent information returns are the method of connecting otherwise foreign and/or nonresident parties to the “trade or business” franchise, and thus, they are being criminally abused as the equivalent of federal election devices to fraudulently “elect” otherwise PRIVATE and nonresident parties to be liable for the obligations of a public office. 26 U.S.C. §6041(a) establishes that information returns which impute statutory “income” may ONLY lawfully be filed against those lawfully engaged in the “trade or business” franchise. This is covered in:

Correcting Erroneous Information Returns, Form #04.001

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

12.3.10 STATUTORY and CONSTITUTIONAL “aliens” are equivalent under U.S.C. Title 8

Many people mistakenly try to apply the STATUTORY and CONSTITUTIONAL context dichotomy to the term “alien” and this is a mistake. The distinction between STATUTORY citizens v. CONSTITUTIONAL citizens does not apply to the term “alien”. We don't think we have confused people by using the term “statutory citizen” and then excluding “alien” from the statutory context in Title 8 because.

1. Title 8 covers TWO opposites based on its name: “Aliens and nationality”. You are either an “alien” or a “national”. Citizens under 8 U.S.C. §1401 and 8 U.S.C. §1101(a)(22)(A) are a SUBSET of “nationals”. A “citizen” under U.S. Code Titles 8, 26, and 42 is a national domiciled on federal territory.
2. A “nonresident alien INDIVIDUAL” under 26 U.S.C. §7701(b)(1)(B) is a public officer on official business who is ALSO one or more of the following:
 - 2.1. Is a “national of the United States*” under 26 U.S.C. §1101(a)(22) and also
 - 2.2. A “non-citizen national of the United States*” under 8 U.S.C. §1408 because born in a federal possession.
 - 2.3. “a person who, though not a citizen of the United States, owes permanent allegiance to the United States[*]” as defined in 8 U.S.C. §1101(a)(22)(B). Note that this person is NOT called a “non-citizen national of the United States*” as defined in 8 U.S.C. §1408 and therefore is a SUPERSET rather than an equivalent of such a status. It includes both “non-citizen nationals of the United States*” AND state nationals.
3. The context for whether one is a “national” is whether they were born or naturalized “within allegiance to the sovereign” or on territory within a country or place that has allegiance. That is what the “pledge of allegiance” is about, in fact. The flag flies in lots of places, not just on federal territory or even constitutional states. As described in the *United States v. Curtiss-Wright Export Corporation*, 299 U.S. 304 (1936), the “United States of America” is THAT country, and that entity is a POLITICAL and not a GEOGRAPHIC entity. The U.S. supreme court calls this entity “the body politic”. It is even defined politically as a CORPORATION and not a geographic region in *United States v. Curtiss-Wright Export Corporation*, 299 U.S. 304 (1936). “States” are not geography, but political groups. “citizens” are political members of this group. Physical presence on territory protected by a “state” does not imply political membership. Rather, the coincidence of DOMICILE and NATIONALITY together establish membership. Without BOTH, you can't be a member of the political group. THIS group is called “We the People” in the USA constitution and it is PEOPLE, not territory or geography.
4. The terms “CONSTITUTIONAL” and “STATUTORY” only relate to the coincidence of DOMICILE and the GEOGRAPHY it is tied to. It has nothing to do with nationality, because nationality is not a source of civil jurisdiction or civil status. “national”, in fact, is a political status, not a civil status. The allegiance that gives rise to nationality is, in fact, political and not territorial in nature. Abandoning that allegiance is an expatriating act according to 8 U.S.C. §1481.

HOWEVER, the STATUTORY and CONSTITUTIONAL contexts DO apply to the term “nonresident alien” as defined in 26 U.S.C. §7701(b)(1)(B) because:

1. “nonresident aliens” are NOT a SUBSET of “aliens” but a SUPERSET. Proof of this is found in the fact that “non-citizen nationals of the United States[**]” born in American Samoa and other possessions file the 1040NR form. The form even lists them.
2. Those who are state nationals per 8 U.S.C. §1101(a)(21) and who are engaged in a public office can be “nonresident alien INDIVIDUALS” under 26 U.S.C. §7701(b)(1)(B) but STILL not be “aliens” as defined in 26 U.S.C. §7701(b)(1)(A). This exception would apply to both “non-citizen nationals of the United States**” defined in 8 U.S.C. §1408 as well as state nationals.

For a detailed treatment of why this is, read Form #05.020, Section 10.2.

12.4 “Words of Art” relating to taxation⁸²

*“The wicked man does deceptive work,
But to him who sows righteousness will be a sure reward.
As righteousness leads to life,
So he who pursues evil pursues his own death.
Those who are of a perverse heart are an abomination to the Lord,
But such as are blameless in their ways are a delight.
Though they join forces, the wicked will not go unpunished;
But the posterity of the righteous will be delivered.”*
[Prov. 11:18-21, Bible, NKJV]

“Integrity without knowledge is weak and useless, and knowledge without integrity is dangerous and dreadful.”
[Samuel Johnson Rasselas, 1759]

“Beware lest anyone cheat you through philosophy and empty deceit, according to the tradition of men, according to the basic principles of the world, and not according to Christ.”
[Colossians 2:8, Bible, NKJV]

“[J]udicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy.”
[Senator Sam Ervin, of Watergate Hearing fame]

Does anyone like politicians or the lawyers who write deceptive laws for them? After you read this section, you’ll have even less reason to like them! The Internal Revenue Code (“IRC”, also called 26 U.S.C.) is a masterpiece of deception designed by greedy and unscrupulous IRS lawyers to mislead Americans into believing that they are subject to federal income tax. Most of the deception is perpetrated using specialized definitions of words. The Code contains a series of directory statutes using the word “shall”, with provisions that are requirements for corporations, trusts, and other “legal fictions” but not for natural persons (you and me). Even members of Congress are generally unaware of the deceptive legal meanings of certain terms that are consistently used in the IRC. These terms have legal definitions for use in the IRC that are very different from the general understanding of the meaning of the words. Such terms are called “words of art”. This situation is quite deliberate, and no accident at all.

Let’s start this section by defining the term “definition”:

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

Lack of knowledge of legal definitions used in the Internal Revenue Code causes false presumption by uninformed Americans who are confused as to the correct interpretation of both the IRC and the true meaning of the tricky wording in IRS instructional publications and news articles. However, when you understand the legal definitions of these terms, the deception and false presumption is easily recognized and the limited application of the Code becomes very clear. This understanding will help you to see that filing income tax forms and paying income taxes must be voluntary acts for most Americans domiciled in states of the Union because the United States Constitution forbids the federal government to impose any tax directly upon individuals.

Most terms used within 26 U.S.C, which is the Internal Revenue Code, appear in Chapter 79, Section 7701. Anything having to do with employer withholding is defined in 26 U.S.C. §3401.

WARNING!: It is extremely important that you read and understand these definitions before you begin interpreting the tax codes! Deceiving definitions are the NUMBER ONE way that lawyers use to trick and enslave us so we should always question the meaning of words before we start trying to interpret the laws they write!

⁸² Source: *Great IRS Hoax*, Form #11.302, Section 3.9.1; <http://sedm.org/Forms/FormIndex.htm>.

Another popular lawyering technique is to use words which are undefined. This has the effect of encouraging uncertainty, conflict, and false presumption in the application of the law, which increases litigation, which in turn makes the legal profession more profitable for the lawyers who write the laws and judges who enforce the laws after they leave public office and go back into private practice. Doesn't that seem like a conflict of interest and an abuse of the public trust for private gain? It sure does to us!

For your edification, we have prepared a library of definitions on our website in the [Sovereignty Forms and Instructions Online](#), Form #10.004 that you can and should refer to frequently at:

<http://famguardian.org/TaxFreedom/FormsInstr.htm>

Click on "Cites by Topic" in the upper left corner to see our library of carefully researched definitions. This will allow you to see clearly for yourself how the conniving lawyers inhabiting the District of Columbia (Washington, D.C., or the "District of Criminals" as Mark Twain calls it) enticed us into slavery in violation of the [Thirteenth Amendment](#) and [18 U.S.C. §1581](#) by using deceiving definitions. Then these evil lawyers tried to cover-up their trick by violating our [Fifth Amendment](#) right of due process by adding the word "includes" to those definitions that were most suspect, like the following:

1. Definition of the term "State" found in [26 U.S.C. §7701\(a\)\(10\)](#) and [4 U.S.C. §110](#)
2. Definition of the term "United States" found in [26 U.S.C. §7701\(a\)\(9\)](#)
3. Definition of the term "employee" found in [26 U.S.C. §3401\(c\)](#) and [26 C.F.R. §31.3401\(c\)-1](#) Employee
4. Definition of the term "person" found in [26 C.F.R. §301.6671-1](#) (which governs who is liable for penalties under Internal Revenue Code)

What Congress did by defining the word "includes" the way they did was give the federal courts so much "wiggle" room and license that they could define the IRC and federal tax jurisdiction any way they want, which transformed our government from a society of laws to a society of men, in stark violation of the intent of our founding fathers and of the Fifth and Sixth Amendment, and the "void for vagueness" doctrine:

"The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested legal right."
[Marbury v. Madison, [5 U.S. 137](#), 1 Cranch 137, 2 L.Ed. 60 (1803)]

See sections 12.4.8 and 5.6.17 if you would like to learn more about how they perpetrated this fraud and hoax with the word "includes".

The definitions found in the U.S. Code apply NOT ONLY to the U.S. Code, but also to the Code of Federal Regulations (C.F.R.'s), which are the implementing regulations for the U.S. Code, and the IRS Publications, which are guidelines to Americans that implement these regulations. The definitions in the U.S. Code in effect supersede and in some cases are repeated or are modified and expanded by the Code of Federal Regulations and the IRS Publications. Incidentally, doesn't it seem strange that the DEFINITIONS, which describe what all of the Code means, are almost at the END of the code, instead of the beginning? Most other contracts and legal documents always START with the definitions first, and usually define ALL words open to confusion to prevent misinterpretation. Not so with the I.R.C. They leave the word "individual" undefined, for instance, because they don't want you knowing what "individual" is, since it appears on your 1040 income tax form. Wonder why they do this instead of just calling you a "Human"? Could it possibly be that the slick lawyers in the congress hope you won't wade through 9,500 pages of Code to get to the definitions and that you will run out of energy and interest before you read them? Are they trying to HIDE something? It is important to note that proper and clear definitions of these deceptive words never appear in any of the IRS publications, and this is part of the Great Deception we have talked about throughout this document.

As you read through these masterfully crafty deceits and definitions of IRS lawyers listed below and appearing in the Infernal (written by Satan directly from hell?), I mean Internal Revenue Code (I.R.C., 26 U.S.C.), ask yourself the following questions and critically consider the most truthful answers according the I.R.C. We compare the various definitions for each word to show you how it has been abused to cause deceit. You are probably going to be mad as hell (like I was) when you find out the trick these crafty IRS lawyers have played on you. Below are just a few examples of how these depraved, corrupt,

1 arrogant, and power-hungry lawyers have used “legalese” to deceive you. The answers we give in the third column assume
2 you are the average American domiciled in one of the 50 Union states and not one of the federal territories that are part of
3 the “federal zone”, which is subsequently explained in section 8.3:

4

1 **Table 7: Questions to Ask and Answer as You Read the Internal Revenue Code**

#	Question (using legal definitions)	Translation to everyday language ("non-legalese")	Answer (in most cases)
1	Am I an "employee"?	Do I hold a privileged federal "public office" that depends exclusively on rights and privileges granted to me by the citizens who elected or appointed me?	NO. Under the case of <i>Sims. v. Ahrens</i> , 271 S.W. 720, people with everyday skills, trades, or professions or who do not work for the federal government are not considered to be employees as per the I.R.C., and therefore are not subject to "withholding".
2	Do I have "gross income" or "taxable income"?	Do I as a corporation have profit subject to indirect excise ?	NO. See: 1. <i>Eisner v. Macomber</i> , 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920); 2. <i>Doyle v. Mitchell Brothers Co.</i> , 247 U.S. 179, 185, 38 S.Ct. 467 (1918); 3. <i>Stratton's Independence v. Howbert</i> , 231 U.S. 399, 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913):
3	What is an "individual" as indicated on my "1040 Individual Income Tax Return"?	What is an "individual" as indicated on my "1040 Individual Income Tax Return"?	One of the following: 1. A corporation, an association, a trust, etc. chartered in the District of Columbia with income subject to excise taxes . 2. An alien as identified in 26 C.F.R. §1.1441-1(c).
4	Am I a "taxpayer" under Subtitle A of the Internal Revenue Code?	Am I a person who is "liable" for paying income taxes as per the I.R.C Subtitle A?	NO. The only persons liable (under Section 1461) of Subtitle A of the I.R.C. for <u>anything</u> are withholding agents as defined in 26 U.S.C. §7701(a)(16). These withholding agents are transferees for U.S. government property under 26 U.S.C. §6901 and they are "returning" (hence the name "tax return") monies <u>already owned</u> by the U.S. Government and being paid out to nonresident aliens who are elected or appointed officers of the United States Government as part of a pre-negotiated and implied employment agreement. Because the monies they are withholding <u>already</u> belong to the U.S. government even after they are paid out, the withholding agent is liable to return these monies. For private individuals who are not nonresident aliens in receipt of pay as an elected or appointed officer of the U.S. government, all "taxes" falling under Subtitle A are voluntary, which is to say that they are <u>donations</u> and not taxes. However, if you "volunteer" by submitting a tax return or instituting voluntary withholding using a W-4 form, you are referred to as a "taxpayer" because you made yourself "subject to" the tax code voluntarily and therefore are "presumed" to be liable under 26 C.F.R. §31.3401(a)-3. This artificial liability is then created in your IRS Individual Master File (IMF) by IRS

#	Question (using legal definitions)	Translation to everyday language ("non-legalese")	Answer (in most cases)
			agents committing deliberate fraud during data entry into their IDRS computer system. See Section 2.4.8 of the <u>Sovereignty Forms and Instructions Manual</u> , Form #10.005 for further details on how to expose this IMF fraud.
5	Am I a "tax payer"?	Have I unwittingly deceived the I.R.S. and the U.S. government, by my own ignorance and unknowing falsification on my 1040 income tax return, into thinking that I am a "taxpayer"?	YES. In most cases, people file and pay income taxes and erroneously label themselves as being "taxpayers" because of their own ignorance and the total lack of sources for truth about who are "taxpayers".
6	Am I an "employer"?	Am I someone who pays the salary and wages of an elected or appointed federal political officer?	NO
7	"Must" I pay income taxes.	1. Do I have the "IRS" permission to "volunteer" to pay income taxes, even though I don't have to. 2. "May" I pay income taxes I'm not obligated to pay, please?	Definitely!
8	Do I live in a "State" or the "United States"?	Do I live in the District of Columbia, Puerto Rico, Guam, the Virgin Islands, or any other U.S. federal territory or enclave within the boundaries of a state which the residents do NOT have constitutional protections of their rights (see <i>Downes v. Bidwell</i> , 182 U.S. 244 (1901)) and are therefore subject to federal income taxes?	NO
9	Do I make "wages" as an "employee"?	Do I receive compensation for "personal services" from the U.S. government as an elected or appointed political officer NOT practicing an occupation of common right?	NO
10	Am I a "withholding agent" per the tax code?	Do I pay income to an elected or appointed officer of the U.S. government who has requested withholding on their pay or to a nonresident alien or corporation with U.S (federal zone) source income?	NO
11	Am I a "citizen of the United States" or a resident of the United States?	Was I born or naturalized in the District of Columbia or other federal territory or enclave or do I live there now?	NO
12	Am I a "national" under 8 U.S.C. §1101(a)(21) but not a statutory "citizen of the United States" under 8 U.S.C. §1401?	Was I born in one of the 50 Union states outside of federal lands within those states?	YES
13	Do I conduct a "trade or business" in the "United States"?	Do I hold elected or appointed public office for the U.S. government in the federal United States or federal zone and thereby receive excise taxable privileges from the U.S. government?	NO

#	Question (using legal definitions)	Translation to everyday language ("non-legalese")	Answer (in most cases)
14	Do I make "gross income" derived from a "taxable source" as defined in 26 U.S.C. §§861 or 862?	Do I derive income from a privileged corporation that is registered and resident in the "federal zone" or from the U.S.** government as an elected or appointed political official or officer of a U.S.** Corporation?	NO
15	Do I perform "personal services"?	Am I an elected or appointed official of the U.S. government who receives a salary for my job?	NO

Jesus warned us that a thief would come to kill and hurt and destroy us by devious means, and this thief is our own government and the legal profession!:

*"Most assuredly, I say to you, **he who does not enter the sheepfold by the door, but climbs up some other way, the same is a thief and a robber.** But he who enters the door is the shepherd of the sheep.....**The thief does not come except to steal, and to kill, and to destroy.** I have come that they may have life, and that they may have it more abundantly."*
[John 10:1-9, Bible, NKJV]

James Madison, one of our Founding Fathers, also warned us of the above fraud in the Federalist Papers, when he wrote:

*"The internal effects of a mutable policy are still more calamitous. **It poisons the blessing of liberty itself. It will be of little avail to the people, that the laws are made by men of their own choice, if the laws be so voluminous that they cannot be read, or so incoherent that they cannot be understood; if they be repealed or revised before they are promulgated, or undergo such incessant changes that no man, who knows what the law is to-day, can guess what it will be to-morrow. Law is defined to be a rule of action; but how can that be a rule, which is little known, and less fixed?**"*

Another effect of public instability is the unreasonable advantage it gives to the sagacious, the enterprising, and the moneyed few over the industrious and uninformed mass of the people. Every new regulation concerning commerce or revenue, or in any way affecting the value of the different species of property, presents a new harvest to those who watch the change, and can trace its consequences; a harvest, reared not by themselves, but by the toils and cares of the great body of their fellow-citizens. This is a state of things in which it may be said with some truth that laws are made for the FEW, not for the MANY.

***In another point of view, great injury results from an unstable government. The want of confidence in the public councils damps every useful undertaking, the success and profit of which may depend on a continuance of existing arrangements. What prudent merchant will hazard his fortunes in any new branch of commerce when he knows not but that his plans may be rendered unlawful before they can be executed?** What farmer or manufacturer will lay himself out for the encouragement given to any particular cultivation or establishment, when he can have no assurance that his preparatory labors and advances will not render him a victim to an inconstant government? In a word, no great improvement or laudable enterprise can go forward which requires the auspices of a steady system of national policy.*

But the most deplorable effect of all is that diminution of attachment and reverence which steals into the hearts of the people, towards a political system which betrays so many marks of infirmity, and disappoints so many of their flattering hopes. No government, any more than an individual, will long be respected without being truly respectable; nor be truly respectable, without possessing a certain portion of order and stability."
[Federalist Paper #62, James Madison]

We hope that one of the lessons you will walk away with after you discover the kind of deceit above is that educating our young people to make them smart without giving them a moral or character or religious education causes major problems in our society like that above. Cheating in our schools is now rampant, and once these dishonest students enter the job market and become lawyers, politicians, and judges, their deceit is only magnified because of greed. It's no wonder that during the first half century of this country, you needed to just about have a divinity degree before you could think about studying to be a lawyer! No one with any sense of morality or decency or integrity would try to deceive the way the IRS lawyers have deceived us all with the tax code shown above. This also explains the quotes at the beginning of this chapter, where we provide bible verses in which Jesus condemned lawyers. He did this for a reason and now we know why! Let me repeat His very words again from the beginning of chapter 3 for your benefit:

1 "Woe to you lawyers! for you have taken away the keys of knowledge; you did not enter yourselves, and you
2 hindered those who were entering."
3 [Luke 11:52, Bible]

4 How did lawyers take away the keys to knowledge? They did it by destroying or undermining the meaning of words, and
5 thereby robbing us of our liberty and our right of due process under the law. Because the law has been obfuscated, custody
6 of our liberty has been transferred from the law and our own understanding of the law to the arbitrary whims of judges, the
7 legal profession, and the courts, who we then are forced to rely upon to "interpret" the law and thereby tell us what our rights
8 are. These tactics have transformed us from a society of laws to a society of men, which eventually will be our downfall and
9 the means of totally corrupting our legal system if we don't correct it soon. Confucius said it best:

10 "When words lose their meaning, people will lose their liberty."
11 [Confucius, 500 B.C.]

12 Lastly, we'd like to offer you a funny anecdote to illustrate just what the affect has been in courtrooms all over the country
13 of the law profession's "theft" of our words and distortion of our language. Playwright Jim Sherman wrote the script below
14 just after Hu Jintao was named chief of the Communist Party in China in 2002. The dialog was patterned after a similar
15 comedic exchange in the 1920's between the Abbott and Costello called "Who's On First?" The conversation depicted below
16 is between George Bush and his Assistant for National Security Affairs, Condoleezza Rice. To apply this metaphor to a tax
17 trial, imagine that George Bush is the jury and Condi is you, who are the accused person litigating to defend your rights.
18 Notice how much confusion there is over words in this interchange. You will then understand just how difficult it is to
19 explain to jurists that the most important words in the tax code don't conform to our everyday understanding of the human
20 language in most cases.

21 **HU'S ON FIRST**

22 *By James Sherman*

23 *(We take you now to the Oval Office.)*

24 *George: Condi! Nice to see you. What's happening?*

25 *Condi: Sir, I have the report here about the new leader of China.*

26 *George: Great. Lay it on me.*

27 *Condi: Hu is the new leader of China.*

28 *George: That's what I want to know.*

29 *Condi: That's what I'm telling you.*

30 *George: That's what I'm asking you. Who is the new leader of China?*

31 *Condi: Yes.*

32 *George: I mean the fellow's name.*

33 *Condi: Hu.*

34 *George: The guy in China.*

35 *Condi: Hu.*

36 *George: The new leader of China.*

37 *Condi: Hu.*

38 *George: The Chinaman!*

39 *Condi: Hu is leading China.*

1 George: Now whaddya' asking me for?

2 Condi: I'm telling you Hu is leading China.

3 George: Well, I'm asking you. Who is leading China?

4 Condi: That's the man's name.

5 George: That's who's name?

6 Condi: Yes.

7 George: Will you or will you not tell me the name of the new leader of China?

8 Condi: Yes, sir.

9 George: Yassir? Yassir Arafat is in China? I thought he was in the Middle East.

10 Condi: That's correct.

11 George: Then who is in China?

12 Condi: Yes, sir.

13 George: Yassir is in China?

14 Condi: No, sir.

15 George: Then who is?

16 Condi: Yes, sir.

17 George: Yassir?

18 Condi: No, sir.

19 George: Look, Condi. I need to know the name of the new leader of China. Get me the Secretary General of the

20 U.N. on the phone.

21 Condi: Kofi?

22 George: No, thanks.

23 Condi: You want Kofi?

24 George: No.

25 Condi: You don't want Kofi.

26 George: No. But now that you mention it, I could use a glass of milk. And then get me the U.N.

27 Condi: Yes, sir.

28 George: Not Yassir! The guy at the U.N.

29 Condi: Kofi?

30 George: Milk! Will you please make the call?

31 Condi: And call who?

32 George: Who is the guy at the U.N?

Condi: Hu is the guy in China.

George: Will you stay out of China?!

Condi: Yes, sir.

George: And stay out of the Middle East! Just get me the guy at the U.N.

Condi: Kofi.

George: All right! With cream and two sugars. Now get on the phone.

(Condi picks up the phone.)

Condi: Rice, here.

George: Rice? Good idea. And a couple of egg rolls, too. Maybe we should send some to the guy in China. And the Middle East. Can you get Chinese food in the Middle East?

12.4.1 “citizen” (undefined)

The term “citizen” is nowhere defined directly in the Internal Revenue Code and is defined in the implementing regulations found in 26 C.F.R. §1.1-1(c) as follows:

26 C.F.R. §1.1-1(c): Income Tax on individuals

(c) Who is a citizen. Every person born or naturalized in the [federal] United States and subject to its [exclusive federal jurisdiction under Article 1, Section 8, Clause 17 of the Constitution] jurisdiction is a citizen. For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. 1401-1459). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act (8 U.S.C. 1481-1489), *Schneider v. Rusk*, (1964) 377 U.S. 163, and Rev. Rul. 70-506, C.B. 1970-2, 1. For rules pertaining to persons who are nationals but not citizens at birth, e.g., a person born in American Samoa, see section 308 of such Act (8 U.S.C. 1408). For special rules applicable to certain expatriates who have lost citizenship with a principal purpose of avoiding certain taxes, see section 877. A foreigner who has filed his declaration of intention of becoming a citizen but who has not yet been admitted to citizenship by a final order of a naturalization court is an alien.

The “citizen” described above as the proper subject of the income tax can be either a corporation or a natural person domiciled in the federal United States (federal zone), which includes territories and possessions of the United States and the District of Columbia. This is confirmed by reading 26 C.F.R. §31.3121(e) as follows:

26 C.F.R. §31.3121(e)-1 State, United States, and citizen

(b)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

Do you see anyone domiciled in a state of the Union described above? The legal encyclopedia, *Corpus Juris Secundum* (C.J.S.), also confirms that corporations are “citizens”:

"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); *Legal encyclopedia*]

Because corporations are “citizens”, this fits in with the notion discussed in Great IRS Hoax, Form #11.302, Section 5.6.5 that “income” within the meaning of Subtitle A of the Internal Revenue Code can only mean “corporate profit”. The Supreme Court also confirmed, in fact, that when governments enter into private business, such as the private law that is the Internal Revenue Code, they devolve to the level of ordinary corporations:

See also *Clearfield Trust Co. v. United States*, 318 U.S. 363, 369 (1943) (“The United States does business on business terms”) (quoting *United States v. National Exchange Bank of Baltimore*, 270 U.S. 527, 534 (1926)); *Perry v. United States*, supra at 352 (1935) (“When the United States, with constitutional authority, makes contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such instruments. There is no difference . . . except that the United States cannot be sued without its consent”)

(citation omitted); *United States v. Bostwick*, 94 U.S. 53, 66 (1877) ("**The United States, when they contract with their citizens, are controlled by the same laws that govern the citizen in that behalf**"); *Cooke v. United States*, 91 U.S. 389, 398 (1875) (**explaining that when the United States "comes down from its position of sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern individuals there"**).

See *Jones*, 1 Cl.Ct. at 85 ("**Wherever the public and private acts of the government seem to commingle, a citizen or corporate body must by supposition be substituted in its place, and then the question be determined whether the action will lie against the supposed defendant**"); *O'Neill v. United States*, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, "[w]ere [the] contracts exclusively between private parties, the party hurt by such governing action could not claim compensation from the other party for the governing action"). The dissent ignores these statements (including the statement from *Jones*, from which case *Horowitz* drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize the need to treat the government-as-contractor the same as a private party.
[*United States v. Winstar Corp.*, 518 U.S. 839 (1996)]

The only natural persons who are "citizens" and "individuals" within the Internal Revenue Code are instrumentalities or privileged public officers of the United States government, as is discussed in section 12.4.10. The government has always had the authority to tax and regulate its own employees and agents.

People who are domiciled in states of the Union, outside of federal legislative jurisdiction are not statutory "citizens" or "U.S.** citizens" or "citizens of the United States**" under the Internal Revenue Code or under 8 U.S.C. §1401, but instead are "nationals" under 8 U.S.C. §1101(a)(21). We call these people "state nationals". "State nationals" are "nonresident aliens" under the Internal Revenue Code if engaged in a public office and "non-resident non-persons" if not engaged in a public office. This is confirmed by examining the IRS Form 1040NR form itself, which actually mentions "U.S. nationals" as being "nonresident aliens". By this, they can only mean STATUTORY "nationals but not citizens" born and living within U.S. possessions and not states of the Union. If those who are nationals per 8 U.S.C. §1101(a)(21) but not statutory citizens (territorial citizens) per 8 U.S.C. §1401 are not engaged in a public office they are non-resident non-persons.

See Great IRS Hoax, Form #11.302, Sections 4.9 through 4.12.14 for further details. Great IRS Hoax, Form #11.302, Section 5.1.4 also relates your citizenship status to your tax status.

12.4.2 "Compliance" (undefined)

Element	Definition
Word:	Compliance
Context:	"Our tax system is based on individual self-assessment and voluntary compliance." Mortimer Caplin, former I.R.S. Commissioner.
Internal Rev. Code:	(undefined)
Black's Law Dictionary:	Submission, obedience, conformance
Webster's:	1) the act of complying; a yielding, as to a request, wish, desire, demand or proposal; concession; submission. 2) the act of complying; a yielding, as to a request, wish, desire, demand or proposal; concession; submission.
Comment:	In my opinion, the word "compliance" means "obedience to" or "yielding to."

12.4.3 "Domestic corporation" (in 26 U.S.C. §7701 (a)(4))

(4) Domestic

The term "domestic" when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.
[26 U.S.C. §7701 (a)(4)]

Did you notice they didn't define "domestic" from the perspective of "income" or from the perspective of persons or individuals? The reason is because as far as the "United States" is concerned, we are all nonresident citizens of a "foreign state". That is because within the Internal Revenue Code, Subtitle A, the "United States" consists of the District of Columbia according to 26 U.S.C. §7701. The "federal zone" is described in *Great IRS Hoax*, Form #11.302, Section 4.5.3 if you want

to explore further. This definition is very important when you consider the “source” rules in section 861 of the code and when they use the term “foreign” or “domestic” in the context of those rules. The below court ruling of the New York Court of Appeals helps clarify the meaning of the terms “foreign” and domestic (derived from Great IRS Hoax, Form #11.302, Section 5.2.9).

“The United States government is a foreign corporation with respect to a state.”
[N.Y. re: Merriam, 36 N.E. 505, 141 N.Y. 479, Affirmed 16 S.Ct. 1973, 41 L.Ed. 287]

12.4.4 "Employee" (in 26 U.S.C. §3401 (c))

26 U.S.C. §3401

(c) Employee

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

Even more interesting is the regulation corresponding to this definition, which states:

26 C.F.R. §31.3401(c) Employee:

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

Now isn't that interesting? The I.R.C. says you aren't considered an employee as far as payroll deductions unless you are an elected or appointed political officer of the United States in direct receipt of government privileges! And yet, the IRS will vociferously deny that the income tax is an excise tax, which is synonymous with “privilege” tax. This section means the U.S. Government has no authority whatsoever to be telling private employers to withhold pay or hold them liable for not withholding! Even more interesting is the definition of "employee" found in 5 U.S.C. §2105:

TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105
2105. Employee

(a) For the purpose of this title, "employee", except as otherwise provided by this section or when specifically modified, means an officer and an individual who is -
(1) appointed in the civil service by one of the following acting in an official capacity -
(A) the President;
(B) a Member or Members of Congress, or the Congress;
(C) a member of a uniformed service;
(D) an individual who is an employee under this section;
(E) the head of a Government controlled corporation; or
(F) an adjutant general designated by the Secretary concerned under section 709(c) of title 32;
(2) engaged in the performance of a Federal function under authority of law or an Executive act; and
(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

[....skipped a few entries since irrelevant...]

(d) A Reserve of the armed forces who is not on active duty or who is on active duty for training is deemed not an employee or an individual holding an office of trust or profit or discharging an official function under or in connection with the United States because of his appointment, oath, or status, or any duties or functions performed or pay or allowances received in that capacity.

Another very interesting insight comes from 26 C.F.R. §31.3401(c)-1, which states:

(c) Generally, physicians, lawyers, dentists, veterinarians, contractors, subcontractors, public stenographers, auctioneers, and others who follow an independent trade, business, or profession, in which they offer their services to the public, are not employees.

Basically then, you aren't a "federal employee" unless you work in the District of Columbia (the proper United States) or were appointed by the delegated authority of an elected official. Any other situation implies that you are practicing a business trade or profession that does not depend on the privileges incident to political office. (Rather twisted logic, isn't all of this!.. that's the way lawyers like it because that's where they get their job security from....COMPLEX LAWS!) Once again, the key to understanding this situation is to recognize that the jurisdiction of the government to tax results from the acceptance of government privileges in exchange for consent to waive one's rights to not pay taxes.

12.4.5 "Employer" (in 26 U.S.C. §3401 (d))

Employer

For purposes of this chapter, the term "employer" means the person for whom an individual performs or performed any service, of whatever nature, as the employee of such person, except that -

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

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

You will note that because of the definition of "employee" listed in the previous section and in 26 U.S.C. §3401(c), which indicated that an employee is actually "an officer, elected official, or employee of the United States" (e.g. an elected or appointed federal official), then an employer by definition is a federal government agency. Of course the government has jurisdiction over itself to require such "employers" to withhold income on "nonresident alien INDIVIDUALS" (public officers) with U.S.** (government) source income under 26 U.S.C. §1441(a), but they don't have such jurisdiction over private employers in the 50 Union states who are not resident inside the federal zone.

12.4.6 "Foreign corporation" (in 26 U.S.C. §7701 (a)(5))

(5) Foreign

The term "foreign" when applied to a corporation or partnership means a corporation or partnership which is not domestic.

Did you notice they didn't define the term "foreign" or "domestic" from the perspective of "income" or from the perspective of persons or individuals? The reason is because as far as the federal law is concerned, we are all statutory "non-resident non-persons" and nationals but not statutory citizens of a legislatively foreign political jurisdictions, which are the states of the Union. This is very important when you consider the "source" rules in section 861 of the code and when they use the term "foreign" or "domestic" in the context of those rule.

Foreign Laws: "The laws of a foreign country or sister state. In conflicts of law, the legal principles of jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws, and in that respect are called 'jus receptum'."
[Black's Law Dictionary, Sixth Edition, p. 647]

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

12.4.7 "Gross Income" (26 U.S.C. §61)

"Gross income" is specifically defined in 26 U.S.C. §61 as follows:

Sec. 61. Gross income defined

(a) General definition

Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items:

(1) Compensation for services, including fees, commissions, fringe benefits, and similar items;

- (2) Gross income derived from business;
- (3) Gains derived from dealings in property;
- (4) Interest;
- (5) Rents;
- (6) Royalties;
- (7) Dividends;
- (8) Alimony and separate maintenance payments;
- (9) Annuities;
- (10) Income from life insurance and endowment contracts;
- (11) Pensions;
- (12) Income from discharge of indebtedness;
- (13) Distributive share of partnership gross income;
- (14) Income in respect of a decedent; and
- (15) Income from an interest in an estate or trust.

The items above are referred to as “items of gross income”. The above list would appear to be all inclusive, and because it is, this is usually the first place the IRS will start during an audit as a way to try to deceive you and the jury into believing that everything you make is taxable. However, keep in mind that:

1. The U.S. Supreme Court has said that Subtitle A of the I.R.C. is not a tax on everything you make

“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. 1054), 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)]

2. The U.S. Supreme Court has said that Subtitle A of the I.R.C. is a tax is upon “income” as constitutionally defined, which the U.S. Supreme Court has repeatedly said is corporate profit connected with excise taxable activities.

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

3. The U.S. Supreme Court has said that Congress cannot legislatively define the term “income” in the context of states of the Union. Only the Constitution can define it. They can only define “income” by legislation inside the federal zone.

“In order, therefore, that the [apportionment] clauses cited from article I [§2, cl. 3 and §9, cl. 4] of the Constitution may have proper force and effect ...[I]t becomes essential to distinguish between what is and what is not ‘income,’ ...according to truth and substance, without regard to form. Congress cannot by any definition it may adopt conclude the matter, since it cannot by legislation alter the Constitution, from which alone, it

derives its power to legislate, and within those limitations alone that power can be lawfully exercised... [pg. 207]...After examining dictionaries in common use we find little to add to the succinct definition adopted in two cases arising under the Corporation Tax Act of 1909, Stratton's Independence v. Howbert, 231 U.S. 399, 415, 34 S.Sup.Ct. 136, 140 [58 L.Ed. 285] and Doyle v. Mitchell Bros. Co., 247 U.S. 179, 185, 38 S.Sup.Ct. 467, 469, 62 L.Ed. 1054..."
[Eisner v. Macomber, [252 U.S. 189](#), 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920)]

4. Congress has in fact legislatively defined "income" within [26 U.S.C. §643](#), and therefore that definition cannot apply within a state of the Union and only applies within the federal zone and possibly to statutory U.S. citizens abroad pursuant to [8 U.S.C. §1401](#) and [26 U.S.C. §911](#).
5. Subtitle A of the I.R.C. taxes two classes of income, which are defined in [26 U.S.C. §871](#):
 - 5.1. Income connected with a "trade or business" in [26 U.S.C. §871](#)(b). A "trade or business" is defined in [26 U.S.C. §7701](#)(a)(26) as "the functions of a public office" and not expanded elsewhere to include any other thing. This is the excise tax upon the privileged taxable activity called a "public office". Only federal instrumentalities, such as employees, public officers, and contractors, can engage in this activity and most Americans do not engage in this activity.
 - 5.2. Income not connected with a "trade or business" in [26 U.S.C. §871](#)(a). This is a tax upon passive income and Social Security from the District of Columbia. It is the equivalent of a state income tax upon earnings from sources within the District of Columbia.
6. The only thing the IRS can lawfully collect tax upon is payments for which an Information Return was filed pursuant to [26 U.S.C. §6041](#). These information returns include W-2, 1098, 1099, 1042-S, etc.
7. [26 U.S.C. §6041](#) only authorizes the filing of information returns in the case of payments connected to an excise taxable activity called a "trade or business", which is a "public office". Anyone not connected with "public office" who is the "victim" of these reports has a duty to:
 - 7.1. Remind the submitter that he is violating the law.
 - 7.2. Prosecute the submitter pursuant to [26 U.S.C. §7434](#) for civil damages in connection with the false information return.
 - 7.3. Send in corrected information returns to the IRS. See: <http://sedm.org/LibertyU/WithngAndRptng.pdf>
8. All information returns are not signed under penalty of perjury. Consequently, they are hearsay reports inadmissible as evidence of a legal obligation. That is why:
 - 8.1. You have to attach them to your tax return and sign the tax return under penalty of perjury: so that they are verified and admissible as evidence.
 - 8.2. The IRS cannot lawfully execute a Substitute For Return based upon them, since they are not evidence.
 - 8.3. You can rebut them if they are false by submitting corrected information returns and thereby remove the presumption that you have a tax liability.

Items that the law includes in "income" are described in code sections listed under the title of "Items Specifically Included in Gross Income", which covers I.R.C. Sections 71 through 86. Nowhere in these sections and nowhere else in the Code is there any mention of wages, salaries, commissions, or tips as being "income". As a matter of fact, "wages" used to be explicitly listed in section 22(a) of the 1939 version of the Internal Revenue Code and was deliberately removed in the 1954 code! Here is what that section said:

§22. Gross income—(a) General definition

"Gross income" includes gains, profits, and income derived from salaries, wages, or compensation for personal services (including personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing), of whatever kind..."

Why would Congress eliminate "wages" if they wanted wages to continue to be taxable?

Likewise, to deceive and intimidate waitresses into declaring their tips to be income is a double fraud. First, tips are gifts when earned outside of federal jurisdiction by those humans who do not file a W-4 with the employer. They are also not truthfully classified as STATUTORY "wages" without the W-4 on file. According to the IRC, gifts are not subject to income tax. In fact, even if tips were considered to be wages, they would still not be "income" and would not be subject to an income (excise) tax unless one enters them as "income" on a tax return form. Refer to Great IRS Hoax, Form #11.302, Section 5.6.7 for further details on the taxability of wages.

12.4.8 "Includes" and "Including" (26 U.S.C. §7701 (c))

The word "include" and "includes" are important words in the Internal Revenue Code, since they are used in the definitions of the following important words:

Table 8: Words depending on the definition of "includes"

Term	Where defined
"employee"	26 U.S.C. §3401(c) , 26 C.F.R. §31.3401(c)-1
"gross income"	26 U.S.C. §872
"person"	26 U.S.C. §7701(a)(1) , 26 U.S.C. §7343 , 26 C.F.R. §301.6671-1
"State"	26 U.S.C. §7701(a)(10)
"trade or business"	26 U.S.C. §7701(a)(26)
"United States"	26 U.S.C. §7701(a)(9)

The Internal Revenue Service wants you to believe that the Tax Code covers everything that is listed in the Code, and can be expanded to involve anything else they may decide upon at any later date without the need to rewrite the law! Look at the "definition" written in the Internal Revenue Code:

"Sec. 7701(c) INCLUDES AND INCLUDING. - The terms 'include' and 'including' when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined."

This would, at first glance, seem to say that these words are used in the Code in an expansive way, not a limiting way. (However, if you carefully analyze this "definition," you discover that it is a classic example of "double-talk." It really doesn't say ANYTHING!) But, going along with their game, if you are supposed to believe that these words are expansive in nature, how can you explain the definition for "GROSS INCOME" as stated in the Code?

*"SEC. 61(a) GENERAL DEFINITION. - Except as otherwise provided in this subtitle, **gross income** means all income from **whatever source derived**, including (but not limited to) the following items..." [Emphasis added]*

Why did they feel compelled to add "(but not limited to)?" The answer is self-evident: they knew that "including" is a LIMITING term! The reason they included this phrase also has to do with a rule of statutory construction documented in a book entitled *Federal Tax Research: Guide to Materials and Techniques*, Fifth Edition, Gail Levin Richmond, 1997, ISBN 1-56662-457-6 on page 40:

"expressio unius, exclusio alterius"—if one or more items is specifically listed, omitted items are purposely excluded. Becker v. United States, 451 U.S. 1306 (1981)

If our deceitful lawmakers wanted to have the flexibility to contend that items other than those itemized in the Code could be added to the definition of Gross Income, they had to specifically reserve the right to add other things - hence the addition of "(but not limited to)."

You need to understand that the words "include" and "includes," when used in the Tax Code, DO NOT mean that other things can be included or added arbitrarily, but rather the definition is limited to the items specifically listed in the law. The Treasury definition of includes published in the Federal Register confirms this:

Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65 defines the words includes and including as:

"(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...But granting that the word 'including' is a term of enlargement, it is clear that it only performs that office by introducing the specific elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding general language...The word 'including' is obviously used in the sense of its synonyms, comprising; comprehending; embracing."

1 *"Includes is a word of limitation. Where a general term in Statute is followed by the word, 'including' the primary*
2 *import of the specific words following the quoted words is to indicate restriction rather than enlargement. Powers*
3 *ex re. Covon v. Charron R.I., 135 A.2d. 829, 832 Definitions-Words and Phrases pages 156-156, Words and*
4 *Phrases under 'limitations'."*

5 Treasury Decision No. 3980, Vol. 29, January-December 1927, and some 80 court cases have also adopted the restrictive
6 meaning of these terms.

7 As you probably know, Black's Law Dictionary is the Bible of legal definitions. See what it says:

8 *"**Include.** (Lat. Includere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut*
9 *up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an*
10 *enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included*
11 *within general words theretofore used. "Including" within statute is interpreted as a word of enlargement or of*
12 *illustrative application as well as a word of limitation. Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d.*
13 *227, 228."*
14 *[Black's Law Dictionary, Sixth Edition, p. 763]*

15 In other words, according to Black, when INCLUDE is used it expands to take in all of the items stipulated or listed, but is
16 then limited to them!

17 Further, Bouvier's Law Dictionary (written by the U.S. Supreme Court Justice with the same name) has the following
18 definitions:

19 *"INCLUDE (Lat. in claudere to shut in, keep within). In a legacy of 'one hundred dollars including money trusted'*
20 *at a bank, it was held that the word 'including' extended only to a gift of one hundred dollars; 132 Mass. 218..."*

21 *"INCLUDING. The words 'and including' following a description do not necessarily mean 'in addition to,' but*
22 *may refer to a part of the thing described. 221 U.S. 425."*

23 And, in everyday life, the meaning of these words is a RESTRICTIVE one, not an EXPANSIVE one.

24 Read the American College Dictionary:

25 *"include, v.f.;-cluded, -cluding. 1. to contain, embrace, or comprise, as a whole does parts or any part or*
26 *element."*

27 *"included, adj. 1. enclosed; embraced; comprised. 2. But. not projecting beyond the mouth of the corolla, as*
28 *stamens or a style."*

29 Note that here, even the Botanical meaning is a confining use! Now, Roget's Thesaurus:

30 *"include, v.f. comprise, comprehend, contain, admit, embrace, receive; enclose, circumscribe, compose,*
31 *incorporate, encompass; recon or number among, count in; refer to, place under, take into account."*

32 So, when you see "including" or "includes," whether in normal usage or in the Internal Revenue Code, understand that it is
33 limited to the items listed and spelled out in the Law and nothing more. This must be so because the expansive use of the
34 word "includes" and "including" violates our Fifth Amendment due process protections as shown below in the U.S. Supreme
35 Court case of Connally v. General Construction Co., 269 U.S. 385 (1926) :

36 *"A statute which either forbids or requires the doing of an act in terms so vague that men and women of common*
37 *intelligence must necessarily guess at its meaning and differ as to its application, violates the first essential of*
38 *due process of law."*

39 If the act doesn't specifically identify what is forbidden or "included" and we have to rely not on the law, but some judge or
40 lawyer or politician or a guess to describe what is "included", then our due process has been violated and our government
41 has thereby instantly been transformed from a government of laws to a government of men.

42 *The concept of "due process of law" as it is embodied in Fifth Amendment demands that a law shall not be*
43 *unreasonable, arbitrary, or capricious and that the means selected shall have a reasonable and substantial*
44 *relation to the object being sought.*
45 *[Black's Law Dictionary, Sixth Edition, p. 500, under the definition of "due process of law"]*

If the word “includes” is used in its expansive sense, we have, in effect, subjected ourselves to the arbitrary whims of however the currently elected politician or judge wants to describe what is “included”. That leads to massive chaos, injustice, and unconstitutional behavior by our courts and our elected representatives. It also promotes unnecessary litigation over the meaning of the tax code, to the benefit of lawyers, lawmakers, and the American Bar Association, which is a clear conflict of interest.

Why did the Congress define “include” the way they did? Because that way they can define and interpret the Internal Revenue Code however they want! They needed to leave wiggle room for the IRS and the Treasury in the writing of the interpreting regulations. In particular, the interpreting regulations in 26 C.F.R. have a much broader definition of “employer” and “employee” that is not consistent with the U.S. Code section 7701 and 3401, so they had to leave room for the IRS to defend their interpretation of the code by saying:

“The code does not define or limit everything that is taxable because the word ‘include’ is not restrictive, and so we can write our regulations however we want to and disregard the codes entirely.”

This is obviously tyranny in action, and it must be stopped! See Great IRS Hoax, Form #11.302, Section 3.12.12 entitled “26 C.F.R. §31: Employment Taxes and Collection of Income Taxes at the Source” for an expose on how the IRS and Treasury distorted its regulations because of this tyrannical trick with the word “includes”.

According to tax paralegal Eddie Kahn, because the term "includes" is defined expansively in 26 U.S.C. §7701, any "definition" that uses this word is a NON definition and cannot be relied upon to clearly and unambiguously define the meaning of a word. We disagree, and think that the term “includes” is and always has been a word of limitation. Mr. Kahn argues that any definition that uses "means" instead of "includes", however, is a legitimate definition that does properly bound the meaning of a word, and we agree with this. You will note that 26 U.S.C. §7701 has a mixture of definitions, some of which use the word "means" and others use the word "includes". Be cautious with the definitions that use the word "includes" because they are designed to deliberately confuse you if you use the expansive, or non-limiting version of “includes” that we don’t endorse. This kind of double speak is evident, for instance, in the definition of the term "United States" found in 26 U.S.C. §7701(a)(9), and represents a violation of due process

Finally, the U.S. Supreme Court put a nail in the coffin of the expansive use of the word “includes” when it said the following:

In the interpretation of statutes levying taxes, it is THE ESTABLISHED RULE NOT TO EXTEND their provisions, by implication, BEYOND THE CLEAR IMPORT OF THE LANGUAGE USED, OR TO ENLARGE their operations SO AS TO EMBRACE MATTERS NOT SPECIFICALLY POINTED OUT".
[Gould v. Gould, 245 U.S. 151]

For a more thorough and passionate treatment of the subject of the word “includes”, refer to Great IRS Hoax, Form #11.302, Section 5.10.6.

12.4.9 “Income” (not defined)

Most people mistakenly believe all monies they receive are "income". However, the U.S. Supreme Court has acknowledged that this is simply not the case:

“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. 1054), 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)]

When a natural person signs the tax form under penalty of perjury, he has made a voluntary affidavit that his wages, salary, commissions, and tips listed on the return are "income" subject to I.R.C., Subtitle A tax. In the still standing decision of *Brushaber v. Union Pacific Railroad Company*, 240 U.S. 1, the United States Supreme Court ruled that the federal income tax is an excise tax under the Sixteenth Amendment (the income tax amendment). The Court explained that the income tax cannot be imposed as a direct tax (a tax on individuals or on property) because the United States Constitution still requires that all direct taxes must be apportioned among the States. "Apportioned" means that a direct tax is laid upon the State

governments in proportion to each State's population. The Court ruled that income tax can be constitutional only as an indirect (excise) tax -- that is, a tax on profits earned by corporations or privileges granted by federal government. In other words, said the Supreme Court, in order for there to be "income", there must be profits or gains received in the exercise of a privilege granted by government. As an example, a lawyer is granted the government privilege of being an officer of the government court when he represents clients in litigation.

As you can learn in Great IRS Hoax, Form #11.302, Section 5.6.5, "income" can only mean "corporate profit", according to the U.S. Supreme Court in *Doyle v. Mitchell Brothers Co.*, 247 U.S. 179, 185, 38 S.Ct. 467 (1918).

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

By "corporate profit", we mean profits of either state or federal corporations involved in foreign commerce, within the meaning of the U.S. Constitution, according to the U.S. Supreme Court. The Supreme Court also determined in *Eisner v. Macomber*, 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920) that Congress, cannot by legislation or the Internal Revenue Code, define "income". You can't have "gross income" until you have "income". Therefore, how can Congress even define "gross income", since it depends on the definition of "income"?

12.4.10 "Individual" (26 C.F.R. §1.1441-1(c)(3))

The term "individual" is used in 26 U.S.C. §1 and is also used in 26 U.S.C. §6012(a) but it is never defined anywhere in the Internal Revenue Code (I.R.C). The reason it is not defined is that doing so would expose the government's secret weapon, which is the abuse of words to expand the jurisdiction of the federal government beyond its Constitutional limitations. The U.S. Code elsewhere defines the term "person" as follows, but this definition is superseded by that found in 26 U.S.C. §7701(a)(1) shown later:

TITLE 1 > CHAPTER 1 > §8

§8. "Person", "human being", "child", and "individual" as including born-alive infant

(a) In determining the meaning of any Act of Congress, or of any ruling, regulation, or interpretation of the various administrative bureaus and agencies of the United States, the words "person", "human being", "child", and "individual", shall include every infant member of the species homo sapiens who is born alive at any stage of development.

(b) As used in this section, the term "born alive", with respect to a member of the species homo sapiens, means the complete expulsion or extraction from his or her mother of that member, at any stage of development, who after such expulsion or extraction breathes or has a beating heart, pulsation of the umbilical cord, or definite movement of voluntary muscles, regardless of whether the umbilical cord has been cut, and regardless of whether the expulsion or extraction occurs as a result of natural or induced labor, cesarean section, or induced abortion.

(c) Nothing in this section shall be construed to affirm, deny, expand, or contract any legal status or legal right applicable to any member of the species homo sapiens at any point prior to being "born alive" as defined in this section.

Therefore, we have to look in the legal dictionary for the definition. Below is the definition found in Black's Law Dictionary, Sixth Edition, on p. 907:

Individual. As a noun, this term denotes a single person as distinguished from a group or class, and also, very commonly, a private or natural person as distinguished from a partnership, corporation, or association; **but it is said that this restrictive signification is not necessarily inherent in the word, and that it may, in proper cases, include [be limited to] artificial persons.**
[Black's Law Dictionary, Sixth Edition, p. 907]

Note that this definition above does not necessarily imply a natural (biological) person. Therefore, the Internal Revenue Code cannot yet be said to necessarily apply to natural persons. Here is the proper definition of "individual" in the context of the IRS form 1040 and within the meaning of the code, as we understand it:

Individual

An artificial federally-chartered entity, meaning a federal (but not state) chartered corporation or partnership or trust engaged in a privileged activity called a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Everything that goes on an IRS form 1040 and an information return, such as IRS Forms W-2, 1042-S, 1098, and 1099 is "trade or business" income pursuant to 26 U.S.C. §6041. Also, an alien or nonresident alien acting in a public office of the United States government with income originating from the federal United States government. This STATUTORY "individual" is NOT a private human being with earnings from outside the district (federal/STATUTORY) United States** who is living and working for a private employer in the 50 united States of America. This is because of the restrictions on direct taxes imposed by Article 1, Section 9, Clause 4, and Article 1, Section 2, Clause 3 of the U.S. Constitution.⁸³

The term "individual" is referenced in 26 U.S.C. §7701(a)(1) under the definition of "person" as follows:

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

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

(1) Person

The term "person" shall be construed to mean and include **an individual**, a trust, estate, partnership, association, company or corporation.

Note the very important phrase "an individual" rather than "all individuals". This is a VERY important clue that the Internal Revenue Code applies only to a very specific type of "individual" who is involved in a taxable activity, and not to all individuals generally. A law that only applies to a special subset of "individuals" is called a "special law". Your mission, should you choose to accept it, is to figure out exactly what kind of "individual" fits the above description. We only need to look in three places in the code to determine who this individual is:

1. [26 U.S.C. §6331\(a\)](#) says the only proper person against whom distraint may be exercised are instrumentalities of the federal government who by implication are involved in a "public office", such as "employees", contractors, and agents of the government.
2. [26 U.S.C. §7701\(a\)\(26\)](#) defines and limits the term "trade or business" to "the functions of a public office".
3. [26 U.S.C. §7701\(a\)\(31\)](#) says that all those who are not involved in a "trade or business" are not the proper subject of the Internal Revenue Code.

Simple, isn't it? A tax researcher named Frank Kowalik, who wrote the book *IRS Humbug* (see *Great IRS Hoax*, Form #11.302, Section 5.6.13), also concludes that the term "individual" means only an elected or appointed officer of the United States government and he presents mountains of evidence to back that up in his book. Here's the way he describes it in his book on pages 122 through 123:

I emphasized that section 6012(a) applies to "every individual" who received "gross income." The word "individual" is not directly defined in the I.R. Code. Still, Congress indirectly, but distinctly, limited the meaning of the term "individual" by use of the word "an" rather than "any" in the general definition of the word "person" [see definition above in 7701(a)(1)] for the I.R.. Code. When a section of law applies to all persons living under

⁸³ See 26 U.S.C. §861 for a list of the taxable "sources" of income for this fictitious "person".

the laws of the United States of America, the words “any person” are used. When limited to specific classes of persons, the phrase “a person” or “an individual” is used. Hence, Congress distinctly made only those “individuals” who perform personal services for the U.S. Government fall within the class of individuals (natural persons) subject to the I.R. Code laws by the definition of “person” in section 7701(a)(1). All other individuals are, by implication, excluded.

Even though section 6012(a) contains the word “every” (usually meaning without exception) in conjunction with the term “individual,” Congress limited this statute to Federal Government employees. The restriction was accompanied by adding “having... gross income.” Only federal government employees receive “gross income” subject to I.R. Code laws because of their “wages.” Private sector employees do not.

Congressmen must have intended the term “every individual” to be misunderstood and interpreted broadly rather than restrictively. Yet it would be manifestly incompatible with the intent of the law of the United States of America for Congress to expand the word “individual” to all persons considering the fact that compelling anyone to make private information public in a document would be a violation of their First, Fourth, and Fifth Amendment rights. This is why there can be no I.R. Code law mandating the making of a “U.S. Individual Income Tax Return.”⁸⁴

We believe he is not completely correct on this point and that an “individual” includes any agency, instrumentality, or public office within the United States Government, including elected or appointed officers of the government. [26 U.S.C. §6331\(a\)](#) and [26 U.S.C. §3401\(c\)](#) confirm this conclusion. You will note that 26 U.S.C. §6331(a) identifies the persons against whom the code may be enforced, and all of them are agencies, instrumentalities, and officers of the United States government, including elected or appointed officers of the government. Frank points out that the above definition uses the word “an” in front of “individual” so as to emphasize that “person” does not include all “individuals”, but only certain individuals defined elsewhere in the code. If Congress had intended the code to apply to all individuals, they would have used the term “all individuals” or “all persons”, but they didn’t. They didn’t because doing so would violate the intent and spirit of the Constitutional prohibition against direct taxes found in 1:2:3 and 1:9:4 of the U.S. Constitution.

We will now examine the definition of “individual” found in 26 C.F.R. §1.1441-1(c)(3):

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

(c) Definitions

(3) Individual.

(i) Alien individual.

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

(ii) [Reserved]

The above definition ought to raise some BIG red flags! First of all, if you live in the [federal] United States** as a natural person, you aren’t an “individual” because the definition of “individual” doesn’t include statutory citizens of the United States** defined in 8 U.S.C. §1401! Note also that the above definition doesn’t constrain itself to a specific section of the code by saying something like “for the purposes of chapter 3 of the I.R.C....”. In fact, this is the ONLY definition of the term “individual” found ANYWHERE in either the Internal Revenue Code or the Regulations. Therefore, the tax code can’t apply to you even if you claim to be a statutory U.S.** citizen defined in 8 U.S.C. §1401! There is one exception to this, which is found in 26 U.S.C. §911, whereby statutory “U.S. citizens” when they are abroad, are subject to subtitle A of the I.R.C. on “trade or business” earnings. The reason is that when they are abroad, they are “aliens” in relation to the country they are staying and they interface to the tax code as aliens coming under a tax treaty with a foreign country. This is consistent with the definition of “unmarried individual” and “married individual” in 26 C.F.R. §1.1-1(a)(2)(ii) as an alien with “trade or business income”. This is also consistent with our findings earlier. It also explains why a statutory U.S. citizen is defined as someone who lives in the Virgin Islands, Guam, Puerto Rico, or American Samoa, as follows:

26 C.F.R. §31.3121(e)-1 State, United States, and citizen.

⁸⁴ *IRS Humbug: IRS Weapons of Enslavement*, Frank Kowalik, Universalistic Publishers, ISBN 0-9626552-0-1, 1991, pp. 122-123.

(b)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

The definition for “individual” that the government wants you to incorrectly assume, however, is that found in [5 U.S.C. §552a\(a\)\(2\)](#):

5 U.S.C. §552a(a)(2)

(2) the term "individual" means a citizen of the United States or an alien lawfully admitted for permanent residence;

But the above definition of “individual” is superseded by the only definition of “individual” found in the Treasury Regulations in 26 C.F.R. §1.1441-1 above. You therefore can’t be a “individual” who can be the “person” against whom the income tax is imposed under 26 U.S.C. § 1 unless you either reside OUTSIDE the “United States**” under 26 U.S.C. §911(d) or you reside INSIDE the “United States**” and are not a U.S.** citizen 26 C.F.R. §1.1441-1(c)(3). That’s why they created a definition of “U.S. citizen” that means you are living outside the United States (in the Virgin Islands) so they can “pretend” that you are taxable! That way, even when you tell them you live in the “United States” by giving them an address in the 50 Union states on your tax return, they can still claim that you live in Puerto Rico or the Virgin Islands because of your status as a “U.S. citizen”! This whole scheme can be confirmed by ordering a copy of your Individual Master File (IMF) from the IRS and looking at the transaction codes on the IMF. If you look at your IMF and you have been filing 1040 forms for a while, chances are your record reflects that you reside in the Virgin Islands, even if you really live in one of the 50 Union states outside the federal zone! That’s why the IRS made the Publication 6209, which is used for decoding the IMF file, “For Official Use Only”, which is short for “Don’t let Citizens get their hands on this at all costs!”. They know they are committing fraud and they don’t want you, the Citizen, to know the horrible truth and expose that fraud, because then they lose their ability to claim “plausible deniability”.

I bet this all sounds pretty crazy to you, right(?), but I swear to God it’s the truth! These are the kinds of sneaky tricks that IRS lawyers make their living dreaming up in order to make the illegal fraud and extortion called the income tax look more “civilized” and believable and well hidden from public view. They have consumed more than 90 years and thousands of revisions of the code in the process of concocting the deliberately vague and unconstitutional mess we have now. If they wanted the truth in public view, they would have put the definitions of “U.S. citizen” and “individual” in the Internal Revenue Code, right? But they instead buried it deep inside regulations that few Citizens ever view and only the agency itself usually looks at because they wanted to hide it!

The above definitions of “Alien individual” and “Nonresident alien individual” in 26 C.F.R. §1.1441(c)(3) can also seem a little confusing initially. You will find out that we suggest to people in section 2.5.3.13 of the Sovereignty Forms and Instructions Manual, Form #10.005 that they should correct government records describing their citizenship to properly describe themselves as “nationals” who are not STATUTORY “citizens of the United States**” as defined in 8 U.S.C. §1101(a)(21). However, looking at 26 C.F.R. §1.1441-1(c)(3)(i) above leads one to believe that they cannot be a nonresident alien if they are a “national”. However, 26 U.S.C. §7701(b)(1)(B) reveals that they can:

(B) Nonresident alien

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

A person can therefore be a “national” and not a statutory “U.S. citizen” pursuant to 8 U.S.C. §1401 and live outside the federal zone in a state of the Union and be a nonresident alien individual if they lawfully occupy a public office. If they don’t lawfully occupy a public office, they are statutory “non-resident non-persons”. Our guidance is sound and based on the law.

QUESTION FOR DOUBTERS: If you don’t believe an “individual” can only be defined as an “alien” or “nonresident alien” as above or that the above definition is the only definition of “individual” anywhere in the Internal Revenue Code” or 26 C.F.R., then we challenge you to find a definition in either of these two sources of law (not IRS Publications, which we will find out later are a fraud, but the law) that defines the word “individual” as also including “U.S. citizens” or “citizens of the United States”. We searched the entire I.R.C. and 26 C.F.R. (20,000 pages) electronically and found NO other definitions! Furthermore, we challenge you to explain why the 1040 income tax form doesn’t say “U.S. Citizen or Resident” instead of “U.S. Individual” at the top of the form!

12.4.11 “Levy” (in 26 U.S.C. §7701 (a)(21))

26 U.S.C. §7701 Definitions

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

(21) Levy

The term “levy” includes the power of distraint and seizure **by any means**.

Note that this definition of “levy” does not necessarily mandate a court order and therefore conflicts with the legal definition of “levy” found below:

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

The process whereby a sheriff or other state official empowered by writ or other judicial directive actually seizes, or otherwise brings within her control, a judgment debtor’s property which is taken to secure or satisfy the judgment.
[Black’s Law Dictionary, Sixth Edition, p. 907]

It is because of the difference between the legal definition of “levy” and the “levy” described in 26 U.S.C. §7701(a)(21) that the federal courts can claim that levies without due process or which are not empowered by a writ or other judicial directive are Constitutional and legal. See 9.9 for further details on this subject. Remember, however, that the “Notice of Levy” ([IRS Form 668A-c\(DO\)](#)) and the “Levy” ([Form 668-B](#)) cannot be lawfully issued outside of the federal United States against persons who are not statutory “U.S. citizens” because they would be unconstitutional and a violation of the Fourth and Fifth Amendment. The key is that you must be a “U.S. citizen” to be the subject of a levy that does not involve a judicial proceeding or a judgment. “Nationals”, which is what most of us are, are not the proper subject of the IRS “Notice of Levy” ([IRS Form 668A-c\(DO\)](#)) or “Levy” ([Form 668-B](#)). IRS agents, and especially those with Administrative Pocket Commissions, who issue a Notice of Levy against persons who are “nationals” or who live outside of the federal zone are violating the law by operating outside their jurisdiction and in violation of the Constitution, and can be tried for any number of violations of the law, including:

1. Conspiracy against rights under [18 U.S.C. §241](#)
2. Extortion under [18 U.S.C. §872](#) .
3. Wrongful actions of Revenue Officers under [26 U.S.C. §7214](#)
4. Engaging in monetary transactions derived from unlawful activity under [18 U.S.C. §1957](#)
5. Mailing threatening communications under [18 U.S.C. §876](#)
6. False writings and fraud under [18 U.S.C. §1018](#)
7. Taking of property without due process of law under [26 C.F.R. §601.106\(f\)\(1\)](#)
8. Retaliating against or harassing a taxpayer under IRS Restructuring and Reform Act, section 1203
9. Unauthorized collection activity under [26 U.S.C. §7433](#)
10. Fraud under [18 U.S.C. §1341](#)
11. Continuing financial crimes enterprise (RICO) under [18 U.S.C. §225](#)

12.4.12 “Liable” (undefined)

Element	Definition
Word:	Liable
Context:	“Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary from time to time prescribe...” --Portion of Sec. 6001, Chap. 61, I.R.C.
Internal Rev. Code:	(undefined)
Black’s Law Dictionary:	Bound or obliged in law or equity; responsible; chargeable; answerable; compellable to make satisfaction, compensation or restitution.
Webster’s:	1) legally bound; answerable; responsible

Element	Definition
Comment:	In my opinion, the word “liable” means “responsible” and “bound by law.” This sentence points out that if a person is “liable,” and the I.R.C. section designates said person as “liable” (bound by law), then he must do those things, i.e., keep such records, make such returns, etc., as set forth in Sec. 6001. Without careful scrutiny, an individual could believe that the word “liable” means “to owe (something)” and that he must “pay (something)” —the payment of taxes; rather it serves to give the reader a clue as to what he must do if he determines he is the “person liable.”

12.4.13 “Must” means “May”

Element	Definition
Word:	Must
Context:	“You must fill in all parts of the tax form that apply to you.” –IRS Notice 609, Rev. Oct 1986
Internal Rev. Code:	(undefined)
Black’s Law Dictionary:	This word, like the word “shall” is primarily of mandatory effect (cite omitted)..and in that sense is used in antithesis to “may.” But this meaning of the word is not the only one, and it is often used in a merely directory sense, and consequently is a synonym for the word “may” not only in the permissive sense of that word, but also in the mandatory sense which it sometimes has.
Webster’s:	An auxiliary used with the infinitive of various verbs to express: (a) compulsion, obligation, requirement, or necessity; as I must pay her; (b) probability; as, then you must be my cousin; (c) certainty or inevitability; as, it must have rained while we were in.

Most people have never studied the IRC and their understanding of the law is generally based on hearsay, newspaper articles and IRS instructional materials. These instructions make frequent use of the deceptive word “must” in describing the things that the IRS wants you to do, because “must” is a forceful word that people mistakenly believe to mean “are required”. Very few people realize that “must” is a directory word similar to “shall” and that, in IRS instructions to the public, it means “may”, the same as the word “shall”.

Because of the constitutional conflicts explained earlier in this document, the word “must”, similar to the word “shall”, cannot have a mandatory meaning for natural persons. It therefore means “may” when used in IRS instruction publications.

The IRS instructions for Form 1040 state that you “must” file a return if you have certain amounts of income. IRS withholding instructions state that employers “must” withhold money from paychecks for income tax, “must” withhold social security tax (an income tax also), and “must” send to the IRS any W-4 withholding statement claiming exemption from withholding, if the wages are expected to usually exceed \$200 per week. An understanding of the legal meaning of the word “must” exposes the deception by the IRS and makes it clear that the actions called for are voluntary actions for individuals that are not required by law. If these actions were required by law, the instructions would not use the word “must”, but would say that the actions were “required”.

12.4.14 “Nonresident alien” (in 26 U.S.C. §7701 (b)(1)(B))

The term “nonresident alien” is a combination of two words:

1. “nonresident”: Means that the entity has not nominated the specific government in question as their protector by choosing a domicile or residence within the territory protected by that government. Therefore, the entity is not protected by the civil laws of that place or government. For details on “domicile” and “residence”, see :

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

2. “alien”: Means legislatively “foreign” in relation to the jurisdiction in question.
 - 2.1. Constitutional context: The term “alien” in the context of a human being can mean that the human being was not born within the country that encompasses the jurisdiction in question.
 - 2.2. Statutory context: The term “alien” in relation to an artificial entity such as a corporation or trust could mean that the entity was not created or registered under the statutory laws of the specific jurisdiction in question.

The term “nonresident alien” is statutorily defined in 26 U.S.C. §7701(b)(1)(B), which says:

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)).

The first thing we notice about the above definition is that the term “nonresident alien” is defined in the context of ONLY an “individual” as legally defined. Upon investigating this matter further, we find that:

1. Nowhere other than in the above definition does the term “nonresident alien” appear without the term “individual”, and it appears only in the title of 26 U.S.C. §7701(b)(1)(B) above.
 2. 26 C.F.R. §1.1441-1(c)(3)(i) defines all “individuals” as aliens. Based on comparing the definition of “individual” in that section and the term “nonresident alien” in 26 U.S.C. §7701(b)(1)(B), we find that:
 - 2.1. You can be a “nonresident alien” without ALSO being a “nonresident alien individual”.
 - 2.2. The only difference between a “nonresident alien” and a “nonresident alien individual” is that the entity:
 - 2.2.1. Is a “**not a citizen or a national of the United States**“, where:
 - 2.2.1.1. “citizen of the United States” means 8 U.S.C. §1401 who is domiciled on federal territory. It DOES NOT mean a Constitutional citizen.
 - 2.2.1.2. “national of the United States” means that described in 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B). It includes people domiciled in American Samoa and Swain’s Island but excludes those domiciled in Constitutional states of the Union.
 - 2.2.2. Meets one or more of the following two criteria found in 26 C.F.R. §1.1441-1(c)(3)(ii):
 - 2.2.2.1. Residence/domicile in a foreign country under the residence article of an income tax treaty and 26 C.F.R. §301.7701(b)-7(a)(1).
 - 2.2.2.2. Residence/domicile as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under 26 C.F.R. §301.7701(b)-1(d).
- Therefore, a human being who is a non-resident such as those born within and domiciled within Constitutional states of the Union cannot be a “nonresident alien individual” regardless of their domicile. Compare 26 U.S.C. §7701(b)(1)(A).
3. The definition of “nonresident alien” in 26 U.S.C. §7701(b)(1)(B) describes what a “nonresident alien” **IS NOT**, but not what it **IS**. They are hiding something, aren’t they? They obviously don’t want you to know what it is because then they would have to admit that nearly everyone in states of the Union are non-resident NON-persons for which there are NO tax forms they can sign unmodified without committing perjury under penalty of perjury.
 4. The above definition tries to create the presumption that only human beings can be “individuals”, but this is in fact false. An artificial entity that is not a human being, for instance, can also satisfy the following criteria for being a “nonresident alien”:

“neither a citizen of the United States nor a resident of the United States”

The reason they do this is that they don’t want you to know that businesses can ALSO be “nonresident aliens”. If every business out there declared itself to be a “nonresident alien”, the government wouldn’t have a way to regulate or tax them or accomplish its main goal of regulating commerce! Block 3 of the IRS Form W-8BEN confirms that entities other than “individuals” listed in the definition of “nonresident alien” can also be “nonresident aliens”. The form in Block 3 lists grantor trusts, complex corporations, estates, etc. as being also “nonresident aliens”, but all the entities listed are statutory “public” and not “private” entities domiciled on federal territory or doing business there, and engaged in a “public office” in the U.S. government. The government has no jurisdiction to regulate the affairs of entities neither domiciled nor resident outside its jurisdiction nor engaged in private and not public activities.

“Although the conduct of private parties lies beyond the Constitution’s scope in most instances, governmental authority may dominate an activity to such an extent that its participants must be deemed to act with the authority of the government and, as a result, be subject to constitutional constraints.”
[Edmonson v. Leesville Concrete Company, 500 U.S. 614 (1991)]

5. Nearly every place that the term “nonresident alien” is described in the Internal Revenue Code and the Treasury Regulations and in which a duty is prescribed, the phrase “individual” is added to the end so that it reads “nonresident alien individual”. See Great IRS Hoax, Form #11.302, Section 5.6.13 for details.

- 1 6. Nowhere do the I.R.C. or the Treasury Regulations impose a duty or obligation upon “nonresident aliens” who are
 2 NOT “individuals”. For instance, the obligation to file income tax returns is described in 26 C.F.R. §1.6012-1(b) in the
 3 context of “nonresident alien individuals”, but nowhere in the context of those who are “nonresident aliens” but NOT
 4 “individuals”.
 5 7. IRS Form 1040 is entitled “U.S. **Individual** Income Tax Return”. Those who are not “individuals” cannot have an
 6 obligation to file this form.

7 Based on the above, if you want to avoid being subject to the I.R.C. or having any sort of obligation under it, you must
 8 therefore describe yourself as a “non-resident non-person” who has NO status under the Internal Revenue Code, including
 9 “individual”. Note that “individuals” are a subset of “persons” within the I.R.C. This, in fact, is what the AMENDED version
 10 of the IRS Form W-8BEN that we provide does at the link below: It adds two new statuses to the IRS Form W-8BEN, which
 11 are “transient foreigner” and “Union State Citizen” as an alternative to the word “individual”.

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

12 Note that you can be a “nonresident alien” and a “national” without being an “alien”, so long as you live and were born on
 13 nonfederal land in the sovereign 50 states of the union.

14 If you would like an entire memorandum of law useful in court that accurately describes what a “nonresident alien” is from
 15 a statutory perspective, see:

Non-Resident Non-Person Position, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>

16 **12.4.15 "Person" (in 26 U.S.C. §7701 (a)(1))**

<i>Element</i>	<i>Definition</i>
Word:	Person
Context:	“Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements...,” –Portion of Sec 6001, Chap. 61, I.R.C.
Internal Rev. Code:	(1) Definition found in Chapter 79. –Definitions* Sec. 7701(a)(1) Person. The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation. [NOTE: Chapter 61 of the IRC contains sections 6001 and 6011, in which context the word “person” is found. Definitions for certain words in each chapter are usually found within the chapter. The word “person” is not defined in Chapter 61; thus Chapter 79’s definition holds.] (2): Definition found in Chapter 75. Sec. 7343. Definition of term “person.” The term “person” as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.
Black’s Law Dictionary:	In general usage, a human being (i.e., natural person), though by statute term may include a firm, labor organizations, partnerships, associations, corporations, legal representatives, trustees, trustees in bankruptcy, or receivers.
Webster’s:	1) an individual human being, especially as distinguished from a thing or lower animal; an individual man, woman or child. ..6) in law, any individual or incorporated group having certain legal rights and responsibilities.

17 Interestingly, the above word “individual” used in the definition of “person” is never defined anywhere in the Internal
 18 Revenue Code, so we have to use the definition from the legal dictionary. Don’t use the definition from the conventional
 19 dictionary or you’ll really confuse yourself! Here is the definition of “individual” in Black’s Law Dictionary, Sixth Edition,
 20 p. 907, we find:

1 **Individual.** As a noun, this term denotes a single person as distinguished from a group or class, and also, very
2 commonly, a private or natural person as distinguished from a partnership, corporation, or association; **but it is**
3 **said that this restrictive signification is not necessarily inherent in the word, and that it may, in proper cases,**
4 **include [be limited to] artificial persons.**
5 [Black's Law Dictionary, Sixth Edition, p. 907]

6 So naming "individuals" as "persons" liable for tax in 26 U.S.C. §7701(a)(1) still doesn't necessarily imply *natural persons*
7 like you and me, and according to the above legal definition, "individual" most commonly refers to *artificial* persons, which
8 in this case are corporations and partnerships as pointed out in chapter 5 extensively. The only thing Congress has done by
9 using the word "individual" in the definition of "person" is create a circular definition. Such a circular definition is also
10 called a "tautology": a word which is defined using itself, which we would argue doesn't define anything! If Congress wants
11 to include natural persons as those liable for the income tax, then they must explicitly say so or the Internal Revenue Code is
12 void for vagueness. Therefore, we must conclude that "persons" may only mean artificial entities unless and until Congress
13 explicitly and clearly specifies otherwise.

14 "In view of other settled rules of statutory construction, which teach that a law is "Keeping in mind the well-
15 settled rule that **the citizen is exempt from taxation unless the same is imposed by clear and unequivocal**
16 **language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those**
17 **upon whom the tax is sought to be laid.**"
18 [Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)]

19 People generally consider the term "person" to mean a natural person. But, IRC Section 7701(a)(1), entitled "Definitions",
20 includes an individual, corporation, a trust, an estate, a partnership, an association, or company as being a "person". All of
21 these legal entities are "persons" at law, so it is legally correct but very misleading when the federal income (excise) tax on
22 corporations is described by the deceptive title of "Personal Income Tax". This misleading description leads most people to
23 incorrectly believe that it means a tax on natural persons.

24 "Persons" are actually divided into two main groups:

- 25 1. A Natural Born person (what most people think of as a "person").
- 26 2. A "legal fiction" that exists because of a privilege granted by government, including corporations, associations,
27 partnerships, companies, etc.

28 There is a big difference between the legal rights of a natural person and an artificial person and the distinction is never
29 explained or clarified anywhere in the U.S. Code or Internal Revenue Code. The latter are subject to the Uniform Commercial
30 Code (U.C.C.) and have no constitutional rights under the Bill of Rights. Instead, their rights are defined and circumscribed
31 by the privileges granted to them solely by the government within the laws written and enforced by that government. Natural
32 born persons, on the other hand, have fundamental constitutional rights that "legal fictions" don't. For instance, a natural
33 born person cannot, under the 5th Amendment, be compelled to testify against himself in a court of law, but a "legal fiction",
34 such as a corporation can be compelled because it depends on privileges and recognition granted by the government for its
35 existence and therefore falls under the jurisdiction of that government. That is why the constitution permits income taxes as
36 indirect, excises placed upon "legal fictions", such as corporations, businesses, partnerships, trusts, etc., while it does not
37 permit direct taxes on "natural born persons", which are not "legal fictions" but instead creations of God with inalienable
38 rights, and whose creation and existence precedes and supersedes that of government. You could say that the obligation to
39 pay taxes on the part of a "legal fiction" like a corporation is part of the price paid for the right to exist and have the entity
40 recognized and protected by the government and the courts. For instance, one benefit that corporations have that natural born
41 persons don't have is limited liability, where individuals within the corporation aren't personally liable for the financial
42 obligations of the company. This privilege or right of a corporation, which is recognized in the law and by the courts, comes
43 with a price. That price is the obligation of the corporation to pay income taxes as excises to the government.

44 The legal term "person" has an even more restricted definition when used in IRC Chapter 75, which contains all the criminal
45 penalties in the Code. In Section 7343 of that Chapter, a "person" subject to criminal penalties is defined as: ...

46 [A]n officer or employee of a corporation, or a member or employee of a partnership, who, as such officer,
47 employee or member, is under a duty to perform the act in respect of which the violation occurs.

48 An individual who is not in such a fiduciary capacity is not defined as a "person" subject to criminal penalties. Unprivileged
49 natural persons, who do not impose the income (excise) tax upon themselves by volunteering to file returns and be liable, are
50 not subject by law to the tax and they are not "persons" who can lawfully be subjected to criminal charges for not filing a

1 return or not paying income tax. Sections of the Code relating to the requirements for filing returns, keeping records, and
2 disclosing information state that those sections apply to "every person liable" or "any person made liable". These descriptions
3 mean "any person who is liable for the tax". They do not state or mean that all persons are liable. The only persons liable
4 are those "persons" (legal entities such as corporations or employees or corporations) who owe an income (excise) tax, and
5 are therefore subject to the requirements of the IRC. If you substitute the word "corporation" for the term "person" (a
6 corporation is a person at law) when reading the Code or other articles and publications relating to income tax, the true
7 meaning of the Code becomes more apparent.

8 For further information about what the court's think about this section, read some of the cites in section 5.7 of the Tax Fraud
9 Prevention Manual, Form #06.008, which talks about "not a person" and read the court cases that are cited. Note that all the
10 cases cited by Mr. Becraft in that section are at the circuit court level and none are at the U.S. Supreme Court level. The only
11 authoritative cites, according to the Internal Revenue Manual, are those that come from the Supreme Court.

12 **12.4.16 "Personal services" (not defined)**

13 The term "personal services" is nowhere defined in the Internal Revenue Code and is defined only once in the entire 26 C.F.R.
14 That definition is indicated below:

15 26 C.F.R. §1.469-9 Rules for certain rental real estate activities.

16 (b)(4) PERSONAL SERVICES.

17 Personal services means any work performed by an individual in connection with a trade or business. However,
18 personal services do not include any work performed by an individual in the individual's capacity as an investor
19 as described in section 1.469-5T(f)(2)(ii).

20 Note that the term "personal services" is used in conjunction with "trade or business", which we will learn later in section
21 12.4.23 means an activity connected with the holding of public office. Why a public office? Because Subtitle A income
22 taxes are excise taxes on federal corporate privileges. The U.S. government is a federal corporation and the officers of the
23 corporation are in receipt of excise taxable privileges. This is clarified further in Great IRS Hoax, Form #11.302, Section
24 5.6.5, where we prove that "income" means profit from a corporation involved in foreign (overseas) commerce.

25 United States Code
26 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
27 PART VI - PARTICULAR PROCEEDINGS
28 CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE
29 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS
30 Sec. 3002. Definitions
31 (15) "United States" means -
32 (A) a Federal corporation;
33 (B) an agency, department, commission, board, or other entity of the United States; or
34 (C) an instrumentality of the United States.

35 Why must "personal services" always be connected with a "trade or business"? Because Subtitle A income taxes are actually
36 salary taxes on elected or appointed officials of the United States Government as enacted into law in the Public Salary Tax
37 Act of 1939, 76th Congress, 1st Session, Chap. 59, pgs 574-579! The "public" in the title of that act means public office:

38 Public Salary Act of 1939, TITLE I—"Section 1.§22(a) of the Internal Revenue Code relating to the definition
39 of 'gross income', is amended after the words 'compensation for personal service' the following: 'including
40 personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or
41 instrumentality of any one or more of the foregoing.'"

42 **12.4.17 "Required" (not defined)**

Element	Definition
Word:	Required
Context:	26 U.S.C. §6012(a)(1)(A). Every individual having for the taxable year gross income which equals or exceeds the exemption amount, except that a return shall not be <u>required</u> of an individual -

<i>Element</i>	<i>Definition</i>
Internal Rev. Code:	(undefined)
Black's Law Dictionary:	Submission, obedience, conformance
Webster's:	1) to demand; to ask or claim as by right or authority;...3) to order; to command; to call upon to do something.
Comment:	In my opinion, "required" means when one is compelled to do something by written authority; in this case, file a tax return. Further, when something is "required" by law, there is usually a corresponding penalty attached for not doing the "required" act.

The word "required" does not necessarily mean "liable". To give you an example of how tricky the use of the above section 6012 of the Internal Revenue Code is, consider the following:

1. The title of 26 U.S.C. §6012 says "**Persons required to make returns of income** " BUT, the title of a code section cannot be interpreted as law by the following statute:

United States Code
TITLE 26 - INTERNAL REVENUE CODE
Subtitle F - Procedure and Administration
CHAPTER 80 - GENERAL RULES

Subchapter A - Application of Internal Revenue Laws Sec. 7806. Construction of title

b) Arrangement and classification

No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the sidenotes and ancillary tables contained in the various prints of this Act before its enactment into law

2. If you look inside the section, the section does not state who is "required" or "liable" to file returns, only who is not "required" to file. It instead uses the term "shall be made" in 6012(a), which we will learn in the following section can mean "may be made".

12.4.18 "resident" (in 26 U.S.C. §7701(b)(1)(A))

<i>Element</i>	<i>Definition</i>
Word:	Resident
Context:	26 U.S.C. §7701(a)(30) definition of "U.S. person"
Internal Rev. Code:	26 U.S.C. §7701(b)(1)(A)
Black's Law Dictionary:	Resident. "Any person who occupies a dwelling within <u>the State</u> , has a present intent to remain within <u>the State</u> for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence within <u>the State</u> together with indicia that his presence within <u>the State</u> is something other than <u>merely transitory in nature</u> . The word "resident" when used as a noun means a dweller, habitant or occupant; one who resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one who resides or abides. [Hanson v. P.A. Peterson Home Ass'n , 35 Ill.App2d. 134, 182 N.E.2d. 237, 240] [Underlines added] Word "resident" has many meanings in law, largely determined by <u>statutory context</u> in which it is used. [Kelm v. Carlson , C.A.Ohio, 473, F.2d. 1267, 1271] [Black's Law Dictionary, Sixth Edition, p. 1309]
Webster's:	<u>resident</u> : One who has a residence in a particular place but does not necessarily have the status of a citizen. Note that even when a person is not a resident, he or she may <i>elect</i> to be treated as a

<i>Element</i>	<i>Definition</i>
	resident with his or her consent. The rules for electing to be treated as a resident are found in <u>IRS Publication 54: Tax Guide for U.S. Citizens and Resident Aliens Abroad</u> . [Merriam Webster's Dictionary of Law]

In all tax laws throughout the world that we have seen, “resident” universally means an alien. This is consistent with the definition of “resident” found in The Law of Nations, Vattel which was used by the Founding Fathers to write the Constitution.

“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they remain there, and being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizens of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”

[The Law of Nations, Vattel, p. 87;

SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-LawOfNations.pdf>]

The above definition is also consistent with that found in 26 U.S.C. §7701(b)(1)(A) , which is the only definition of “resident” in the Internal Revenue Code:

[26 U.S.C. §7701\(b\)\(1\)\(A\) Resident alien](#)

(b) Definition of **resident alien** and nonresident alien

(1) In general

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

(A) **Resident alien**

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

(i) Lawfully admitted for permanent residence

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

(ii) Substantial presence test

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

(iii) First year election

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

To put it even more succinctly, a resident is an alien with a domicile or “residence” in the “United States”, which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of Columbia ONLY. If you don’t maintain a domicile there, then you aren’t a “resident” even if you are an alien and live there. This is more carefully thoroughly explained in *Great IRS Hoax*, Form #11.302, Section 5.4.7 through 5.4.7.14. An alien who is present somewhere but does not have a domicile there is called a “transient foreigner”.

“Transient foreigner. One who visits the country, without the intention of remaining.”

[Black’s Law Dictionary, Sixth Edition, p. 1498]

A “transient foreigner” is someone who chooses not to obtain his protection from the government in the place where he lives. If he has no domicile in any country on earth, such as in heaven, then he is a nontaxpayer everywhere on earth. Taxes pay for protection and those who provide their own protection and choose no earthly domicile essentially have fired all

1 governments on earth and taken responsibility to provide their own protection. It is their natural right to do so pursuant to
2 the First Amendment, which guarantees us a right of freedom from compelled association.

3 **12.4.19 "Shall" actually means "May"**

<i>Element</i>	<i>Definition</i>
Word:	Shall
Context:	"Returns with respect to income taxes under Subtitle A shall be made by the following:..." –Sec. 6012, I.R. Code as referred to by IRS Privacy Act Notice 609, Rev. Oct. 1986
Internal Rev. Code:	(undefined)
Black's Law Dictionary:	As used in statutes, contracts or the like, this word is generally imperative or mandatory in common ordinary parlance, and in its ordinary signification, the term "shall" is a word of command, and one which has always or which must be given a compulsory meaning; as denoting obligation. It has a peremptory meaning, and it is generally imperative or mandatory. It has the invariable significance of excluding the ideas of discretion, and has the significance of operating to impose a duty which may be enforced, particularly if public policy is in favor of this meaning, or when addressed to public officials, or when a public interest is involved, or where the public person has rights which ought to be exercised or enforced, unless a contrary intent appears. <i>People v. O'Rourke</i> , 124 Cal. App. 752, 13P.2d 989, 992. But it may be construed as merely permissive or directory (as equivalent to "may,") to carry out the legislative intention and in cases where no right or benefit to anyone depends on its being taken in the imperative sense, and where no public or private right is impaired by its interpretation in the other sense. <i>Wisdom v. Board of Sup'rs of Polk County</i> , 236 Iowa 669, 19 N.W.2d. 602, 607, 608.
Webster's:	(a) to express futurity in the first person, and determination, compulsion, obligation, or necessity in the second and third persons.

4 In general use, the word "shall" is a word of command with a mandatory meaning. In the IRC, "shall" is a directory word that
5 has a mandatory meaning when applied to corporations. The IRC contains a series of directory statutes using the word "shall"
6 in describing the actions called for in those sections of the law. The provisions of these directory statutes are requirements
7 for corporations, because corporations are created by government and, consequently, are subject to government direction and
8 control. Since corporations are granted the privilege to exist and operate by government-issued charters, they do not have the
9 constitutionally guaranteed rights of individuals. This government-granted privilege legally obligates corporations to make a
10 "return" of profits and gains earned in the exercise of their privileged operations when directed to do so by law. This is why
11 the tax form is called a "return".

12 However, directory words in the Code merely imply that individuals are required to perform certain acts, but directory words
13 are not requirements for individuals when a mandatory interpretation of the directory words would conflict with the
14 constitutionally guaranteed rights of natural persons/individuals. Courts have repeatedly ruled that in statutes, when a
15 mandatory meaning of the word "shall" would create a constitutional conflict, "shall" must be defined as meaning "may".
16 The following are quotes from a few of these decisions. In the decision of *Cairo & Fulton R.R. Co. v. Hecht*, 95 U.S. 170,
17 the U.S. Supreme Court stated:

18 *As against the government the word "shall" when used in statutes, is to be construed as "may," unless a contrary*
19 *intention is manifest.*

20 In the decision of *George Williams College v. Village of Williams Bay*, 7 N.W.2d. 891, the Supreme Court of Wisconsin
21 stated:

22 *"Shall" in a statute may be construed to mean "may" in order to avoid constitutional doubt.*

23 In the decision of *Gow v. Consolidated Coppermines Corp.*, 165 Atlantic 136, the court stated:

24 *If necessary to avoid unconstitutionality of a statute, "shall" will be deemed equivalent to "may"*

Sections 6001 and 6011 of the IRC are cited in the Privacy Act notice in the IRS 1040 instruction booklet in order to lead individuals to believe they are required to perform services for tax collectors. Note the use of the word "shall" in the following sections of the Code:

Section 6001 states:

Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and requirements as the Secretary may from time to time prescribe.

Section 6011 states:

When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or for the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary.

Note that Sections 6001 and 6011 apply to "every person liable" and "any person made liable", but not to natural persons (people like you and me). However, THERE IS NO SECTION IN SUBTITLE A OF THE IRC THAT MAKES INDIVIDUALS LIABLE FOR PAYMENT OF INCOME TAX because any law imposing a federal tax on individuals would be unconstitutional, for it would violate the taxing limitations in the U.S. Constitution which prohibit direct taxation of individuals by the federal government. People are often confused when reading the Code because, under Subtitle A, Chapter 1, which covers income taxes, Part 1 of Subchapter A has the misleading title of "Tax on Individuals". The title is misleading because Part 1 imposes the tax on "income", but contains no requirement for individuals to pay it. But an individual becomes a "person liable" for the tax when he files an income tax form, thereby swearing that he is liable for (owes) the tax, even if he technically didn't owe anything!

The Privacy Act notice in the instruction booklet for IRS Form 1040 also shows that disclosure of information by individuals is not required. The notice states:

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations.

The IRS does not say that those sections require individuals to submit the information; those sections only give the IRS the authority to ask for it.

Section 6012 states:

Returns with respect to income taxes under Subtitle A shall be made by the following: (1)(A) Every individual having for the taxable year gross income which equals or exceeds the exemption amount"

Subsections (2) through (6) list corporations, estates, trusts, partnerships, and certain political organizations as also being subject to this section.

Any requirements compelling unprivileged individuals to keep records, make returns and statements, or to involuntarily perform any other services for tax collectors, would be violations of constitutionally guaranteed rights.

The Thirteenth Amendment to the United States Constitution forbids compelling individuals to perform services involuntarily. The Amendment states:

Neither slavery nor involuntary servitude, except as punishment for crimes whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

The Fourth Amendment in the Bill of Rights of the United States Constitution states that the people's right to privacy of their papers shall not be violated by government. To compel individuals to disclose information taken from their papers would violate this right.

The Fifth Amendment in the Bill of Rights protects the right of individuals not to be required to be witnesses against themselves. To compel individuals to disclose information by submitting statements or information on a tax return form, all of which could be used against them in criminal prosecutions, would violate their Fifth Amendment right.

These examples show some constitutional conflicts that would result from defining the word "shall" as meaning "is required to". Thus, "shall" in the above mentioned statutes must be interpreted as meaning "may". Consequently, for individuals, keeping records, making statements, and making returns are clearly voluntary actions that are not required by law.

12.4.20 "State" (in 26 U.S.C. §7701 (a)(10))

State

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

After reading this, do you live in a "State". I don't! Can Congress write clear laws? Some people look at this and say: "This must be a mistake. Why would they write this?" Below is a Supreme Court Cite that might help explain why:

"The law of Congress in respect to those matters do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government."
[Caha v. United States, 152 U.S. 211 (March 5, 1894)]

Another confirmation of the meaning of "State" can be found in the Buck Act of 1940, which is contained in 4 U.S.C. Sections 105-113. Section 110(d) defines "State" as follows:

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

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

While we can't use this definition within the context of the IRC, it does help explain why Congress didn't define the meaning of "State" better in the IRC...because they would have to admit that they have no jurisdiction to impose income taxes! You will find out in detail in later sections that the definition of "State" in the IRC above actually means federal possessions and territories, to include the District of Columbia, Puerto Rico, Guam, etc. We refer to this area as "the federal zone". The federal zone DOES NOT include the 50 Union states. We refer you to Great IRS Hoax, Form #11.302, Section 5.6.12.2 entitled "The definition of the word 'state', key to understanding Congress' limited jurisdiction to tax personal income" for a fascinating and complete discussion of why we reach this startling conclusion.

Finally, the District of Columbia qualifies as a "State", which is part of the federal zone or federal United States**:

4 U.S.C.S. §113

"(2) the term 'State' includes the District of Columbia."

However, the District of Columbia does not qualify as a "state", all of which are outside the federal United States**:

"1. The District of Columbia and the territories are not states within the judicial clause of the Constitution giving jurisdiction in cases between citizens of different states." O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)

12.4.21 "Tax" (not defined)

After reading all the laws referenced in this section, it is quite reasonable for one to ask why what is described in the Internal Revenue Code is called a "tax" at all insofar as most Americans living in the states with only earnings from within the 50 Union states are concerned. Aren't taxes something we have to pay? In the case of federal income taxes on citizens living and working in the 50 Union states, they aren't! In reality, the contributions to the federal government described by the Internal Revenue Code amount to a "charitable donation" to the U.S. Government for American nationals living and working in the 50 Union states who do not have foreign income!

In the case of all other types of gifts that we give to friends and loved ones, people thank you for your donation. But in the case of the U.S. Government, they wrongfully prosecute, intimidate, harass, and even imprison you for "failure to file", or in this case "failure to volunteer to gift your income" to the government. Now isn't that nice of them? In every other walk of life, this kind of treatment is called extortion and people are sent to prison for it. In the case of the U.S. Government, a

judicial conspiracy founded on the complete disregard for the petition clause of the constitution (see section 5.12 of the Tax Fraud Prevention Manual, Form #06.008 on How the Federal Judiciary Stole the Right to Petition), stealth, complex legalese in the tax code, and intimidation tactics by the IRS in ignoring our legal questions, and violation of our 5th and 14th Amendment due process rights by taking of property without a trial by jury, is what continues to feed the socialist U.S. Government beast that oppresses us with this kind of tyranny. If we “stole” property from people the way the government does to us, however, we would go to jail. That is clearly a pernicious evil that we must surely rid ourself of as a country.

12.4.22 "Taxpayer" (in 26 U.S.C. §7701 (a)(14))

Taxpayer

The term "taxpayer" means any person subject to any internal revenue tax.

This same definition is repeated in 26 U.S.C. §1313(b):

26 U.S.C. §1313(b)

(b) Taxpayer

Notwithstanding section 7701(a)(14), the term "taxpayer" means any person subject to a tax under the applicable revenue law.

The deceptive term "taxpayer" is a legal term created by combining the words "tax" and "payer". The general understanding of the term's meaning is different from its legal definition in the I.R.C. Section 7701(a)(14) gives the legal definition of the term "taxpayer" in relation to income tax. It states: "The term 'taxpayer' means any person subject to any internal revenue tax." (All internal revenue taxes are excise taxes.) Note that the section does not say that all persons are "taxpayers" subject to internal revenue tax. Corporations are "taxpayers", for they are "persons" subject to an internal revenue (excise) tax.

The term "taxpayer" is used extensively throughout the IRC, in IRS publications, news articles, and instructional literature as a verbal trap to make uninformed Americans believe that all individuals are subject to federal income tax and to the requirements of the IRC. These materials state that "taxpayers" are required to file returns, keep records, supply information, etc. Such statements are technically correct, because "taxpayers" are those legal "persons" previously described that are subject to an excise tax, but unprivileged individuals are not "taxpayers" within the meaning of the IRC. The confusion about the meaning of the term leads most people to mistakenly assume that they are "taxpayers" because they pay other taxes such as sales taxes and real estate taxes. Those people are tax payers, not "taxpayers" as defined in the IRC. When they read articles and publications related to income tax, describing the legal requirements for "taxpayers", they erroneously believe that the term applies to them as individuals. It is very important to understand that the IRC requirements apply to IRC-defined "taxpayers" only, and not to unprivileged individuals. Corporations and other government-privileged legal entities are "taxpayers under the Internal Revenue Code"; unprivileged individuals are not, unless they voluntarily file income tax returns showing they owe taxes, thus legally placing themselves in the classification of "taxpayers". Because of its legal definition, the term "taxpayer" should never be used in relation to income tax, except to describe those legal entities subject to a federal excise tax.

Why does Congress and the IRS want to refer to us as "taxpayers" instead of "Citizens" in the Internal Revenue Code, the Code of Federal Regulations, and the IRS Publications? Because then you as a Citizen would start looking in the index for the U.S. Codes and find out that there are **no references to liability for taxes as Citizens!** They would also have to start talking about your constitutional rights as an American, and the fact is that you have no constitutional rights as a statutory "U.S. Citizen" (see **Downes v. Bidwell**, 182 U.S. 244 (1901)), but you do as a Citizen of the United States of America, or the [u]nited States! The words you use in describing yourself make all the difference in the world! So instead of calling you a Citizen and then having to justify what makes you a taxpayer, they try to fool you by calling everyone taxpayers and then never defining anywhere in the Internal Revenue Code who specifically is and is not personally liable for paying income taxes, and by arrogantly and petulantly refusing to discuss such issues with you when you call the IRS 800 help number so they can claim "plausible deniability" of the fraud that is going on! They leave the risk entirely up to you in deciding if you are a taxpayer and give you no help whatsoever in deciding what to believe. **In effect, they make it so complicated, expensive (hiring lawyers), and so bothersome to keep your money and have your constitutional rights to privacy and property respected, that you just give up in laziness, apathy, disorganization, disgust, and ignorance and surrender 50% of your income to the various taxes that we all pay! That, in a**

nutshell, describes how the personal income tax game works. Leave it up to the devious lawyers in Washington to devise such a game and shame on us for electing people like that to public office! We owe it as a patriotic duty to our children and our fellow Americans to ensure that this kind of racketeering, chicanery, and extortion be stopped immediately! We must take out this kind of trash from office immediately!

12.4.23 "Trade or business" (in 26 U.S.C. §7701 (a)(26))

The term "trade or business" includes the performance of the functions of a public office.

All income that derives from sources "within" the United States** (the District of Columbia and other federal territories but not the nonfederal areas of the 50 Union states) requires receipt of privileges and respects the fact that the income tax is an excise tax on "privileges" as ruled many different times by the U.S. supreme Court. Holding public office is a government "privilege", just as existing as a corporation is a privilege, and therefore both are subject to the income tax because both occur in federal territories over which the U.S. has exclusive legislative jurisdiction.

Even if we aren't an elected U.S.** public official, millions, if not most people, ignorantly claim they are involved in a "trade or business" and thereby make themselves liable for the income tax. For instance, when we file an IRS Form 1040, this is exactly what we do. We in effect make an "Election to treat our income and property as effectively connected with a trade or business in the U.S.**" as described in 26 C.F.R. §1.871-10 and IRS Publication 54 (called a "Choice" in that publication). That makes us liable for the graduated income tax found in 26 U.S.C. §871. The reason people don't realize what they are doing when they commit this error is because they haven't read the law for themselves and have relied exclusively on IRS publications that are a fraud (see Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)) and on hearsay from friends and family members, as well as ignorant IRS employees and employers who have never read the law for themselves.

Those who file as a "nonresident alien" under 26 U.S.C. §871(b) makes our income derived from a "trade or business in the United States***" taxable, which as shown above is a code word for saying that we have income derived from holding elected or appointed federal public office. Most of us don't have this type of income, but the IRS publications never define the meaning of "trade or business" and that is how we are deceived into volunteering into the income tax system by the IRS. Juries in federal courts are deceived about this because judges don't allow the law to be discussed in the courtroom, thus perpetuating the fraud and abuse of citizens' rights. After we make our initial "election" by filing our first 1040 form, we have a year to revoke the election and thereafter, according to 26 C.F.R. §1.871-10, we must ask the IRS for permission to revoke the election, or we must file an IRS form 1040NR and include certain information with our return, as indicated in IRS publication 54 under "Ending your choice". If we never bother to revoke our election, then we will continue to be subject to the jurisdiction of the federal courts to force us to pay graduated income taxes as a public official. Isn't that sneaky?

12.4.24 "United States" (in 26 U.S.C. §7701 (a)(9))

United States

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

The above phrase "the States" ought to look familiar because it is a federal State. Remember the title of the Buck Act found in 4 U.S.C. §110(d)?

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

*CHAPTER 4 - **THE STATES***

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

You will also note that "States" is the plural for State, which was defined in 26 U.S.C. §7701 as the District of Columbia. Under this definition, California, for instance, is NOT a State because it is not a territory or possession of the United States. It is, instead, a sovereign entity of its own. See section 5.2.8 later for further details on this important subject. Rewriting the above definition with the definition for State found in section 12.4.20 above (26 U.S.C. §7701), we have the following definition for "United States":

United States

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

The tricky IRS lawyers who wrote the tax code knew they couldn't explicitly define "States" as all of the geographical 50 states in the union, because these states are sovereign, which is why Britain had to sign 13 separate treaties after the War of Independence instead of just one. The sovereign 50 Union states are also outside the territorial jurisdiction of the United States Government. Therefore, they tried to fool readers of the tax code above into thinking that United States refers geographically to the 50 Union states, but they would have stated this directly if that is indeed what they meant. See Great IRS Hoax, Form #11.302, Sections 4.5 and especially 5.2.4 for further details on the meaning of the term "United States" found in the Internal Revenue Code.

12.4.25 "U.S. Citizen" (26 U.S.C. §3121(e))

Are you a "citizen of the United States" under federal statutes and "acts of Congress"? YES or NO? Here's the definition of "citizen of the United States" directly from the Treasury Regulations:

26 C.F.R. 31.3121(e)-1 State, United States, and citizen.

(b)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

The answer to the question asked above, "Are you a United States citizen?" (in most cases), is emphatically:

NO!

Incidentally, you can be a "citizen of the United States" under Section 1 of the Fourteenth Amendment without being a "citizen of the United States" under federal statutes such as 8 U.S.C. §1401. Why? Because the term "United States" has a completely different meaning in the U.S. Constitution than it has in most federal statutes. In federal statutes, the term "United States" means the federal zone or federal "United States" while in the Constitution, it means the collective states of the Union. The federal government exploits this confusion over definitions to their advantage in order to illegally expand their jurisdiction. In fact, the only people who are "citizens of the United States" under 8 U.S.C. §1401 are those persons who are born in the District of Columbia, Guam, Virgin Islands, and Puerto Rico, according to 8 U.S.C. §1101(a)(36), 8 U.S.C. §1101(a)(38), and 8 C.F.R. §215.1(f). Watch out!

Now if you are stupid enough and gullible enough to file a form 1040 and assess yourself with an unrealistic and mistaken income tax liability, amazingly, the only way the IRS agent can then process your form is to identify you in most cases as a resident of the Virgin Islands! No kidding! People like Dan Meador (<http://www.lawresearch-registry.org>) have studied the Individual Master File (IMF) of hundreds of individuals and determined that this indeed is exactly what the IRS agents do to process your 1040 form! Agents in fact have to lie to the AIMS computer and tell it you live in the Virgin Islands to get it to accept your 1040 return and your tax liability!

Barron's Law Dictionary indicates that in the United States, there are TWO types of citizenship:

"Citizenship is the status of being a citizen. In the United States there is usually a double citizenship, that is, citizenship in the nation and citizenship in the state in which one resides."

Generally in the United States one may acquire citizenship by birth in the United States or by naturalization therein. 59 S.Ct. 884...⁸⁵

Here again, you have been tricked! The "United States" is the legal, proper, formal name, created by our founding fathers, for the home or seat of the "federal government" and its "territory!" In nearly all "acts of Congress" and federal statutes, it is the Proper Name for Federal Land (the District of Columbia and federal territories, including Puerto Rico, the Virgin Islands, etc.). Refer again to 26 U.S.C. §7701(a)(9) above for a definition of "United States".

⁸⁵ Law Dictionary, Barron's, Copyright 1996, ISBN 0-8120-3096-6, p. 77.

The individual States, which joined forces and formed the "united States of America," should not be confused with the title of "United States," or "States", which is reserved for the District of Columbia and the territories controlled by the federal government. Obviously, in the light of what we have always thought we knew, this sounds a little bizarre.

However, the united States supreme Court ([Editor's Note: This is the CORRECT capitalization of this name](#)) addressed the question of the meaning of the term "United States" in the case of *Hooven & Allison Co. v. Evatt* (1945).

The court ruled that the term "United States" has three uses:

1. "...either as the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations, or
2. "...as designating the territory over which the sovereignty of the United States (Federal government) extends, or
3. "...as the collective name for the states which are united by and under the Constitution."

In other words, the term "United States" means:

1. "'These united States', or
2. "the District of Columbia and all other federal lands such as Puerto Rico, Virgin Islands, Guam, Marianas Islands, American Samoa, etc. or,
3. "The union of states which is the 'united States of America'."

So, assuming you were born in one of the 50 freely associated sovereign states of the Union, you are a Citizen (note Capitalization) and a national of the state in which you were born, and as a result are a Citizen of the Union of states known as the "united States of America," but you are not now, and never have been, a "citizen of the *United States*" under any federal statute or "act of Congress". If you have an American Passport, look at it. Notice that it is from the "United States of America" (NOT the "United States"), and that it does *not* contain a Social Security Number!

You will note that people who are "citizens of the United States" instead of the united States, who are living in the District of Columbia and federal territories, are *not* citizens of individual states and therefore they have no constitutionally-protected rights. This is what makes it legal to assess income taxes on them and to deprive them of their property without due process of law in violation of the constitutional rights that the rest of us enjoy. Please refer to [Great IRS Hoax](#), Form #11.302, Section 4.7 for details on this important subject.

Another way to verify this is to read that marvelous founding document, the **Constitution**. Remember that the writers of this remarkable document were extremely well educated and articulate men. They knew the meaning of the words they used.

Please turn to Article 10, which is the Tenth Amendment:

Article [X]

The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people."
[underlines added]

Obviously, the "United States" and the "States" used here CAN NOT be the same thing, or the sentence is redundant. The framers of the **Constitution** and the **Bill of Rights** knew exactly what they were writing -- that the powers not designated to the "federal" government were reserved to the several freely associated States and the people!

Remember that, under the **Constitution**, *ALL* power originated with the PEOPLE -- who delegated some of it to the States, which in turn delegated some of their power to the "federal" government to do those things for the Union that the individual states could not do well for themselves (foreign embassies, etc.).

The **Constitution** is designed to LIMIT the power of the "central" government, not expand it. The founding fathers had, after all, just fought the Revolutionary War to make sure that the new "central" government did not have the power, such as

1 King George III exercised, to usurp the "unalienable rights" they had proclaimed in the Declaration of
2 Independence ten years earlier.

3 Probably all your life, you've been told that you are a citizen of the United States. You were even intentionally taught this
4 falsehood in school (which, no doubt was federally funded -- and had its curriculum in large measure dictated by Washington).

5 Well, *Congratulations!* **NOW** you know who you *really* are. And you know just a little bit of the freedom and power
6 bequeathed to you by the architects of this incredible land.

7 What you have just learned about is an unprecedented **GRAB** for power by the "federal" government! (We do *not* have a
8 "national" government.) In fact, Agents of the "federal" government have NO jurisdiction within the borders of these separate
9 and sovereign united States -- *unless* you give it to them!

10 That includes agents of ANY federal government agency: EPA, IRS, *any* agency! They are foreign to the sovereign States!

11 **12.4.26 "Voluntary" (undefined)**

<i>Element</i>	<i>Definition</i>
Word:	Voluntary
Context:	"Our system of taxation is based upon voluntary assessment and payment, not distraint." <i>Flora v. U.S.</i> , 362 U.S. 145 (1960)
Internal Rev. Code:	(Undefined)
Black's Law Dictionary:	Unconstrained by interference; unimpelled by another's influence; spontaneous; Acting of oneself. <i>Coker v. State</i> , 199 Ga. 20, 33 S.E.2d. 171, 174
Webster's:	1) Brought about by one's own free choice; given or done of one's own free will; freely chosen or undertaken. ..7) arising in the mind without external constraint; spontaneous. 8) in law, (a) acting or done without compulsion or persuasion.
Comment:	In my opinion, the word "voluntary" means "done by an act of free choice."

12 **12.4.27 "Wages" (in 26 U.S.C. §3401 (a))**

13 For the purposes of collection of income taxes at the source by employers, the following definition of wages applies, as
14 derived from 26 U.S.C. §3401(a):

15 (a) *Wages*

16 *For purposes of this chapter, the term "wages" means all remuneration (other than*
17 *fees paid to a public official) for services performed by an employee for his employer,*
18 *including the cash value of all remuneration (including benefits) paid in any medium*
19 *other than cash; except that such term shall not include remuneration paid -*

20 (1) *for active service performed in a month for which such employee is entitled to the*
21 *benefits of section 112 (relating to certain combat zone compensation of members of*
22 *the Armed Forces of the United States) to the extent remuneration for such service is*
23 *excludable from gross income under such section; or*

24 (2) *for agricultural labor (as defined in section 3121(g)) unless the remuneration paid for*
25 *such labor is wages (as defined in section 3121(a)); or*

26 (3) *for domestic service in a private home, local college club, or local chapter of a*
27 *college fraternity or sorority; or*

28 (4) *for service not in the course of the employer's trade or business performed in any*
29 *calendar quarter by an employee, unless the cash remuneration paid for such service*
30 *is \$50 or more and such service is performed by an individual who is regularly*
31 *employed by such employer to perform such service. For purposes of this paragraph,*
32 *an individual shall be deemed to be regularly employed by an employer during a*
33 *calendar quarter only if -*

34 (A) *on each of some 24 days during such quarter such individual performs for such*
35 *employer for some portion of the day service not in the course of the employer's*
36 *trade or business; or*

37 (B) *such individual was regularly employed (as determined under subparagraph (A))*

- by such employer in the performance of such service during the preceding calendar quarter; or
- (5) for services by a citizen or resident of the United States for a foreign government or an international organization; or
- (6) for such services, performed by a nonresident alien individual, as may be designated by regulations prescribed by the Secretary; or
- (7) Repealed. Pub. L. 89-809, title I, Sec. 103(k), Nov. 13, 1966, 80 Stat. 1554)
- (8)
- (A) for services for an employer (other than the United States or any agency thereof) -
- (i) performed by a citizen of the United States if, at the time of the payment of such remuneration, it is reasonable to believe that such remuneration will be excluded from gross income under section 911; or
- (ii) performed in a foreign country or in a possession of the United States by such a citizen if, at the time of the payment of such remuneration, the employer is required by the law of any foreign country or possession of the United States to withhold income tax upon such remuneration; or
- (B) for services for an employer (other than the United States or any agency thereof) performed by a citizen of the United States within a possession of the United States (other than Puerto Rico), if it is reasonable to believe that at least 80 percent of the remuneration to be paid to the employee by such employer during the calendar year will be for such services; or
- (C) for services for an employer (other than the United States or any agency thereof) performed by a citizen of the United States within Puerto Rico, if it is reasonable to believe that during the entire calendar year the employee will be a bona fide resident of Puerto Rico; or
- (D) for services for the United States (or any agency thereof) performed by a citizen of the United States within a possession of the United States to the extent the United States (or such agency) withholds taxes on such remuneration pursuant to an agreement with such possession; or
- (9) for services performed by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order; or
- (10)
- (A) for services performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution; or
- (B) for services performed by an individual in, and at the time of, the sale of newspapers or magazines to ultimate consumers, under an arrangement under which the newspapers or magazines are to be sold by him at a fixed price, his compensation being based on the retention of the excess of such price over the amount at which the newspapers or magazines are charged to him, whether or not he is guaranteed a minimum amount of compensation for such services, or is entitled to be credited with the unsold newspapers or magazines turned back; or
- (11) for services not in the course of the employer's trade or business, to the extent paid in any medium other than cash; or
- (12) to, or on behalf of, an employee or his beneficiary -
- (A) from or to a trust described in section 401(a) which is exempt from tax under section 501(a) at the time of such payment unless such payment is made to an employee of the trust as remuneration for services rendered as such employee and not as a beneficiary of the trust; or
- (B) under or to an annuity plan which, at the time of such payment, is a plan described in section 403(a); or
- (C) for a payment described in section 402(h)(1) and (2) if, at the time of such payment, it is reasonable to believe that the employee will be entitled to an exclusion under such section for payment; or
- (D) under an arrangement to which section 408(p) applies; or
- (13) pursuant to any provision of law other than section 5(c) or 6(1) of the Peace Corps Act, for service performed as a volunteer or volunteer leader within the meaning of such Act; or
- (14) in the form of group-term life insurance on the life of an employee; or
- (15) to or on behalf of an employee if (and to the extent that) at the time of the payment of such remuneration it is reasonable to believe that a corresponding deduction is allowable under section 217 (determined without regard to section 274(n)); or
- (16)
- (A) as tips in any medium other than cash;
- (B) as cash tips to an employee in any calendar month in the course of his employment by an employer unless the amount of such cash tips is \$20 or more; [1]
- (17) for service described in section 3121(b)(20); [1]
- (18) for any payment made, or benefit furnished, to or for the benefit of an employee if at the time of such payment or such furnishing it is reasonable to believe that the employee will be able to exclude such payment or benefit from income under section 127 or 129; [1]

- (19) for any benefit provided to or on behalf of an employee if at the time such benefit is provided it is reasonable to believe that the employee will be able to exclude such benefit from income under section 74(c), 117, or 132; [1]
- (20) for any medical care reimbursement made to or for the benefit of an employee under a self-insured medical reimbursement plan (within the meaning of section 105(h)(6)); or
- (21) for any payment made to or for the benefit of an employee if at the time of such payment it is reasonable to believe that the employee will be able to exclude such payment from income under section 106(b).

Notice that the above legal definition of “wages” excludes “public officials”, and that Subtitle A of the I.R.C. describes a tax primarily upon “public offices”, which is what a “trade or business” is. Therefore, without looking elsewhere, we must conclude no one so far can earn “wages” as legally defined. So how do our corrupt feds turn compensation for labor into something that fits the legal definition “wages” above so it can be taxed? Once again, you have to dig deep into the regulations to find the secret:

26 C.F.R. Sec. 31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements.

(a) IN GENERAL.

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

(b) REMUNERATION FOR SERVICES.

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

So the bottom line is, if you fill out a W-4 and request voluntary withholding:

1. Even though you aren’t a STATUTORY “taxpayer” or “public official” engaged in a STATUTORY “trade or business”, then you begin earning “wages” as legally defined pursuant to 26 C.F.R. §31.3401(a)-3(a) above. The same scam is again repeated in 26 C.F.R. §31.3402(p)-1, which also creates a “presumption” that all amounts withheld constitute “gross income” that is therefore taxable pursuant to 26 U.S.C. §61.

26 C.F.R. §31.3402(p)-1 Voluntary withholding agreements.

(a) In general. An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

2. The receipt of “wages” is reported on the IRS Form W-2. 26 U.S.C. §6041 says this is an information return that connects you with a “trade or business”, which is legally defined as “the functions of a public office” in 26 U.S.C. §7701(a)(26). Therefore, your earnings, after submitting an IRS Form W-4, become “trade or business” earnings that are excise taxable and prima facie “gross income” within the meaning of the I.R.C.
3. You have essentially been recruited into working for the Federal Government and your private employer is now hiring you as the equivalent of a Kelly Girl for the government.
4. If you started as a “nontaxpayer”, you have transformed your status into that of a “taxpayer”, unless and until you rebut the false IRS Form W-2 that will surely result from submitting the IRS Form W-4 to your private employer.

The above ruse is why we don't recommend filling out W-4 Exempts and instead prefer to use the W-8 form. Note that we do not intend to convey the mistaken belief that "wages" are not taxable or are not "income". They absolutely are. The issue is not whether they are taxable, but under what circumstances a person can earn them. A person who doesn't submit a W-4 voluntary withholding form does not earn "wages" as legally defined in this section and no one can do any of the following without violating the law:

1. Force you to sign or submit this form as a condition of being hired or not fired.
2. Report anything but ZERO for "Wages, tips, and other compensation" on an IRS Form W-2 if you do not voluntarily sign and submit an IRS Form W-4. Even if the IRS commands the private employer to withhold at single zero, that withholding STILL can only be on the amount of "wages" earned, which are ZERO for a person who does not voluntarily sign a W-4 withholding agreement.
3. Put an SSN or TIN on any government form or report and send it in to the government without your voluntary consent. This is a violation of the Privacy Act of 1974, 5 U.S.C. §552a.

If you would like to know more about this subject, see the following free resources:

1. *Federal and State Tax Withholding Options for Private Employers*, Form #09.001.
<http://sedm.org/Forms/FormIndex.htm>
2. *Income Tax Withholding and Reporting*, Item 3.10
<http://sedm.org/LibertyU/LibertyU.htm>
3. *Federal Tax Withholding*, Form #04.102
<http://sedm.org/Forms/FormIndex.htm>
4. *Tax Withholding and Reporting: What the Law Says*, Form #04.103
<http://sedm.org/Forms/FormIndex.htm>

12.4.28 "Withholding agent" (in 26 U.S.C. §7701 (a)(16))

Withholding agent

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

Section 1441 is entitled "Withholding of tax on nonresident aliens". Section 1442 is entitled "Withholding tax on foreign corporations". Section 1443 is entitled "Foreign tax-exempt organizations". Section 1461 is entitled "Liability for withheld tax" and provides that:

"Every person required to deduct and withhold any tax under this chapter is hereby made liable for such tax and is hereby indemnified against the claims and demands of any person for the amount of any payments made in accordance with the provisions of this chapter."

12.5 Meaning of the "United States"⁸⁶

12.5.1 Three geographical definitions of "United States"

Most of us are completely unaware that the term "[United States](#)" has several distinct and separate legal meanings and contexts and that it is up to us to know and understand these differences, to use them appropriately, and to clarify exactly which one we mean whenever we sign any government or financial form (including voter registration, tax documents, etc.). If we do not, we could unknowingly, unwillingly and involuntarily be creating [false presumptions](#) that cause us to surrender our Constitutional rights and our sovereignty. The fact is, most of us have unwittingly been doing just that for most, if not all, of our lives. Much of this misunderstanding and legal ignorance has been deliberately "manufactured" by our corrupted government in the public school system. It is a fact that our public dis-servants want docile sheep who are easy to govern, not "high maintenance" sovereigns capable of critical and independent thinking and who demand their rights. We have become so casual in our use of the term "United States" that it is no longer understood, even within the legal profession, that there are actually three different legal meanings to the term. In fact, the legal profession has contributed to this confusion

⁸⁶ Source: *Non-Resident Non-Person Position*, Form #05.020, Section 4; <http://sedm.org/Forms/FormIndex.htm>.

over this term by removing its definitions from all legal dictionaries currently in print that we have looked at. See Great IRS Hoax, Form #11.302, Section 6.10.1 for details on this scam.

Most of us have grown up thinking the term “United States” indicates and includes all 50 states of the Union. This is true in the context of the U.S. Constitution but it is not true in all contexts. As you will see, this is the third meaning assigned to the term “United States” by the United States Supreme Court. But, usually when we (Joe six pack) use the term United States we actually think we are saying the united States, as we are generally thinking of the several states or the union of States. As you will learn in this section, the meaning of the term depends entirely on the context and when we are filling out federal forms or speaking with the federal government, this is a very costly false presumption.

First, it should be noted that the term United States is a noun. In fact, it is the proper name and title “We the people...” gave to the corporate entity (non-living thing) of the federal (central) government created by the Constitution. This in turn describes where the “United States” federal corporation referenced in 28 U.S.C. §3002(15)(A) was to be housed as the Seat of the Government - In the District of Columbia, not to exceed a ten mile square.

*Constitution
Article 1, Section 8, Clause 17*

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings;—And [underlines added]

Below is how the united States Supreme Court addressed the question of the meaning of the term “United States” (see Black’s Law Dictionary) in the famous case of *Hooven & Allison Co. v. Evatt*, 324 U.S. 652 (1945). The Court ruled that the term United States has three uses:

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

We will now break the above definition into its three contexts and show what each means.

1 **Table 9: Meanings assigned to "United States" by the U.S. Supreme Court in *Hooven & Allison v. Evatt***

#	U.S. Supreme Court Definition of "United States" in <i>Hooven</i>	Context in which usually used	Referred to in this article as	Interpretation
1	"It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations."	International law	"United States**"	"These <u>united States</u> ," when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where "U.S." refers to the sovereign society. You are a "Citizen of the United States" like someone is a Citizen of France, or England. We identify this version of "United States" with a single asterisk after its name: "United States*" throughout this article.
2	"It may designate the territory over which the sovereignty of the United States extends, or"	Federal law Federal forms	"United States**"	"The United States (the District of Columbia, possessions and territories)". Here Congress has exclusive legislative jurisdiction. In this sense, the term "United States" is a singular noun. You are a person residing in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in the one of the sovereign States could still be a member of the Federal area and therefore a "citizen of the United States." This is the definition used in most "Acts of Congress" and federal statutes. We identify this version of "United States" with two asterisks after its name: "United States**" throughout this article. This definition is also synonymous with the "United States" corporation found in 28 U.S.C. §3002(15)(A).
3	"...as the collective name for the states which are united by and under the Constitution."	Constitution of the United States	"United States***"	"The <u>several States</u> which is the <u>united States of America</u> ." Referring to the <u>50 sovereign States</u> , which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the <u>Congress does not</u> have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the <u>States</u> in the 9th and 10th Amendments, and you are a " <u>Citizen of these united States</u> ." This is the definition used in the Constitution for the United States of America. We identify this version of "United States" with a three asterisks after its name: "United States***" throughout this article.

2 The U.S. Supreme Court helped to clarify which of the three definitions above is the one used in the U.S. Constitution, when
3 it held the following. Note they are implying the THIRD definition above and not the other two:

4 *"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under*
5 *that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between*
6 *citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court*
7 *of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct*
8 *political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference*
9 *to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense*
10 *of that instrument. The result of that examination is a conviction that the members of the American confederacy*
11 *only are the states contemplated in the Constitution, . . . and excludes from the term the signification attached*
12 *to it by writers on the law of nations. This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L.Ed.*
13 *825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule*
14 *was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt*
15 *was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a*
16 *state in the sense in which that term is used in the Constitution.'* In *Scott v. Jones*, 5 How. 343, 12 L.Ed. 181,
17 *and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L.Ed. 867, it was held that under*
18 *the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state*
19 *statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."*
20 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

21 The U.S. Supreme Court further clarified that the Constitution implies the third definition above, which is the United
22 States*** when they held the following. Notice that they say "not part of the United States within the meaning of the
23 Constitution" and that the word "the" implies only ONE rather than multiple GEOGRAPHIC meanings:

24 *"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during*
25 *good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of*
26 *judges for limited time, it must act independently of the Constitution upon territory which is not part of the*
27 *United States within the meaning of the Constitution."*
28 *[O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]*

29 And finally, the U.S. Supreme Court has also held that the Constitution does not and cannot determine or limit the authority
30 of Congress over federal territory and that the ONLY portion of the Constitution that does in fact expressly refer to federal
31 territory and therefore the statutory "United States" is Article 1, Section 8, Clause 17. Notice they ruled that Puerto Rico is

1 NOT part of the “United States” within the meaning of the Constitution, just like they ruled in O’Donoghue above that
2 territory was no part of the “United States”:

3 *In passing upon the questions involved in this and kindred cases, we ought not to overlook the fact that, while the*
4 *Constitution was intended to establish a permanent form of government for the states which should elect to*
5 *take advantage of its conditions, and continue for an indefinite future, the vast possibilities of that future could*
6 *never have entered the minds of its framers.* The states had but recently emerged from a war with one of the
7 most powerful nations of Europe, were disheartened by the failure of the confederacy, and were doubtful as to
8 the feasibility of a stronger union. Their territory was confined to a narrow strip of land on the Atlantic coast
9 from Canada to Florida, with a somewhat indefinite claim to territory beyond the Alleghenies, where their
10 sovereignty was disputed by tribes of hostile Indians supported, as was popularly believed, by the British, who
11 had never formally delivered possession [182 U.S. 244, 285] under the treaty of peace. The vast territory beyond
12 the Mississippi, which formerly had been claimed by France, since 1762 had belonged to Spain, still a powerful
13 nation and the owner of a great part of the Western Hemisphere. *Under these circumstances it is little wonder*
14 *that the question of annexing these territories was not made a subject of debate. The difficulties of bringing*
15 *about a union of the states were so great, the objections to it seemed so formidable, that the whole thought of*
16 *the convention centered upon surmounting these obstacles. The question of territories was dismissed with a*
17 *single clause, apparently applicable only to the territories then existing, giving Congress the power to govern*
18 *and dispose of them.*

19 *Had the acquisition of other territories been contemplated as a possibility, could it have been foreseen that, within*
20 *little more than one hundred years, we were destined to acquire, not only the whole vast region between the*
21 *Atlantic and Pacific Oceans, but the Russian possessions in America and distant islands in the Pacific, it is*
22 *incredible that no provision should have been made for them, and the question whether the Constitution should*
23 *or should not extend to them have been definitely settled. If it be once conceded that we are at liberty to acquire*
24 *foreign territory, a presumption arises that our power with respect to such territories is the same power which*
25 *other nations have been accustomed to exercise with respect to territories acquired by them. If, in limiting the*
26 *power which Congress was to exercise within the United States[***], it was also intended to limit it with regard*
27 *to such territories as the people of the United States[***] should thereafter acquire, such limitations should*
28 *have been expressed. Instead of that, we find the Constitution speaking only to states, except in the territorial*
29 *clause, which is absolute in its terms, and suggestive of no limitations upon the power of Congress in dealing*
30 *with them. The states could only delegate to Congress such powers as they themselves possessed, and as they*
31 *had no power to acquire new territory they had none to delegate in that connection. The logical inference from*
32 *this is that if Congress had power to acquire new territory, which is conceded, that power was not hampered*
33 *by the constitutional provisions.* If, upon the other hand, we assume [182 U.S. 244, 286] that the territorial
34 clause of the Constitution was not intended to be restricted to such territory as the United States then possessed,
35 there is nothing in the Constitution to indicate that the power of Congress in dealing with them was intended to
36 be restricted by any of the other provisions.

37 [. . .]

38 *If those possessions are inhabited by alien races, differing from us in religion, customs, laws, methods of taxation,*
39 *and modes of thought, the administration of government and justice, according to Anglo-Saxon principles, may*
40 *for a time be impossible; and the question at once arises whether large concessions ought not to be made for a*
41 *time, that ultimately our own theories may be carried out, and the blessings of a free government under the*
42 *Constitution extended to them. We decline to hold that there is anything in the Constitution to forbid such action.*

43 *We are therefore of opinion that the island of Porto Rico is a territory appurtenant and*
44 *belonging to the United States, but not a part of the United States[***] within the revenue*
45 *clauses of the Constitution;* that the Foraker act is constitutional, so far as it imposes duties upon imports
46 from such island, and that the plaintiff cannot recover back the duties exacted in this case.
47 [*Downes v. Bidwell*, 182 U.S. 244 (1901)]

48 **12.5.2 The two political jurisdictions/nations within the United States***

49 Another important distinction needs to be made. Definition 1 above refers to the country “United States*”, but this country
50 is not a “nation”, in the sense of international law. This very important point was made clear by the U.S. Supreme Court in
51 1794 in the case of *Chisholm v. Georgia*, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793) , when it said:

52 *This is a case of uncommon magnitude. One of the parties to it is a State; certainly respectable, claiming to be*
53 *sovereign. The question to be determined is, whether this State, so respectable, and whose claim soars so high,*
54 *is amenable to the jurisdiction of the Supreme Court of the United States? This question, important in itself,*
55 *will depend on others, more important still; and, may, perhaps, be ultimately resolved into one, no less radical*
56 *than this ‘do the people of the United States form a Nation?’*

57 *A cause so conspicuous and interesting, should be carefully and accurately viewed from every possible point of*
58 *sight. I shall examine it; 1st. By the principles of general jurisprudence. 2nd. By the laws and practice of*

particular States and Kingdoms. **From the law of nations little or no illustration of this subject can be expected. By that law the several States and Governments spread over our globe, are considered as forming a society, not a NATION.** It has only been by a very few comprehensive minds, such as those of Elizabeth and the Fourth Henry, that this last great idea has been even contemplated. 3rdly, and chiefly, I shall examine the important question before us, by the Constitution of the United States, and the legitimate result of that valuable instrument.
[Chisholm v. Georgia, [2 Dall. \(U.S.\) 419](#), 1 L.Ed. 440 (1793)]

An earlier edition of Black's Law Dictionary further clarifies the distinction between a "nation" and a "society" by clarifying the differences between a **national** government and a **federal** government, and keep in mind that the American government is called "federal government":

"NATIONAL GOVERNMENT. The government of a whole nation, as distinguished from that of a local or territorial division of the nation, and also as distinguished from that of a league or confederation.

"A national government is a government of the people of a single state or nation, united as a community by what is termed the "social compact," and possessing complete and perfect supremacy over persons and things, so far as they can be made the lawful objects of civil government. A federal government is distinguished from a national government by its being the government of a community of independent and sovereign states, united by compact." Piqua Branch Bank v. Knoup, 6 Ohio.St. 393."
[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176]

"FEDERAL GOVERNMENT. The system of government administered in a state formed by the union or confederation of several independent or quasi independent states; also the composite state so formed.

In strict usage, there is a distinction between a confederation and a federal government. **The former term denotes a league or permanent alliance between several states, each of which is fully sovereign and independent, and each of which retains its full dignity, organization, and sovereignty, though yielding to the central authority a controlling power for a few limited purposes, such as external and diplomatic relations. In this case, the component states are the units, with respect to the confederation, and the central government acts upon them, not upon the individual citizens. In a federal government, on the other hand, the allied states form a union, not, indeed, to such an extent as to destroy their separate organization or deprive them of quasi sovereignty with respect to the administration of their purely local concerns, but so that the central power is erected into a true state or nation, possessing sovereignty both external and internal, while the administration of national affairs is directed, and its effects felt, not by the separate states deliberating as units, but by the people of all, in their collective capacity, as citizens of the nation.** The distinction is expressed, by the German writers, by the use of the two words "Staatenbund" and "Bundesstaat;" the former denoting a league or confederation of states, and the latter a federal government, or state formed by means of a league or confederation."
[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740]

So the "United States*" the country is a "society" and a "sovereignty" but not a "nation" under the law of nations, by the Supreme Court's own admission. Because the Supreme Court has ruled on this matter, it is now incumbent upon each of us to always remember it and to apply it in all of our dealings with the Federal Government. If not, we lose our individual Sovereignty by default and the Federal Government assumes jurisdiction over us. So, while a sovereign American will want to be the third type of Citizen, which is a "Citizen of the United States***" and on occasion a "citizen of the United States*", he would never want to be the second, which is a "citizen of the United States*". A human being who is a "citizen" of the second is called a statutory "U.S. citizen" under [8 U.S.C. §1401](#), and he is treated in law as occupying a place not protected by the Bill of Rights, which is the first ten amendments of the United States Constitution. Below is how the U.S. Supreme Court, in a dissenting opinion, described this "other" United States, which we call the "federal zone":

"The idea prevails with some, indeed it has found expression in arguments at the bar, that **we have in this country substantially two national governments; one to be maintained under the Constitution, with all of its restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It will be an evil day for American liberty if the theory of a government outside the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution.**"
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

12.5.3 “United States” as a corporation and a Legal Person

The second definition of “United States**” above is also a federal corporation. This corporation was formed in 1871. It is described in [28 U.S.C. §3002\(15\)\(A\)](#):

[TITLE 28](#) > [PART VI](#) > [CHAPTER 176](#) > [SUBCHAPTER A](#) > Sec. 3002.

TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE

PART VI - PARTICULAR PROCEEDINGS

CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE

SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS

[Sec. 3002. Definitions](#)

(15) “United States” means -

(A) a Federal corporation;

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

(C) an instrumentality of the United States.

The U.S. Supreme Court, in fact, has admitted that all governments are corporations when it held:

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

If we are acting as a federal “public official” or contractor, then we are representing the “United States** federal corporation”. That corporation is a statutory “U.S. citizen” under [8 U.S.C. §1401](#) which is completely subject to all federal law.

“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)]

[Federal Rule of Civil Procedure 17\(b\)](#) says that when we are representing that corporation as “officers” or “employees”, we therefore become statutory “U.S. citizens” completely subject to federal territorial law:

[IV. PARTIES](#) > Rule 17.

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

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) [28 U.S.C. §§754](#) and [959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[[Federal Rule of Civil Procedure 17\(b\)](#)]

Yet on every government (any level) document we sign (e.g. Social Security, Marriage License, Voter Registration, Driver License, BATF 4473, etc.) they either require you to be a “citizen of the United States” or they ask “are you a resident of Illinois?”. They are in effect asking you to assume or presume the second definition, the “United States**”, when you fill out the form, but they don’t want to tell you this because then you would realize they are asking you to commit perjury on a government form under penalty of perjury. They in effect are asking you if you wish to act in the official capacity of a public

employee or officer of the federal corporation. The form you are filling out therefore is serving the dual capacity of a federal job application and an application for “benefits”. The reason this must be so, is that they are not allowed to pay PUBLIC “benefits” to PRIVATE humans and can only lawfully pay them to public statutory “employees”, public officers, and contractors. Any other approach makes the government into a thief. See the article below for details on this scam:

[Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes](http://sedm.org/Forms/FormIndex.htm), Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

If you accept the false and self-serving presumption of your public dis-servants, or you answer “Yes” to the question of whether you are a “citizen of the United States” or a “U.S. citizen” on a federal or state form, usually under penalty of perjury, then you have committed perjury under penalty of perjury and also voluntarily placed yourself under their exclusive/plenary legislative jurisdiction as a public official/“employee” and are therefore unlawfully subject to Federal & State Codes and Regulations (Statutes). The Social Security Number they ask for on the form, in fact, is prima facie evidence that you are a federal statutory employee, in fact. Look at the evidence for yourself, paying particular attention to sections 6.1, 6.2 and 6.6:

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

Most statutes passed by government are, in effect, PRIVATE law only for government. They are private law or contract law that act as the equivalent of a government employment agreement.

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

What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your private life. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control every aspect of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call “social engineering”. Just by the deductions they offer, people who are not engaged in a “trade or business” and thus have no income tax liability are incentivized into all kinds of crazy behaviors in pursuit of reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle A of the Internal Revenue Code, which would “appear” to regulate the private conduct of all individuals in states of the Union, in fact only applies to “public officials” in the official conduct of their duties while present in the District of Columbia, which 4 U.S.C. §72 makes the “seat of government”. The Internal Revenue Code (I.R.C.) therefore essentially amounts to a part of the job responsibility and the “employment contract” of “public officials”. This was also confirmed by the House of Representatives, who said that only those who take an oath of “public office” are subject to the requirements of the personal income tax. See:

<http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

We the People, as the Sovereigns, cannot lawfully become the proper subject to exclusive federal jurisdiction unless and until we surrender our sovereignty by signing a government employment agreement that can take many different forms: I.R.S. Form W-4 and 1040, SSA Form SS-5, etc.

[California Civil Code](http://leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=CIV&division=3.&title=1.&part=2.&chapter=3.&article=)
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
TITLE 1. NATURE OF A CONTRACT
CHAPTER 3. CONSENT

1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

[SOURCE:
http://leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=CIV&division=3.&title=1.&part=2.&chapter=3.&article=]

The I.R.S. Form W-4 is what both we and the government refer to as a federal “election” form and you are the only voter. They are asking you if you want to elect yourself into “public office”, and if you say “yes”, then you got the job and a cage is reserved for you on the federal plantation:

“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees (public officers) can. O'Connor v. Ortega, 480 U.S. 709, 723 (1987) (plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees (public officers) can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees (public officers) can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. Public Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973); Broadrick v. Oklahoma, 413 U.S. 601, 616-617 (1973).”
[Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]

By making you into a DE FACTO “public official” or statutory “employee”, they are intentionally destroying the separation of powers that is the main purpose of the Constitution and which was put there to protect your rights.

“To the contrary, the Constitution divides authority between federal and state governments for the protection of individuals. State sovereignty is not just an end in itself: “Rather, federalism secures to citizens the liberties that derive from the diffusion of sovereign power.” Coleman v. Thompson, 501 U.S. 722, 759 (1991) (BLACKMUN, J., dissenting). “Just as the separation and independence of the coordinate branches of the Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front.” Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458. See The Federalist No. 51, p. 323. (C. Rossiter ed. 1961).”
[New York v. United States, 505 U.S. 144 (1992)]

They are causing you to voluntarily waive sovereign immunity under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1601-1611. 28 U.S.C. §1605(a)(2) of the act says that those who conduct “commerce” within the legislative jurisdiction of the “United States” (federal zone), whether as public official or federal benefit recipient, surrender their sovereign immunity.

TITLE 28 > PART IV > CHAPTER 97 > § 1605
§ 1605. General exceptions to the jurisdictional immunity of a foreign state

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

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

They are also destroying the separation of powers by fooling you into declaring yourself to be a statutory “U.S.** citizen” under 8 U.S.C. §1401. 28 U.S.C. §1603(b)(3) and 28 U.S.C. §1332(e) specifically exclude such statutory “U.S. citizens” from being foreign sovereigns who can file under statutory diversity of citizenship. This is also confirmed by the Department of State Website:

“Section 1603(b) defines an “agency or instrumentality” of a foreign state as an entity

(1) which is a separate legal person, corporate or otherwise, and

(2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other ownership interest is owned by a foreign state or political subdivision thereof, and

(3) which is neither a citizen of the a state of the United States as defined in Sec. 1332(e) nor created under the laws of any third country.”

In effect, they kidnapped your legal identity and made you into a “resident alien federal employee” working in the “king’s castle”, what Mark Twain called “the District of Criminals”, and changed your status from “foreign” to “domestic” by creating false presumptions about citizenship and using the Social Security Number, IRS Form W-4, and SSA Form SS-5 to make you into a “subject citizen” and a “public employee” with no constitutional rights.

The nature of most federal law as private/contract law is carefully explained below:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

As you will soon read, the government uses various ways to mislead and trick us into their private/contract laws (outside our Constitutional protections) and make you into the equivalent of their “employee”, and thereby commits a great fraud on the American People. It is the purpose of this document to expose the most important aspect of that willful deception, which is the citizenship trap.

12.5.4 Why the STATUTORY Geographical “United States” does not include states of the Union

A common point of confusion is the comparison between STATUTORY and CONSTITUTIONAL contexts for the “United States”. Below is a question posed by a reader about this confusion:

Your extensive citizenship materials say that the term “United States” described in 8 U.S.C. §1101(a)(38) , (a)(36) , and 8 C.F.R. §215.1(f) includes only DC, Puerto Rico, Guam, USVI, and CNMI and excludes all Constitutional Union states. In fact, a significant portion of what your materials say hinges on the interpretation that the term “United States” per 8 U.S.C. §1101(a)(38) includes only DC, Puerto Rico, Guam, USVI, and CNMI and excludes all Constitutional Union states. Therefore, it is important that your readers are confident that this is the correct interpretation of 8 U.S.C. §1101(a)(38). The problem that most of your readers are going to have is that the text for 8 U.S.C. §1101(a)(38) say the “United States” means continental United States, Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.

Please explain to me how the term “United States” described in 8 U.S.C. §1101(a)(38), (a)(36) , and 8 C.F.R. §215.1(f) can exclude all Constitution Union states when 8 U.S.C. §1101(a)(38) explicitly lists list Alaska and Hawaii as part of “United States”. Alaska and Hawaii were the last two Constitutional states to join the Union and they became Constitutional Union states on August 21, 1959 and January 3, 1959 respectfully. The only possible explanation that I can think of is that the Statutes At Large that 8 U.S.C. §1101(a)(38) is a codification of never got updated after Alaska and Hawaii joined the Union. Do you agree? How can one provide legal proof of this? This proof needs to go into your materials since this is such a key and pivotal issue to understanding your correct political and civil status. It appears that the wording used in 8 U.S.C. §1101(a)(38) is designed to obfuscate and confuse most people into thinking that it is describing United States when in fact it is describing only a portion of United States**. If this section of code is out of date, why has Congress never updated it to remove Alaska and Hawaii from the definition of “United States” ?*

The definitions that lead to this question are as follows:

8 U.S.C. §1101(a)(38)

The term “United States”, except as otherwise specifically herein provided, when used in a geographical sense, means the continental United States, Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.

8 U.S.C. §1101(a)(36)

The term “State” includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

8 C.F.R. §215.1(f)

The term continental United States means the District of Columbia and the several States, except Alaska and Hawaii.

In response to this question, we offer the following explanation:

Legal Deception, Propaganda, and Fraud

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form #05.014, Rev. 10/14/2016

296 of 662

EXHIBIT: _____

1. 40 U.S.C. §§3111 and 3112 say that federal jurisdiction does not exist within a state except on land ceded to the national government. Hence, no matter what the geographical definitions are, they do not include anything other than federal territory.
2. All statutory terms are limited to territory over which Congress has EXCLUSIVE GENERAL jurisdiction. All of the statuses indicted in the statutes (including those in 8 U.S.C. §§1401 and 1408) STOP at the border to federal territory and do not apply within states of the Union. One cannot have a status in a place that they are not civilly domiciled, and especially a status that they do NOT consent to and to which rights and obligations attach. Otherwise, the Declaration of Independence is violated because they are subjected to obligations that they didn't consent to and are a slave. This is proven in:

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

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

DIRECT LINK: <http://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>

3. As the U.S. Supreme Court held, all law is prima facie territorial and confined to the territory of the specific state. The states of the Union are NOT "territory" as legally defined, and therefore, all of the civil statuses found in Title 8 of the U.S. Code do not extend into or relate to anyone civilly domiciled in a constitutional state, regardless of what the definition of "United States" is and whether it is GEOGRAPHICAL or GOVERNMENT sense.

"It is a well established principle of law that all federal regulation applies only within the territorial jurisdiction of the United States unless a contrary intent appears."
[Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]

"The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government."
[Caha v. U.S., 152 U.S. 211 (1894)]

"There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears [legislation] is meant to apply only within the territorial jurisdiction of the United States."
[U.S. v. Spelar, 338 U.S. 217 at 222]

4. The U.S. Supreme Court has held that Congress enjoys no legislative jurisdiction within a constitutional state. Hence, those in constitutional states can have no civil "status" under the laws of Congress.

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

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

5. The U.S. Supreme Court has held that Congress can only tax or regulate that which it creates. Since it didn't create humans, then all statuses under Title 8 MUST be artificial PUBLIC offices.

"What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature, and can be revoked or altered only by the authority that made it. The life-giving principle and the death-doing stroke must proceed from the same hand."
[VanHorne's Lessee v. Dorrance, 2 U.S. 304 (1795)]

"The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law [including a tax law] involving the power to destroy."
[Providence Bank v. Billings, 29 U.S. 514 (1830)]

"The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power to create; and there is a plain repugnance in conferring on one government [THE FEDERAL GOVERNMENT]

a power to control the constitutional measures of another [WE THE PEOPLE], which other, with respect to those very measures, is declared to be supreme over that which exerts the control."
[Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886)]

6. It is a legal impossibility to have more than one domicile and if you are domiciled in a state of the Union, then you are domiciled OUTSIDE of federal territory and federal civil jurisdiction. See:

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

7. Just like in the Internal Revenue Code, the term "United States" within Title 8 of the U.S. Code is ONLY defined in its GEOGRAPHICAL sense but the GEOGRAPHICAL sense is not the only sense. The OTHER sense is the GOVERNMENT as a legal person.
8. There is no way provided to distinguish the GEOGRAPHICAL use and the GOVERNMENT use in all the cases we have identified. This leaves the reader guessing and also gives judges unwarranted and unconstitutional discretion to apply either context.
9. The Great IRS Hoax, Form #11.302, Section 5.2.13 talks about the meaning and history of United States in the Internal Revenue Code. It proves that "United States" includes only the federal zone and not the Constitutional states or land under the exclusive jurisdiction of said states.
- [Great IRS Hoax](http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm), Form #11.302, Section 5.2.13
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
10. The term "United States" as used in 8 U.S.C. §1401 within "national and citizen of the United States** at birth" does not expressly invoke the GEOGRAPHIC sense and hence, must be presumed to be the GOVERNMENT sense, where "citizen" is a public officer in the government.

The whole point of Title 8 is confuse state citizens with federal citizens and to thereby usurp jurisdiction over them. The tools for usurping that jurisdiction are described in:

[Federal Jurisdiction](http://sedm.org/Forms/FormIndex.htm), Form #05.018
<http://sedm.org/Forms/FormIndex.htm>

A citizen of the District of Columbia is certainly within the meaning of 8 U.S.C. §1401. All you do by trying to confuse THAT citizen with a state citizen is engage in the Stockholm Syndrome and facilitate identity theft of otherwise sovereign state nationals by thieves in the District of Criminals. If you believe that an 8 U.S.C. §1401 "national and citizen of the United States" includes state citizens, then you have the burden of describing WHERE those domiciled in federal territory are described in Title 8, because the U.S. Supreme Court held that these two types of citizens are NOT the same. Where is your proof?

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

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

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

[. . .]

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

In summary, all of the above items cannot simultaneously be true and at the same time, the geographical "United States" including states of the Union within any act of Congress. The truth cannot conflict with itself or it is a LIE. Any attempt to rebut the evidence and resulting conclusions of fact and law within this section must therefore deal with ALL of the issues addressed and not cherry pick the ones that are easy to explain.

Our conclusion is that the United States**, the area over which the EXCLUSIVE sovereignty of the United States government extends, is divided into two areas in which one can establish their domicile:

1. American Samoa and
2. "United States" as described in 8 U.S.C. §1101(a)(38), (a)(36), and 8 C.F.R. §215.1(f).

This is very clear after looking at 8 U.S.C. §1401 and 8 U.S.C. §1408. The term "United States" described in 8 U.S.C. §1101(a)(38), (a)(36), and 8 C.F.R. §215.1(f) is not the inhabited area of United States**, but rather it is one of the two areas within United States** that one can establish a domicile in. The inhabited areas of the United States** would be "United States" per 8 U.S.C. §1101(a)(38) AND American Samoa. Those born in "United States" per 8 U.S.C. §1101(a)(38) are "citizens of the "United States**", where "United States" is described in 8 U.S.C. §1101(a)(38), and "nationals of United States**" per 8 U.S.C. §1101(a)(22). Those born in American Samoa are "non-citizens of the "United States**", where "United States" is described in 8 U.S.C. §1101(a)(38). United States** = "United States", where "United States" is described in 8 U.S.C. §1101(a)(38), American Samoa, and all of the uninhabited territories of the U.S., including the federal enclaves within the exterior borders of the Constitutional Union states.

For further supporting evidence about the subject of this section, see:

[Tax Deposition Questions](http://sedm.org/Forms/FormIndex-SinglePg.htm), Form #03.016, Section 14: Citizenship
<http://sedm.org/Forms/FormIndex-SinglePg.htm>

12.5.5 Why the CONSTITUTIONAL Geographical "United States" does NOT include federal territory

The case of *Valmonte v. I.N.S.*, 136 F.3d. 914 (C.A.2, 1998) very clearly determines that the CONSTITUTIONAL "United States", when used in a GEOGRAPHICAL context, means states of the Union and EXCLUDES federal territories. Below is the text of that holding:

The principal issue in this petition is the territorial scope of the term "the United States" in the Citizenship Clause of the Fourteenth Amendment. U.S. Const. amend. XIV, § 1 ("All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside." (emphasis added)). Petitioner, who was born in the Philippines in 1934 during its status as a United States territory, argues she was "born ... in the United States" and is therefore a United States citizen.⁸⁷

⁸⁷ Although this argument was not raised before the immigration judge or on appeal to the BIA, it may be raised for the first time in this petition. See INA, supra, § 106(a)(5), 8 U.S.C. § 1105a(a)(5).

Petitioner's argument is relatively novel, having been addressed previously only in the Ninth Circuit. See *Rabang v. INS*, 35 F.3d. 1449, 1452 (9th Cir.1994) ("**No court has addressed whether persons born in a United States territory are born 'in the United States,' within the meaning of the Fourteenth Amendment.**"), cert. denied sub nom. *Sanidad v. INS*, 515 U.S. 1130, 115 S.Ct. 2554, 132 L.Ed.2d. 809 (1995). In a split decision, **the Ninth Circuit held that "birth in the Philippines during the territorial period does not constitute birth 'in the United States' under the Citizenship Clause of the Fourteenth Amendment,** and thus does not give rise to United States citizenship." *Rabang*, 35 F.3d. at 1452. We agree.⁸⁸

Despite the novelty of petitioner's argument, **the Supreme Court in the Insular Cases**⁸⁹ **provides authoritative guidance on the territorial scope of the term "the United States" in the Fourteenth Amendment.** The Insular Cases were a series of Supreme Court decisions that addressed challenges to duties on goods transported from Puerto Rico to the continental United States. Puerto Rico, like the Philippines, had been recently ceded to the United States. **The Court considered the territorial scope of the term "the United States" in the Constitution and held that this term as used in the uniformity clause of the Constitution was territorially limited to the states of the Union.** U.S. Const. art. I, § 8 ("[A]ll Duties, Imposts and Excises shall be uniform throughout the United States." (emphasis added)); see *Downes v. Bidwell*, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901) ("**It can nowhere be inferred that the territories were considered a part of the United States. The Constitution was created by the people of the United States, as a union of States, to be governed solely by representatives of the States; ... In short, the Constitution deals with States, their people, and their representatives.**"); *Rabang*, 35 F.3d. at 1452. **Puerto Rico was merely a territory "appurtenant and belonging to the United States, but not a part of the United States within the revenue clauses of the Constitution."** *Downes*, 182 U.S. at 287, 21 S.Ct. at 787.

The Court's conclusion in *Downes* was derived in part by analyzing the territorial scope of the Thirteenth and Fourteenth Amendments. The Thirteenth Amendment prohibits slavery and involuntary servitude "within the United States, or any place subject to their jurisdiction." U.S. Const. amend. XIII, § 1 (emphasis added). The Fourteenth Amendment states that persons "born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside." U.S. Const. amend XIV, § 1 (emphasis added). **The disjunctive "or" in the Thirteenth Amendment demonstrates that "there may be places within the jurisdiction of the United States that are not part of the Union" to which the Thirteenth Amendment would apply.** *Downes*, 182 U.S. at 251, 21 S.Ct. at 773. **Citizenship under the Fourteenth Amendment, however, "is not extended to persons born in any place 'subject to [the United States] jurisdiction,' " but is limited to persons born or naturalized in the states of the Union.** *Downes*, 182 U.S. at 251, 21 S.Ct. at 773 (emphasis added); see also *id.* at 263, 21 S.Ct. at 777 ("**In dealing with foreign sovereignties, the term 'United States' has a broader meaning than when used in the Constitution, and includes all territories subject to the jurisdiction of the Federal government, wherever located.**").⁹⁰

Following the decisions in the Insular Cases, the Supreme Court confirmed that the Philippines, during its status as a United States territory, was not a part of the United States. See *Hooen & Allison Co. v. Evatt*, 324 U.S. 652, 678, 65 S.Ct. 870, 883, 89 L.Ed. 1252 (1945) ("**As we have seen, [the Philippines] are not a part of the United States in the sense that they are subject to and enjoy the benefits or protection of the Constitution, as do the states which are united by and under it.**"); see *id.* at 673-74, 65 S.Ct. at 881 (**Philippines "are territories belonging to, but not a part of, the Union of states under the Constitution,"** and therefore imports "brought from the Philippines into the United States ... are brought from territory, which is not a part of the United States, into the territory of the United States.").

Accordingly, the Supreme Court has observed, without deciding, that persons born in the Philippines prior to its independence in 1946 are not [CONSTITUTIONAL] citizens of the United States. See *Barber v. Gonzales*, 347 U.S. 637, 639 n. 1, 74 S.Ct. 822, 823 n. 1, 98 L.Ed. 1009 (1954) (stating that although the inhabitants of the Philippines during the territorial period were "nationals" of the United States, they were not "United States citizens"); *Rabang v. Boyd*, 353 U.S. 427, 432 n. 12, 77 S.Ct. 985, 988 n. 12, 1 L.Ed.2d. 956 (1957) ("**The inhabitants of the Islands acquired by the United States during the late war with Spain, not being citizens of**

⁸⁸ For the purpose of deciding this petition, we address only the territorial scope of the phrase "the United States" in the Citizenship Clause. We do not consider the distinct issue of whether citizenship is a "fundamental right" that extends by its own force to the inhabitants of the Philippines under the doctrine of territorial incorporation. *Dorr v. United States*, 195 U.S. 138, 146, 24 S.Ct. 808, 812, 49 L.Ed. 128 (1904) ("Doubtless Congress, in legislating for the Territories would be subject to those fundamental limitations in favor of personal rights which are formulated in the Constitution and its amendments." (citation and internal quotation marks omitted)); *Rabang*, 35 F.3d. at 1453 n. 8 ("We note that the territorial scope of the phrase 'the United States' is a distinct inquiry from whether a constitutional provision should extend to a territory." (citing *Downes v. Bidwell*, 182 U.S. 244, 249, 21 S.Ct. 770, 772, 45 L.Ed. 1088 (1901))). The phrase "the United States" is an express territorial limitation on the scope of the Citizenship Clause. Because we determine that the phrase "the United States" did not include the Philippines during its status as a United States territory, we need not determine the application of the Citizenship Clause to the Philippines under the doctrine of territorial incorporation. Cf. *United States v. Verdugo-Urquidez*, 494 U.S. 259, 291 n. 11, 110 S.Ct. 1056, 1074 n. 11, 108 L.Ed.2d. 222 (1990) (Brennan, J., dissenting) (arguing that the Fourth Amendment may be applied extraterritorially, in part, because it does not contain an "express territorial limitation[]").

⁸⁹ *De Lima v. Bidwell*, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901); *Dooley v. United States*, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901); *Armstrong v. United States*, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901); and *Downes v. Bidwell*, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).

⁹⁰ Congress, under the Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426, expressly extended the Constitution and federal laws to the District of Columbia. See *Downes*, 182 U.S. at 261, 21 S.Ct. at 777 (stating that the "mere cession of the District of Columbia" from portions of Virginia and Maryland did not "take [the District of Columbia] out of the United States or from under the aegis of the Constitution.").

the United States, do not possess right of free entry into the United States." (emphasis added) (citation and internal quotation marks omitted)).

Petitioner, notwithstanding this line of Supreme Court authority since the Insular Cases, argues that the Fourteenth Amendment codified English common law principles that birth within the territory or dominion of a sovereign confers citizenship. Because the United States exercised complete sovereignty over the Philippines during its territorial period, petitioner asserts that she is therefore a citizen by virtue of her birth within the territory and dominion of the United States. Petitioner argues that the term "the United States" in the Fourteenth Amendment should be interpreted to mean "within the dominion or territory of the United States." Rabang, 35 F.3d. at 1459 (Pregerson, J., dissenting); see *United States v. Wong Kim Ark*, 169 U.S. 649, 693, 18 S.Ct. 456, 473-74, 42 L.Ed. 890 (1898) (relying on the English common law and holding that the Fourteenth Amendment "affirms the ancient and fundamental rule of citizenship by birth within the territory, in the allegiance and under the protection of the country" (emphasis added)); *Inglis v. Sailors' Snug Harbour*, 28 U.S. (3 Pet.) 99, 155, 7 L.Ed. 617 (1830) (Story, J., concurring and dissenting) (citizenship is conferred by "birth locally within the dominions of the sovereign; and ... birth within the protection and obedience ... of the sovereign").

We decline petitioner's invitation to construe *Wong Kim Ark* and *Inglis* so expansively. Neither case is reliable authority for the citizenship principle petitioner would have us adopt. The issue in *Wong Kim Ark* was whether a child born to alien parents in the United States was a citizen under the Fourteenth Amendment. That the child was born in San Francisco was undisputed and "it [was therefore] unnecessary to define 'territory' rigorously or decide whether 'territory' in its broader sense (i.e. outlying land subject to the jurisdiction of this country) meant 'in the United States' under the Citizenship Clause." Rabang, 35 F.3d. at 1454.⁹¹ Similarly, in *Inglis*, a pre-Fourteenth Amendment decision, the Court considered whether a person, born in the colonies prior to the Declaration of Independence, whose parents remained loyal to England and left the colonies after independence, was a United States citizen for the purpose of inheriting property in the United States. Because the person's birth within the colonies was undisputed, it was unnecessary in that case to consider the territorial scope of common law citizenship.

The question of the Fourteenth Amendment's territorial scope was not before the Court in *Wong Kim Ark* or *Inglis* and we will not construe the Court's statements in either case as establishing the citizenship principle that a person born in the outlying territories of the United States is a United States citizen under the Fourteenth Amendment. See Rabang, 35 F.3d. at 1454. "[G]eneral expressions, in every opinion, are to be taken in connection with the case in which those expressions are used. If they go beyond the case, they may be respected, but ought not to control the judgment in a subsequent suit when the very point is presented for decision." *Cohens v. Virginia*, 19 U.S. (6 Wheat.) 264, 399, 5 L.Ed. 257 (1821) (Marshall, C.J.).

In sum, persons born in the Philippines during its status as a United States territory were not "born ... in the United States" under the Fourteenth Amendment. Rabang, 35 F.3d. at 1453 (Fourteenth Amendment has an "express territorial limitation which prevents its extension to every place over which the government exercises its sovereignty."). Petitioner is therefore not a United States citizen by virtue of her birth in the Philippines during its territorial period.

Petitioner makes several additional arguments that we address and dispose of quickly. First, contrary to petitioner's argument, Congress' classification of the inhabitants of the Philippines as "nationals" during the Philippines' territorial period did not violate the Thirteenth Amendment. The Thirteenth Amendment "proscribe[s] conditions of 'enforced compulsory service of one to another.'" *Jobson v. Henne*, 355 F.2d. 129, 131 (2d Cir.1966) (quoting *Hodges v. United States*, 203 U.S. 1, 16, 27 S.Ct. 6, 8, 51 L.Ed. 65 (1906)).

Furthermore, contrary to petitioner's argument, Congress had the authority to classify her as a "national" and then reclassify her as an alien to whom the United States immigration laws would apply. Congress' authority to determine petitioner's political and immigration status was derived from three sources. Under the Constitution, Congress has authority to "make all needful Rules and Regulations respecting the Territory ... belonging to the United States," see U.S. Const. art. IV, § 3, cl. 2, and "[t]o establish an uniform Rule of Naturalization," id. art. I, § 8, cl.4. The Treaty of Paris provided that "the civil rights and political status of the native inhabitants ... shall be determined by Congress." Treaty of Paris, supra, art. IX, 30 Stat. at 1759. This authority was confirmed in *Downes* where the Supreme Court stated that the "power to acquire territory by treaty implies not only the power to govern such territory, but to prescribe upon what terms the United States will receive its inhabitants, and what their status shall be." *Downes*, 182 U.S. at 279, 21 S.Ct. at 784; see Rabang v. Boyd, 353 U.S. 427, 432, 77 S.Ct. 985, 988, 1 L.Ed.2d. 956 (1957) (rejecting argument that Congress did not have authority to alter the immigration status of persons born in the Philippines).

Congress' reclassification of Philippine "nationals" to alien status under the Philippine Independence Act was not tantamount to a "collective denaturalization" as petitioner contends. See *Afroyim v. Rusk*, 387 U.S. 253, 257, 87 S.Ct. 1660, 1662, 18 L.Ed.2d. 757 (1967) (holding that Congress has no authority to revoke United

⁹¹ This point is well illustrated by the Court's ambiguous pronouncements on the territorial scope of common law citizenship. See Rabang, 35 F.3d. at 1454; compare *Wong Kim Ark*, 169 U.S. at 658, 18 S.Ct. at 460 (under the English common law, "every child born in England of alien parents was a natural-born subject" (emphasis added)), and id. at 661, 18 S.Ct. at 462 ("Persons who are born in a country are generally deemed citizens and subjects of that country." (citation and internal quotation marks omitted; emphasis added)), with id. at 667, 18 S.Ct. at 464 (citizenship is conferred by "birth within the dominion").

1 States citizenship). Philippine "nationals" of the United States were not naturalized United States citizens. See
2 Manlangit v. INS, 488 F.2d. 1073, 1074 (4th Cir.1973) (holding that Afroyim addressed the rights of a
3 naturalized American citizen and therefore does not stand as a bar to Congress' authority to revoke the non-
4 citizen, "national" status of the Philippine inhabitants).
5 [Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998)]

6 **12.5.6 Meaning of "United States" in various contexts within the U.S. Code**

7 **12.5.6.1 Tabular summary**

8 Next, we must conclusively determine which "United States" is implicated in various key sections of the U.S. Code and
9 supporting regulations. Below is a tabular list that describes its meaning in various contexts, the reason why we believe that
10 meaning applies, and the authorities that prove it.

Table 10: Meaning of "United States" in various contexts

#	Code section	Term	Meaning	Authorities	Reason
1	8 U.S.C. §1101(a)(38)	Geographical "United States" defined	United States**	8 U.S.C. §1101(a)(36) defines "State" to EXCLUDE constitutional states.	
2	8 U.S.C. §1101(a)(38)	"continental United States"	United States**		
3	8 U.S.C. §1101(a)(22)	"national of the United States" defined	United States**		
4	8 U.S.C. §1101(a)(22)(A)	"citizen of the United States" referenced	United States**		Uses the same phrase as 8 U.S.C. §1421 and therefore must be the same.
5	8 U.S.C. §1101(a)(22)(B)	"non-citizen national of the United States" referenced	United States**	Marquez-Almanzar v. INS, 418 F.3d. 210 (2005) Oliver v. INS, 517 F.2d. 426, 427 (2d Cir.1975)	
6	8 U.S.C. §1401	"national and citizen of the United States at birth" defined	United States**	Rogers v. Bellei, 401 U.S. 815 (1971)	"citizen" in this section is a revocable privilege. Rights cannot be revoked but privileges can.
7	8 U.S.C. §1408	"non-citizen national of the United States at birth" defined	United States**	Tuana v. U.S.A., Case No. 12-01143 (D.D.C., 2013)	
8	8 U.S.C. §1421	"citizen of the United States" referenced	United States***	Eche v. Holder, 694 F.3d. 1026 (2012)	Naturalization is available ONLY in states of the Union or the "United States". Not available in unincorporated territories.
9	8 U.S.C. §1452(a)	"United States citizenship"	United States**	Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp. 981, 982 Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678, 683	
10	8 U.S.C. §1452(b)	"non-citizen national" referenced	United States**	Black's Law Dictionary, Sixth Edition, p. 517 ("ejusdem generis") Campbell v. Board of Dental Examiners, 53 Cal.App.3d. 283, 125 Cal.Rptr. 694, 696	
11	8 C.F.R. §215.1(e)	"United States" defined for "aliens" ONLY	United States*		Section refers to departing aliens, which Congress has jurisdiction over throughout the country. U.S. Const. Art. 1, Section 8, Clause 4
12	Fourteenth Amendment	"citizen of the United States"	United States***	Downes v. Bidwell, 182 U.S. 244 (1901) O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)	Geographical "United States" in the contexts means states of the Union and excludes federal territory. See Why the Fourteenth Amendment is Not a Threat to Your Freedom, Form #08.015
13	26 C.F.R. §1.1-1(c)	"citizen"	United States**	8 U.S.C. §1401	26 C.F.R. §1.1-1(c) says "subject to IT'S jurisdiction" rather than "subject to THE jurisdiction". It also references 8 U.S.C. §1401.
14	26 U.S.C. §7701(a)(30)	"citizen" in the context of Title 26	United States**	26 C.F.R. §1.1-1(c) 26 U.S.C. §7701(a)(9) and (a)(10)	"United States" for the purposes of 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) do not include constitutional states. Therefore this citizen is domiciled on federal territory not within a constitutional state.

1 **12.5.6.2 Supporting evidence**

2 Below is a list of the content of some of the above authorities showing the meaning of each status:

3 1. Geographical “United States**”, 8 U.S.C. §1101(a)(38).

4 [TITLE 8 > CHAPTER 12 > SUBCHAPTER I](#) > Sec. 1101. [Aliens and Nationality]
5 [Sec. 1101. - Definitions](#)

6 (a)(36): State [Aliens and Nationality]

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

9 2. “continental United States**”, 8 U.S.C. §1101(a)(38).

10 [TITLE 8 > CHAPTER 12 > SUBCHAPTER I](#) > Sec. 1101. [Aliens and Nationality]
11 [Sec. 1101. - Definitions](#)

12 (a)(38) The term "United States", except as otherwise specifically herein provided, when used in a geographical
13 sense, means the [continental United States](#), Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands **of** the
14 United States.

15 3. “citizen of the United States**”, 8 U.S.C. §1101(a)(22)(A).

16 **“Like the constitutional clauses at issue in Rabang and Downes, the Naturalization Clause is expressly limited**
17 **to the “United States[**].” This limitation “prevents its extension to every place over which the government**
18 **exercises its sovereignty.”** Rabang, 35 F.3d. at 1453. Because the Naturalization Clause did not follow the flag
19 to the CNMI when Congress approved the Covenant, the Clause does not require us to apply federal immigration
20 law to the CNMI prior to the CNRA’s transition date.

21 The district court correctly granted summary judgment on the merits to the government Defendants. Eche and Lo
22 may, of course, submit new applications for naturalization once they have satisfied the statutory requirements.”
23 [Eche v. Holder, 694 F.3d. 1026]

24 4. “non-citizen national of the United States**”, 8 U.S.C. §1101(a)(22)(B).

25 We have previously indicated that Marquez-Almanzar’s construction of § 1101(a)(22)(B) is erroneous, but have
26 not addressed the issue at length. In Oliver v. INS, 517 F.2d. 426, 427 (2d Cir.1975) (per curiam), the petitioner,
27 as a defense to deportation, argued that she qualified as a U.S. **[*]** national under § 1101(a)(22) (B) because she
28 had resided exclusively in the United States for twenty years, and thus “owe[d] allegiance” to the United
29 States**[*]**. Without extensively analyzing the statute, we found that the petitioner could not be “a `national’ as that
30 term is understood in our law.” Id. We pointed out that the petitioner still owed allegiance to Canada (her country
31 of birth and citizenship) because she had not taken the U.S. naturalization oath, to “`renounce and abjure
32 absolutely and entirely all allegiance and fidelity to any [foreign state of] ... which the petitioner was before a
33 subject or citizen.” Id. at 428 (quoting INA § 337(a)(2), 8 U.S.C. §1448(a)(2)). In making this observation, we
34 did not suggest that the petitioner in Oliver could have qualified as a U.S. **[*]** national by affirmatively renouncing
35 her allegiance to Canada or otherwise swearing “permanent allegiance” to the United States. In fact, in the
36 following sentence we said that Title III, Chapter 1 of the INA9 “indicates that, **with a few exceptions not**
37 **here pertinent, one can satisfy [8 U.S.C. §1101(a)(22)(B)] only at birth; thereafter the**
38 **road lies through naturalization**, which leads to becoming a citizen and not merely a `national.’”10 Id.
39 at 428.

40 Our conclusion in Oliver, which we now reaffirm, is consistent with the clear meaning of 8 U.S.C.
41 §1101(a)(22)(B), read in the context of the general statutory scheme. The provision is a subsection of 8 U.S.C.
42 §1101(a). **Section 1101(a) defines various terms as they are used in our immigration and**
43 **nationality laws, U.S.Code tit. 8, ch. 12, codified at 8 U.S.C. §§1101-1537. The**
44 **subsection’s placement indicates that it was designed to describe the attributes of a**
45 **person who has already been deemed a non-citizen national elsewhere in Chapter 12 of**
46 **the U.S.Code, rather than to establish a means by which one may obtain that status.** For
47 example, 8 U.S.C. § 1408, the only statute in Chapter 12 expressly conferring “non-citizen national” status on
48 anyone, describes four categories of persons who are “nationals, but not citizens, of the United States**[**]**” at
49 birth.” All of these categories concern persons who were either born in an “outlying possession” of the United
50 States**[**]**, see 8 U.S.C. §1408(1), or “found” in an “outlying possession” at a young age, see id. § 1408(3), or

who are the children of non-citizen nationals, see id. §§ 1408(2) & (4).¹¹ Thus, § 1408 establishes a category of persons who qualify as non-citizen nationals; those who qualify, in turn, are described by § 1101(a)(22)(B) as owing "permanent allegiance" to the United States[*]. In this context the term "permanent allegiance" merely describes the nature of the relationship between non-citizen nationals and the United States, a relationship that has already been created by another statutory provision. See *Barber v. Gonzales*, 347 U.S. 637, 639, 74 S.Ct. 822, 98 L.Ed. 1009 (1954) ("It is conceded that respondent was born a national of the United States; that as such he owed permanent allegiance to the United States..."); cf. *Philippines Independence Act of 1934*, § 2(a)(1), Pub.L. No. 73-127, 48 Stat. 456 (requiring the Philippines to establish a constitution providing that "pending the final and complete withdrawal of the sovereignty of the United States[,] ... [a]ll citizens of the Philippine Islands shall owe allegiance to the United States").

Other parts of Chapter 12 indicate, as well, that §1101(a)(22) (B) describes, rather than confers, U.S. [*] nationality. The provision immediately following § 1101(a)(22) defines "naturalization" as "the conferring of nationality of a state upon a person after birth, by any means whatsoever." 8 U.S.C. §1101(a)(23). If *Marquez-Almanzar* were correct, therefore, one would expect to find "naturalization by a demonstration of permanent allegiance" in that part of the U.S. Code entitled "Nationality Through Naturalization," see INA tit. 8, ch. 12, subch. III, pt. II, codified at 8 U.S.C. §§1421-58. Yet nowhere in this elaborate set of naturalization requirements (which contemplate the filing by the petitioner, and adjudication by the Attorney General, of an application for naturalization, see, e.g., 8 U.S.C. §§1427, 1429), did Congress even remotely indicate that a demonstration of "permanent allegiance" alone would allow, much less require, the Attorney General to confer U.S. national status on an individual.

Finally, the interpretation of the statute underlying our decision in *Oliver* comports with the historical meaning of the term "national" as it is used in Chapter 12. The term (which as §§ 1101(a)(22)(B) American War, namely the Philippines, Guam, and Puerto Rico in the early twentieth century, who were not granted U.S. [*] citizenship, yet were deemed to owe "permanent allegiance" to the United States[***] and recognized as members of the national community in a way that distinguished them from aliens. See 7 Charles Gordon et al., *Immigration Law and Procedure*, § 91.01[3] (2005); see also *Rabang v. Boyd*, 353 U.S. 427, 429-30, 77 S.Ct. 985, 1 L.Ed.2d. 956 (1957) ("The Filipinos, as nationals, owed an obligation of permanent allegiance to this country. . . . In the [Philippine Independence Act of 1934], the Congress granted full and complete independence to [the Philippines], and necessarily severed the obligation of permanent allegiance owed by Filipinos who were nationals of the United States."). The term "non-citizen national" developed within a specific historical context and denotes a particular legal status. The phrase "owes permanent allegiance" in §1101(a)(22)(B) is thus a term of art that denotes a legal status for which individuals have never been able to qualify by demonstrating permanent allegiance, as that phrase is colloquially understood.¹²**
[*Marquez-Almanzar v. INS*, 418 F.3d. 210 (2005)]

5. "national and citizen of the United States** at birth", 8 U.S.C. §1401.

The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to Bellei. The Court first notes that *Afroyim* was essentially a case construing the Citizenship Clause of the Fourteenth Amendment. Since the Citizenship Clause declares that: 'All persons born or naturalized in the United States[***] are citizens of the United States[***],' the Court reasons that the protections against involuntary expatriation declared in *Afroyim* do not protect all American citizens, but only those 'born or naturalized in the United States.' *Afroyim*, the argument runs, was naturalized in this country so he was protected by the Citizenship Clause, but Bellei, since he acquired his American citizenship at birth in Italy as a foreignborn child of an American citizen, was neither born nor naturalized in the United States[***] and, hence, falls outside the scope of the Fourteenth Amendment guarantees declared in *Afroyim*. One could hardly call this a generous reading of the great purposes the Fourteenth Amendment was adopted to bring about.

While conceding that Bellei is an American citizen, the majority states: 'He simply is not a Fourteenth-Amendment-first-sentence citizen.' Therefore, the majority reasons, the congressional revocation of his citizenship is not barred by the Constitution. **I cannot accept the Court's conclusion that the Fourteenth Amendment protects the citizenship of some Americans and not others.**

[. . .]

The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional action with respect to citizenship, and substitutes in its place the majority's own vague notions of 'fairness.' The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view of what is 'fair, reasonable, and right.' Despite the concession that Bellei was admittedly an American citizen, and despite the holding in *Afroyim* that the Fourteenth Amendment has put citizenship, once conferred, beyond the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground that the congressional action was not 'irrational or arbitrary or unfair.' The majority applies the 'shock-the-

conscience' test to uphold, rather than strike, a federal statute. It is a dangerous concept of constitutional law that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,' the statute must be constitutional.

[. . .]

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

6. "non-citizen national of the United States** at birth", 8 U.S.C. §1408.

Having jurisdiction, the Court turns to defendants' motion to dismiss under Rule 12(b)(6) for failure to state a claim. Plaintiffs' claims all hinge upon one legal assertion:

the Citizenship Clause guarantees the citizenship of people born in American Samoa. Defendants argue that this assertion must be rejected in light of the Constitution's plain language, rulings from the Supreme Court and other federal courts, longstanding historical practice, and pragmatic considerations. See generally Defs.' Mem.; Gov't's Reply in Supp. of Their Mot. to Dismiss ("Defs.' Reply") [Dkt. # 20]; Amicus Br. Unfortunately for the plaintiffs, I agree. The Citizenship Clause does not guarantee birthright citizenship to American Samoans. As such, for the following reasons, I must dismiss the remainder of plaintiffs' claims.

The Citizenship Clause of the Fourteenth Amendment provides that "[a]ll persons born or naturalized in the United States and subject to the jurisdiction thereof, are citizens of the United States[***] and of the State wherein they reside." U.S. Const. amend. XIV, section 1. Both parties seem to agree that American Samoa is "subject to the jurisdiction" of the United States, and other courts have concluded as much. See Pls.' Opp'n at 2; Defs.' Mem. at 14 (citing *Rabang* as noting that the territories are "subject to the jurisdiction" of the United States). But to be covered by the Citizenship Clause, a person must be born or naturalized "in the United States and subject to the jurisdiction thereof." Thus, the key question becomes whether American Samoa qualifies as a part of the "United States" as that is used within the Citizenship Clause.⁸

The Supreme Court famously addressed the extent to which the Constitution applies in territories in a series of cases known as the Insular Cases.⁹ In these cases, the Supreme Court contrasted "incorporated" territories those lands expressly made part of the United States by an act of Congress with "unincorporated territories" that had not yet become part of the United States and were not on a path toward statehood. See, e.g., *Downes*, 182 U.S. at 312; *Dorr v. United States*, 195 U.S. 138, 143 (1904); see also *United States v. Verdugo-Urquidez*, 494 U.S. 259, 268 (1990); *Eche v. Holder*, 694 F.3d. 1026, 1031 (9th Cir. 2012) (citing *Boumediene v. Bush*, 553 U.S. 723, 757-58 (2008)).¹⁰ In an unincorporated territory, the Insular Cases held that only certain "fundamental" constitutional rights are extended to its inhabitants. *Dorr*, 195 U.S. 148-49; *Balzac v. Porto Rico*, 258 U.S. 298, 312 (1922); see also *Verdugo-Urquidez*, 494 U.S. at 268. While none of the Insular Cases directly addressed the Citizenship Clause, they suggested that citizenship was not a "fundamental" right that applied to unincorporated territories.¹¹

For example, in the Insular Case of *Downes v. Bidwell*, the Court addressed, via multiple opinions, whether the Revenue Clause of the Constitution applied in the unincorporated territory of Puerto Rico. In an opinion for the majority, Justice Brown intimated in dicta that citizenship was not guaranteed to unincorporated territories. See *Downes*, 182 U.S. at 282 (suggesting that citizenship and suffrage are not "natural rights enforced in the Constitution" but rather rights that are "unnecessary to the proper protection of individuals."). He added that "it is doubtful if Congress would ever assent to the annexation of territory upon the condition that its inhabitants, however foreign they may be to our habits, traditions, and modes of life, shall become at once citizens of the United States." *Id.* at 279-80. He also contrasted the Citizenship Clause with the language of the Thirteenth Amendment, which prohibits slavery "within the United States[***], or in any place subject to their jurisdiction." *Id.* at 251 (emphasis added). He stated:

[T]he 14th Amendment, upon the subject of citizenship, declares only that "all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States, and of the state wherein they reside." Here there is a limitation to persons born or naturalized in the United States, which is not extended to persons born in any place "subject to their jurisdiction."

Id. (emphasis added). In a concurrence, Justice White echoed this sentiment, arguing that the practice of acquiring territories "could not be practically exercised if the result would be to endow the inhabitants with citizenship of the United States." *Id.* at 306.

Plaintiffs rightly note that Downes did not possess a singular majority opinion and addressed the right to citizenship only in dicta. Pls.' Opp'n at 25-27. But in the century since Downes and the Insular Cases were decided, no federal court has recognized birthright citizenship as a guarantee in unincorporated territories. To the contrary, the Supreme Court has continued to suggest that citizenship is not guaranteed to people born in unincorporated territories. For example, in a case addressing the legal status of an individual born in the Philippines while it was a territory, the Court noted without objection or concern that "persons born in the Philippines during [its territorial period] were American nationals" and "until 1946, [could not] become United States citizens. Barber v. Gonzales, 347 U.S. 637, 639 n.1 (1954). Again, in Miller v. Albright, 523 U.S. 420, 467 n.2 (1998), Justice Ginsberg noted in her dissent that "the only remaining noncitizen nationals are residents of American Samoa and Swains Island" and failed to note anything objectionable about their noncitizen national status. More recently, in Boumediene v. Bush, the Court reexamined the Insular Cases in holding that the Constitution's Suspension Clause applies in Guantanamo Bay, Cuba. 553 U.S. 723, 757-59 (2008). The Court noted that the Insular Cases "devised . . . a doctrine that allowed [the Court] to use its power sparingly and where it would most be needed. This century-old doctrine informs our analysis in the present matter." Id. at 759.

[. . .]

Indeed, other federal courts have adhered to the precedents of the Insular Cases in similar cases involving unincorporated territories. For example, the Second, Third, Fifth, and Ninth Circuits have held that the term "United States" in the Citizenship Clause did not include the Philippines during its time as an unincorporated territory. See generally Nolos v. Holder, 611 F.3d. 279 (5th Cir. 2010); Valmonte v. I.N.S., 136 F.3d. 914 (2d Cir. 1998); Lacap v. INS, 138 F.3d. 518 (3d Cir. 1998); Rabang, 35 F.3d. 1449. These courts relied extensively upon Downes to assist with their interpretation of the Citizenship Clause. See Nolos, 611 F.3d. at 282-84; Valmonte, 136 F.3d. at 918-21; Rabang, 35 F.3d. at 1452-53. Indeed, one of my own distinguished colleagues in an earlier decision cited these precedents to reaffirm that the Citizenship Clause did not include the Philippines during its territorial period. See Licudine v. Winter, 603 F.Supp.2d. 129, 132-34 (D.D.C. 2009) (Robinson, J.).

[. . .]

Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE!], and not a constitutional, right. In the unincorporated territories of Puerto Rico, Guam, the U.S. Virgin Islands, and the Northern Mariana Islands, birthright citizenship was conferred upon their inhabitants by various statutes many years after the United States acquired them. See Amicus Br. at 10-11. If the Citizenship Clause guaranteed birthright citizenship in unincorporated territories, these statutes would have been unnecessary. While longstanding practice is not sufficient to demonstrate constitutionality, such a practice requires special scrutiny before being set aside. See, e.g., Jackman v. Rosenbaum Co., 260 U.S. 22, 31 (1922) (Holmes, J.) ("If a thing has been practiced for two hundred years by common consent, it will need a strong case for the Fourteenth Amendment to affect it[.]"); Walz v. Tax Comm'n, 397 U.S. 664, 678 (1970) ("It is obviously correct that no one acquires a vested or protected right in violation of the Constitution by long use . . . Yet an unbroken practice . . . is not something to be lightly cast aside."). And while Congress cannot take away the citizenship of individuals covered by the Citizenship Clause, it can bestow citizenship upon those not within the Constitution's breadth. See U.S. Const. art. IV, § 3, cl. 2 ("Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory belonging to the United States[**]"); id. at art. I, § 8, cl. 4 (Congress may "establish an uniform Rule of Naturalization . . ."). To date, Congress has not seen fit to bestow birthright citizenship upon American Samoa, and in accordance with the law, this Court must and will respect that choice.

[Tuana v. U.S.A., Case No. 12-01143 (D.D.C., 2013)]

7. "citizen of the United States****" for the purposes of naturalization, 8 U.S.C. §1421.

Eche and Lo rely on this observation, but our decision in Rodiek did not turn on any constitutional issue. Moreover, because Hawaii was an incorporated territory, our observation about the Naturalization Clause must be read in that context. The CNMI [Commonwealth of the Northern Mariana Islands] is not an incorporated territory. While the Covenant is silent as to whether the CNMI is an unincorporated territory, and while we have observed that it may be some third category, the difference is not material here because the Constitution has "no greater" force in the CNMI "than in an unincorporated territory." Comm. of Northern Mariana Islands v. Atalig, 723 F.2d. 682, 691 n. 28 (9th Cir.1984); see Wabot v. Villacrusis, 958 F.2d. 1450, 1459 n. 18 (9th Cir.1990). The Covenant extends certain clauses of the United States Constitution to the CNMI, but the Naturalization Clause is not among them. See Covenant §501, 90 Stat. at 267. The Covenant provides that the other clauses of the Constitution "do not apply of their own force," even though they may apply with the mutual consent of both governments. Id

The Naturalization Clause does not apply of its own force and the governments have not consented to its applicability. The Naturalization Clause has a geographic limitation: it applies "throughout the United States[***]." The federal courts have repeatedly construed similar and even identical language in other clauses to include states and incorporated territories, but not unincorporated territories. In Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901), one of the Insular Cases, the Supreme Court held that the Revenue Clause's identical explicit geographic limitation, "throughout the United States[***]," did not include

1 the unincorporated territory of Puerto Rico, which for purposes of that Clause was “not part of the United
2 States[***].” Id. at 287, 21 S.Ct. 770. The Court reached this sensible result because unincorporated territories
3 are not on a path to statehood. See Boumediene v. Bush, 553 U.S. 723, 757–58, 128 S.Ct. 2229, 171 L.Ed.2d,
4 41 (2008) (citing Downes, 182 U.S. at 293, 21 S.Ct. 770). In Rabang v. I.N.S., 35 F.3d. 1449 (9th Cir.1994),
5 this court held that the Fourteenth Amendment’s limitation of birthright citizenship to those “born ... in the
6 United States” did not extend citizenship to those born in the Philippines during the period when it was an
7 unincorporated territory. U.S. Const., 14th Amend., cl. 1; see Rabang, 35 F.3d. at 1451. Every court to have
8 construed that clause’s geographic limitation has agreed. See Valmonte v. I.N.S., 136 F.3d. 914, 920–21 (2d
9 Cir.1998); Lacap v. I.N.S., 138 F.3d. 518, 519 (3d Cir.1998); Licudine v. Winter, 603 F.Supp.2d. 129, 134
10 (D.D.C.2009).

11 Like the constitutional clauses at issue in Rabang and Downes, the Naturalization Clause is expressly limited
12 to the “United States.” This limitation “prevents its extension to every place over which the government
13 exercises its sovereignty.” Rabang, 35 F.3d. at 1453. Because the Naturalization Clause did not follow the flag
14 to the CNMI when Congress approved the Covenant, the Clause does not require us to apply federal immigration
15 law to the CNMI prior to the CNRA’s transition date.

16 The district court correctly granted summary judgment on the merits to the government Defendants. Eche and Lo
17 may, of course, submit new applications for naturalization once they have satisfied the statutory requirements.
18 [Eche v. Holder, 694 F.3d. 1026]

- 19 8. “United States** citizenship”, 8 U.S.C. §1452(a). The “domicile” used in connection with federal statutes can only
20 mean federal territory not within any state because of the separation of powers. Therefore “United States” can only
21 mean “United States***”.

22 “Domicile and citizen are synonymous in federal courts. Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp.
23 981, 982; inhabitant, resident and citizen are synonymous, Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678,
24 683.”
25 [Black’s Law Dictionary, Fourth Edition, p. 311]

26 The terms “citizen” and “citizenship” are distinguishable from “resident” or “inhabitant.” Jeffcott v. Donovan,
27 C.C.A.Ariz., 135 F.2d. 213, 214; and from “domicile,” Wheeler v. Burgess, 263 Ky. 693, 93 S.W.2d. 351, 354;
28 First Carolinas Joint Stock Land Bank of Columbia v. New York Title & Mortgage Co., D.C.S.C., 59 F.2d. 350,
29 351. The words “citizen” and citizenship,” however, usually include the idea of domicile, Delaware, L. & W.R.
30 Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557; citizen inhabitant and resident often synonymous, Jonesboro
31 Trust Co. v. Nutt, 118 Ark. 368, 176 S.W. 322, 324; Edgewater Realty Co. v. Tennessee Coal, Iron & Railroad
32 Co., D.C.Md., 49 F.Supp. 807, 809; and citizenship and domicile are often synonymous. Messick v. Southern Pa.
33 Bus Co., D.C.Pa., 59 F.Supp. 799, 800.
34 [Black’s Law Dictionary, Fourth Edition, p. 310]

35 “Citizenship and domicile are substantially synonymous. Residency and inhabitance are too often confused with
36 the terms and have not the same significance. Citizenship implies more than residence. It carries with it the idea
37 of identification with the state and a participation in its functions. As a citizen, one sustains social, political, and
38 moral obligation to the state and possesses social and political rights under the Constitution and laws thereof.
39 Harding v. Standard Oil Co. et al. (C.C.) 182 F. 421; Baldwin v. Franks, 120 U.S. 678, 7 S.Ct. 763, 32 L.Ed. 766;
40 Scott v. Sandford, 19 How. 393, 476, 15 L.Ed. 691.”
41 [Baker v. Keck, 13 F.Supp. 486 (1936)]

42 “The term ‘citizen’, as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is
43 substantially synonymous with the term ‘domicile’. Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554,
44 557.”
45 [Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944)]

- 46 9. “non-citizen national” or “U.S.** non-citizen national”, 8 U.S.C. §1452(b). Uses the same “United States***” as that
47 found in 8 U.S.C. §1452(a). Otherwise, the ejusdem generis rule is violated.

48 “Ejusdem generis. Of the same kind, class, or nature. In the construction of laws, wills, and other instruments,
49 the “ejusdem generis rule” is, that where general words follow an enumeration of persons or things, by words of
50 a particular and specific meaning, such general words are not to be construed in their widest extent, but are to
51 be held as applying only to persons or things of the same general kind or class as those specifically mentioned.
52 U.S. v. LaBrecque, D.C. N.J., 419 F.Supp. 430, 432. The rule, however, does not necessarily require that the
53 general provision be limited in its scope to the identical things specifically named. Nor does it apply when the
54 context manifests a contrary intention.

55 Under “ejusdem generis” cannon of statutory construction, where general words follow the enumeration of
56 particular classes of things, the general words will be construed as applying only to things of the same general
57 class as those enumerated. Campbell v. Board of Dental Examiners, 53 Cal.App.3d. 283, 125 Cal.Rptr. 694, 696.”
58 [Black’s Law Dictionary, Sixth Edition, p. 517]

1 10. "United States*", 8 C.F.R. §215.1(e). Definition is not identified as geographical, and therefore is political. "subject
2 to THE jurisdiction" is political per .

3 8 C.F.R. §215.1 Definitions.
4 Title 8 - Aliens and Nationality

5 (e) The term United States[*] means the several States, the District of Columbia, the Canal Zone, Puerto Rico,
6 the Virgin Islands, Guam, American Samoa, Swains Island, the Trust Territory of the Pacific Islands, and all
7 other territory and waters, continental and insular, subject to the jurisdiction of the United States[*].

8

9 "This section contemplates two sources of citizenship, and two sources only, birth and naturalization. The
10 persons declared to be citizens are 'all persons born or naturalized in the United States, and **subject to the**
11 **jurisdiction thereof.**' The evident meaning of these last words is, not merely subject in some respect or degree to
12 the jurisdiction of the United States, but completely subject to their [plural, not singular, meaning states of the
13 Union] political jurisdiction, and owing them [the state of the Union] direct and immediate
14 allegiance. And the words relate to the time of birth in the one case, as they do [169 U.S. 649, 725] to the time
15 of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth
16 cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the
17 naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired."
18 [U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

19 11. "citizen of the United States***", Fourteenth Amendment.

20 "It is impossible to construe the words 'subject to the jurisdiction thereof,' in the opening sentence, as less
21 comprehensive than the words 'within its jurisdiction,' in the concluding sentence of the same section; or to hold
22 that persons 'within the jurisdiction' of one of the states of the Union are not 'subject to the jurisdiction of the
23 United States[***]. '"
24 [U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898), emphasis added]

25 "As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during
26 good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment
27 of judges for limited time, it must act independently of the Constitution upon territory which is not part of the
28 United States[***] within the meaning [meaning only ONE meaning] of the Constitution."
29 [O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]

30 "The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited,
31 opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states.
32 No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of
33 Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the
34 public journals. It had been said by eminent judges that no man was a citizen of the United States[***] except as
35 he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided
36 always in the District of Columbia or in the territories, though within the United States[*], were not citizens
37 [within the Constitution]."
38 [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

39 12. Statutory "citizen" (of the United States**), 8 C.F.R. §1.1-1(c).

40 26 C.F.R. §1.1-1 Income tax on individuals

41 (c) Who is a citizen.

42 Every person born or naturalized in the [federal] United States[**] and subject to ITS jurisdiction is a citizen.
43 For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and
44 Nationality Act (8 U.S.C. §14011459). "

45 13. Statutory "citizen" in the context of "U.S.** person", 26 U.S.C. §7701(a)(30).

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

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

(30) United States person

The term "United States^{***} person" means -

(A) a citizen or resident of the United States^{***},

(B) a domestic partnership,

(C) a domestic corporation,

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

(E) any trust if -

(i) a court within the United States^{***} is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States^{***} persons have the authority to control all substantial decisions of the trust.

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

Sec. 7701. - Definitions

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

(9) United States

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

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.

12.5.6.3 Position on conflicting stare decisis from federal courts

We agree with the court authorities above because:

1. The term "citizen" as used in federal court means DOMICILE, not nationality. Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554, 557. Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944).
2. Federal Rule of Civil Procedure 17(b) limits the applicability of federal civil law to those domiciled on federal territory and no place else. You can only be domiciled in ONE place at a time, and therefore ONLY be a STATUTORY "citizen" in EITHER the state or the national government but not both.
3. Those domiciled in a state of the Union:
 - 3.1. Are NOT domiciled within the exclusive jurisdiction of Congress and hence are not subject to federal civil law.
 - 3.2. Cannot have a civil statutory STATUS under the laws of Congress to which any obligations attach, especially including "citizen" without such a federal domicile.
4. "citizen" as used in 8 U.S.C. §1101(a)(22)(A) cannot SIMULTANEOUSLY be a STATUTORY/CIVIL status AND a CONSTITUTIONAL/POLITICAL status. It MUST be ONE or the other in the context of this statute. This is so because:
 - 4.1. "United States^{***}" in the constitution is limited to states of the Union.
 - 4.2. "United States^{***}" in federal statutes is limited to federal territory and excludes states of the Union for every title OTHER than Title 8. See 26 U.S.C. §7701(a)(9) and (a)(10).

The federal courts are OBLIGATED to recognize, allow, and provide a STATUS under Title 8 for those who STARTED OUT as STATUTORY "citizens of the United States^{***}", including those under 8 U.S.C. §1401 ("nationals and citizens of the United States^{***}"), and who decided to abandon ALL privileges, benefits, and immunities to restore their sovereignty as CONSTITUTIONAL but not STATUTORY "citizens". This absolute right is supported by the following maxims of law:

1 *Invito beneficium non datur. No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he*
2 *does not dissent he will be considered as assenting. Vide Assent.*

3 *Potest quis renunciare pro se, et suis, juri quod pro se introductum est. A man may relinquish, for himself and*
4 *his heirs, a right which was introduced for his own benefit. See 1 Bouv. Inst. n. 83.*

5 *Quilibet potest renunciare juri pro se inducto. Any one may renounce a law introduced for his own benefit. To*
6 *this rule there are some exceptions. See 1 Bouv. Inst. n. 83.*
7 *[Bouvier's Maxims of Law, 1856*
8 *SOURCE: <http://famguardian.o...viersMaxims.htm>]*

9 In addition to the above maxims of law on “benefits”, it is an unconstitutional deprivation to turn CONSTITUTIONAL rights
10 into STATUTORY privileges under what the U.S. Supreme Court calls the “Unconstitutional Conditions Doctrine”.

11 *"It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed*
12 *by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583. "Constitutional*
13 *rights would be of little value if they could be indirectly denied,' Smith v. Allwright, 321 U.S. 649, 644, or*
14 *manipulated out of existence,' Gomillion v. Lightfoot, 364 U.S. 339, 345."*
15 *[Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]*

16 An attempt to label someone with a civil status under federal statutory law against their will would certainly fall within in the
17 Unconstitutional Conditions Doctrine. See:

18 <i>Government Instituted Slavery Using Franchises</i> , Form #05.030, Section 24.2 19 http://sedm.org/Forms/FormIndex.htm

20 Furthermore, if the Declaration of Independence says that Constitutional rights are Unalienable, then they are INCAPABLE
21 of being sold, given away, or transferred even WITH the consent of the PRIVATE owner.

22 *"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator*
23 *with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure*
24 *these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,*
25 *--"*
26 *[Declaration of Independence]*

27 *"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*
28 *[Black's Law Dictionary, Fourth Edition, p. 1693]*

29 Some people argue that the Declaration of Independence cited above is not “LAW” and they are wrong. The very first
30 enactment of Congress on p. 1 of volume 1 of the Statutes At Large incorporated the Declaration of Independence as the laws
31 of this country.

32 The only place that UNALIENABLE CONSTITUTIONAL rights can be given away, is where they don't exist, which is
33 among those domiciled AND present on federal territory, where everything is a STATUTORY PRIVILEGE and PUBLIC
34 right and there are no PRIVATE rights except by Congressional grant/privilege.

35 *"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform*
36 *to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or*
37 *conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every*
38 *state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the*
39 *definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and*
40 *is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the*
41 *territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,*
42 *Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing*
43 *a much greater analogy to a British Crown colony than a republican state of America,*
44 *and to vest the legislative*
45 *power either in a governor and council, or a governor and judges, to be appointed by the President. It was not*
46 *until they had attained a certain population that power was given them to organize a legislature by vote of the*
47 *people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress*
48 *thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that*
49 *the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of*
habeas corpus, as well as other privileges of the bill of rights."
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

12.5.6.4 Challenge to those who disagree

Legal Deception, Propaganda, and Fraud

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form #05.014, Rev. 10/14/2016

311 of 662

EXHIBIT: _____

Those who would argue with the conclusions of section 12.5.5 (such a federal judge) are challenged to answer the following questions WITHOUT contradicting either themselves OR the law. We guarantee they can't do it. However, our answers to the following questions are the only way to avoid conflict. Those answers appear in the next section, in fact. Anything that conflicts with itself or the law simply cannot be true.

1. If the Declaration of Independence says that ALL just powers of government derive ONLY from our consent and we don't consent to ANYTHING, then aren't the criminal laws the ONLY thing that can be enforced against nonconsenting parties, since they don't require our consent to enforce?
2. Certainly, if we DO NOT want "protection" or "benefits, privileges, and immunities" of being a STATUTORY/CIVIL citizen domiciled on federal territory, then there ought to be a way to abandon it and the obligation to pay for it, at least temporarily, right?
3. If the word "permanent" in the phrase "permanent allegiance" is in fact conditioned on our consent and is therefore technically NOT "permanent", as revealed in 8 U.S.C. §1101(a)(31), can't we revoke it either temporarily or conditionally as long as we specify the conditions in advance or the specific laws we have it for and those we don't?

8 U.S.C. §1101 Definitions [for the purposes of citizenship]

(a) As used in this chapter—

(31) The term "permanent" means a relationship of continuing or lasting nature, as distinguished from temporary, but a relationship may be permanent even though it is one that may be dissolved eventually at the instance either of the United States** or of the individual, in accordance with law.

4. If the separation of powers does not permit federal civil jurisdiction within states, how could the statutory status of "citizen" carry any federal obligations whatsoever for those domiciled within a constitutional state and outside of federal territory?
5. If domicile is what imparts the "force of law" to civil statutes per Federal Rule of Civil Procedure 17 and we don't have a domicile on federal territory, then how could we in turn have any CIVIL status under the laws of Congress, INCLUDING that of "citizen"?
6. Isn't a "non-resident non-person" just someone who refuses to be a customer of specific services offered by government using the civil statutory law? Why can't I choose to be a non-resident for specific franchises or interactions because I don't consent to procure the product or service.⁹²
7. If the "citizen of the United States** at birth" under 8 U.S.C. §1401 involves TWO components, being "national" and "citizen", can't we just abandon the "citizen" part for specific transactions by withdrawing consent and allegiance for those transactions or relationships? Wouldn't we do that by simply changing our domicile to be outside of federal territory, since civil status is tied to domicile?

citizen. One who, under the Constitution and laws of the United States***, or of a particular state, is a **member of the political community, owing allegiance and being entitled to the enjoyment of full civil [STATUTORY] rights.** All persons born or naturalized in the United States***, and subject to the jurisdiction thereof, are citizens of the United States*** and of the state wherein they reside. U.S. Const., 14th Amend. See Citizenship.

"Citizens" are members of a political community who, in their associated capacity, have established or submitted themselves to the dominion of a government [by giving up their rights] for the promotion of their

⁹² Earlier versions of the following regulation prove this:

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]

general welfare and the protection of their individual as well as collective rights. *Herriott v. City of Seattle*, 81 Wash.2d. 48, 500 P.2d. 101, 109.
[*Black's Law Dictionary*, Sixth Edition, p. 244]

8. How can the government claim we have an obligation to pay for protection we don't want if it is a maxim of the common law that we may REFUSE to accept a "benefit"?

"Invito beneficium non datur.
No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent."

Potest quis renunciare pro se, et suis, juri quod pro se introductum est.
A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv. Inst. n. 83.

Quilibet potest renunciare juri pro se inducto.
Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv. Inst. n. 83.
[*Bouvier's Maxims of Law*, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

9. If I'm not allowed to abandon the civil protection of Caesar and the obligation to pay for it and I am FORCED to obey Caesar's "social compact" and franchise called the CIVIL law and am FORCED to be privileged and a civil "subject", isn't there:
- 9.1. An unconstitutional taking without compensation of all the PUBLIC rights attached to the statutory status of "citizen" if we do not consent to the status?
- 9.2. Involuntary servitude?
10. What if I define what they call "protection" NOT as a "benefit" but an "injury"? Who is the customer here? The CUSTOMER should be the only one who defines what a "benefit" is and only has to pay for it if HE defines it as a "benefit".
11. The U.S. government claims to have sovereign immunity that allows it to pick and choose which statutes they consent to be subject to. See *Alden v. Maine*, [527 U.S. 706](#) (1999).
- 11.1. Under the concept of equal protection and equal treatment, why doesn't EVERY "person" or at least HUMAN BEING have the SAME sovereign immunity? If the government is one of delegated powers, how did they get it without the INDIVIDUAL HUMANS who delegated it to them ALSO having it?
- 11.2. Why isn't that SAME government subject to the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part IV, Chapter 97 and suffer a waiver of sovereign immunity in state court when it tries to commercially invade a constitutional state against the consent of a specific inhabitant who is protected by the Constitution?
- 11.3. Isn't a STATUTORY "citizen" just a CUSTOMER of government services?
- 11.4. Shouldn't that CUSTOMER have the SAME right to NOT be a customer for specific services, franchises, or titles of code? Isn't the essence of FREEDOM CHOICE and exclusive CONTROL over your own PRIVATE property and what you consent to buy and pay for?
- 11.5. Isn't it a conspiracy against rights to PUNISH me by withdrawing ALL government services all at once if I don't consent to EVERYTHING, every FRANCHISE, and every DUTY arbitrarily imposed against "citizens" by government? That's how the current system works. Government REFUSES to recognize those such as state nationals who are unprivileged and terrorizes them and STEALS from them because they refuse to waive sovereign immunity and accept the disabilities of being a STATUTORY "citizen".
- 11.6. What business OTHER than government as a corporation can lawfully force you and punish you for refusing to be a customer for EVERYTHING they make or starve to death and go to jail for not doing so? Isn't this an unconstitutional Title of Nobility? Other businesses and even I aren't allowed to have the same right against the government and are therefore deprived of equal protection and equal treatment under the CONSTITUTION instead of statutory law.
12. If the First Amendment allows for freedom from compelled association, why do I have to be the SAME status for EVERY individual interaction with the government? Why can't I, for instance be all the following at the same time?:
- 12.1. A POLITICAL but not STATUTORY/CIVIL "citizen of the United States" under Title 8?
- 12.2. A "nonresident" for every other Title of the U.S. Code because I don't want the "benefits" or protections of the other titles?
- 12.3. A "nonresident non-person" for every act of Congress.
- 12.4. No domicile on federal territory or within the STATUTORY United States and therefore immune from federal civil law under Federal Rule of Civil Procedure 17(b) .

12.5. A PRIVATE “person” only under the common law with a domicile on private land protected by the constitution but OUTSIDE “the State”, which is a federal corporation? Only those who are public officers have a domicile within the STATUTORY “State” and only while on official duty pursuant to 4 U.S.C. §72. When off duty, their domicile shifts to OUTSIDE that STATUTORY “State”.

13. Is the “citizen” in Title 8 of the U.S. Code the same “citizen” that obligations attach to under Titles 26 and 31? Could Congress have instead created an office and a franchise with the same name of “citizen of the United States” under Title 26, imposed duties upon it, and fooled everyone into thinking it is the same “citizen” as the one in Title 8?
14. If the Bible says that Christians can’t consent to anything Caesar does or have contracts with him (Exodus 23:32-33, Judges 2:1-4), then how could I lawfully have any discretionary status under Caesar’s laws such as STATUTORY “citizen”? The Bible says I can’t have a king above me.

“Owe no one anything [including ALLEGIANCE], except to love one another; for he who loves his neighbor has fulfilled the law.”
[Romans 13:8, Bible, NKJV]

15. If the Bible says that GOD bought us for a price and therefore OWNS us, then by what authority does Caesar claim ownership or the right to extract “rent” called “income tax” upon what belongs to God? Isn’t Caesar therefore simply renting out STOLEN property and laundering money if he charges “taxes” on the use of that which belongs to God?

“For you were bought [by Christ] at a price [His blood]; therefore glorify God in your body and in your spirit, which are God’s [property].”
[1 Cor. 6:20, Bible, NKJV]

Readers wishing to read a detailed debate covering the meaning of the above terms in each context should refer to the following. You will need a free forum account and must be logged into the forums before clicking on the below links, or you will get an error.

1. SEDM Member Forums:
<http://sedm.org/forums/topic/clarification-of-correct-interpretation-of-united-states-per-8-usc-1101a38/>
2. Family Guardian Forums:
<http://famguardian.org/forums/topic/state-citizen-falsely-argues-that-he-is-not-a-fourteenth-amendment-citizen/>

Lastly, please do not try to challenge the content of this section WITHOUT first reading the above debates IN THEIR entirety. We and the Sovereignty Education and Defense Ministry (SEDM) HATE having to waste our time repeating ourselves.

12.5.6.5 Our answers to the Challenge

It would be unreasonable for us to ask anything of our readers that we ourselves wouldn’t be equally obligated to do. Below are our answers to the challenge in the previous section. They are entirely consistent with ALL the organic law, the rulings of the U.S. Supreme Court, and the Bible. We allege that they are also the ONLY way to answer the challenge without contradicting yourself and thereby proving you are a LIAR, a THIEF, a terrorist, and an identity thief engaged in human trafficking of people’s legal identity to what Mark Twain called “the District of Criminals”.

1. QUESTION: If the Declaration of Independence says that ALL just powers of government derive ONLY from our consent and we don’t consent to ANYTHING, then aren’t the criminal laws the ONLY thing that can be enforced against nonconsenting parties, since they don’t require our consent to enforce?
OUR ANSWER: Yes.
2. QUESTION: Certainly, if we DO NOT want “protection” or “benefits, privileges, and immunities” of being a STATUTORY/CIVIL citizen domiciled on federal territory, then there ought to be a way to abandon it and the obligation to pay for it, at least temporarily, right?
OUR ANSWER: Yes. Absolutely. One can be protected by the COMMON law WITHOUT being a “person” under the CIVIL law. If one has a right to NOT contract and NOT associate, then that right BEGINS with the right to not procure ANY civil statutory status under what the U.S. Supreme Court calls “the social compact”. All compacts are contracts. Yet that doesn’t make such a person “lawless” because they are still subject to the COMMON law, which hasn’t been repealed.
3. QUESTION: If the word “permanent” in the phrase “permanent allegiance” is in fact conditioned on our consent and is therefore technically NOT “permanent”, as revealed in 8 U.S.C. §1101(a)(31), can’t we revoke it either temporarily or conditionally as long as we specify the conditions in advance or the specific laws we have it for and those we don’t?

OUR ANSWER: Yes. All that is required is to notice the government that you don't consent. Everything beyond that point becomes a tort under the common law.

4. QUESTION: If the separation of powers does not permit federal civil jurisdiction within states, how could the statutory status of "citizen" carry any federal obligations whatsoever for those domiciled within a constitutional state and outside of federal territory?

OUR ANSWER: They don't. Federal civil and criminal law has no bearing upon anyone OTHER than public officers within a constitutional state. Those officers, in turn, come under federal civil law by virtue of the domicile of the OFFICE they represent and their CONSENT to occupy said office under 4 U.S.C. §72 and Federal Rule of Civil Procedure 17. Otherwise, rule 17 forbids quoting federal civil law against a state citizen domiciled OUTSIDE of federal territory.

5. QUESTION: If domicile is what imparts the "force of law" to civil statutes per Federal Rule of Civil Procedure 17 and we don't have a domicile on federal territory, then how could we in turn have any CIVIL status under the laws of Congress, INCLUDING that of "citizen"?

OUR ANSWER: You CAN'T. The only reason people believe otherwise is because of propaganda and untrustworthy publications of the government designed to destroy the separation of powers that is the foundation of the Constitution.⁹³

6. QUESTION: Isn't a "nonresident non-person" just someone who refuses to be a customer of specific services offered by government using the civil statutory law? Why can't I choose to be a nonresident for specific franchises or interactions because I don't consent to procure the product or service?⁹⁴

OUR ANSWER: Yes. You can opt out of specific franchise by changing your status under each franchise. They all must act independently or the Unconstitutional Conditions Doctrine is violated.⁹⁵

7. QUESTION: If the "citizen of the United States** at birth" under 8 U.S.C. §1401 involves TWO components, being "national" and "citizen", can't we just abandon the STATUTORY "citizen" part for specific transactions by withdrawing consent and allegiance for those transactions or relationships? Wouldn't we do that by simply changing our domicile to be outside of federal territory, since civil status is tied to domicile?

OUR ANSWER: Yes. You own yourself and your property. That right of ownership includes the right to exclude all others, including governments, from using or benefitting from the use of your property. See:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

8. QUESTION: How can the government claim we have an obligation to pay for protection we don't want if it is a maxim of the common law that we may REFUSE to accept a "benefit"?

OUR ANSWER: They don't have the authority to demand that we buy or pay for anything that we don't want. It's a crime to claim otherwise in violation of:

- 8.1. The Fifth Amendment takings clause.
- 8.2. Extortion, 18 U.S.C. §872.
- 8.3. Mailing threatening communications, if they try to collect it, 18 U.S.C. §876.
- 8.4. Racketeering, 18 U.S.C. Chapter 95.

9. QUESTION: If I'm not allowed to abandon the civil protection of Caesar and the obligation to pay for it and I am FORCED to obey Caesar's "social compact" and franchise called the CIVIL law and am FORCED to be privileged and

⁹³ See *Government Conspiracy to Destroy the Separation of Powers*, Form #05.023; <http://sedm.org/Forms/FormIndex.htm>.

⁹⁴ Earlier versions of the following regulation prove this:

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]

⁹⁵ For details on the Unconstitutional Conditions Doctrine of the U.S. Supreme Court, see: *Government Instituted Slavery Using Franchises*, Form #05.030, Section 24.2; <http://sedm.org/Forms/FormIndex.htm>.

a civil “subject”, isn’t there:

OUR ANSWER:

9.1. An unconstitutional taking without compensation of all the PUBLIC rights attached to the statutory status of “citizen” if we do not consent to the status?

OUR ANSWER: Yes.

9.2. Involuntary servitude?

OUR ANSWER: Yes.

10. QUESTION: What if I define what they call “protection” NOT as a “benefit” but an “injury”? Who is the customer here? The CUSTOMER should be the only one who defines what a “benefit” is and only has to pay for it if HE defines it as a “benefit”.

OUR ANSWER: YOU the sovereign are the “customer”. The customer is always right. A government of delegated powers can have not more powers or sovereignty than the INDIVIDUAL PRIVATE HUMANS who make it up and whom it “serves”.

11. The U.S. government claims to have sovereign immunity that allows it to pick and choose which statutes they consent to be subject to. See *Alden v. Maine*, [527 U.S. 706](#) (1999).

11.1. QUESTION: Under the concept of equal protection and equal treatment, why doesn’t EVERY “person” or at least HUMAN BEING have the SAME sovereign immunity? If the government is one of delegated powers, how did they get it without the INDIVIDUAL HUMANS who delegated it to them ALSO having it?

OUR ANSWER: Yes. Humans also have sovereign immunity. Only their own consent and actions can undermine or remove that sovereignty. It’s insane and schizophrenic to conclude that a government of delegated powers can have any more sovereignty than the humans who made it up or delegated that power. Likewise, it’s a violation of maxims of law to conclude that the COLLECTIVE can have any more rights than a SINGLE HUMAN.⁹⁶

11.2. QUESTION: Why isn’t that SAME government subject to the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part IV, Chapter 97 and suffer a waiver of sovereign immunity in state court when it tries to commercially invade a constitutional state against the consent of a specific inhabitant who is protected by the Constitution?

OUR ANSWER: They are. To suggest that they can pass any law that they themselves are not ALSO subject to in the context of those protected by the constitution amounts to an unconstitutional Title of Nobility to the “United States” federal corporation as a legal person.

11.3. QUESTION: Isn’t a STATUTORY “citizen” just a CUSTOMER of government services?

OUR ANSWER: Yes. The “services” derived by this customer are called “privileges and immunities”. Those who aren’t “customers” are: 1. “non-resident non-persons”; 2. Not “subjects”. 3. Immune from the civil statutory law under Federal Rule of Civil Procedure 17; 4. Protected only by the common law under principles of equity and the constitution alone.

11.4. QUESTION: Shouldn’t that CUSTOMER have the SAME right to NOT be a customer for specific services, franchises, or titles of code? Isn’t the essence of FREEDOM CHOICE and exclusive CONTROL over your own PRIVATE property and what you consent to buy and pay for?

OUR ANSWER: Yes. The main purpose of any government is to protect your EXCLUSIVE ownership over your PRIVATE property and the right to deprive ANYONE and EVERYONE from using or benefitting from the use of your PRIVATE property. If they won’t do that, then there IS not government, but just a big corporation employer in which the citizen/government relationship has been replaced by the EMPLOYER/EMPLOYEE relationship. That’s the essence of what “ownership” is legally defined as: The RIGHT to exclude others. If you can exclude everyone BUT the government, and they can exclude you without your consent, then THEY are the real owner and you are just a public officer employee acting as a custodian over what is REALLY government property. Hence, the government is SOCIALIST, because socialism is based on GOVERNMENT ownership and/or control of ALL property or NO private property at all.

11.5. QUESTION: Isn’t it a conspiracy against rights to PUNISH me by withdrawing ALL government services all at once if I don’t consent to EVERYTHING, every FRANCHISE, and every DUTY arbitrarily imposed against “citizens” by government? That’s how the current system works. Government REFUSES to recognize those such as state nationals who are unprivileged and terrorizes them and STEALS from them because they refuse to waive sovereign immunity and accept the disabilities of being a STATUTORY “citizen”.

OUR ANSWER: Yes, absolutely. Under such a malicious enforcement mechanism, uncoerced consent is literally and rationally IMPOSSIBLE.

⁹⁶ “Derativa potestas non potest esse major primitiva. The power which is derived cannot be greater than that from which it is derived.” [Bouvier’s Maxims of Law, 1856; SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

11.6. QUESTION: What business OTHER than government as a corporation can lawfully force you and punish you for refusing to be a customer for EVERYTHING they make or starve to death and go to jail for not doing so? Isn't this an unconstitutional Title of Nobility? Other businesses and even I aren't allowed to have the same right against the government and are therefore deprived of equal protection and equal treatment under the CONSTITUTION instead of statutory law.

OUR ANSWER: No other business can do that or should be able to do that, and hence, the government has "supernatural" and "superior powers" and has established not only a Title of Nobility, but a RELIGION in which "taxes" become unconstitutional tithes to a state-sponsored religion, civil rulers are "gods" with supernatural powers, you are the compelled "worshipper", and "court" is the church building.⁹⁷

12. QUESTION: If the First Amendment allows for freedom from compelled association, why do I have to be the SAME status for EVERY individual interaction with the government? Why can't I, for instance be all the following at the same time?:

OUR ANSWER:

12.1. QUESTION: A POLITICAL but not STATUTORY/CIVIL "citizen of the United States" under Title 8?

OUR ANSWER: You can.

12.2. QUESTION: A "nonresident" for every other Title of the U.S. Code because I don't want the "benefits" or protections of the other titles?

OUR ANSWER: You can. Under the Uniform Commercial Code, YOU can be a Merchant in relation to every government franchise selling YOUR private property to the government, and specifying terms that SUPERSEDED or replace the government's author. If they can offer franchises, you can defend yourself with ANTI-FRANCHISES under the concept of equal protection.

12.3. QUESTION: A "nonresident non-person" for every act of Congress.

OUR ANSWER: Yes. Domicile outside of federal territory makes one a nonresident and transient foreign under federal civil law, unless already a public officer lawfully serving in an elected or appointed position WITHIN a constitutional state.

12.4. QUESTION: No domicile on federal territory or within the STATUTORY United States and therefore immune from federal civil law under Federal Rule of Civil Procedure 17(b) .

OUR ANSWER: Yes. Absolutely. Choice of law rules and criminal "identity theft" occurs if rule 17 is transgressed and you are made involuntary surety for a public office called "citizen" domiciled in what Mark Twain calls "the District of Criminals".

12.5. QUESTION: A PRIVATE "person" only under the common law with a domicile on private land protected by the constitution but OUTSIDE "the State", which is a federal corporation? Only those who are public officers have a domicile within the STATUTORY "State" and only while on official duty pursuant to 4 U.S.C. §72. When off duty, their domicile shifts to OUTSIDE that STATUTORY "State".

OUR ANSWER: Yes. By refusing to consent to the privileges or benefits of STATUTORY citizenship, you retain your sovereign immunity, retain ALL your constitutional rights, and are victim of a tort of the federal government refuses to leave you alone. The right to be left alone, in fact, is the very DEFINITION of justice itself and the purpose of courts it to promote and protect justice.⁹⁸

13. QUESTION: Is the "citizen" in Title 8 of the U.S. Code the same "citizen" that obligations attach to under Titles 26 and 31? Could Congress have instead created an office and a franchise with the same name of "citizen of the United States" under Title 26, imposed duties upon it, and fooled everyone into thinking it is the same "citizen" as the one in Title 8?

OUR ANSWER: If it is, a usurpation is occurring according to the U.S. Supreme Court in Osborn v. Bank of the United States.

*"But if the plain dictates of our senses be relied on, what state of facts have we exhibited here? 898*898 **Making a person, makes a case**; and thus, a government which cannot exercise jurisdiction unless an alien or citizen of another State be a party, makes a party which is neither alien nor citizen, and then claims jurisdiction because it has made a case. **If this be true, why not make every citizen a corporation sole, and thus bring them all into the Courts of the United States quo minus? Nay, it is still worse, for there is not only an evasion of the constitution implied in this doctrine, but a positive power to violate it. Suppose every individual of this corporation were citizens of Ohio, or, as applicable to the other case, were citizens of Georgia,***

⁹⁷ For exhaustive proof, see: *Socialism: The New American Civil Religion*, Form #05.016; <http://sedm.org/Forms/FormIndex.htm>.

⁹⁸ "The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men.**" [Olmstead v. United States, [277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting) ; see also Washington v. Harper, [494 U.S. 210](#) (1990)]

the United States could not give any one of them, individually, the right to sue a citizen of the same State in the Courts of the United States; then, on what principle could that right be communicated to them in a body? But the question is equally unanswerable, if any single member of the corporation is of the same State with the defendant, as has been repeatedly adjudged."
[Osborn v. Bank of U.S. , 22 U.S. 738 (1824); SOURCE: <http://scholar.google...760256043512250/>]

14. **QUESTION:** If the Bible says that Christians can't consent to anything Caesar does or have contracts with him (Exodus 23:32-33, Judges 2:1-4), then how could I lawfully have any discretionary status under Caesar's laws such as STATUTORY "citizen"? The Bible says I can't have a king above me.
- OUR ANSWER:** Those not domiciled on federal territory and who refuse to accept or consent to any civil status under Caesar's laws retain their sovereign and sovereign immunity and therefore are on an EQUAL footing with any and every government. They are neither a "subject" nor a "citizen", but also are not "lawless" because they are still subject to the COMMON law and must be dealt with ONLY as an EQUAL in relation to everyone else, rather than a government SLAVE or SUBJECT. See Exodus 23:32-33, Isaiah 52:1-3, and Judges 2:1-4 on why God forbids Christians to consent to ANYTHING government/Caesarea does, and why this implies that they can't be anything OTHER than equal and sovereign in relation to Caesar.
15. **QUESTION:** If the Bible says that GOD bought us for a price and therefore OWNS us, then by what authority does Caesar claim ownership or the right to extract "rent" called "income tax" upon what belongs to God? Isn't Caesar therefore simply renting out STOLEN property and laundering money if he charges "taxes" on the use of that which belongs to God?
- OUR ANSWER:** Yes he is according to God. The Holy Bible says the Heaven and the Earth belong NOT to Caesar, but the God. Deut. 10:15. Caesar, on the other hand, falsely claims that HE owns everything by "divine right", which means he STOLE the ownership from God. Like Satan, he is a THIEF. He is renting out STOLEN property and therefore MONEY LAUNDERING in violation of God's laws.

12.6 "State" in the Internal Revenue Code means a "federal State" and not a Union state⁹⁹

12.6.1 Contemporary meaning

In something as important as a Congressional statute, one would think that key terms like "State" would be defined so clearly as to leave no doubt about their meaning. Alas, this is not the case in the Internal Revenue Code ("IRC") brought to you by Congress. The term "State" has been deliberately defined so as to confuse the casual reader into believing that it means one of the 50 States of the Union, even though it doesn't say "50 Union states" in so many words. Throughout this section, we make a distinction between the term "United States***", which includes the 50 states of the union. This area does not include the federal areas, enclaves, or possessions or the District of Columbia, which we call the "federal zone". We also use the term "United States***", which means the "federal zone" or area encompassing federal enclaves within states, federal possessions, Guam, Puerto Rico, and the District of Columbia but not the sovereign contiguous 50 Union states. These two terms are in agreement with the two jurisdictions within the United States of America defined earlier in section 8.3.

You might want to go to the beginning of this document under "Conventions Used Consistently Throughout This Book" and review the distinctions between the word "state" and "State" in federal statutes before you proceed further with reading this section in order to avoid confusion. Remember that the sequence a sovereignty was created defines the capitalization of words identifying that sovereignty, and the sequence of creation is defined in Great IRS Hoax, Form #11.302, Section 5.1.1.

For the sake of comparison, we begin by crafting a definition of "State" which is deliberately designed to create absolutely no doubt or ambiguity about its meaning:

For the sole purpose of establishing a benchmark of clarity, the term "State" means any one of the 50 States of the Union, the District of Columbia, the territories and possessions belonging to the Congress, and the federal enclaves lawfully ceded to the Congress by any of the 50 States of the Union.

Now, compare this benchmark with the various definitions of the word "State" that are found in Black's Law Dictionary and in the Internal Revenue Code. Black's is a good place to start, because it clearly defines *two different kinds* of "states". The first kind of state defines a member of the Union, i.e., one of the 50 states which are united by and under the U.S. Constitution:

*The section of territory occupied by one of the United States***. One of the component commonwealths or states of the United States of America.*

⁹⁹ Source: Great IRS Hoax, Form #11.302, Section 5.2.13; <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

[emphasis added]

The second kind of state defines a federal “State”, which is entirely *different* from a member of the Union:

*Any state of the United States**, the District of Columbia, the Commonwealth of Puerto Rico, and any territory or possession subject to the legislative authority of the United States. Uniform Probate Code, Section 1-201(40).*
[emphasis added]

This same definition of a federal “State” also appears elsewhere in the U.S. Codes. For instance, it appears as part of the Buck Act of 1940, which is contained in 4 U.S.C. §§105-113. 4 U.S.C. §110(d) defines “State” as follows:

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

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

Notice carefully that a member of the Union is not defined as being "subject to the legislative authority of the United States". Also, be aware that there are also several *different* definitions of "State" in the IRC, depending on the context. One of the most important of these is found in a chapter specifically dedicated to providing definitions, that is, Chapter 79 (not exactly the front of the book). To de-code the Code, read it backwards! In this chapter of definitions, we find the following:

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.

[I.R.C. §7701(a)(10)]

[emphasis added]

Already, it is obvious that this definition leaves much to be debated because it is ambiguous and it is not nearly as clear as our "established benchmark of clarity" (which will be engraved in marble a week from Tuesday). Does the definition restrict the term "State" to mean only the District of Columbia? Or does it expand the term "State" to mean the District of Columbia *in addition to* the 50 States of the Union? And how do we decide? **We would argue the that confusion created by this definition on the part of the authors in Congress is deliberate, because they do NOT want you to know that the correct definition of “State” would clearly demonstrate their lack of jurisdiction to impose income taxes on state citizens (non-resident to exclusive federal jurisdiction) domiciled in the 50 Union states!**

The following cite confirms that the District of Columbia qualifies as a federal “State”, which is part of the federal zone:

4 U.S.C.S. §113

“(2) the term ‘State’ includes the District of Columbia.”

However, the District of Columbia does not qualify as a “state”, which is outside the federal zone:

“1. The District of Columbia and the territories are not states within the judicial clause of the Constitution giving jurisdiction in cases between citizens of different states.”
[O’Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]

The California Revenue and Taxation Code (R&TC) has a similar definition of the term “State” that is consistent with the one above but is more clear:

17018. "State" includes the District of Columbia, and the possessions of the United States.
[which don't include the 50 sovereign states but do include federal areas within those states]]

You can read the above for yourself at:

http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=17018.&lawCode=RTC.

Here's another interesting tidbit for the benefit of the reader that makes the definitions even more clear. In 26 U.S.C. §3121 (FICA contributions tax), the definition of "State" does not include the 50 Union states but AFTER a person has submitted or filed an income tax return, described in 26 U.S.C. §6103, the term "State" DOES include the 50 Union states! Once again, more obfuscation and subterfuge to confuse as to when the 50 Union states actually apply to the tax code. AFTER you submit a return they gotcha, and then it's o.k. to give the definition that includes the 50 Union states. So, the tax code even defines specifically what a real state from among the several states is when the authors of the code wanted it to define it clearly.

Sec. 3121. Definitions

(e) State, United States, and citizen _

For purposes of this chapter -

(1) State

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

(2) United States _

The term "United States" when used in a geographical sense _ includes the Commonwealth of Puerto Rico, the Virgin Islands, _ Guam, and American Samoa. An individual who is a citizen of the Commonwealth of Puerto Rico (but not otherwise a citizen of the United States) shall be considered, for purposes of this section, as a citizen of the United States.

Sec. 6103. Confidentiality and disclosure of returns and return information

The term "State" means -

*(A) **any of the 50 States**, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Canal Zone, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, and _*

(B) for purposes of subsections (a)(2), (b)(4), (d)(1),

() any of the 50 States, the District of Columbia, the

(i) with a population in excess of 250,000 (as determined under the most recent decennial United States census data available),

(ii) which imposes a tax on income or wages, and

(iii) with which the Secretary (in his sole discretion) has entered into an agreement regarding disclosure.

Now are you convinced that what we say is true about the definition of "United States" within the Internal Revenue Code? Now do you understand why the IRS won't define the term "United States" anywhere on their website or in ANY of their publications or forms relative to Subtitle A Income Taxes? We don't see how you couldn't be convinced, but if you STILL aren't convinced, we refer you to sections 4.6 and 4.9 earlier for further study on this fascinating subject.

12.6.2 Effect of "includes": Doesn't add to the definition

Even some harsh critics of federal income taxation, like Otto Skinner, have argued that ambiguities like this are best resolved by interpreting the word "include" in an expansive sense, rather than in a restrictive sense. Some legal dictionaries define the term "includes" to mean "in addition to" in some instances, for instance. To support his argument, Skinner cites the definitions of "includes" and "including" that are actually found in the Code:

Includes and Including. -- The terms "includes" and "including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.
[I.R.C. §7701(c), emphasis added]

Skinner reasons that the Internal Revenue Code provides for an *expanded* definition of the term "includes" when it is used in other definitions contained in that Code. Using his logic, then, the definition of "State" at IRC Sec. 7701(a)(10) must be

1 interpreted to mean the District of Columbia, *in addition to* other things. But what other things? Are the 50 Union states to
2 be included also? What about the territories and possessions? And what about the federal enclaves ceded to Congress by the
3 50 Union states? If the definition itself does not specify any of these things, then where, pray tell, are these other things
4 "distinctly expressed" in the Code? If these other things *are* distinctly expressed elsewhere in the Code, is their expression
5 in the Code manifestly compatible with the intent of that Code? Should we include also a state of confusion to our
6 understanding of the Code?

7 Quite apart from the meaning of "includes" and "including", defining the term "include" in an expansive sense leads to an
8 absurd result that is manifestly incompatible with the Constitution. If the expansion results in defining the term "State" to
9 mean the District of Columbia *in addition to* the 50 States of the Union, then these 50 Union states must be situated *within*
10 the federal zone. Remember, the federal zone is the area of land over which the Congress has unrestricted, exclusive
11 legislative jurisdiction. But, the Congress does not have unrestricted, exclusive legislative jurisdiction over any of the 50
12 Union states. It is bound by the chains of the Constitution in this other zone, to paraphrase Thomas Jefferson. Specifically,
13 **Congress is required to apportion direct taxes which it levies inside the 50 Union states.** This is a key limitation on the
14 power of Congress; it has never been expressly repealed (as Prohibition was repealed).

15 Other problems arise from Skinner's reasoning. First of all, like so much of the IRC, the definitions of "includes" and
16 "including" are outright deceptions in their own right. A grammatical approach can be used to demonstrate that these
17 definitions are thinly disguised tautologies. Note, in particular, where the Code states that these terms "shall **not** be deemed
18 to **exclude** other things". This is a double negative. Two negatives make a positive. This phrase, then, is equivalent to saying
19 that the terms "shall be deemed to include other things". Continuing with this line of reasoning, the definition of "includes"
20 includes "include", resulting in an obvious tautology. (We just couldn't resist.) Forgive them, for they know not what they
21 do.

22 The definitions of "includes" and "including" can now be rewritten so as to "include other things otherwise within the meaning
23 of the term defined". **So, what things are otherwise within the meaning of the term "State", if those things are not
24 distinctly expressed in the original definition?** You may be dying to put the 50 States of the Union among those things
25 that are "otherwise within the meaning of the term", but *you* are using common sense. The Internal Revenue Code was not
26 written with common sense in mind; it was written with deception in mind. When the authors want to deliberately confuse
27 and deceive you in order to enlarge their jurisdiction, they will invent a new definition or "term of art" that conflicts with the
28 layman's definition. The rules of statutory construction apply a completely different standard. Author Ralph Whittington
29 has this to say about the specialized definitions that are exploited by lawyers, attorneys, lawmakers, and judges:

30 *The Legislature means what it says. If the definition section states that whenever the term "white" is used (within*
31 *that particular section or the entire code), the term includes "black," it means that "white" is "black" and you are*
32 *not allowed to make additions or deletions at your convenience. You must follow the directions of the Legislature,*
33 *NO MORE -- NO LESS.*
34 *[Omnibus, Addendum II, p. 2]*

35 Unfortunately for Otto Skinner and others who try valiantly to argue the expansive meaning of "includes" and "including",
36 Treasury Decision No. 3980, Vol. 29, January-December 1927, and some 80 court cases have adopted the restrictive meaning
37 of these terms:

38 *The supreme Court of the State ... also considered that the word "including" was used as a word of enlargement,*
39 *the learned court being of the opinion that such was its ordinary sense. **With this we cannot concur.** It is its*
40 *exceptional sense, as the dictionaries and cases indicate.*
41 *[Montello Salt Co. v. State of Utah, 221 U.S. 452 (1911)]*
42 *[emphasis added]*

43 Moreover, the "void for vagueness" doctrine is deeply rooted in our right to due process (under the Fifth Amendment) and
44 our right to know the nature and cause of any criminal accusation (under the Sixth Amendment). The latter right goes far
45 beyond the contents of any criminal indictment. The right to know the nature and cause of any accusation starts with the
46 statute which a defendant is accused of violating. A statute must be sufficiently specific and unambiguous in all its terms, in
47 order to define and give adequate notice of the kind of conduct which it forbids.

48 *The essential purpose of the "void for vagueness doctrine" with respect to interpretation of a criminal statute, is*
49 *to warn individuals of the criminal consequences of their conduct. ... Criminal statutes which fail to give due*
50 *notice that an act has been made criminal before it is done are unconstitutional deprivations of due process of*
51 *law.*
52 *[U.S. v. De Cadena, 105 F.Supp. 202, 204 (1952), emphasis added]*

If it fails to indicate with reasonable certainty just what conduct the legislature prohibits, a statute is necessarily void for uncertainty, or "void for vagueness" as the doctrine is called. In the De Cadena case, the U.S. District Court listed a number of excellent authorities for the *origin* of this doctrine (see Lanzetta v. New Jersey, 306 U.S. 451) and for the *development* of the doctrine (see Screws v. United States, 325 U.S. 91, Williams v. United States, 341 U.S. 97, and Jordan v. De George, 341 U.S. 223). Any prosecution which is based upon a vague statute must fail, together with the statute itself. A vague criminal statute is unconstitutional for violating the 5th and 6th Amendments. The U.S. Supreme Court has emphatically agreed:

*[1] That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are subject to it what conduct on their part will render them liable to its penalties is a well-recognized requirement, consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either forbids or requires the doing of an act in terms so vague that **men of common intelligence must necessarily guess at its meaning and differ as to its application** violates the first essential of due process of law.*
[Connally et al. v. General Construction Co., 269 U.S. 385, 391 (1926), emphasis added]

The debate that is currently raging over the correct scope and proper application of the IRC is obvious, empirical proof that men of common intelligence are differing with each other. For example, The Informer's conclusions appear to require definitions of "includes" and "including" which are expansive, not restrictive. The matter could be easily decided if the IRC would instead exhibit sound principles of statutory construction, state clearly and directly that "includes" and "including" are meant to be used in the *expansive* sense, and *itemize* those specific persons, places, and/or things that are "otherwise within the meaning of the terms defined". If the terms "includes" and "including" must be used in the *restrictive* sense, the IRC should explain, clearly and directly, that expressions like "includes only" and "including only" must be used, to eliminate vagueness completely.

Alternatively, the IRC could exhibit sound principles of statutory construction by explaining clearly and directly that "includes" and "including" are always meant to be used in the *restrictive* sense.

Better yet, abandon the word "include" entirely, together with all of its grammatical variations, and use instead the word "means" (which does not suffer from a long history of semantic confusion). It would also help a lot if the 50 Union states were consistently capitalized and the federal states were not. The reverse of this convention can be observed in the regulations for Title 31 (see 31 C.F.R. Sections 51.2 and 52.2).

These, again, are excellent grounds for deciding that the IRC is vague and therefore null and void. Of course, if the real intent is to expand the federal zone in order to subjugate the 50 Union states under the dominion of Federal States (defined along something like ZIP code boundaries *a la* the Buck Act, codified in Title 4), and to replace the sovereign Republics with a monolithic socialist dictatorship, carved up into arbitrary administrative "districts", that is another problem altogether. Believe it or not, the case law which has interpreted the Buck Act admits to the existence of a "State within a state"! So, which State within a state are you in? Or should we be asking this question: "In the State within which state are you?" (Remember: a preposition is a word you should never end a sentence with!)

The absurd results which obtain from expanding the term "State" to mean the 50 Union states, however, are problems which will not go away, no matter how much we clarify the definitions of "includes" and "including" in the IRC. There are 49 other U.S. Codes which have the exact same problem. Moreover, **the mountain of material evidence impugning the ratification of the so-called 16th Amendment should leave no doubt in anybody's mind that Congress must *still* apportion all direct taxes levied inside the sovereign borders of the 50 Union states.** The apportionment restrictions have never been repealed.

12.6.3 Historical context

An historical approach yields similar results. Without tracing the myriad of income tax statutes which Congress has enacted over the years, it is instructive to examine the terminology found in a revenue statute from the Civil War era. The definition of "State" is almost identical to the one quoted from the current IRC at the start of this chapter. On June 30, 1864, Congress enacted legislation which contained the following definition:

The word "State," when used in this Title, shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out its provisions.
[Title 35, Internal Revenue, Chapter 1, page 601]
*[Revised Statutes of the United States**]*
[43rd Congress, 1st Session, 1873-74]

1 Aside from adding "the Territories", the two definitions are nearly identical. The Territories at that point in time were
2 Washington, Utah, Dakota, Nebraska, Colorado, New Mexico, and the Indian Territory.

3 One of *the* most fruitful and conclusive methods for establishing the meaning of the term "State" in the IRC is to trace the
4 history of changes to the United States Codes which occurred when Alaska and Hawaii were admitted to the Union. Because
5 other authors have already done an exhaustive job on this history, there is no point in re-inventing their wheels here.

6 It is instructive to illustrate these Code changes as they occurred in the IRC definition of "State" found at the start of this
7 chapter. The first Code amendment became effective on January 3, 1959, when Alaska was admitted to the Union:

8 *Amended 1954 Code Sec. 7701(a)(10) by striking out "Territories", and by substituting "Territory of Hawaii".*

9 *[I.R.C. §7701(a)(10)]*

10 The second Code amendment became effective on August 21, 1959, when Hawaii was admitted to the Union:

11 *Amended 1954 Code Sec. 7701(a)(10) by striking out "the Territory of Hawaii and" immediately after the word*
12 *"include".*

13 *[I.R.C. §7701(a)(10)]*

14 Applying these code changes in reverse order, we can reconstruct the IRC definitions of "State" by using any word processor
15 and simple "textual substitution" as follows:

16 *Time 1: Alaska is a U.S.** Territory*

17 *Hawaii is a U.S.** Territory*

18 *7701(a)(10): The term "State" shall be construed to include the Territories and the District of Columbia,*
19 *where such construction is necessary to carry out provisions of this title.*

20 Alaska joins the Union. Strike out "Territories" and substitute "Territory of Hawaii":

21 *Time 2: Alaska is a State of the Union*

22 *Hawaii is a U.S.** Territory*

23 *7701(a)(10): The term "State" shall be construed to include the Territory of Hawaii and the District of*
24 *Columbia, where such construction is necessary to carry out provisions of this title.*

25 Hawaii joins the Union. Strike out "the Territory of Hawaii and" immediately after the word "include":

26 *Time 3: Alaska is a State of the Union*

27 *Hawaii is a State of the Union*

28 *7701(a)(10): The term "State" shall be construed to include the District of Columbia, where such*
29 *construction is necessary to carry out provisions of this title.*

30 Author Lori Jacques has therefore concluded that the term "State" now includes *only* the District of Columbia, because the
31 former Territories of Alaska and Hawaii have been admitted to the Union, Puerto Rico has been granted the status of a
32 Commonwealth, and the Philippine Islands have been granted their independence (see United States Citizen versus National
33 of the United States, page 9, paragraph 5). It is easy to see how author Lori Jacques could have overlooked the following
34 reference to Puerto Rico, found near the end of the IRC:

35 *Commonwealth of Puerto Rico. -- Where not otherwise distinctly expressed or manifestly incompatible with the*
36 *intent thereof, references in this title to possessions of the United States** shall be treated as also referring to the*
37 *Commonwealth of Puerto Rico.*
38 *[I.R.C. §7701(d)]*

1 In order to conform to the requirements of the Social Security scheme, a completely *different* definition of "State" is found
2 in the those sections of the IRC that deal with Social Security. This definition was also amended on separate occasions when
3 Alaska and Hawaii were admitted to the Union. The first Code amendment became effective on January 3, 1959, when
4 Alaska was admitted:

5 *Amended 1954 Code Sec. 3121(e)(1), as it appears in the amendment note for P.L. 86-778, by striking out*
6 *"Alaska," where it appeared following "includes".*
7 *[I.R.C. §3121(e)(1)]*

8 The second Code amendment became effective on August 21, 1959, when Hawaii was admitted:

9 *Amended 1954 Code Sec. 3121(e)(1), as it appears in the amendment note for P.L. 86-778, by striking out*
10 *"Hawaii," where it appeared following "includes".*
11 *[I.R.C. §3121(e)(1)]*

12 Applying these code changes in reverse order, as above, we can reconstruct the definitions of "State" in this section of the
13 IRC as follows:

14 *Time 1: Alaska is a U.S.** Territory*

15 *Hawaii is a U.S.** Territory*

16 *3121(e)(1): The term "State" includes Alaska, Hawaii, the District of Columbia, Puerto Rico, and the*
17 *Virgin Islands.*

18 Alaska joins the Union. Strike out "Alaska," where it appeared following "includes":

19 *Time 2: Alaska is a State of the Union*

20 *Hawaii is a U.S.** Territory*

21 *3121(e)(1): The term "State" includes Hawaii, the District of Columbia, Puerto Rico, and the Virgin*
22 *Islands.*

23 Hawaii joins the Union. Strike out "Hawaii," where it appeared following "includes":

24 *Time 3: Alaska is a State of the Union*

25 *Hawaii is a State of the Union*

26 *3121(e)(1): The term "State" includes the District of Columbia, Puerto Rico, and the Virgin Islands.*

27 Puerto Rico becomes a Commonwealth. For services performed after 1960, Guam and American Samoa are added to the
28 definition:

29 *Time 4: Puerto Rico becomes a Commonwealth*

30 *Guam and American Samoa join Social Security*

31 *3121(e)(1): The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, the*
32 *Virgin Islands, Guam, and American Samoa.*

33 **Notice carefully how Alaska and Hawaii only fit these definitions of "State" *before* they joined the Union. *It is most***
34 ***revealing that these Territories became States when they were admitted to the Union,***
35 ***and yet the United States Codes had to be changed because Alaska and Hawaii were***
36 ***defined in those Codes as "States" before admission to the Union, but not afterwards.***
37 ***This apparent anomaly is perfectly clear, once the legal and deliberately misleading definition of***
38 ***"State" is understood.*** The changes made to the United States Codes when Alaska joined the Union were assembled

1 in the Alaska Omnibus Act. The changes made to the federal Codes when Hawaii joined the Union were assembled in the
2 Hawaii Omnibus Act.

3 The following table summarizes the sections of the IRC that were affected by these two Acts:

4 **Table 11: History of Code Changes for States Joining the Union**

IRC Section changed:	Alaska joins:	Hawaii joins:
-----	-----	-----
2202	X	X
3121(e)(1)	X	X
3306(j)	X	X
4221(d)(4)	X	X
4233(b)	X	X
4262(c)(1)	X	X
4502(5)	X	X
4774	X	X
7621(b)	X	<-- Note!
7653(d)	X	X
7701(a)(9)	X	X
7701(a)(10)	X	X

5 I.R.C. §7621(b) sticks out like a sore thumb when the changes are arrayed in this fashion. The Alaska Omnibus Act modified
6 this section of the IRC, but the Hawaii Omnibus Act did not. Let's take a close look at this section and see if it reveals any
7 important clues:

8 *Sec. 7621. Internal Revenue Districts.*

9 (a) *Establishment and Alteration.* -- *The President shall establish convenient internal revenue districts*
10 *for the purpose of administering the internal revenue laws. The President may from time to time alter such*
11 *districts.*

12 *[IRC 7621(a)]*

13 Now witness the chronology of amendments to I.R.C. §7621(b), entitled "Boundaries", as follows:

14 *Time 1: Alaska is a U.S.** Territory.*

15 *<1/3/59 Hawaii is a U.S.** Territory. ("<" means "before")*

16 *7621(b): Boundaries.* -- *For the purpose mentioned in subsection (a), the President may subdivide any State,*
17 *Territory, or the District of Columbia, or may unite two or more States or Territories into one district.*

18 _____

19 *Time 2: Alaska is a State of the Union.*

20 *1/3/59 Hawaii is a U.S.** Territory.*

21 *7621(b): Boundaries.* -- *For the purpose mentioned in subsection (a), the President may subdivide any State,*
22 *Territory, or the District of Columbia, or may unite into one District two or more States or a Territory and one*
23 *or more States.*

24 _____

25 *Time 3: Alaska is a State of the Union.*

2/1/77 *Hawaii is a State of the Union.*

7621(b): *Boundaries. -- For the purpose mentioned in subsection (a), the President may subdivide any State or the District of Columbia, or may unite into one district two or more States.*

The reason why the Hawaii Omnibus Act did not change section 7621(b) is not apparent from reading the statute, nor has time permitted the research necessary to determine why this section was changed in 1977 and not in 1959. After Alaska joined the Union, Hawaii was technically the only remaining Territory. This may explain why the term "Territories" was changed to "Territory" at Time 2 above. However, this is a relatively minor matter, when compared to the constitutional issue that is involved here. There is an absolute constitutional restriction against subdividing or joining **any** of the 50 Union states, or **any parts** thereof, without the consent of Congress **and** of the Legislatures of the States affected. This restriction is very much like the restriction *against* direct taxes within the 50 Union states without apportionment:

New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within the Jurisdiction of any other State; nor any State be formed by the Junction of two or more States, or Parts of States, without the Consent of the Legislatures of the States concerned as well as of the Congress.
[Constitution for the United States of America, Article 4, Section 3, Clause 1, emphasis added]

This point about new States caught the keen eye of author and scholar Eustace Mullins. In his controversial and heart-breaking book entitled A Writ for Martyrs, Mullins establishes the all-important link between the Internal Revenue Service and the Federal Reserve System, and does so by charging that Internal Revenue Districts are "new states" unlawfully established within the jurisdiction of legal States of the Union, as follows:

*The income tax amendment and the Federal Reserve Act were passed in the same year, 1913, because they function as an essential team, and were planned to do so. **The Federal Reserve districts and the Internal Revenue Districts are "new states," which have been established within the jurisdiction of legal states of the Union.***
[emphasis added]

Remember, the federal zone is the area of land over which the Congress exercises an unrestricted, exclusive legislative jurisdiction. The Congress does not have unrestricted, exclusive legislative jurisdiction over *any* of the 50 Union states. It is bound by the chains of the Constitution. **This point is so very important, it bears repeating throughout this book.** As in the apportionment rule for direct taxes and the uniformity rule for indirect taxes, Congress cannot join or divide any of the 50 Union states without the explicit approval of the Legislatures of the State(s) involved. This means that Congress cannot unilaterally delegate such a power to the President. Congress cannot lawfully exercise (nor delegate) a power which it simply does not have.

How, then, is it possible for I.R.C. Section 7621(b) of the IRC to give this power to the President? The answer is very simple: the territorial scope of the *Internal Revenue Code* is the "federal zone". The IRC only applies to the land that is *internal* to that zone. Indeed, a leading legal encyclopedia leaves no doubt that the terms "municipal law" and "internal law" are equivalent:

International law and Municipal or internal law.

*... [P]ositive law is classified as international law, the law which governs the interrelations of sovereign states, and **municipal law**, which is, when used in contradistinction to international law, **the branch of the law which governs the internal affairs of a sovereign state.***

*However, the term "municipal law" has several meanings, and **in order to avoid confusing these meanings authorities have found more satisfactory Bentham's phrase "internal law,"** this being the equivalent of the French term "*droit interne*," **to express the concept of internal law of a sovereign state.***

*The phrase "municipal law" is derived from the Roman law, and when employed as indicating the internal law of a sovereign state **the word "municipal" has no specific reference to modern municipalities, but rather has a broader, more extensive meaning,** as discussed in the C.J.S. definition Municipal.*

[52A Corpus Juris Secundum (C.J.S.), Law, Sections 741, 742 ("Law"), emphasis added]

If the territorial scope of the IRC were the 50 States of the Union, then section 7621(b) would, all by itself, render the entire Code unconstitutional for violating clause 4:3:1 of the Constitution (see above). Numerous other constitutional violations would also occur if the territorial scope of the IRC were the 50 Union states. A clear and unambiguous definition of "State"

must be known before status and jurisdiction can be decided with certainty. The IRC should be nullified for vagueness; this much is certain.

After seeing and verifying all of the evidence discussed above, the editors of a bulletin published by the Monetary Realist Society wrote the following long comment about the obvious problems it raises:

A serious reader could come to the conclusion that Missouri, for example, is not one of the United States referred to in the code. This conclusion is encouraged by finding that the code refers to Hawaii and Alaska as states of the United States before their admission to the union! Is the IRS telling us that the only states over which it has jurisdiction are Guam, Washington D.C., Puerto Rico, the Virgin Islands, etc.? Well, why not write and find out? Don't expect an answer, though. Your editor has asked this question and sought to have both of his Senators and one Congresswoman prod the IRS for a reply when none was forthcoming. Nothing.

And isn't that strange? It would be so simple for the service to reply, "Of course Missouri is one of the United States referred to in the code" if that were, indeed, the case. What can one conclude from the government's refusal to deal with this simple question except that the government cannot admit the truth about United States citizenship? I admit that the question sounds silly. Everybody knows that Missouri is one of the United States, right? Sure, like everybody knows what a dollar is! But the IRS deals with "silly" questions every day, often at great length. After all, the code occupies many feet of shelf space, and covers almost any conceivable situation. It just doesn't seem to be able to cope with the simplest questions!

["Some Thoughts on the Income Tax"]

[The Bulletin of the Monetary Realist Society, March 1993, Number 152, page 2, emphasis added]

Although this book was originally intended to focus on the Internal Revenue Code, the other 49 United States Codes contain a wealth of additional proof that the term "State" does not always refer to one of the 50 States of the Union. Just to illustrate, the following statutory definition of the term "State" was found in Title 8, the Immigration and Nationality Act, as late as the year 1987:

(36) The term "State" includes **(except as used in section 310(a) of title III [8 U.S.C.S. Section 1421(a)])** the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.
[8 U.S.C. §1101(a)(36), circa 1987, emphasis added]

The "exception" cited in this statute tells the whole story here. In section 1421, Congress needed to refer to courts of the 50 Union states, because their own local constitutions and laws have granted to those courts the requisite jurisdiction to naturalize. For this reason, Congress made an explicit exception to the standard, *federal* definition of "State" quoted above. The following is the paragraph in section 1421 which contained the *exceptional* uses of the term "State" (*i.e.* Union state, not federal state):

1421. Jurisdiction to naturalize

(a) Exclusive jurisdiction to naturalize persons as citizens of the United States** is hereby conferred upon the following specified courts: District courts of the United States now existing, or which may hereafter be established by Congress in any State ... also all courts of record in any State or Territory now existing, or which may hereafter be created, having a seal, a clerk, and jurisdiction in actions at law or equity, or law and equity, in which the amount in controversy is unlimited.
[8 U.S.C. §1421(a), circa 1987, emphasis added]

In a section entitled "State Courts", the interpretive notes and decisions for this statute contain clear proof that the phrase "in any State" here refers to any state of the Union (*e.g.* New York):

*Under 8 U.S.C.S. Section 1421, jurisdiction to naturalize was conferred upon **New York State** Supreme Court by virtue of its being court of record and having jurisdiction in actions at law and equity. Re Reilly (1973) 73 Misc.2d. 1073, 344 N.Y.S.2d. 531.*
[8 U.S.C.S. §1421, Interpretive Notes and Decisions, Section II. State Courts, emphasis added]

Subsequently, Congress *removed* the reference to this exception in the amended definition of "State", as follows:

(36) The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.
[8 U.S.C. §1101(a)(36), circa 1992]

Two final definitions prove, without any doubt, that the IRC can also define the terms "State" and "United States" to mean the 50 Union states as well as the other federal states. **The very existence of multiple definitions provides convincing proof**

1 **that the IRC is intentionally vague, particularly in the section dedicated to general definitions** (I.R.C. §7701(a)). The
2 following definition is taken from Subtitle D, Miscellaneous Excise Taxes, Subchapter A, Tax on Petroleum (which we all
3 pay taxes *at the pump* to use):

4 (A) In General. -- The term "United States" means the 50 States, the District of Columbia, the
5 Commonwealth of Puerto Rico, any possession of the United States, the Commonwealth of the Northern Mariana
6 Islands, and the Trust Territory of the Pacific Islands. [!!]
7 [I.R.C. §4612(a)(4)(A), emphasis added]

8 Notice that this definition uses the term "means". Why is this definition so clear, in stark contrast to other IRC definitions of
9 the "United States"? Author Ralph Whittington provides the simple, if not obvious, answer:

10 *The preceding is a true Import Tax, as allowed by the Constitution; it contains all the indicia of being Uniform,*
11 *and therefore passes the Constitutionality test and can operate within the 50 Sovereign States. The language of*
12 *this Revenue Act is simple, specific and definitive, and it would be impossible to attach the "Void for Vagueness*
13 *Doctrine" to it.*
14 *[The Omnibus, page 83, emphasis added]*

15 The following definition of "State" is required only for those Code sections that deal with the sharing of tax return information
16 between the federal government and the 50 States of the Union. In this case, the 50 States need to be mentioned in the
17 definition. So, the lawmakers can do it when they *need* to (and *not* do it, in order to put the rest of us into a *state* of confusion,
18 within a state of the Union):

19 (5) State -- The term "State" **means** -- [!!]

20 (A) **any of the 50 States**, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the
21 Canal Zone, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands
22 [I.R.C. §6103(b)(5), emphasis added]

23 It is noteworthy [!!] that these sections of the IRC also utilize the term "means" instead of the terms "includes" and
24 "including", and instead of the phrase "shall be construed to include". It is certainly not impossible to be clear. If it were
25 impossible to be clear, then just laws would not be possible at all, and the Constitution could never have come into existence
26 anywhere on this planet. Authors like The Informer (as he calls himself) consider the very existence of multiple definitions
27 of "State" and "United States" to be highly significant proof of fluctuating statutory intent, even though a definition of "intent"
28 is nowhere to be found in the Code itself. Together with evidence from the Omnibus Acts, **these fluctuating definitions**
29 **also expose perhaps the greatest fiscal fraud that has ever been perpetrated upon any people at any time in the history**
30 **of the world.**

31 Having researched all facets of the law in depth for more than ten full years, we summarize what we have learned thus far
32 with a careful precision that was unique for its time:

33 *The term "States" in 26 U.S.C. §7701(a)(9) is referring to the federal states of Guam, Virgin Islands, Etc., and*
34 *NOT the 50 States of the Union. Congress cannot write a **municipal law** to apply to the human "non-resident*
35 *non-persons" (constitutional but not statutory Citizens) domiciled within States of the Union. Yes, the IRS can*
36 *go into the States of the Union by Treasury Decision Order, to seek out those "taxpayers" who are subject to the*
37 *tax, be they a class of individuals that are statutory "United States** citizens", or statutory "resident aliens".*
38 *They also can go after nonresident aliens that are under the regulatory corporate jurisdiction of the United*
39 *States**, but only when they are "effectively connected with a trade or business with the United States**" or*
40 *have made income from a "source within the United States**"*

41 *[emphasis added]*

42 Nevertheless, despite a clarity that was rare, author Lori Jacques has found good reasons to dispute even this statement. In a
43 private communication, she explained that the Office of the Federal Register has issued a statement indicating that Treasury
44 Department Orders ("TDO") 150-10 and 150-37 (regarding taxation) were not published in the Federal Register. **Evidently,**
45 **there are still no published orders from the Secretary of the Treasury giving the Commissioner of Internal Revenue**
46 **the requisite authority to enforce the Internal Revenue Code within the 50 States of the Union.**

47 Furthermore, under Title 3, Section 103, the President of the United States, by means of Presidential Executive Order, has no
48 delegated authority to enforce the IRC within the 50 States of the Union. Treasury Department Order No. 150-10 can be
49 found in Commerce Clearinghouse Publication 6585 (an unofficial publication). Section 5 reads as follows:

1 *U.S. Territories and Insular Possessions. The Commissioner shall, to the extent of authority otherwise vested in*
2 *him, provide for the administration of the United States internal revenue laws in the U.S. Territories and insular*
3 *possessions and other authorized areas of the world.*

4 Thus, the available evidence indicates that **the only authority delegated to the Internal Revenue Service is to enforce tax**
5 **treaties with foreign territories, U.S. territories and possessions, and Puerto Rico.** To be consistent with the law,
6 Treasury Department Orders, particularly TDO's 150-10 and 150-37, needed to be published in the Federal Register. Thus,
7 given the absence of published authority delegations within the 50 Union states, the obvious conclusion is that the various
8 Treasury Department orders found at Internal Revenue Manual 1229 have absolutely no legal bearing, force, or effect on
9 those who are Constitutional but not Statutory Citizens domiciled within the 50 Union states. Awesome, yes? Our hats are
10 off, once again, to Lori Jacques for her superb legal research.

11 The astute reader will notice another basic disagreement between authors Lori Jacques and this document. Lori Jacques
12 concludes that the term "State" now includes *only* the District of Columbia, a conclusion that is supported by IRC Sec.
13 7701(a)(10). We, on the other hand, conclude that the term "States" refers to the federal states of Guam, Virgin Islands, etc.
14 These two conclusions are obviously incompatible, because singular and plural must, by law, refer to the same things. (See
15 Title 1 of the United States Code for rules of federal statutory construction).

16 It is important to realize that both conclusions were reached by people who have invested a great deal of earnest time and
17 energy studying the relevant law, regulations, and court decisions. **If these honest Americans can come to such**
18 **diametrically opposed conclusions, after competent and sincere efforts to find the truth, this is all the more reason**
19 **why the Code should be declared null and void for vagueness.** Actually, this is all the more reason why we should all be
20 pounding nails into its coffin, by every lawful method available to boycott this octopus. The First Amendment guarantees
21 our fundamental right to boycott arbitrary government, by our words and by our deeds.

22 Likewise, Congress is not empowered to delegate unilateral authority to the President to subdivide or to join *any* of the 50
23 Union states. There are many other constitutional violations which result from expanding the term "State" to mean the 50
24 States of the Union. In this context, the mandates and prohibitions found in the Bill of Rights are immediately obvious,
25 particularly as they apply to Union state Citizens (as distinct from United States** citizens a/k/a federal citizens). Clarifying
26 the definitions of "includes" and "including" in the IRC is one thing; clarifying the exact extent of sovereign jurisdiction is
27 quite another. Congress is just not sovereign within the borders of the 50 Union states.

28 Sorry, all you Senators and Representatives. When you took office, you did *not* take an oath to uphold and defend the Ten
29 Commandments. You did *not* take an oath to uphold and defend the Uniform Commercial Code. You did *not* take an oath
30 to uphold and defend the Communist Manifesto, Karl Marx. You *did* take an oath to uphold and defend the Constitution for
31 the United States of America.

32 It should be obvious, at this point, that capable authors like Lori Jacques and The Informer do agree that the 50 Union states
33 do *not* belong in the standard definition of "State" because they are in a class that is *different* from the class known as federal
34 states. Here's the way Congressman Barbara Kennelly put in a letter received by one reader?

35 *Within the borders of the 50 States, the "geographical" extent of exclusive federal jurisdiction is strictly confined*
36 *to the federal enclaves; this extent does not encompass the 50 States themselves.*

37 We cannot blame the average American for failing to appreciate this subtlety. The confusion that results from the vagueness
38 we observe is inherent in the Code and evidently intentional, which raises some very serious questions concerning the *real*
39 intent of that Code in the first place. Could money have anything to do with it? That question answers itself.

40 For further information about the content of this subsection and the extent of federal jurisdiction, see section 5.4 in the Tax
41 Fraud Prevention Manual, Form #06.008. We also have an exhaustive study into federal jurisdiction found at:

42 <http://famguardian.org/Subjects/LawAndGovt/Articles/FedJurisdiction/FedJuris.htm>

43 12.7 "Domicile" and "Residence"¹⁰⁰

¹⁰⁰ Source: *Great IRS Hoax*, Form #11.302, Section 4.9; <http://sedm.org/Forms/FormIndex.htm>.

A very important subject to study as the origin of all government civil statutory jurisdiction is the subject of domicile. Domicile is an EXTREMELY important subject to learn because it defines and circumscribes:

1. The boundary between what is legislatively "foreign" and legislatively "domestic" in relation to a specific jurisdiction. Everyone domiciled OUTSIDE a specific jurisdiction is legislatively and statutorily "foreign" in relation to that civil jurisdiction. Note that you can be DOMESTIC from a CONSTITUTIONAL perspective and yet ALSO be FOREIGN from a legislative jurisdiction AT THE SAME TIME. This is true of the relationship of most Americans with the national government.
2. The boundary between what is LEGAL speech and POLITICAL speech. For everyone not domiciled in a specific jurisdiction, the civil law of that jurisdiction is POLITICAL and unenforceable. Since real constitutional courts cannot entertain political questions, then they cannot act in a political capacity against nonresidents.

So let us begin our coverage of this MOST important subject.

12.7.1 Domicile: You aren't subject to civil statutory law without your explicit voluntary consent

The purpose of establishing government is solely to provide "protection". Those who wish to be protected by a specific government under the civil law must expressly consent to be protected by choosing a domicile within the civil jurisdiction of that specific government.

1. Those who have made such a choice and thereby become "customers" of the protection afforded by government are called by any of the following names under the civil laws of the jurisdiction they have nominated to protect them:
 - 1.1. "citizens", if they were born somewhere within the country which the jurisdiction is a part.
 - 1.2. "residents" (aliens) if they were born within the country in which the jurisdiction is a part
 - 1.3. "inhabitants", which encompasses both "citizens", and "residents" but excludes foreigners
 - 1.4. "persons".
 - 1.5. "individuals".
2. Those who have not become "customers" or "protected persons" of a specific government are called by any of the following names within the civil laws of the jurisdiction they have refused to nominate as their protector and may NOT be called by any of the names in item 1 above:
 - 2.1. "nonresidents"
 - 2.2. "transient foreigners"
 - 2.3. "stateless persons"
 - 2.4. "in transitu"
 - 2.5. "transient"
 - 2.6. "sojourner"

In law, the process of choosing a domicile within the jurisdiction of a specific government is called "*animus manendi*". That choice makes you a consenting party to the "civil contract", "social compact", and "private law" that attaches to and therefore protects all "inhabitants" and things physically situated on or within that specific territory, venue, and jurisdiction. In a sense then, your consent to a specific jurisdiction by your choice of domicile within that jurisdiction is what creates the "person", "individual", "citizen", "resident", or "inhabitant" which is the only proper subject of the civil laws passed by that government. In other words, choosing a domicile within a specific jurisdiction causes an implied waiver of sovereign immunity, because the courts admit that the term "person" does not refer to the "sovereign":

"Since in common usage, the term person does not include the sovereign, statutes not employing the phrase are ordinarily construed to exclude it."
[United States v. Cooper Corporation, 312 U.S. 600 (1941)]

"Sovereignty itself is, of course, not subject to law for it is the author and source of law;"
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

"There is no such thing as a power of inherent Sovereignty in the government of the United States. In this country sovereignty resides in the People, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."
[Juilliard v. Greenman, 110 U.S. 421 (1884)]

Those who have become customers of government protection by choosing a domicile within a specific government then owe a duty to pay for the support of the protection they demand. The method of paying for said protection is called “taxes”. In earlier times this kind of sponsorship was called “tribute”.

Even for civil laws that are enacted with the consent of the majority of the governed, we must still explicitly and individually consent to be subject to them as a person “among those governed” before they can be enforced against us.

"When a change of government takes place, from a monarchial 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)]

This requirement for the consent to the protection afforded by government is the foundation of our system of government, according to the Declaration of Independence: consent of the governed. The U.S. Supreme Court admitted this when it said:

"The people of the United States resident within any State are subject to two governments: one State, and the other National; but there need be no conflict between the two. The powers which one possesses, the other does not. They are established for different purposes, and have separate jurisdictions. Together they make one whole, and furnish the people of the United States with a complete government, ample for the protection of all their rights at home and abroad. True, it may sometimes happen that a person is amenable to both jurisdictions for one and the same act. Thus, if a marshal of the United States is unlawfully resisted while executing the process of the courts within a State, and the resistance is accompanied by an assault on the officer, the sovereignty of the United States is violated by the resistance, and that of the State by the breach of peace, in the assault. So, too, if one passes counterfeited coin of the United States within a State, it may be an offence against the United States and the State: the United States, because it discredits the coin; and the State, because of the fraud upon him to whom it is passed. This does not, however, necessarily imply that the two governments possess powers in common, or bring them into conflict with each other. It is the natural consequence of a citizenship [92 U.S. 542, 551] which owes allegiance to two sovereignties, and claims protection from both. **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) [emphasis added]

How, then, did you “voluntarily submit” yourself to such a form of government and thereby contract with that government for “protection”? If people fully understood how they did this, many of them would probably immediately withdraw their consent and completely drop out of the corrupted, inefficient, and usurious system of government we have, now wouldn’t they? We have spent six long years researching this question, and our research shows that it wasn’t your citizenship as a “national” but not statutory “citizen” pursuant to 8 U.S.C. §1101(a)(21) that made you subject to their civil laws. Well then, what was it?

It was your voluntary choice of domicile!

In fact, the “citizen” the Supreme Administrative Court is talking about above is a statutory “citizen” and not a constitutional “citizen”, and the only way you can become subject to statutory civil law is to have a domicile within the jurisdiction of the sovereign. Below is a legal definition of “domicile”:

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

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

9 Notice the phrase "civil laws" above and the term "claim to be protected". What they are describing is a contract to procure
10 the protection of the government, from which a "claim" arises. Those who are not party to the domicile/protection contract
11 have no such claim and are immune from the civil jurisdiction of the government. In fact, there are only three ways to become
12 subject to the civil jurisdiction of a specific government. These ways are:

- 13 1. Choosing domicile within a specific jurisdiction.
- 14 2. Representing an entity that has a domicile within a specific jurisdiction even though not domiciled oneself in said
15 jurisdiction. For instance, representing a federal corporation as a public officer of said corporation, even though
16 domiciled outside the federal zone. The authority for this type of jurisdiction is, for instance, Federal Rule of Civil
17 Procedure 17(b).
- 18 3. Engaging in commerce within the civil legislative jurisdiction of a specific government and thereby waiving sovereign
19 immunity under:
 - 20 3.1. The Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1605.
 - 21 3.2. The Minimum Contacts Doctrine, U.S. Supreme Court, which implements the Fourteenth Amendment. See
22 *International Shoe Co. v. Washington*, 326 U.S. 310 (1945) .
 - 23 3.3. The Longarm Statutes of the state jurisdiction where you are physically situated at the time. For a list of such
24 state statutes, see:
 - 25 3.3.1. *SEDM Jurisdictions Database*, Litigation Tool #09.003
26 <http://sedm.org/Litigation/LitIndex.htm>
 - 27 3.3.2. *SEDM Jurisdictions Database Online*, Litigation Tool #09.004
28 <http://sedm.org/Litigation/LitIndex.htm>

29 We allege that if the above rules are violated then the following consequences are inevitable:

- 30 1. A crime has been committed. That crime is identity theft against a nonresident party and it involves using a person's
31 legal identity as a "person" for the commercial benefit of someone else without their express consent. Identity theft is
32 a crime in every jurisdiction within the USA. The *SEDM Jurisdictions Database*, Litigation Tool #09.003 indicated
33 above lists identity theft statutes for every jurisdiction in the USA.
- 34 2. If the entity disregarding the above rules claims to be a "government" then it is acting instead as a private corporation
35 and must waive sovereign immunity and approach the other party to the dispute in EQUITY rather than law, and do so
36 in OTHER than a franchise court. Franchise courts include U.S. District Court, U.S. Circuit Court, Tax Court, Traffic
37 Court, and Family Court, etc. Equity is impossible in a franchise court.

38 *See also *Clearfield Trust Co. v. United States*, 318 U.S. 363, 369 (1943) ("The United States does business on*
39 *business terms*") (quoting *United States v. National Exchange Bank of Baltimore*, 270 U.S. 527, 534 (1926));

40 *Perry v. United States*, supra at 352 (1935) ("When the United States, with constitutional authority, makes
41 *contracts for franchises, it has rights and incurs responsibilities similar to those of individuals who are parties*
42 *to such instruments. There is no difference . . . except that the United States cannot be sued without its*
43 *consent") (citation omitted); *United States v. Bostwick*, 94 U.S. 53, 66 (1877) ("The United States, when they*
44 *contract with their citizens, are controlled by the same laws that govern the citizen in that behalf") ; *Cooke v.**

45 *United States*, 91 U.S. 389, 398 (1875) (*explaining that when the United States "comes down from its position*
46 *of sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern individuals*
47 *there*").

48 *See Jones*, 1 Cl.Ct. at 85 ("Wherever the public and private acts of the government
49 *seem to commingle, a citizen or corporate body must by supposition be*
50 *substituted in its place, and then the question be determined whether the*
51 *action will lie against the supposed defendant") ; *O'Neill v. United States*, 231 Ct.Cl.*

52 823, 826 (1982) (sovereign acts doctrine applies where, "[w]here [the] contracts exclusively between private

53 parties, the party hurt by such governing action could not claim compensation from the other party for the

54 governing action"). The dissent ignores these statements (including the statement from Jones, from which case

Horowitz drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize the need to treat the government-as-contractor the same as a private party.
[United States v. Winstar Corp., 518 U.S. 839 (1996)]

Below are some interesting facts about domicile that we have discovered through our extensive research on this subject:

1. Domicile is based on where you currently live or have lived in the past. You can't choose a domicile in a place that you have never physically been to.
2. Domicile is a voluntary choice that only you can make. It acts as the equivalent of a "protection contract" between you and the government. All such contracts require your voluntary "consent", which the above definition calls "intent". That "intent" expresses itself as "allegiance" to the people and the laws of the place where you maintain a domicile.

"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, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally 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."
[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

3. Domicile cannot be established without a coincidence of living or having lived in a place and voluntarily consenting to live there "permanently".
4. Domicile is a protected First Amendment choice of political association. Since the government may not lawfully interfere with your right of association, they cannot lawfully select a domicile for you or interfere with your choice of domicile.
5. Domicile is what is called the "seat" of your property. It is the "state" and the "government" you voluntarily nominate to protect your property and your rights. In effect, it is the "weapon" you voluntarily choose that will best protect your property and rights, not unlike the weapons that early cavemen crafted and voluntarily used to protect themselves and their property.
6. The government cannot lawfully coerce you to choose a domicile in a place. A government that coerced you into choosing a domicile in their jurisdiction is engaging in a "protection racket", which is highly illegal. A coerced domicile it is not a domicile of your choice and therefore lawfully confers no jurisdiction or rights upon the government:

"Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and beyond his control, he may be relieved of the consequences attendant on domicile at that place. In Roboz (USDC D.C. 1963) [Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved which precluded the return of an alien's property if he was found to be domiciled in Hungary prior to a certain date. It was found that Hungary was Nazi-controlled at the time in question and that the persons involved would have left Hungary (and lost domicile there) had they been able to. Since they had been precluded from leaving because of the political privations imposed by the very government they wanted to escape (the father was in prison there), the court would not hold them to have lost their property based on a domicile that circumstances beyond their control forced them to retain."
[Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]

7. Domicile is a method of lawfully delegating authority to a "sovereign" to protect you. That delegation of authority causes you to voluntarily surrender some of your rights to the government in exchange for "protection". That protection comes from the civil and criminal laws that the sovereign passes, because the purpose of all government and all law is "protection". The U.S. Supreme Court calls this delegation of authority "allegiance". To wit:

"Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The one is a compensation for the other: allegiance for protection and protection for allegiance."
[Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874)]

8. All allegiance must be voluntary, which is why only consenting adults past the age of majority can have a legal domicile. The following facts confirm this conclusion:
 - 8.1. Minors cannot choose a domicile, but by law assume the domicile of their parents.
 - 8.2. Incompetent or insane persons assume the domicile of their caregivers.
9. It is perfectly lawful to have a domicile in a place OTHER than the place you currently live. Those who find themselves in this condition are called "transient foreigners", and the only laws they are subject to are the criminal laws in the place they are at.

"Transient foreigner. One who visits the country, without the intention of remaining."
[Black's Law Dictionary, Sixth Edition, p. 1498]

10. There are many complicated rules of "presumption" about how to determine the domicile of an individual:

10.1. You can read these rules on the web at:

28 Corpus Juris Secundum (C.J.S.), Domicile (2003)
<http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>

10.2. The reason that the above publication about domicile is so complicated and long, is that its main purpose is to disguise the voluntary, consensual nature of domicile or remove it entirely from the decisions of courts and governments so that simply being present on the king's land makes one into a "subject" of the king. This is not how a republican form of government works and we don't have a monarchy in this country that would allow this abusive approach to law to function.

"Yet, it is to be remembered, and that whether in its real origin, or in its artificial state, allegiance, as well as fealty, rests upon lands, and it is due to persons. Not so, with respect to Citizenship, which has arisen from the dissolution of the feudal system and is a substitute for allegiance, corresponding with the new order of things. Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact [CONTRACT!]; allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a territorial tenure. Citizenship is the charter of equality; allegiance is a badge of inferiority. Citizenship is constitutional; allegiance is personal. Citizenship is freedom; allegiance is servitude. Citizenship is communicable; allegiance is repulsive. Citizenship may be relinquished; allegiance is perpetual. With such essential differences, the doctrine of allegiance is inapplicable to a system of citizenship; which it can neither serve to controul, nor to elucidate. And yet, even among the nations, in which the law of allegiance is the most firmly established, the law most pertinaciously enforced, there are striking deviations that demonstrate the invincible power of truth, and the homage, which, under every modification of government, must be paid to the inherent rights of man.....The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign...."
[Talbot v. Janson, 3 U.S. 133 (1795); From the syllabus but not the opinion; SOURCE:
http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/suptct/html/historics/USSC_CR_0003_0133_ZS.html]

10.3. These rules of presumption relating to domicile may only lawfully act in the absence of express declaration of your domicile provided to the government in written form or when various sources of evidence conflict with each other about your choice of domicile.

"This [government] right of domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration. Vatt. Law Nat. pp. 92, 93."
[Fong Yue Ting v. United States, 149 U.S. 698 (1893)]

10.4. The purpose for these rules is basically to manufacture the "presumption" that courts can use to "ASSUME" or "PRESUME" that you consented to their jurisdiction, even if in fact you did not explicitly do so. All such prejudicial presumptions which might adversely affect your Constitutionally guaranteed rights are unconstitutional, according to the U.S. Supreme Court:

1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]
[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]

10.5. The purpose for these complicated rules of presumption is to avoid the real issue, which is whether you voluntarily consent to the civil statutory jurisdiction of the government and the courts in an area, because they cannot proceed civilly without your express consent manifested as a voluntary choice of domicile. In most cases, if litigants knew that all they had to do to avoid the jurisdiction of the court was to not voluntarily select a domicile within the jurisdiction of the court, most people would become "transient foreigners" so the government could do nothing other than just "leave them alone".

11. You can choose a domicile any place you want, so long as you have physically been present in that place at least once in the past. The only requirement is that you must ensure that the government or sovereign who controls the place where you live has received "reasonable notice" of your choice of domicile and of their corresponding obligation to protect you.

The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is styled by Vattel [in his book *The Law of Nations* as] "domicile," which he defines to be "a habitation fixed in any place, with an intention of always staying there." Such a person, says this author, becomes a member of the new society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens, but is, nevertheless, united and subject to the society, without participating in all its advantages. This right of domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration. Vatt. *Law Nat.* pp. 92, 93. Grotius nowhere uses the word "domicile," but he also distinguishes between those who stay in a foreign country by the necessity of their affairs, or from any other temporary cause, and those who reside there from a permanent cause. The former he denominates "strangers," and the latter, "subjects." The rule is thus laid down by Sir Robert Phillimore:

There is a class of persons which cannot be, strictly speaking, included in either of these denominations of naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in their native country, and have taken up a permanent abode in another. These are domiciled inhabitants. They have not put on a new citizenship through some formal mode enjoined by the law or the new country. They are de facto, though not de jure, citizens of the country of their [new chosen] domicile. [*Fong Yue Ting v. United States*, 149 U.S. 698 (1893)]

Notice the phrase "This right of domicile. . . is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration."

12. The process of notifying the government that you have nominated them as your protector occurs based on how you fill out usually government and financial forms that you fill out such as:

12.1. Driver's license applications. You cannot get a driver's license in most states without selecting a domicile in the place that you want the license from. See:

Defending Your Right to Travel, Form #06.010
<http://sedm.org/ItemInfo/Ebooks/DefYourRightToTravel.htm>

12.2. Voter registration. You cannot register to vote without a domicile in the place you are voting.

12.3. Jury summons. You cannot serve as a jurist without a domicile in the jurisdiction you are serving in.

12.4. On financial forms, any form that asks for your "residence", "permanent address", or "domicile".

13. If you want to provide unambiguous legal notice to the state of your choice to disassociate with them and become a "transient foreigner" in the place where you live who is not subject to the civil laws, you can use the following free form:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

We emphasize that there is no method OTHER than domicile available in which to consent to the civil statutory laws of a specific place. None of the following conditions, for instance, may form a basis for a prima facie presumption that a specific human being consented to be civilly governed by a specific municipal government:

1. Simply being born and thereby becoming a statutory "national" (per 8 U.S.C. §1101(a)(21)) of a specific country is NOT an exercise of personal discretion or an express act of consent.
2. Simply living in a physical place WITHOUT choosing a domicile there is NOT an exercise of personal discretion or an express act of consent.

The subject of domicile is a complicated one. Consequently, we have written a separate memorandum of law on the subject if you would like to investigate this fascinating subject further:

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

12.7.2 "reside" in the Fourteenth Amendment

"reside" in the Fourteenth Amendment means DOMICILE, not mere physical presence.

That newly arrived citizens "have two political capacities, one state and one federal," adds special force to their claim that they have the same rights as others who share their citizenship.¹⁷ Neither mere rationality nor some intermediate standard of review should be used to judge the constitutionality of a state rule that discriminates against some of its citizens because they have been domiciled in the State for less than a year. The appropriate standard may be more categorical than that articulated in *Shapiro*, see *supra*, at 89, but it is surely no less strict.

[. . .]

A bona fide residence requirement simply requires that the person does establish residence before demanding the services that are restricted to residents." The Martinez Court explained that "residence" requires "both physical presence and an intention to remain [domicile]." see id., at 330, and approved a Texas law that restricted eligibility for tuition-free education to families who met this minimum definition of residence, id., at 332 333.

While the physical presence element of a bona fide residence is easy to police, the subjective intent element is not. It is simply unworkable and futile to require States to inquire into each new resident's subjective intent to remain. Hence, States employ objective criteria such as durational residence requirements to test a new resident's resolve to remain before these new citizens can enjoy certain in-state benefits. Recognizing the practical appeal of such criteria, this Court has repeatedly sanctioned the State's use of durational residence requirements before new residents receive in-state tuition rates at state universities. *Starns v. Malkerson*, 401 U.S. 985 (1971), summarily aff'g 326 F. Supp. 234 (Minn. 1970) (upholding 1-year residence requirement for in-state tuition); *Sturgis v. Washington*, 414 U.S. 1057, summarily aff'g 368 F. Supp. 38 (WD Wash. 1973) (same). The Court has declared: "The State can establish such reasonable criteria for in-state status as to make virtually certain that students who are not, in fact, bona fide residents of the State, but have come there solely for educational purposes, cannot take advantage of the in-state rates." See *Vlandis v. Kline*, 412 U.S. 441, 453 454 (1973). The Court has done the same in upholding a 1-year residence requirement for eligibility to obtain a divorce in state courts, see *Sosna v. Iowa*, 419 U.S. 393, 406 409 (1975), and in upholding political party registration restrictions that amounted to a durational residency requirement for voting in primary elections, see *Rosario v. Rockefeller*, 410 U.S. 752, 760 762 (1973).
[*Saenz v. Roe*, 526 U.S. 473, 119 S.Ct. 1430, 143 L.Ed.2d. 635 (1999)]

The implications of the above are that:

1. The point of reference is the HUMAN and not any offices, agencies, or statuses he or she fills such as "taxpayer", "spouse", etc. under civil franchises. The U.S. Supreme Court held that the only "citizens" mentioned in the Constitution are HUMAN BEINGS and not artificial entities.

"Under our own systems of polity, the term 'citizen', implying the same or similar relations to the government and to society which appertain to the term, 'subject' in England, is familiar to all. Under either system, the term used is designed to apply to man in his individual character and to his natural capacities -- **to a being or agent [PUBLIC OFFICER!] possessing social and political rights and sustaining social, political, and moral obligations. It is in this acceptance only, therefore, that the term 'citizen', in the article of the Constitution, can be received and understood.** When distributing the judicial power, that article extends it to controversies between 'citizens' of different states. **This must mean the natural physical beings composing those separate communities, and can by no violence of interpretation be made to signify artificial, incorporeal, theoretical, and invisible creations. A corporation, therefore, being not a natural person, but a mere creature of the mind, invisible and intangible, cannot be a citizen of a state, or of the United States, and cannot fall within the terms or the power of the above mentioned article, and can therefore neither plead nor be impleaded in the courts of the United States.**"
[*Rundle v. Delaware & Raritan Canal Company*, 55 U.S. 80, 99 (1852) from dissenting opinion by Justice Daniel]

2. Any offices or civil statuses filled by the human being in the previous step have a domicile quite independent of the officer or agent filling them as men or women. The PUBLIC OFFICE or PUBLIC AGENCY they fill through consent should always be distinguished separately from the OFFICER filling said office or agency. This gives rise to the PUBLIC "person" and the PRIVATE person respectively.
3. Since DOMICILE is voluntary, even CONSTITUTIONAL nationality and state citizenship is voluntary.
4. It also implies that one can be BORN in a place without being a STATUTORY "citizen" there, if one does not have a domicile there. See:

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

12.7.3 **"Domicile" and "residence" compared**

Now we'll examine and compare the word "domicile" with "residence" to put it into context within our discussion:

domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. *Smith v. Smith*, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often

controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges. The established, fixed, permanent, or ordinary dwellingplace or place of residence of a person, as distinguished from his temporary and transient, though actual, place of residence. It is his legal residence, as distinguished from his temporary place of abode; or his home, as distinguished from a place to which business or pleasure may temporarily call him. See also Abode; Residence.

"Citizenship," "habitation," and "residence" are severally words which in particular cases may mean precisely the same as "domicile," while in other uses may have different meanings.

"Residence" signifies living in particular locality while "domicile" means living in that locality with intent to make it a fixed and permanent home. Schreiner v. Schreiner, Tex.Civ.App., 502 S.W.2d. 840, 843.

For purpose of federal diversity jurisdiction, "citizenship" and "domicile" are synonymous. Hendry v. Masonite Corp., C.A.Miss., 455 F.2d. 955.
[Black's Law Dictionary, Sixth Edition, p. 485]

Note the word "permanent" used in several places above. Note also that in the above definition that the taxes one pays are based on their "domicile" and "residence". Here is what it says again:

"The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges."

Below is what a famous legal publisher has to say about the term "residence" in relation to "domicile" and "citizenship":

The general rule is that a person can maintain as many residences in as many states or nations as he pleases, and can afford, but that only place can qualify as that person's "domicile". This is because the law must often have, or in any event has come to insist on, one place to point to for any of a variety of legal purposes.

A person's "domicile" is almost always a question of intent. A competent adult can, in our free society, live where she pleases, and we will take her "domicile" to be wherever she does the things that we ordinarily associate with "home": residing, working, voting, schooling, community activity, etc.

One resides in one's domicile indefinitely, that is, with no definite end planned for the stay. While we hear "permanently" mentioned, the better word is "indefinitely". This is best seen in the context of a change of domicile.

In the United States, "domicile" and "residence" are the two major competitors for judicial attention, and the words are almost invariably used to describe the relationship that the person has to the state rather than the nation. We use "citizenship" to describe the national relationship, and we generally eschew "nationality" (heard more frequently among European nations) as a descriptive term.
[Conflicts in a Nutshell, Second Edition; David D. Siegel, West Publishing, 1994, ISBN 0-314-02952-4, pp. 14-15]

These issues are very important. To summarize the meaning of "domicile" succinctly then, one's "domicile" is their "legal home". One's "domicile" is the place where we claim to have political and legal allegiance to the courts and the laws. Since allegiance must be exclusive, then we can have only one "domicile", because no man can serve more than one master as revealed in Luke 16:13. Since the first four Commandments of the Ten Commandments say that Christians can only have allegiance to "God" and His laws in the Holy Book, then their only "domicile" is Heaven based on allegiance alone.

12.7.4 Christians cannot have an earthly "domicile" or "residence"

We said earlier that the word "domicile" implied a "permanent legal home". Now for the \$64,000 question: "If you are a Christian and God says you are a citizen of heaven and not of earth, then where is your permanent domicile from a legal perspective? Where is it that you should 'intend' to live as a Christian?" The answer is that it is in heaven, and not anywhere on earth! Here are some reasons why:

"For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ"
[Philippians 3:20]

"Now, therefore, you are no longer strangers and foreigners, but fellow citizens with the saints and members of the household of God."
[Ephesians 2:19, Bible, NKJV]

1 "These all died in faith, not having received the promises, but having seen them afar off were assured of them,
2 embraced them and confessed that they were strangers and pilgrims on the earth."
3 [Hebrews 11:13]

4 "Beloved, I beg you as sojourners and pilgrims, abstain from fleshly lusts which war against the soul..."
5 [1 Peter 2:11]

6 Furthermore, if "the wages of sin is death" (see Romans 6:23) and you are guaranteed to die eventually and soon because of
7 your sin, then can anything here on earth be called "permanent" in the context of God's eternal plan? Why would anyone
8 want to "intend" to reside permanently in a place controlled mainly by Satan and which is doomed to eventual destruction?
9 If you look in the book of Revelation, you will find that the earth will be completely transformed when Jesus returns to
10 become a new and different earth, so can our present earth even be called "permanent"? The answer is NO. To admit that
11 your physical or spiritual "domicile" or your "residence" is here on earth and/or is "permanent" is to admit that there is no
12 God and no Heaven and that life ends both spiritually and physically when you die! You are also admitting that the only
13 thing even close to being permanent is the short life that you have while you are here. Therefore, as a Christian, you can't
14 have a "domicile" or a "residence" anywhere on the present earth from a legal perspective without blaspheming God.
15 Consequently, it also means that you can't be subject to taxes upon your person based on having a "domicile" or "residence"
16 in any earthly jurisdiction: state or federal. You are a child of God and you are His "bondservant" and "fiduciary" while you
17 are here. Unless the government can tax "God", then it can't tax you acting as His agent and fiduciary:

18 "For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as free, yet
19 not using liberty as a cloak for vice, but as bondservants of God."
20 [1 Peter 2:15-16, Bible, NKJV]

21 You are "just passing through". This life is only a temporary test to see whether you will evidence by your works the saving
22 faith you have which will allow you to gain entrance into Heaven and the new earth God will create for you to dwell in
23 mentioned in Rev. 21:1.

24 The definition of "domicile" above establishes also that "intent" is an important means of determining domicile as follows:

25 "...the place to which he intends to return even though he may actually reside elsewhere".
26 [Black's Law Dictionary, Sixth Edition, p. 485, under "domicile"]

27 So once again as a Christian, the only place you should want to inhabit or "intend" to return to is Heaven, because the present
28 earth is a temporal place full of sin and death that is ruled exclusively by Satan. Your proper biblical and legal "intent" as a
29 person whose exclusive allegiance is to God should therefore be to return to Heaven and to leave the present corrupted earth
30 as soon as possible and as God in His sovereignty allows. God has prepared a mansion for you to live in with the Father, and
31 that mansion cannot be part of the present corrupted earth:

32 "In My [Jesus'] Father's house are many mansions; if it were not so, I would have told you. I go to prepare a
33 place for you. And if I go and prepare a place for you, I will come again and receive you to Myself; that where I
34 am, there you may be also. And where I go you know, and the way you know."
35 [John 14:2-4, Bible, NKJV]

36 So why don't they teach these things in school? Remember who runs the public schools?: Your wonderful state government.
37 Do you think they are going to volunteer to clue you in to the fact that you're the sovereign in charge of the government and
38 don't have to put up with being their slave, which is what their legal treachery has made you into? The only kind of
39 volunteering they want you to do is to volunteer to be subject to their corrupt laws and become a "taxpayer", which is a person
40 who voluntarily enlisted to become a whore for the government as you will find out in chapter 5. Even many of our Christian
41 schools have lost sight of the great commission and awesome responsibility they have to teach our young people the profound
42 truths in the Bible and this book in a way that honors and glorifies God and allows them to be the salt and light of the world.

43 12.8 "Citizen" and "resident"¹⁰¹

44 Next, we must analyze the civil status of people in states of the Union. We will prove that they are not "citizens" or "residents"
45 under the laws of Congress and consequently, that the only thing left for them to be is "non-resident non-persons".

¹⁰¹ Source: Great IRS Hoax, Form #11.302, Section 4.10; <http://sedm.org/Forms/FormIndex.htm>.

12.8.1 **“Resident” defined generally**

We are all the time being asked “are you a resident of the state of Illinois?” (or whatever State) and we always answer “yes”. But are we really? Let us take a much closer look and see.

Black’s Law Dictionary Sixth Edition, page 1309:

Resident. “Any person who occupies a dwelling within the State, has a present intent to remain within the State for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence within the State together with indicia that his presence within the State is something other than merely transitory in nature. The word “resident” when used as a noun means a dweller, habitant or occupant; one who resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one who resides or abides. *Hanson v. P.A. Peterson Home Ass’n*, 35 Ill.App.2d. 134, 182 N.E.2d. 237, 240 [Underlines added]

Word “resident” has many meanings in law, largely determined by statutory context in which it is used. *Kelm v. Carlson*, C.A.Ohio, 473, F.2d. 1267, 1271 [Underline added]
[Black’s Law Dictionary Sixth Edition, p. 1309]

Did you notice the distinct use of “the State” in the above definition? That was no accident. Below are a few clues to its meaning from federal statutes, which is where the above definition says we should look:

26 U.S.C. Sec. 7701(a)(10): State

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

8 U.S.C. Sec. 1101(a)(36): State [citizenship and naturalization]

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

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.

The above cites are definitions of “State” from federal law, but even most state income tax statutes agree with this definition! Below is the California Revenue and Taxation Code definition of “State”:

California Revenue and Taxation Code

6017. “In this State” or “in the State” means within the exterior [outside] limits of the [Sovereign] state of California and includes [only] all territory within these limits owned by or ceded to the United States

17018. “State” includes the District of Columbia, and the possessions of the United States.
[which don’t include the 50 sovereign states but do include federal areas within those states]

The sovereign 50 Union states are NOT territories or possessions of the “United States”. The states are sovereign over their own territories. The “State” mentioned above in the California Revenue and Taxation Code is a federal enclave within the exterior boundaries of the California Republic. People living within these areas are “residents” under the Internal Revenue Code and in that condition, they live in the “federal zone”.

The document upon which the founders wrote our Constitution, and which is mentioned in Article 1, Section 8, Clause 10, confirms that the term “resident” refers ONLY to aliens domiciled within the territory of a nation. Below is what it says in Book 1, Chapter 19, section 213, page 87:

“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have

1 *been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are*
2 *subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of*
3 *perpetual residence given them by the State passes to their children."*
4 *[The Law of Nations, Book I, Chapter 19, Section 213, Vattel, p. 87]*

5 You can read excerpts from the above book pertaining to the term "resident" for yourself at:

6 <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-LawOfNations.pdf>

7 12.8.2 "Domiciliary" v. "Resident"

8 The most instructive case that describes WHEN one has a domicile in a specific place and which distinguishes "domiciliary"
9 from "resident" is District of Columbia v. Murphy, 314 U.S. 441 (1941). Recall that the Internal Revenue Code Subtitle A
10 income tax is upon STATUTORY "residents", including American born parties who are "resident" in foreign countries. The
11 tax is NOT upon their domicile but their "residence", which means the temporary abode or "tax home" (26 U.S.C. §911) of
12 a STATUTORY "alien". All of the "persons" mentioned in 26 U.S.C. §911 are ALIENS, including the "citizens"
13 therein mentioned, because such "citizens" are in fact "aliens" in relation to the foreign country they are in and interface to
14 the Internal Revenue Code through a tax treaty WITH that foreign country. That tax treaty, in fact, constitutes an excise
15 taxable "benefit" for those STATUTORY "citizens" born in the federal zone and travelling abroad while domiciled in the
16 federal zone. Layered on top of the "national" income tax (not "federal", but "national", meaning federal zone) enforced
17 upon "residents" of the federal zone is the income tax imposed MUNICIPALLY upon those DOMICILED rather than
18 "RESIDENT" locally. This case shows how these two factors work together to determine I.R.C. tax liability and
19 MUNICIPAL tax liability.

20 District of Columbia v. Murphy, 314 U.S. 441 (1941) involved TWO parties in opposite circumstances:

- 21 1. Respondent 58 came to the District of Columbia in 1935 to work as an economist in the Treasury Department. He
22 maintained a domicile in the state of Michigan throughout his time in D.C. and continued to be a registered voter. He
23 owned no property in Michigan or D.C. but had the intention of remaining.
- 24 2. Respondent 59 lived in the District of Columbia 26 years after coming from Pennsylvania to accept a clerical position
25 of indefinite tenure under the Civil Service in the Patent Office. Shortly after marriage the couple purchased as a
26 home, premises at 1426 Massachusetts Avenue, S.E., in the District of Columbia, in which respondent still lived. In
27 about 1925, he purchased a lot at "Selby on the Bay" in nearby Maryland, and before his wife's death he bought a
28 building lot in the District of Columbia, acting on his wife's pleas for a summer place and a better residence. He agreed
29 with his wife that, on his retirement, six months would be spent at Selby. He testified that he never desired to purchase
30 the lot in the District of Columbia, but did so at the insistence of his wife. He put a "For Sale" sign on it when she died,
31 and both lots, which he still owns, are up for sale. He has deposits in three Washington financial institutions and owns
32 first trust notes on property located in Maryland and Virginia. Respondent had resided in Pennsylvania from birth until
33 he left for Washington. He claimed as his "legal residence" the residence of his parents in Harrisburg, where they still
34 keep intact his room in which are kept some of his clothes and childhood toys. Though paying nothing as rent or for
35 lodging, he has from time to time made presents of money to his parents. He has visited his parents' home in
36 Harrisburg over week ends at least eight times a year, and has been there annually between Christmas and the New
37 Year. A registered voter in Pennsylvania, he has voted in all its general elections since he became of age. He paid the
38 Pennsylvania poll tax until it was superseded by an occupational tax, which he has also paid. Payment of such taxes
39 was a prerequisite to voting. He owns jointly with his father a note secured by a mortgage on Pennsylvania real estate.
40 Respondent testified that he expected to retire from Civil Service in four years and intended then to sell his house and
41 "leave Washington."

42 The Board found "as a fact" that, at the end of one year after he came to the District in 1914, respondent "had an 449*449
43 intention to remain and make his home in the District of Columbia for an indefinite period of time and that intention remained
44 with him, at least until the death of his wife." As in No. 58, it considered itself bound by the *Sweeney* case, *supra*,¹⁰² and
45 accordingly held "as a matter of law" that the petitioner was not domiciled in the District on December 31, 1939, and never
46 had been.

¹⁰² *Sweeney v. District of Columbia*, 72 App. D.C. 30, 113 F.2d. 25, certiorari denied, 310 U.S. 631.

1 The decisions in both cases were affirmed on review by the United States Court of Appeals for the District of Columbia. 73
2 App.D.C. 345, 347, 119 F.2d. 449, 451. The cases were brought here on writs of certiorari because of the importance of the
3 questions involved. 313 U.S. 556.

4 Although the District of Columbia Income Tax Act made "domicile" the fulcrum of the income tax, the first ever imposed in
5 the District, it set forth no definition of that word. To ascertain its meaning we therefore consider the Congressional history
6 of the Act, the situation with reference to which it was enacted, and the existing judicial precedents, with which Congress
7 may be taken to have been familiar in at least a general way. United States v. Dickerson, 310 U.S. 554, 562.

8 Below is how Congress explained the applicability of the income tax in dispute:

9 *The conference agreement was presented to the Senate by Senator Overton, chairman of the Senate conferees,*
10 *with the following explanation: "Mr. President, I now call attention to the fact that the individual income tax is*
11 *imposed only on those domiciled in the District of Columbia. It, therefore, necessarily excludes from its imposition*
12 *all Senators and Members of the House of Representatives, the President of the United States, all Cabinet officers,*
13 *and Federal employees who have been brought into the District from the various States of the Union to serve*
14 *their country in the National Capital, provided such employees have not of their volition surrendered their*
15 *domiciles in the States and have voluntarily acquired domiciles within the District of Columbia." 84 Cong. Rec.*
16 *8824. Senator Overton also stated: "I took the position before the District of Columbia Committee and in*
17 *conference that I would not support any legislation which would exempt Senators and Members of the House of*
18 *Representatives and their official force from an income tax in the District of Columbia but would impose it on all*
19 *others. I then took the position in conference that if we imposed an income tax only on those domiciled within*
20 *the District, then we would be imposing it only on those who of their own volition had abandoned their*
21 *domiciles in the States of their origin and had elected to make their permanent home or domicile here in the*
22 *District of Columbia. Such persons, it may be justly contended, have no cause to complain against an income*
23 *tax that is imposed upon them only because they have 451*451 chosen to establish within the District of*
24 *Columbia their permanent¹⁰³ places of abode and to abandon their domiciles within the States." 84 Cong. Rec.*
25 *8825.*

26 *In the House, Representative Nichols, chairman of the House conferees, and also chairman of the House District*
27 *Committee in charge of fiscal affairs, submitted the conference report and stated: "Since the question of the effect*
28 *of the word 'domicile' in this act has been raised, I think the House would probably like to have the legal definition*
29 *read: Domicile is the place where one has his true, fixed, permanent home and principal establishment and*
30 *to which, whenever he is absent, he has the intention of returning, and where he exercises his political rights.¹⁰⁴*
31 *... There must exist in combination the fact of residence and animus manendi —' which means residence and*
32 *his intention to return [sic]; so that under this definition he could certainly live in the District of Columbia and*
33 *have his legal domicile in any other State in the United States." 84 Cong. Rec. 8974.*

34 *Representative Bates, another of the House conferees, stated in response to a question regarding the possibility*
35 *of triple taxation, "We raised that particular point [in conference] because we are much concerned about how*
36 *those who come from our States would be affected by the income-tax provisions of the new law, and it was*
37 *distinctly 452*452 understood that in this bill there should be no triple taxation .. ." 84 Cong. Rec. 8973.*

38 *The unusual character of the National Capital, making the income tax a "very explosive and controversial*
39 *item,"¹⁰⁵ was vividly before the Congress, and must also be considered in construing the statute imposing the tax.*

40 *The District of Columbia is an exceptional community. It is not a local municipal authority, but was established*
41 *under the Constitution as the seat of the National Government. Those in Government service here are not engaged*
42 *in local enterprise, although their service may be localized. Their work is that of the Nation, and their pay comes*
43 *not from local sources but from the whole country. Because of its character as a Federal City, there is no local*
44 *political constituency with whose activities those living in it may identify themselves as a symbol of their*
45 *acceptance of a local domicile.*

46 *Not all who flock here are birds of a feather. Some enter the Civil Service, finding tenure and pay there more*
47 *secure than in private enterprise. Political ties are of no consequence in obtaining or maintaining their positions.*
48 *At the other extreme are those who hold appointive office at the pleasure of the appointing officer. These latter,*
49 *as well as appointive officers with definite but unprotected tenure, and all elective officers, usually owe their*
50 *presence here to the intimate and influential part they have played in community life in one of the States.*

¹⁰³ We do not understand "permanent" to have been used in a literal sense. Of course it cannot be known without the gift of prophecy whether a given abode is "permanent" in the strictest sense. But beyond this, it is frequently used in the authorities on domicile to describe that which is not merely "temporary," or to describe a dwelling for the time being which there is no presently existing intent to give up. And further, compare a statement by Representative Dirksen on the floor of the House, 84 Cong. Rec. 8973.

¹⁰⁴ Exercise of political rights elsewhere cannot be considered as meant to be conclusive on the issue of taxability in the District. See statement by Representative Dirksen on the floor of the House. Ibid.

¹⁰⁵ 84 Cong. Rec. 8972.

1 Relatively few persons here in any branch of the Government service can truthfully and accurately lay claim to
2 an intention to sever themselves from the service on any exact date. Persons in all branches usually desire, quite
3 naturally and properly, to continue family life and to have the comforts of a domestic establishment for whatever
4 may be the term of their stay here. This is true of 453*453 many Senators and Congressmen, cited by Senator
5 Overton as typical of those whom the limitation of the statute to persons "domiciled" here "necessarily excludes."

6 Turning to the judicial precedents for further guidance in construing "domicile" as used in the statute, we find it
7 generally recognized that one who comes to Washington to enter the Government service and to live here for its
8 duration does not thereby acquire a new domicile. More than a century ago, Justice Parker of New Hampshire
9 observed that "It has generally been considered that persons appointed to public office under the authority of the
10 United States, and taking up their residence in Washington for the purpose of executing the duties of such office,
11 do not thereby, while engaged in the service of the government, lose their domicile in the place where they before
12 resided, unless they intend on removing there to make Washington their permanent¹⁰⁶ residence." See Atherton v.
13 Thornton, 8 N.H. 178, 180. By and large, subsequent cases have taken a like view.¹⁰⁷ It should also be observed
14 454*454 that a policy against loss of domicile by sojourn in Washington is expressed in the constitutions and
15 statutes of many States.¹⁰⁸ Of course, no individual case, constitution, or statute is controlling, but the general
16 trend of these authorities is a significant recognition that the distinctive character of Washington habitation for
17 federal service is meaningful to those who are served as well as to those in the service.

18 From these various data on Congressional intent, it is apparent that the present cases are not governed by the
19 tests usually employed in cases where the element of Federal service in the Federal City is not present.¹⁰⁹ We
20 hold that a man does not acquire a domicile in the District simply by coming here to live for an indefinite period
21 of time while in the Government service. A contrary decision would disregard the statements made on the floor
22 of Congress as to the meaning of the statute, fail to give proper weight to the trend of judicial decisions, with
23 which Congress should be taken to have been cognizant, and result in a wholesale finding of domicile on the part
24 of Government servants quite obviously at variance with Congressional policy. Further, Congress did not intend
25 that one living here indefinitely while in the Government service be held domiciled here simply because he does
26 not maintain a domestic establishment at the place he hails from. Such a rule would result in taxing those unable
27 to maintain two establishments, and exempting those able to meet such a burden — thus reversing the usual
28 philosophy of income tax as one based on ability to pay.

29 On the other hand, we hold that persons are domiciled here who live here and have no fixed and definite intent
30 to return and make their homes where they were formerly 455*455 domiciled.¹¹⁰ A decision that the statute lays
31 a tax only on those with an affirmative intent to remain here the rest of their days would be at odds with the
32 prevailing concept of domicile, and would give the statute scope far narrower than Congress must have intended.

33 Cases falling clearly within such broad rules aside, the question of domicile is a difficult one of fact to be settled
34 only by a realistic and conscientious review of the many relevant (and frequently conflicting) indicia of where a
35 man's home¹¹¹ is and according to the established modes of proof.
36 [*District of Columbia v. Murphy*, 314 U.S. 441, 450-451 (1941)]

37 From this case, we learn that:

- 38 1. One does not acquire a domicile in the District of Columbia, within the meaning of the District of Columbia Income
39 Tax Act, merely by coming to the District to live for an indefinite period while in the Government service. P. 453.
- 40 2. The Act does not intend that one living in the District of Columbia indefinitely, while in the Government service, shall
41 be held domiciled there simply because he does not maintain a domestic establishment at the place from which he
42 came. P. 454.
- 43 3. Persons are domiciled in the District of Columbia, within the meaning of the Act, who live there and have no fixed and
44 definite intent to return to their former domiciles and make their homes there. P. 454.
- 45 4. The place where a man lives is, *prima facie*, his domicile. P. 455.

¹⁰⁶ See note 2, *supra*.

¹⁰⁷ Walden v. Canfield, 2 Rob. (La.) 466; Lesh v. Lesh, 13 Pa. Dist. Ct. 537; see Woodworth v. St. Paul, M. & M. Ry. Co., 18 F. 282, 284; Commonwealth v. Jones, 12 Pa.St. 365, 371; cf. Newman v. United States, 43 App.D.C. 53, 70; reversed on another ground, 238 U.S. 537; Deming v. United States, 59 App. D.C. 188, 37 F.2d. 818; Campbell v. Ramsey, 150 Kan. 368, 388, 92 P.2d. 819; Hannon v. Grizzard, 89 N.C. 129. But cf. Bradstreet v. Bradstreet, 18 D.C. 229, 7 Mackey 229; Sparks v. Sparks, 114 Tenn. 666, 88 S.W. 173.

¹⁰⁸ 1 Beale, Conflict of Laws, p. 172, note 2.

¹⁰⁹ Cf. Williamson v. Osenton, 232 U.S. 619, 624; Gilbert v. David, 235 U.S. 561.

¹¹⁰ This is not inconsistent with our holding that domicile here does not follow from mere indefiniteness of the period of one's stay. While the intention to return must be fixed, the date need not be; while the intention to return must be unconditional, the time may be, and in most cases of necessity is, contingent. The intention must not waver before the uncertainties of time, but one may not be visited with unwelcome domicile for lacking the gift of prophecy.

¹¹¹ Of course, this term does not have the magic qualities of a divining rod in locating domicile. In fact, the search for the domicile of any person capable of acquiring a domicile of choice is but a search for his "home." See Beale, Social Justice and Business Costs, 49 Harv. L. Rev. 593, 596; 1 Beale, Conflict of Laws, §19.1.

- 1 5. The taxing authority is warranted in treating as *prima facie* taxable any person quartered in the District of Columbia on
2 tax day whose status it deems doubtful. P. 455.
- 3 6. In applying this Act, the taxing authority need not find the exact time when the attitude and relationship of person to
4 place which constitute domicile were formed. It is enough that they were formed before the tax day. P. 455.
- 5 7. If one has at any time become domiciled in the District of Columbia, it is his burden to establish any change of status
6 upon which he relies to escape the tax. P. 456.
- 7 8. In order to retain his former domicile, one who comes to the District to perform Government service must always have
8 a fixed and definite intent to return and to take up his home there when separated from the service. A mere sentimental
9 attachment will not hold the old domicile. P. 456.
- 10 9. Whether or not one votes where he claims domicile is highly relevant but not controlling. P. 456.
- 11 10. Of great significance to the question of domicile in the District of Columbia is the nature of the position which brings
12 one to or keeps him in the service of the Government. P. 457.
- 13 11. Manner of living in the District and many other considerations touching relationships, social connections and activities
14 of the person concerned, are suggested in the opinion as among the considerations which are relevant to a
15 determination of the question of domicile. P. 457. 73 App.D.C. 345, 347, [119 F.2d. 449, 451](#), reversed.

16 First, the Murphy case exemplified the importance of the necessary facts, personal knowledge and actual establishment of an
17 individual's domicile as respects the DC income tax act. If the targeted individuals were domiciled in DC on the last day of
18 the taxable year, those individuals were liable to the tax, as the tax was imposed on the taxable income of any individual
19 domiciled in DC on "tax day". It is that simple.

20 Since Congress has exclusive legislative jurisdiction over the "District" (see Art. 1 Sec. 8 Cl. 17) it certainly had the "power"
21 to enact such a tax on citizens domiciled in the District. In fact, the constitutionality of the tax was not ever put in issue. **The**
22 **issue in the case turned on whether Mr. Murphy was resident in DC or domiciled there for purposes of that DC**
23 **("federal") income tax act. His domicile was held to be in Pennsylvania by the Supreme Court, thus exempting him**
24 **from the DC Income Tax.**

25 Moreover, there are two fairly instructive Revenue Rules spot on the topic of "wherever resident". See Rev.Rul. 489 and
26 Rev.Rul. 357 as follows:

27 *No provision of the Internal Revenue Code or the regulations thereunder holds that a citizen of the United States*
28 *is a resident of the United States for purposes of its tax. Several sections of the Code provide Federal income tax*
29 *relief or benefits to citizens of the United States who are residents without the United States for some specified*
30 *period. See sections 911, 934, and 981. These sections give recognition to the fact that not all the citizens of the*
31 *United States are residents of the United States.*
32 *[Rev.Rul. 75-489, p. 511]*

33 As regards additional support, see Rev. Rul. 75-357 at p. 5, as follows:

34 *Sections 1.1-1(b) and 1.871-1 of the Income Tax Regulations provide that all citizens of the United States,*
35 *wherever resident, and all resident alien individuals are liable to the income taxes imposed by the Internal*
36 *Revenue Code whether the income is received from sources within or without the United States. See, however,*
37 *section 911 of the Code. (Emphasis added.)*
38 *[Rev.Rul. 75-357, p. 5]*

39 Being that Rev. Rul. 75-357 quotes 26 C.F.R. § 1.1-1(b) directly, and duly informs every reader to see, 26 U.S.C. § 911, I
40 believe we should visit 26 U.S.C. § 911 and its regulations to locate the appropriate application of the ***wherever resident***
41 feature in that section of federal law. See 26 U.S.C. § 911(d)(1)(A) as follows:

42 (d) Definitions and special rules — For purposes of this section —

43 (1) Qualified individual — The term "qualified individual" means an individual whose tax home is in a foreign
44 country and who is —

45 (A) a citizen of the United States and establishes to the satisfaction of the Secretary that he has been a bona
46 fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year.
47 [26 U.S.C. §911(d)(1)(A)]

48 Additionally, as we know, 26 C.F.R. §1.1-1(b) states,

"All citizens of the United States, wherever resident, are liable to the income taxes imposed by the Internal Revenue Code whether the income is received from sources within or without the United States."
[26 C.F.R. §1.1-1(b)]

The regulations to section 911 make the distinction between where income is received as opposed to where services are performed. See:

26 C.F.R. §1.911-3 Determination of amount of foreign earned income to be excluded.

(a) Definition of foreign earned income.

For purposes of section 911 and the regulations thereunder, the term "foreign earned income" means earned income (as defined in paragraph (b) of this section) from sources within a foreign country (as defined in §1.911-2(h)) that is earned during a period for which the individual qualifies under §1.911-2(a) to make an election. Earned income is from sources within a foreign country if it is attributable to services performed by an individual in a foreign country or countries. The place of receipt of earned income is immaterial in determining whether earned income is attributable to services performed in a foreign country or countries.

The Murphy case also points out the utter arrogance, conceit, and hypocrisy of the federal courts because:

1. Choosing a civil domicile is how we nominate a protector and become a "customer" of government CIVIL protection.
2. We don't become a "citizen" or "resident" under the civil statutes of a specific government UNTIL we VOLUNTEER to become such a "customer".
3. If in fact the government is one of delegated powers, WE, and not the GOVERNMENT who serves us, have a right to choose NOT to be a "customer". This right derives from:
 - 3.1. Your First Amendment right to associate or not associate.
 - 3.2. Your right to contract or not contract. The civil statutes are what the U.S. Supreme court calls a "social compact", meaning a "contract" to procure CIVIL protection. You have a right NOT to be party to this CIVIL contract or compact.
4. Those who are NOT party to this contract and not a "customer" of civil statutory protection are:
 - 4.1. STATUTORY "non-resident non-persons" from a civil perspective.
 - 4.2. "stateless" from the civil statutory perspective in relation to the government they are party to.
 - 4.3. NOT "represented" by any elected official, because they are NOT even eligible to vote. DOMICILE is a prerequisite to eligibility to vote.
 - 4.4. Not statutory "taxpayers" and may not be taxed, because taxation without representation is the reason for the American Revolution in 1776.

"If money is wanted by rulers who have in any manner oppressed the People, they may retain it until their grievances are redressed, and thus peaceably procure relief, without trusting to despised petitions or disturbing the public tranquility."
["Continental Congress To The Inhabitants Of The Province Of Quebec." Journals of the Continental Congress. 1774 -1789. Journals 1: 105-13.]

5. The court implies the right to decide whether someone is such a "customer" WITHOUT the need to provide express evidence of their consent in proving the domicile of the party. Recall from the Declaration of Independence that ALL "just" powers of government derive the CONSENT of the people.

[DECLARATION OF INDEPENDENCE, 1776](#)

"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed."
[[Declaration of Independence, 1776](#)]

Anything that does not derive from EXPRESS WRITTEN CONSENT is therefore inherently UNJUST. Therefore, every assertion of CIVIL authority requires express evidence of written consent on the record of the proceeding. The government imposes the same burden upon those who are suing it civilly and assert official, judicial, and sovereign immunity if such consent is NOT demonstrated. Therefore, under the concept of equal protection and equal treatment, the GOVERNMENT has the SAME burden of proof. For details, see:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

6. The court not once mentioned how such consent can be or is procured, and without doing so, the public are deprived of the constitutional requirement for HOW consent is procured and whether EXPRESS NON-CONSENT can trump IMPLIED CONSENT. All of the factors they mention in determining civil domicile of the party do NOT derive DIRECTLY from consent and therefore are IRRELEVANT in proving the SAME kind of EXPRESS WRITTEN CONSENT the government demands when you are suing them.
7. If the court will not enforce YOUR sovereign immunity as indicated above, any attempt to enforce THEIRS is hypocritical, suspect, and violates the constitutional requirement for equal protection and equal treatment as explained in:

Requirement for Equal Protection and Equal Treatment, Form #05.033
<http://sedm.org/Forms/FormIndex.htm>

If you would like to know more about why state nationals are not “residents” and therefore NOT statutory “taxpayers” under the Internal Revenue Code Subtitle A, See:

Flawed Tax Arguments to Avoid, Form #08.004, Section 8.20: The phrase “wherever resident” in 26 C.F.R. §1.1-1 means WHEREVER LOCATED, not WHEREVER DOMICILED OR LOCATED ABROAD
<http://sedm.org/Forms/FormIndex.htm>

12.8.3 You’re NOT a STATUTORY “resident” if you were born or naturalized in America and are domiciled in a state of the Union protected by the Constitution

There is much which can be said about our earlier legally acceptable definition of the term “resident” from Black’s Law Dictionary, but one thing which is perfectly clear, nowhere does it say a word about a “resident” being a Citizen, of anything. As a matter of fact if you are not a citizen, then there is only one other thing you can be, and that is an alien. It does not matter what other name they might decide to call it. Here then is an example of its usage:

Let’s say, for whatever reason, you move to France for a time. First, it is obvious you are an alien to France. Right? After having moved to France you then become a resident of France.

Why are you a resident of France? Because you are now living there, but you still are not a citizen. Why are you not a citizen of France? Because you are an alien. So, it goes that a resident is an alien. Why? Because he is not a citizen, hence the term resident alien. Get it?

Now, the question becomes: what are you when you answer to the question “are you a resident of the state of Illinois?” like we do when we go to the Motor Vehicle Dept. Are you not declaring that you are a privileged person domiciled on federal territory or representing an office domiciled on federal territory and therefore devoid of rights? Well that is exactly what you are doing. Why is this important? Because, by either wrongfully declaring your domicile or citizenship or signing up for franchises only available to those who are ALREADY public offices in the government, we are surrendering all of our constitutional rights. [Whoops]

So, if you are a Citizen of any one of the several states of the Union, then you are not an alien and therefore not a “resident”. You then have your full Constitutional Rights, which includes the Right to “Liberty”, which is the Right to travel FREELY amongst the several States, untaxed and unlicensed.

You simply cannot regulate a Right. If you could it wouldn't be a Right, it would be a privilege. Our Creator granted these Rights to us, and no man or government can legislate or regulate an (unalienable) Right. The government can only legislate and regulate the exercise of benefits offered by their “statutes”, which can only offer immunities and privileges, but not bona fide Rights. Hence all the trickery to coerce you into saying you are something you are not.

We must stop looking to Webster's Dictionary for the legal definitions. Buy a copy of Black’s Law Dictionary – it is there that you will find a whole new world of meaning. The biggest trick of all has been to redefine common, every day terms to mean something else within the statute-laws, and you didn't know they did it [to you], did you.. that is, until you read this book?

1 *"The sovereignty has been transferred from one man to the collective body of the people - and he who before was*
2 *a 'subject of the king' is now 'a citizen of the State'."*
3 *[State v. Manuel, North Carolina, Vol. 20, Page 121 (1838)] [Underline added]*

4 Think about it. The Constitution talks about Citizens. Why then do state governments feel the need to change it to "residents"?
5 It just seems that to be clear and unambiguous, they would have used the same words and phrases already understood and
6 accepted and stated as part of the Constitution and the Bill of Rights.

7 Oh, by the way, here is the definition of a resident alien:

8 *Resident alien. "One, not yet a citizen of this country, who has come into the country from another with the intent*
9 *to abandon his former citizenship and to reside here."*
10 *[Black's Law Dictionary Sixth Edition, p. 1309, underlines added]*

11 Remember the phrase "transitory in nature" in the above definition of a resident? The nature part is the Creator. As a child of
12 God we are merely traveling through life ("Liberty"), hopefully on our way to the great beyond, which is the transitory part.
13 But, if you claim to be a "resident" you are not a child of God and therefore not a Sovereign American of the State, and
14 therefore an alien of God, who has NO CONSTITUTIONAL RIGHTS. This is accomplished when we accept the term
15 "person" as underlined in the above definition of the term "resident", and as you will also come to realize, this too is a trick
16 to coerce you into subjection to government regulation.

17 12.8.4 You're not a STATUTORY "citizen" under the Internal Revenue Code¹¹²

18 *"Unless the defendant can prove he is not a citizen of the United States** [under 8 U.S.C. §1401 and NOT the*
19 *constitution], the IRS has the right to inquire and determine a tax liability."*
20 *[U.S. v. Slater, 545 Fed.Supp. 179,182 (1982).]*

21 There are TWO contexts in which one may be a "citizen", and these two contexts are mutually exclusive and not overlapping:

- 22 1. Statutory: Relies on statutory definitions of "United States", which mean federal territory that is no part of any state of
23 the Union.
- 24 2. Constitutional. Relies on the Constitutional meaning of "United States", which means states of the Union and excludes
25 federal territory.

26 Within the field of citizenship, CONTEXT is everything in discerning the meaning of geographical terms. By "context", we
27 mean ONE of the two contexts as indicated above:

28 *"Citizenship of the United States is defined by the Fourteenth Amendment and federal statutes, **but the***
29 ***requirements for citizenship of a state generally depend not upon***
30 ***definition but the constitutional or statutory context in which the term is***
31 ***used. Risewick v. Davis, 19 Md. 82, 93 (1862); Halaby v. Board of***
32 ***Directors of University of Cincinnati, 162 Ohio.St. 290, 293, 123 N.E.2d***
33 ***3 (1954) and authorities therein cited.***

34 *The decisions illustrate the diversity of the term's usage. In Field v. Adreon, 7 Md. 209 (1854), our predecessors*
35 *held that an unnaturalized foreigner, residing and doing business in this State, was a citizen of Maryland within*
36 *the meaning of the attachment laws. The Court held that the absconding debtor was a citizen of the State for*
37 *commercial or business purposes, although not necessarily for political purposes. Dorsey v. Kyle, 30 Md. 512,*
38 *518 (1869), is to the same effect. Judge Alvey, for the Court, said in that case, that 'the term citizen, used in the*
39 *formula of the affidavit prescribed by the 4th section of the Article of the Code referred to, is to be taken as*
40 *synonymous with inhabitant or permanent resident.'*

41 *Other jurisdictions have equated residence with citizenship of the state for political and other non-commercial*
42 *purposes. In re Wehlitz, 16 Wis. 443, 446 (1863), held that the Wisconsin statute designating 'all able-bodied,*
43 *white, male citizens' as subject to enrollment in the militia included an unnaturalized citizen who was a resident*
44 *of the state. 'Under our complex system of government,' the court said, 'there may be a citizen of a state, who*
45 *is not a citizen of the United States in the full sense of the term.' McKenzie v. Murphy, 24 Ark. 155, 159 (1863),*
46 *held that an alien, domiciled in the state for over ten years, was entitled to the homestead exemptions provided*

¹¹² Adapted with permission from *Great IRS Hoax*, Form #11.302, Section 5.2.19.

1 by the Arkansas statute to 'every free white citizen of this state, male or female, being a householder or head
2 of a family * * *.' The court said: 'The word 'citizen' is often used in common conversation and writing, as
3 meaning only an inhabitant, a resident of a town, state, or county, without any implication of political or civil
4 privileges; and we think it is so used in our constitution.' Halaby v. Board of Directors of University, supra,
5 involved the application of a statute which provided free university instruction to citizens of the municipality
6 in which the university is located. The court held that the plaintiff, an alien minor whose parents were residents
7 of and conducted a business in the city, was entitled to the benefits of that statute, saying: 'It is to be observed
8 that the term, 'citizen,' is often used in legislation where 'domicile' is meant and where United States citizenship
9 has no reasonable relationship to the subject matter and purpose of the legislation in question.'

10 Closely in point to the interpretation of the constitutional provision here involved is a report of the Committee of
11 Elections of the House of Representatives, made in 1823. A petitioner had objected to the right of a Delegate to
12 retain his seat from what was then the Michigan Territory. One of the objections was that the Delegate had not
13 resided in the Territory one year previous to the election in the status of a citizen of the United States. An act of
14 Congress passed in 1819, 3 Stat. 483 provided that 'every free white male citizen of said Territory, above the age
15 of twenty-one years, who shall have resided therein one year next preceding' an election shall be entitled to vote
16 at such election for a delegate to Congress. An act of 1823, 3 Stat. 769 provided that all citizens of the United
17 States having the qualifications set forth in the former act shall be eligible to any office in the Territory. The
18 Committee held that the statutory requirement of citizenship of the Territory for a year before the election did not
19 mean that the aspirant for office must also have been a United States citizen during that period. The report said:
20 'It is the person, the individual, the man, who is [221 A.2d 435] spoken of, and who is to possess the qualifications
21 of residence, age, freedom, &c. at the time he offers to vote, or is to be voted for * * *.' Upon the filing of the
22 report, and the submission of a resolution that the Delegate was entitled to his seat, the contestant of the
23 Delegate's election withdrew his protest, and the sitting Delegate was confirmed. *Biddle v. Richard, Clarke and*
24 *Hall, Cases of Contested Elections in Congress (1834) 407, 410.*

25 There is no express requirement in the Maryland Constitution that sheriffs be United States citizens. Voters must
26 be, under Article I, Section 1, but Article IV, Section 44 does not require that sheriffs be voters. A person does
27 not have to be a voter to be a citizen of either the United States or of a state, as in the case of native-born minors.
28 In Maryland, from 1776 to 1802, the Constitution contained requirements of property ownership for the exercise
29 of the franchise; there was no exception as to native-born citizens of the State. *Steiner, Citizenship and Suffrage*
30 *in Maryland (1895) 27, 31.*

31 The Maryland Constitution provides that the Governor, Judges and the Attorney General shall be qualified voters,
32 and therefore, by necessary implication, citizens of the United States. Article II, Section 5, Article IV, Section 2,
33 and Article V, Section 4. The absence of a similar requirement as to the qualifications of sheriffs is significant.
34 So also, in our opinion, is the absence of any period of residence for a sheriff except that he shall have been a
35 citizen of the State for five years. The Governor, Judges and Attorney General in addition to being citizens of the
36 State and qualified voters, must have been a resident of the State for various periods. The conjunction of the
37 requisite period of residence with state citizenship in the qualifications for sheriff strongly indicates that, as in
38 the authorities above referred to, state citizenship, as used in the constitutional qualifications for this office, was
39 meant to be synonymous with domicile, and that citizenship of the United States is not required, even by
40 implication, as a qualification for this office. The office of sheriff, under our Constitution, is ministerial in nature;
41 a sheriff's function and province is to execute duties prescribed by law. See *Buckeye Dev. Crop. v. Brown &*
42 *Schilling, Inc., Md., 220 A.2d. 922*, filed June 23, 1966 and the concurring opinion of Le Grand, C. J. in *Mayor*
43 *& City Council of Baltimore v. State, ex rel. Bd. of Police, 15 Md. 376, 470, 488-490 (1860).*

44 It may well be that the phrase, 'a citizen of the State,' as used in the constitutional provisions as to qualifications,
45 implies that a sheriff cannot owe allegiance to another nation. By the naturalization act of 1779, the Legislature
46 provided that, to become a citizen of Maryland, an alien must swear allegiance to the State. The oath or
47 affirmation provided that the applicant renounced allegiance 'to any king or prince, or any other State or
48 Government.' Act of July, 1779, Ch. VI; *Steiner, op. cit.* 15. In this case, on the admitted facts, there can be no
49 question of the appellant's undivided allegiance.

50 The court below rested its decision on its conclusion that, under the Fourteenth Amendment, no state may confer
51 state citizenship upon a resident alien until such resident alien becomes a naturalized citizen of the United States.
52 The court relied, as does not Board in this appeal, upon *City of Minneapolis v. Reum*, 56 F. 576, 581 (8th Cir.
53 1893). In that case, an alien resident of Minnesota, who had declared his intention to become a citizen of the
54 United States but had not been naturalized, brought a suit, based on diversity of citizenship, against the city in
55 the Circuit Court of the United States for the District of Minnesota under Article III, Section 2 of the United States
56 Constitution which provides that the federal judicial power shall extend to 'Controversies between * * * a State,
57 or the Citizens thereof, and foreign States, Citizens or Subjects.' At the close of the evidence, the defendant moved
58 to dismiss the action for want of jurisdiction, on the [221 A.2d 436] ground that the evidence failed to establish
59 the allegation that the plaintiff was an alien. The court denied the motion, the plaintiff recovered judgment, and
60 the defendant claimed error in the ruling on jurisdiction. The Circuit Court of Appeals affirmed. Judge Sanborn,
61 for the court, stated that even though the plaintiff were a citizen of the state, that fact could not enlarge or restrict
62 the jurisdiction of the federal courts over controversies between aliens and citizens of the state. The court said:
63 'It is not in the power of a state to denationalize a foreign subject who has not complied with the federal
64 naturalization laws, and constitute him a citizen of the United States or of a state, so as to deprive the federal
65 courts of jurisdiction * * *.'

Reum dealt only with the question of jurisdiction of federal courts under the diversity of citizenship clause of the federal Constitution. That a state cannot affect that jurisdiction by granting state citizenship to an unnaturalized alien does not mean it cannot make an alien a state citizen for other purposes. Under the Fourteenth Amendment all persons born or naturalized in the United States are citizens of the United States and of the state in which they reside, but we find nothing in Reum or any other case which requires that a citizen of a state must also be a citizen of the United States, if no question of federal rights or jurisdictions is involved. As the authorities referred to in the first portion of this opinion evidence, the law is to the contrary.

Absent any unconstitutional discrimination, a state has the right to extend qualification for state office to its citizens, even though they are not citizens of the United States. This, we have found, is what Maryland has done in fixing the constitutional qualifications for the office of sheriff. The appellant meets the qualifications which our Constitution provides."
[Crosse v. Board of Sup'rs of Elections of Baltimore City, 221 A.2d. 431, 243 Md. 555 (Md., 1966)]

The confusion over citizenship prevalent today is caused by a deliberate confusion of the above two contexts with each other so as to make every American appear to be a statutory citizen and therefore a public officer of the "United States Inc" government corporation. This fact was first identified by the U.S. Supreme Court as follows:

"Under our own systems of polity, the term 'citizen', implying the same or similar relations to the government and to society which appertain to the term, 'subject' in England, is familiar to all. Under either system, the term used is designed to apply to man in his individual character and to his natural capacities -- to a being or agent [PUBLIC OFFICER!] possessing social and political rights and sustaining social, political, and moral obligations. It is in this acceptance only, therefore, that the term 'citizen', in the article of the Constitution, can be received and understood. When distributing the judicial power, that article extends it to controversies between 'citizens' of different states. This must mean the natural physical beings composing those separate communities, and can by no violence of interpretation be made to signify artificial, incorporeal, theoretical, and invisible creations. A corporation, therefore, being not a natural person, but a mere creature of the mind, invisible and intangible, cannot be a citizen of a state, or of the United States, and cannot fall within the terms or the power of the above mentioned article, and can therefore neither plead nor be impleaded in the courts of the United States."

"Sir Edward Coke has declared, that a corporation cannot commit treason, felony, or other crime; neither is it capable of suffering a traitor's or felon's punishment, for it is not liable to corporeal penalties -- that it can perform no personal duties, for it cannot take an oath for the due execution of an office; neither can it be arrested or committed to prison, for its existence being ideal, no man can arrest it; neither can it be excommunicated, for it has no soul. But these doctrines of Lord Coke were founded upon an apprehension of the law now treated as antiquated and obsolete. His lordship did not anticipate an improvement by which a corporation could be transformed into a citizen, and by that transformation be given a physical existence, and endowed with soul and body too. The incongruities here attempted to be shown as necessarily deducible from the decisions of the cases of Bank of the United States v. Deveaux and of Cincinnati & Louisville Railroad Company v. Letson afford some illustration of the effects which must ever follow a departure from the settled principles of the law. These principles are always traceable to a wise and deeply founded experience; they are therefore ever consentaneous and in harmony with themselves and with reason, and whenever abandoned as guides to the judicial course, the aberration must lead to bewildering uncertainty and confusion."

[Rundle v. Delaware & Raritan Canal Company, 55 U.S. 80, 99 (1852) from dissenting opinion by Justice Daniel]

For details on why STATUTORY "citizens" are all public officers and not private humans, read:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037 FORMS PAGE: http://sedm.org/Forms/FormIndex.htm DIRECT LINK: http://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf

The U.S. Supreme Court has held in [Hooven & Allison Co. v. Evatt, 324 U.S. 652 \(1945\)](#) that there are THREE different meanings and contexts for the word "United States". Hence, there are THREE different types of "citizens of the United States" as used in federal statutes and the Constitution. All three types of citizens are called "citizens of the United States", but each relies on a different meaning of the "United States". The meaning that applies depends on the context. For instance, the meaning of "United States" as used in the Constitution implies states of the Union and excludes federal territory, while the term "United States" within federal statutory law means federal territory and excludes states of the Union. Here is an example demonstrating the Constitutional context. Note that they use "part of the United States within the meaning of the Constitution", and the word "the" and the use of the singular form of "meaning" implies only ONE meaning, which means states of the Union and excludes federal territory:

1 "As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during
2 good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of
3 judges for limited time, it must act independently of the Constitution upon territory which is not part of the
4 United States within the meaning of the Constitution."
5 [O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]

6 The U.S. Supreme Court and lower courts have also held specifically that:

- 7 1. The statutes conferring citizenship in Title 8 of the U.S. Code are a PRIVILEGE and not a CONSTITUTIONAL
8 RIGHT, and are therefore not even necessary in the case of state citizens.

9 "Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as
10 a statutory [PRIVILEGE!], and not a constitutional, right."
11 [Tuana v. U.S.A., Case No. 12-01143 (D.D.C., 2013)]

- 12 2. A citizen of the District of Columbia is NOT equivalent to a constitutional citizen. Note also that the "United States" as
13 defined in the Internal Revenue Code, for instance, includes the "District of Columbia" and nowhere expressly includes
14 states of the Union in 26 U.S.C. §7701(a)(9) and (a)(10). We therefore conclude that the statutory term "citizen of the
15 United States" as used in 8 U.S.C. §1401 includes District of Columbia citizens and all those domiciled on federal
16 territory "statutory citizens" and EXCLUDES those domiciled within states of the Union:

17 "The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited,
18 opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states.
19 No such definition was previously found in the Constitution, nor had any attempt been made to define it by act
20 of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the
21 public journals. It had been said by eminent judges that no man was a citizen of the United States[***] except
22 as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided
23 always in the District of Columbia or in the territories, though within the United States[*], were not citizens."
24 [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

- 25 3. An the 8 U.S.C. §1401 "national and citizen of the United States** at birth" born on federal territory is NOT a
26 CONSTITUTIONAL citizen mentioned in the Fourteenth Amendment when it said:

27 "The Court today holds that Congress can indeed rob a citizen of his citizenship just so long as five members
28 of this Court can satisfy themselves that the congressional action was not 'unreasonable, arbitrary,' ante, at
29 831; 'misplaced or arbitrary,' ante, at 832; or 'irrational or arbitrary or unfair,' ante, at 833. My first comment
30 is that not one of these 'tests' appears in the Constitution. Moreover, it seems a little strange to find such 'tests' as
31 these announced in an opinion which condemns the earlier decisions it overrules for their resort to clichés, which
32 it describes as 'too handy and too easy, and, like most clichés, can be misleading'. Ante, at 835. That description
33 precisely fits those words and clauses which the majority uses, but which the Constitution does not.

34 The Constitution, written for the ages, cannot rise and fall with this Court's passing notions of what is 'fair,' or
35 'reasonable,' or 'arbitrary.'[. . .]

36 The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to Bellei.
37 The Court first notes that Afroyim was essentially a case construing the Citizenship Clause of the Fourteenth
38 Amendment. Since the Citizenship Clause declares that: 'All persons born or naturalized in the United States * *
39 * are citizens of the United States * * *,' the Court reasons that the protections against involuntary expatriation
40 declared in Afroyim do not protect all American citizens, but only those 'born or naturalized in the United States.'
41 Afroyim, the argument runs, was naturalized in this country so he was protected by the Citizenship Clause, but
42 Bellei, since he acquired his American citizenship at birth in Italy as a foreignborn child of an American citizen,
43 was neither born nor naturalized in the United States and, hence, falls outside the scope of the Fourteenth
44 Amendment guarantees declared in Afroyim. One could hardly call this a generous reading of the great purposes
45 the Fourteenth Amendment was adopted to bring about. While conceding that Bellei is an American citizen, the
46 majority states: 'He simply is not a Fourteenth-Amendment-first-sentence citizen.' Therefore, the majority
47 reasons, the congressional revocation of his citizenship is not barred by the Constitution. I cannot accept the
48 Court's conclusion that the Fourteenth Amendment protects the citizenship of some Americans and not others.
49 [. . .]

50 The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional
51 action with respect to citizenship, and substitutes in its place the majority's own vague notions of 'fairness.'
52 The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view
53 of what is 'fair, reasonable, and right.' Despite the concession that Bellei was admittedly an American citizen,
54 and despite the holding in Afroyim that the Fourteenth Amendment has put citizenship, once conferred, beyond
55 the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground
56 that the congressional action was not 'irrational or arbitrary or unfair.' The majority applies the 'shock-the-

conscience' test to uphold, rather than strike, a federal statute. It is a dangerous concept of constitutional law that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,' the statute must be constitutional.

[. . .]

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

The Internal Revenue Code relies on the statutory definition of "[United States](#)", which means federal territory. The term "citizen" is nowhere defined within the Internal Revenue Code and is defined twice within the implementing regulations at 26 C.F.R. §1.1-1 and 26 C.F.R. §31.3121(e)-1 . Below is the first of these two definitions:

26 C.F.R. §1.1-1 Income tax on individuals

(c) **Who is a citizen.**

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

Notice the term "born or naturalized in the United States and subject to **its** jurisdiction", which means the exclusive legislative jurisdiction of the federal government within the District of Columbia and its territories and possessions under Article 1, Section 8, Clause 17 of the Constitution and Title 48 of the U.S. Code. If they meant to include states of the Union, they would have used "**their** jurisdiction" or "**the** jurisdiction" as used in section 1 of the Fourteenth Amendment instead of "**its** jurisdiction".

"The 13th Amendment to the Constitution, prohibiting slavery and involuntary servitude 'within the United States, or in any place **subject to their jurisdiction.**' **is also significant as showing that there may be places within the jurisdiction of the United States that are no part of the Union.** To say that the phraseology of this amendment was due to the fact that it was intended to prohibit slavery in the seceded states, under a possible interpretation that those states were no longer a part of the Union, is to confess the very point in issue, since it involves an admission that, if these states were not a part of the Union, they were still subject to the jurisdiction of the United States.

Upon the other hand, the 14th Amendment, upon the subject of citizenship, declares only that 'all persons born or naturalized in the United States, and subject to **the** jurisdiction thereof, are citizens of the United States, and of the state wherein they reside.' **Here there is a limitation to persons born or naturalized in the United States, which is not extended to persons born in any place 'subject to their jurisdiction.'**
[*Downes v. Bidwell*, 182 U.S. 244 (1901)]

The above definition of "citizen" applying exclusively to the Internal Revenue Code reveals that it depends on 8 U.S.C. §1401 means a human being and NOT artificial person born anywhere in the country but domiciled in the federal United States**/federal zone, which includes territories or possessions and excludes states of the Union. These people possess a special "non-constitutional" class of citizenship that is not covered by the Fourteenth Amendment or any other part of the Constitution.

People born in states of the Union are technically not STATUTORY "nationals and citizens of the United States**" under 8 U.S.C. §1401, but instead are STATUTORY "non-resident non-persons" with a legislatively but not constitutionally foreign domicile under 8 U.S.C. §1101(a)(21). The term "national" is defined in 8 U.S.C. §1101(a)(21) as follows:

(a) (21) The term "national" means a person owing permanent allegiance to a state.

In the case of "nationals" who are also statutory "non-resident non-persons" under 8 U.S.C. §1101(a)(21), these are people who owe their permanent allegiance to the confederation of states in the Union called the "United States of America****" and NOT the "United States*****", which is the government and legal person they created to preside ONLY over community property of states of the Union and foreign affairs but NOT internal affairs within the states..

The definition of "citizen of the United States" found in 26 C.F.R. §31.3121(e)-1 corroborates the above conclusions, keeping in mind that "United States" within that definition means the federal zone instead of the states of the Union. Remember: "United States" or "United States of America" in the Constitution means the states of the Union while "United States" in federal statutes means the federal zone only and excludes states of the Union.

26 C.F.R. §31.3121(e)-1 State, United States, and citizen

(e)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

Puerto Rico, the Virgin Islands, Guam, and American Samoa are all U.S. *territories* and federal "States" that are within the federal zone. They are not "states" under the Internal Revenue Code. The proper subjects of Internal Revenue Code, Subtitle A are only the people who are born in these federal "States", and these people are the only people who are in fact "citizens and nationals of the United States" under 8 U.S.C. §1401 and under 26 C.F.R. §1.1-1(c).

The basis of citizenship in the United States is the English doctrine under which nationality meant "birth within allegiance of the king". The U.S. Supreme Court helped explain this concept precisely in the case of *U.S. v. Wong Kim Ark*, 169 U.S. 649 (1898) :

"The supreme court of North Carolina, speaking by Mr. Justice Gaston, said: 'Before our Revolution, all free persons born within the dominions of the king of Great Britain, whatever their color or complexion, were native-born British subjects; those born out of his allegiance were aliens.' 'Upon the Revolution, no other change took place in the law of North Carolina than was consequent upon the transition from a colony dependent on an European king to a free and sovereign [169 U.S. 649, 664] state.' 'British subjects in North Carolina became North Carolina freemen;' 'and all free persons born within the state are born citizens of the state.' 'The term 'citizen,' as understood in our law, is precisely analogous to the term 'subject' in the common law, and the change of phrase has entirely resulted from the change of government. The sovereignty has been transferred from the man to the collective body of the people; and he who before was a 'subject of the king' is now 'a citizen of the state.' State v. Manuel (1838) 4 Dev. & b. 20, 24-26. "
[U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)]

In our country following the victorious Revolution of 1776, the "king" was therefore replaced by "the people", who are collectively and individually the "sovereigns" within our republican form of government. The group of people within whatever "body politic" one is referring to who live within the territorial limits of that "body politic" are the thing that you claim allegiance to when you claim "nationality" to any one of the following three distinctive political bodies:

1. A state the Union.
2. The country "United States", as defined in our Constitution.
3. The municipal government of the federal zone called the "District of Columbia", which was chartered as a federal corporation under 16 Stat. 419 §1 and 28 U.S.C. §3002(15)(A).

Each of the three above political bodies have "citizens" who are distinctively their own. When you claim to be a "citizen" of any one of the three, you aren't claiming allegiance to the government of that "body politic", but to the people (the sovereigns) that the government serves. If that government is rebellious to the will of the people, and is outside the boundaries of the Constitution that defines its authority so that it becomes a "de facto" government rather than the original "de jure" government it was intended to be, then your allegiance to the people must be superior to that of the government that serves the people. In the words of Jesus Himself in John 15:20:

"Remember the word that I said to you, 'A servant is not greater than his master.'"
[John 15:20, Bible, NKJV]

The "master" or "sovereign" in this case, is the people, who have expressed their sovereign will through a written and unchangeable Constitution.

1 *“The glory of our American system of government is that it was created by a written constitution which protects*
2 *the people against the exercise of arbitrary, unlimited power, and the limits of which instrument may not be*
3 *passed by the government it created, or by any branch of it, or even by the people who ordained it, except by*
4 *amendment or change of its provisions.”*
5 *[Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770 (1901)]*

6 This is a crucial distinction you must understand in order to fully comprehend the foundations of our republican system of
7 government. Let’s look at the definition of “citizen” according to the U.S. Supreme Court in order to clarify the points we
8 have made so far on what it means to be a “citizen” of our glorious republic:

9 *“There cannot be a nation without a people. The very idea of a **political community**, such as a nation is, implies*
10 *an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the persons*
11 *associated becomes a member of the nation formed by the association. **He owes it allegiance and is entitled to***
12 ***its protection. Allegiance and protection are, in this connection, reciprocal obligations. The one is a***
13 ***compensation for the other; allegiance for protection and protection for allegiance.***

14 *“For convenience it has been found necessary to give a name to this membership. The object is to designate by a*
15 *title the person and **the relation he bears to the nation**. For this purpose the words 'subject,' 'inhabitant,' and*
16 *'citizen' have been used, and the choice between them is sometimes made to depend upon the form of the*
17 *government. **Citizen is now more commonly employed, however, and as it has been considered better suited to***
18 ***the description of one living under a republican government, it was adopted by nearly all of the States upon***
19 ***their separation from Great Britain, and was afterwards adopted in the Articles of Confederation and in the***
20 ***Constitution of the United States. When used in this sense it is understood as conveying the idea of membership***
21 ***of a nation, and nothing more.***

22 *“**To determine, then, who were citizens of the United States before the adoption of the amendment it is***
23 ***necessary to ascertain what persons originally associated themselves together to form the nation, and what***
24 ***were afterwards admitted to membership.***

25 *“Looking at the Constitution itself we find that it was ordained and established by 'the people of the United*
26 *States,'³ and then going further back, we find that these were the people of the several States that had before*
27 *dissolved the political bands which connected them with Great Britain, and assumed a separate and equal station*
28 *among the powers of the earth,⁴ and that had by Articles of Confederation and Perpetual Union, in which they*
29 *took the name of 'the United States of America,' entered into a firm league of [88 U.S. 162, 167] friendship with*
30 *each other for their common defence, the security of their liberties and their mutual and general welfare, binding*
31 *themselves to assist each other against all force offered to or attack made upon them, or any of them, on account*
32 *of religion, sovereignty, trade, or any other pretence whatever. ⁵*

33 *“**Whoever, then, was one of the people of either of these States when the Constitution of the United States was***
34 ***adopted, became ipso facto a citizen—a member of the nation created by its adoption. He was one of the persons***
35 ***associating together to form the nation, and was, consequently, one of its original citizens. As to this there has***
36 ***never been a doubt. Disputes have arisen as to whether or not certain persons or certain classes of persons***
37 ***were part of the people at the time, but never as to their citizenship if they were.*** “
38 *[Minor v. Happersett, 88 U.S. 162 (1874), emphasis added]*

39 The thing to focus on in the above is the phrase “he owes allegiance and is entitled to its protection”. People domiciled in
40 states of the Union have dual allegiance and dual nationality: They owe allegiance to two governments not one, so they are
41 “dual-nationals”. They are “dual nationals” because the states of the Union are independent nations¹¹³:

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

45 Likewise, those people who live in a federal “State” like Puerto Rico also owe dual allegiance: one to the District of
46 Columbia, which is their municipal government and which possesses the police powers that protect them, and the other
47 allegiance to the government of the United States of America, which is the general government for the whole country. As we
48 said before, Congress wears two hats and operates in two capacities or jurisdictions simultaneously, each of which covers a
49 different and mutually exclusive geographical area:

¹¹³ See *Bank of Augusta v. Earle*, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839), in which the Supreme Court ruled:

*“The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They continue to be nations, with all their rights, and under all their national obligations, and with all the rights of nations in every particular;** except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain absolute.”*

1. As the municipal government for the District of Columbia and all U.S. territories. All “acts of Congress” or federal statutes passed in this capacity are referred to as “private international law”. This political community is called the “National Government”.
2. As the general government for the states of the Union. All “acts of Congress” or federal statutes passed in this capacity are called “public international law”. This political community is called the “Federal Government.”

Each of the two capacities above has different types of “citizens” within it and each is a unique and separate “body politic”. Most laws that Congress writes pertain to the first jurisdiction above only. Below is a summary of these two classes of “citizens”:

Table 12: Types of citizens

#	Jurisdiction	Land area	Name of “citizens”
1	Municipal government of the District of Columbia and all U.S. territories. Also called the “National Government”	“Federal zone” (District of Columbia + federal “States”)	“Statutory citizens” or “citizens and nationals of the United States” as defined in 8 U.S.C. §1401
2	General government for the states of the Union. Also called the “Federal Government”	“United States <u>of America</u> ” (<u>50 Union “states”</u>)	“Constitutional citizens”, “nationals but not citizens of the United States” as defined in 8 U.S.C. §1101(a)(21), “non-resident non-persons” under federal law

The U.S. Supreme Court recognized the above two separate political and legislative jurisdictions and their respective separate types of “citizens” when it held the following:

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

Federal statutes and “acts of Congress” do not and cannot prescribe the STATUTORY citizenship status of human beings born in and domiciled in states of the Union and outside of the exclusive or general legislative jurisdiction of Congress. 8 U.S.C. §1408(2) comes the closest to defining their citizenship status, but even that definition doesn’t address most persons born in states of the Union neither of whose parents ever resided in the federal zone. No federal statute or “act of Congress” directly can or does prescribe the citizenship status of people born in states of the Union because state law, and not federal law, prescribes their status under the Law of Nations.¹¹⁴ The reason is because no government may write civil laws that apply outside of their subject matter or exclusive territorial jurisdiction, and states of the Union are STATUTORILY but not CONSTITUTIONALLY “foreign” to the United States government for the purposes of police powers and legislative jurisdiction. Here is confirmation of that fact which the geographical definitions within federal also CONFIRM:

“Judge Story, in his treatise on the Conflict of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First, ‘that every nation possesses an exclusive sovereignty and jurisdiction within its own territory’; secondly, ‘that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.’ The learned judge then adds: ‘From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the matter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit consent.’ Story on Conflict of Laws, §23.”
[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

Congress is given the authority under the Constitution, Article 1, Section 8, Clause 4 to write “an uniform Rule of Naturalization” and they have done this in Title 8 of the U.S. Code called the “Aliens and Nationality”, but they were never given any authority under the Constitution to prescribe laws for the states of the Union relating to citizenship by birth rather than naturalization. That subject is, and always has been, under the exclusive jurisdiction of states of the Union.

¹¹⁴ See The Law of Nations, Vattel, available on our website at: <http://famguardian.org/Publications/LawOfNations/vattel.htm>

1 Naturalization is only one of two ways by which a person can acquire citizenship, and Congress has jurisdiction only over
2 one of the two ways of acquiring citizenship.

3 “The question, now agitated, depends upon another question; whether the State of Pennsylvania, since the 26th
4 of March, 1790, (when the act of Congress was passed) has a right to naturalize an alien? And this must receive
5 its answer from the solution of a third question; whether, according to the constitution of the United States, the
6 authority to naturalize is exclusive, or concurrent? We are of the opinion, then, that the States, individually,
7 still enjoy a concurrent authority upon this subject; but that their individual authority cannot be exercised so
8 as to contravene the rule established by the authority of the Union.

9 “The true reason for investing Congress with the power of naturalization has been assigned at the Bar: --It
10 was to guard against too narrow, instead of too liberal, a mode of conferring the rights of citizenship. Thus,
11 the individual States cannot exclude those citizens, who have been adopted by the United States; but they can
12 adopt citizens upon easier terms, than those which Congress may deem it expedient to impose.

13 “But the act of Congress itself, furnishes a strong proof that the power of naturalization is concurrent. In the
14 concluding proviso, it is declared, ‘that no person heretofore proscribed by any State, shall be admitted a citizen
15 as aforesaid, except by an act of the Legislature of the State, in which such person was proscribed.’ Here, we
16 find, that Congress has not only circumscribed the exercise of its own authority, but has recognized the
17 authority of a State Legislature, in one case, to admit a citizen of the United States; which could not be done
18 in any case, if the power of naturalization, either by its own nature, or by the manner of its being vested in the
19 Federal Government, was an exclusive power.”
20 [Collet v. Collet, 2 U.S. 294, 1 L.Ed. 387 (1792)]

21 Many freedom fighters overlook the fact that the STATUTORY “citizen” mentioned in 26 C.F.R. §1.1-1 can also be a
22 corporation, and this misunderstanding is why many of them think that they are the only proper subject of the Subtitle A
23 federal income tax. In fact, a corporation is also a STATUTORY “person” and an “individual” and a “citizen” within the
24 meaning of the Internal Revenue Code.

25 “A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was
26 created, and of that state or country only.”
27 [19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003); Legal encyclopedia]

28 Corporations, however, cannot be either a CONSTITUTIONAL “person” or “citizen” nor can they have a legal existence
29 outside of the sovereignty that they were created in.

30 “Citizens of the United States within the meaning of this Amendment must be natural and not artificial
31 persons; a corporate body is not a citizen of the United States.”¹⁴

32
33 FOOTNOTES:

34 14 Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States,
35 corporations accordingly have been declared unable “to claim the protection of that clause of the Fourteenth
36 Amendment which secures the privileges and immunities of citizens of the United States against abridgment or
37 impairment by the law of a State.” Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869) . This conclusion was in
38 harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations
39 were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sec. 2.
40 See also Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912) ; Berea College v. Kentucky, 211 U.S. 45 (1908)
41 ; Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928) ; Grosjean v. American Press Co., 297 U.S.
42 233, 244 (1936) .
43 [Annotated Fourteenth Amendment, Congressional Research Service.
44 SOURCE: http://www.law.cornell.edu/anncon/html/amdt14a_user.html#amdt14a_hd1]

45 Consequently, the only corporations who are “citizens” and the only “corporate profits” that are subject to tax under Internal
46 Revenue Code, Subtitle A are those that are formed under the laws of the District of Columbia, and not those under the laws
47 of states of the Union. Congress can ONLY tax or regulate that which it creates as a VOLUNTARY franchise, and
48 corporations are just such a franchise. Here is why:

49 “Now, a grant of corporate existence is a grant of special privileges to the corporators, enabling them to act for
50 certain designated purposes as a single individual, and exempting them (unless otherwise specifically provided)
51 from individual liability. The corporation being the mere creation of local law, can have no legal existence
52 beyond the limits of the sovereignty where created. As said by this court in Bank of Augusta v. Earle, ‘It must
53 dwell in the place of its creation and cannot migrate to another sovereignty.’ The recognition of its existence

1 even by other States, and the enforcement of its contracts made therein, depend purely upon the comity of those
2 States—a comity which is never extended where the existence of the corporation or the exercise of its powers are
3 prejudicial to their interests or repugnant to their policy.”
4 [Paul v. Virginia, 8 Wall. (U.S.) 168, 19 L.Ed. 357 (1868)]

5 In conclusion, you *aren't* the STATUTORY “citizen” described in 26 C.F.R. §1.1-1 who is the proper subject of Internal
6 Revenue Code, Subtitle A, nor are you a “resident” of the “United States” defined in 26 U.S.C. §7701(a)(9) if you were born
7 in a state of the Union and are domiciled there. Internal Revenue Code, Subtitle A only applies to persons domiciled in the
8 federal zone and payments originating from within the United States government. If you are domiciled in a state of the Union,
9 then you aren't domiciled in the federal zone. Consequently, the only type of person you can be as a person born in a state of
10 the Union is:

- 11 1. A “national” as defined in 8 U.S.C. §1101(a)(21).
- 12 2. A CONSTITUTIONAL “person”.
- 13 3. A statutory “non-resident non-person”.
- 14 4. NOT any of the following:
 - 15 4.1. A STATUTORY “person”.
 - 16 4.2. A statutory “national and citizen of the United States** at birth” as defined in 8 U.S.C. §1401.
 - 17 4.3. A “National but not citizen of the United States** at birth” under 8 U.S.C. §1408.
 - 18 4.4. “a person who, though not a citizen of the United States, owes permanent allegiance to the United States[**]”
19 under 8 U.S.C. §1101(a)(22)(B).
 - 20 4.5. A “U.S.[**] non-citizen national” under 8 U.S.C. §1452.

21 We call the confluence of the above a “non-citizen national”, not to be confused with anything in items 4.3 through 4.5 above.
22 You only become a statutory “nonresident alien” as defined in 26 U.S.C. §7701(b)(1)(B) when you surrender your PRIVATE,
23 sovereign status and sovereign immunity by entering into contracts with the government, such as accepting a public office or
24 a government “benefit”.

25 The reason most Americans falsely think they owe income tax and why they continue to illegally be the target of IRS
26 enforcement activity is because they file the wrong tax return form and thereby create false presumptions about their status
27 in relation to the federal government. IRS Form 1040 is only for use by resident aliens, not those who are non-residents such
28 as state nationals. The “individual” mentioned in the upper left corner of the form is defined in 26 C.F.R. §1.1441-1(c)(3) as
29 an “alien”. STATUTORY “citizens” are not included in the definition and this is the only definition of “individual” anywhere
30 in the I.R.C. or the Treasury Regulations. It also constitutes fraud for a state national to declare themselves to be a resident
31 alien. A state national who chooses a domicile in the federal zone is classified as a statutory “U.S.** citizen” pursuant to 8
32 U.S.C. §1101(a)(22)(A) and NOT a “resident” (alien). It is furthermore a criminal violation of 18 U.S.C. §911 for a state
33 national to impersonate a statutory “U.S. citizen”. The only tax return form that a state national can file without committing
34 fraud or a crime is IRS Form 1040NR, and even then he or she is committing a fraud unless lawfully serving in a public office
35 in the national government.

36 If you still find yourself confused or uncertain about citizenship in the context of the Internal Revenue Code after having read
37 this section, you might want to go back and reread the following to refresh your memory, because these resources are the
38 foundation to understanding this section:

- 39 1. Citizenship and Sovereignty Course, Form #12.001- basic introduction
40 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
41 DIRECT LINK: <http://sedm.org/LibertyU/CitAndSovereignty.pdf>
42 VIDEO: <http://www.youtube.com/watch?v=xMrSiiAqJAU>
- 43 2. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
44 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
45 DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
- 46 3. Great IRS Hoax, Form #11.301, Section 4.12.
- 47 4. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
48 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
49 DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
- 50 5. Citizenship Status v. Tax Status, Form #10.011
51 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
52 DIRECT LINK: <http://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>

Lastly, this section does NOT suggest the following LIES found on Wikipedia ([click here](#), for instance) about its content:

Fourteenth Amendment

Some tax protesters argue that all Americans are citizens of individual states as opposed to citizens of the United States, and that the United States therefore has no power to tax citizens or impose other federal laws outside of Washington D.C. and other federal enclaves[7][20] The first sentence of Section 1 of the [Fourteenth Amendment](#) states:

All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside.

*[Wikipedia: Tax Protester Constitutional Arguments, Downloaded 1/16/2013,
http://en.wikipedia.org/wiki/Tax_protester_constitutional_arguments/]*

The power to tax of the national government extends to wherever STATUTORY "citizens" or [federal territory](#) are found, including states of the Union. HOWEVER, those [domiciled](#) in states of the Union are NOT STATUTORY "citizens" under [8 U.S.C. §1401](#) or [26 C.F.R. §1.1-1](#) and the ONLY statutory "citizens" or STATUTORY "taxpayers" described in the Internal Revenue Code, Subtitles A or C are in fact PUBLIC OFFICERS within the national but not state government. For exhaustive proof on this subject, see:

Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008

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

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

We contend that Wikipedia, like most federal judges and prosecutors, are deliberately confusing and perpetuating the confusion between STATUTORY and CONSTITUTIONAL contexts in order to unlawfully enforce federal law in places that they KNOW they have no jurisdiction. The following forms PREVENT them from doing the very thing that Wikipedia unsuccessfully tried to do, and we encourage you to use this every time you deal with priests of the civil religion of socialism called "attorneys" or "judges":

1. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001 (OFFSITE LINK)- use this in administrative correspondence
<http://sedm.org/Forms/FormIndex.htm>
2. *Citizenship, Domicile, and Tax Status Options*, Form #10.003 (OFFSITE LINK)- use this in all legal settings. Attach to your original complaint or response.
<http://sedm.org/Forms/FormIndex.htm>

12.8.5 Why all people domiciled in states of the Union are “non-resident non-persons”

As is explained in Form #05.020, Section 5.1, people born anywhere in America and domiciled or resident within states of the Union are all of the following:

1. Statutory status under federal law:
 - 1.1. “nationals” or “state nationals” under 8 U.S.C. §1101(a)(21).
 - 1.2. Not statutory “nationals and citizens of the United States** at birth” under 8 U.S.C. §1401.
 - 1.3. NOT “nationals but not citizens of the United States** at birth” under 8 U.S.C. §1408 if not born in a federal possession.
 - 1.4. If they were born in a federal possession, they are
 - 1.4.1. “national, but not a citizen, of the United States” under 8 U.S.C. §1452 if they are domiciled in a federal possession.
 - 1.4.2. “national of the United States***” under 8 U.S.C. §1101(a)(22)(B).
 - 1.5. Statutory “non-resident non-persons” relative to the legislative/statutory jurisdiction of the national and not federal government under Titles 4, 5, 26, 42, and 50 of the United States Code, but only if legally or physically present on federal territory. Statutory “non-resident non-person” status is a result of the separation of powers between the state and federal governments. One is “legally present” if they are either consensually conducting commerce within the United States government, have the statutory status of “citizen” or “resident, or are filling a public office within said government.

2. Constitutional status:

2.1. "citizens of the United States***" per the Fourteenth Amendment.

2.2. Not "aliens"

You can also find details on the above in the following pamphlet in our website:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Supreme Court recognized that state citizens are non-resident non-persons under titles of the U.S. Code OTHER than Title 8 in the following ruling. What they are talking about below is welfare and franchise policy under Title 42 rather than Title 8 of the U.S. Code. The same would be true for "persons" under Title 26, which is a "trade or business" franchise that uses a different statutory definition for "United States" than Title 8:

*The fact that all persons, aliens and citizens alike, are protected by the Due Process Clause does not lead to the further conclusion that all aliens are entitled to enjoy all the advantages of citizenship or, indeed, to the conclusion that all aliens must be placed in a single homogeneous legal classification. **For a host of constitutional and statutory provisions rest on the premise that a legitimate distinction between citizens and aliens may justify attributes and benefits for one class not accorded to the other;**^[12] **and the class of aliens is itself a heterogeneous 79*79 multitude of persons with a wide-ranging variety of ties to this country.**^[13]*

[. . .]

*"Insofar as state welfare policy is concerned,²⁴ **there is little, if any, basis for treating persons who are citizens of another State differently from persons who are citizens of another country. Both groups are noncitizens as far as the State's interests in administering its welfare programs are concerned. Thus, a division by a State of the category of persons who are not citizens of that State into subcategories of United States citizens and aliens has no apparent justification, whereas, a comparable classification by the Federal Government is a routine and normally legitimate part of its business.** Furthermore, whereas the Constitution inhibits every State's power to restrict travel across its own borders, Congress is explicitly empowered to exercise that type of control over travel across the borders of the United States."²⁵*

[. . .]

FOOTNOTES

^[12] The Constitution protects the privileges and immunities only of citizens, Amdt. 14, § 1; see Art. IV, § 2, cl. 1, and the right to vote only of citizens. Amdts. 15, 19, 24, 26. It requires that Representatives have been citizens for seven years, Art. I, § 2, cl. 2, and Senators citizens for nine, Art. I, § 3, cl. 3, and that the President be a "natural born Citizen." Art. II, § 1, cl. 5.

^[13]. The classifications among aliens established by the Immigration and Nationality Act, 66 Stat. 163, as amended, 8 U.S.C. §1101 et seq. (1970 ed. and Supp. IV), illustrate the diversity of aliens and their ties to this country. Aliens may be immigrants or nonimmigrants. 8 U.S.C. §1101(a)(15). Immigrants, in turn, are divided into those who are subject to numerical limitations upon admissions and those who are not. The former are subdivided into preference classifications which include: grown unmarried children of citizens; spouses and grown unmarried children of aliens lawfully admitted for permanent residence; professionals and those with exceptional ability in the sciences or arts; grown married children of citizens; brothers and sisters of citizens; persons who perform specified permanent skilled or unskilled labor for which a labor shortage exists; and certain victims of persecution and catastrophic natural calamities who were granted conditional entry and remained in the United States at least two years. 8 U.S.C. §§1153(a)(1)-(7). Immigrants not subject to certain numerical limitations include: children and spouses of citizens and parents of citizens at least 21 years old; natives of independent countries of the Western Hemisphere; aliens lawfully admitted for permanent residence returning from temporary visits abroad; certain former citizens who may reapply for acquisition of citizenship; certain ministers of religion; and certain employees or former employees of the United States Government abroad. 8 U.S.C. §§1101(a)(27), 1151(a), (b). Nonimmigrants include: officials and employees of foreign governments and certain international organizations; aliens visiting temporarily for business or pleasure; aliens in transit through this country; alien crewmen serving on a vessel or aircraft; aliens entering pursuant to a treaty of commerce and navigation to carry on trade or an enterprise in which they have invested; aliens entering to study in this country; certain aliens coming temporarily to perform services or labor or to serve as trainees; alien representatives of the foreign press or other information media; certain aliens coming temporarily to participate in a program in their field of study or specialization; aliens engaged to be married to citizens; and certain alien employees entering temporarily to continue to render services to the same employers. 8 U.S.C. §1101(a)(15). In addition to lawfully admitted aliens, there are, of course, aliens who have entered illegally.

[24] We have left open the question whether a State may prohibit aliens from holding elective or important nonelective positions or whether a State may, in some circumstances, consider the alien status of an applicant or employee in making an individualized employment decision. See [Sugarman v. Dougall](#), 413 U.S. 634, 646-649; [In re Griffiths](#), 413 U.S. 717, 728-729, and n. 21.

[25] "State alien residency requirements that either deny welfare benefits to noncitizens or condition them on longtime residency, equate with the assertion of a right, inconsistent with federal policy, to deny entrance and abode. Since such laws encroach upon exclusive federal power, they are constitutionally impermissible." [Graham v. Richardson](#), 403 U.S. 365, 380.
[[Matthews v. Diaz](#), 426 U.S. 67 (1976)]

For tax purposes, state nationals domiciled in states of the Union are classified as "non-resident non-persons". They become "nonresident alien individuals" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) only if they occupy a public office within the national government.

[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 [federal] United States nor a resident of the [federal] United States (within the meaning of subparagraph (A)).

The statutory term "United States" as used above means the following:

[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.

A "nonresident alien" is "nonresident" to the statutory "United States*" as defined in the Internal Revenue Code at 26 U.S.C. §7701(a)(9) and (a)(10), which simply means that they do not maintain a domicile in the District of Columbia or any federal territory. We call this area the "federal United States", the "United States*", or simply the "federal zone" for short, in this book. Some payroll people and accountants will try to tell you that it is nonsense to expect that the words mean what they say in the Internal Revenue Code, but you can see that there is no way to interpret the definition of "United States" any way *other* than federal territory for the purposes of Subtitle A federal income taxes. The reason why this also must be the case is that the Constitution and federal law both confine all persons holding public office to reside in the District of Columbia:

U.S. Constitution, Article 1, Section 8, Clause 17

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of Particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards and other needful Buildings;--And

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

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

A "nonresident" who does not hold a public office in the United States government is *not* a statutory "person" or "individual" and is not responsible for income tax withholding under Subtitle C of the Internal Revenue Code or for federal income taxes under [Subtitle A of the Internal Revenue Code](#). People or entities not holding public office also cannot be levied upon under

26 U.S.C. §6331(a). Those in the IRS who argue with this perspective are violating the following rules of statutory construction and must produce the statute that EXPRESSLY INCLUDES what they want to include within 26 U.S.C. §6331(a):

"It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions."
[Bailey v. Alabama, 219 U.S. 219 (1911)]

"**Expressio unius est exclusio alterius.** A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, Sixth Edition, p. 581]

"**When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning.** *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated'"); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

Those who refuse to produce legal evidence that the statutes expressly include in 26 U.S.C. §6331(a) what they want to include are:

1. Violating the constitutional requirement for reasonable notice. See:

Requirement for Reasonable Notice, Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

2. Abusing statutory presumptions to injure constitutional rights, which the U.S. Supreme Court held is a tort. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

(1) [8:4993] **Conclusive presumptions affecting protected interests:**

A conclusive presumption [that a "code" is in fact a "law", for instance] may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [*Vlandis v. Kline* (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; *Cleveland Bd. of Ed. v. LaFleur* (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]
[*Federal Civil Trials and Evidence*, Rutter Group, paragraph 8:4993, p. 8K-34]

To verify the conclusions of this section, we investigated a prominent payroll compliance education book and found the following comments in the book about "nonresident alien" tax withholding:

"**In general, if an employer pays wages to nonresident aliens, it must withhold income tax (unless excepted by regulations).** Social Security, and Medicare taxes as it would for a U.S. citizen. A Form W-2 must be delivered to the nonresident alien and filed with the Social Security Administration. Nonresident aliens' wages are subject to FUTA tax as well."
[Quick Reference Guide to Payroll Compliance (2002), Payroll Technical Support Services, Panel Publishers, a Division of Aspen Publishers, Inc, p. IV-54. Available at: <http://panelpublishers.com/>]

The above is true, but very misleading. The above advice says "unless excepted by regulations", and doesn't mention what those regulations might be. It also uses the term "must be delivered and filed". That is true for a public employer, but not a private employer, and it still does not obligate a private employee to do anything. The facts below clarify the comments above and the applicable regulations so that their meaning is crystal clear to the reader:

1. There are several regulations that DO exempt income of nonresident aliens. Most of these are documented in Form #05.020, Section 6.6.6 and following. All income not "effectively connected with a trade or business in the United

States” or earned from labor outside the District of Columbia or federal United States is exempt from inclusion as “gross income” by regulation and exempt from withholding, but of course the above book conveniently didn’t mention that:

26 C.F.R. §31.3401(a)(6)-1 Remuneration for services of nonresident alien individuals.

(a) In general.

All remuneration paid after December 31, 1966, for services performed by a nonresident alien individual, if such remuneration otherwise constitutes wages within the meaning of §31.3401(a)-1 and if such remuneration is effectively connected with the conduct of a trade or business within the United States, is subject to withholding under section 3402 unless excepted from wages under this section. In regard to wages paid under this section after February 28, 1979, the term “nonresident alien individual” does not include a nonresident alien individual treated as a resident under section 6013 (g) or (h).

(b) Remuneration for services performed outside the [federal] United States.

Remuneration paid to a nonresident alien individual (other than a resident of Puerto Rico) for services performed outside the [federal] United States is excepted from wages and hence is not subject to withholding.

A portion of the regulation above is also confirmed by the statutory rules for computing taxable income found in 26 U.S.C. §861:

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > Sec. 861.
[Sec. 861. - Income from sources within the United States](#)

(a) Gross income from sources within United States

The following items of gross income shall be treated as income from sources within the United States:

[...]

(3) Personal services

Compensation for labor or personal services performed in the United States; except that compensation for labor or services performed in the United States shall not be deemed to be income from sources within the United States if -

(A) the labor or services are performed by a nonresident alien individual temporarily present in the United States for a period or periods not exceeding a total of 90 days during the taxable year,

(B) such compensation does not exceed \$3,000 in the aggregate, and

(C) the compensation is for labor or services performed as an employee of or under a contract with -

(i) a nonresident alien, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, or

2. That word “trade or business” above is statutorily defined in the Internal Revenue Code as the “functions of a public office”. This public office essentially amounts to a business partnership with the federal government, whether as a federal “employee” or otherwise. These observations confirm once again that the only proper subject of the income tax are government employees who hold a public office.

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

"The term 'trade or business' includes the performance of the functions of a public office."

Public Office:

"Essential characteristics of a 'public office' are:

- (1) Authority conferred by law,
- (2) Fixed tenure of office, and

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

[Black’s Law Dictionary, Sixth Edition, p. 1230]

3. 26 C.F.R. §31.3401(a)-1 mentioned above also says that a person can only earn “wages” if they are an “employee”, which is a person holding a “public office” in the United States government” under 26 C.F.R. §31.3401(c)-1.

26 C.F.R. §31.3401(c)-1 Employee:

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

26 C.F.R. §31.3401(a)-1 Wages.

(a) In general. (1) The term “wages” means all remuneration for services performed by an employee for his employer unless specifically excepted under section 3401(a) or excepted under section 3402(e).

4. Absent a person literally holding a “public office” in the United States government, then the only other way they can earn “wages” is to have a voluntary withholding agreement in place called an IRS Form W-4. If they never volunteered, then they don’t earn “wages”.

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

(a) In general.

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

26 C.F.R. §31.3402(p)-1 Voluntary withholding agreements.

(a) In general.

An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

5. If the private employer coerces the worker who is NOT a PUBLIC or statutory “employee” to sign an IRS Form W-4, that doesn’t count as “volunteering”, because in that instance, they had a choice of either starving to death or committing perjury under penalty of perjury on an IRS Form W-4. They would be committing perjury because they would be submitting a W-4 that misrepresented their status as a federal “employee” and also misrepresented the fact that they “volunteered”, when in fact they were simply coerced under threat of being fired or not being hired by their employer. Here is what Alexander Hamilton said on this subject:

1 "In the general course of human nature, A POWER OVER A MAN'S SUBSISTENCE AMOUNTS TO A POWER
2 OVER HIS WILL."
3 [Alexander Hamilton, [Federalist Paper No. 79](#)]

4 The tendency of employers to coerce their employees essentially into becoming liars just so they can feed their face may
5 explain the following comment by Will Rogers:

6 "Income tax has made more liars out of the American people than golf."
7 [Will Rogers]

- 8 6. The regulations say a nonresident alien with no earnings connected with a "trade or business" and which do not originate
9 from federal territory is not subject to tax and not includible in "gross income".:

10 Title 26: Internal Revenue
11 [PART 1—INCOME TAXES](#)
12 [nonresident alien individuals](#)
13 [§ 1.872-2 Exclusions from gross income of nonresident alien individuals.](#)

14 (f) Other exclusions.

15 Income which is from sources without [outside] the United States [federal territory per 26 U.S.C. §7701(a)(9)
16 and (a)(10)], as determined under the provisions of sections 861 through 863, and the regulations thereunder,
17 is not included in the gross income of a nonresident alien individual unless such income is effectively
18 connected for the taxable year with the conduct of a trade or business in the United States by that individual.
19 To determine specific exclusions in the case of other items which are from sources within the United States, see
20 the applicable sections of the Code. For special rules under a tax convention for determining the sources of
21 income and for excluding, from gross income, income from sources without the United States which is effectively
22 connected with the conduct of a trade or business in the United States, see the applicable tax convention. For
23 determining which income from sources without the United States is effectively connected with the conduct of a
24 trade or business in the United States, see section 864(c)(4) and §1.864-5.

25 Examining the above [Quick Reference to Payroll Compliance \(2002\)](#) book once again, we find the following comments:

26 "In some cases, an Internal Revenue Code (IRC) section or a U.S. tax treaty provision will exclude payments to
27 a nonresident alien from wages. Such payments are not subject to the regular income tax withholding, so a Form
28 W-2 is not required. Instead, the payments are subject to withholding at a flat 30 percent or lower treaty rate,
29 unless exempt from tax because of a Code or treaty provision."
30 [Quick Reference Guide to Payroll Compliance (2002), Payroll Technical Support Services, Panel Publishers, a
31 Division of Aspen Publishers, Inc, p. IV-54. Available at: <http://panelpublishers.com/>]

32 The above comment is based on the content of 26 U.S.C. §871(a), which "appears" to impose a 30% flat rate on the "taxable
33 income" of nonresident aliens not "effectively connected with a trade or business" in the United States, which we said means
34 a "public office" in the United States government. As we said above, however, the underlying regulations at 26 C.F.R.
35 §1.872-2 exclude earnings of nonresident aliens originating outside federal territory. Therefore, such persons would be
36 "nontaxpayers" who do not need to withhold.

37 A number of other payroll reference books have exactly the same problem as this one. There are two other primary payroll
38 reference books recommended by the American Payroll Association (A.P.A.), which are listed below, and both of them have
39 exactly the same problem as the one we examined in this section.

- 40 1. The [American Payroll Association \(A.P.A.\)](#) publishes information for payroll clerks that is flat out wrong on the subject
41 of nonresident withholding in the case of those not engaged in a "trade or business". See the book entitled: [The Payroll](#)
42 [Source](#), 2002; American Payroll Association; Michael P. O'Toole, Esq.; ISBN 1-930471-24-6.
43 2. The other main source of payroll trade publications is [RIA](#), which also publishes flat out wrong information about the
44 subject of "nonresident aliens" not engaged in a "trade or business" in the following publications:
45 [Principles of Payroll Administration](#); 2004 Edition; Debra J. Salam, CPA & Lucy Key Price, CPP; [RIA](#), 117 West
46 Stevens Ave; Valhalla, NY 10595; ISBN 0-7913-5230-7.

47 Why don't most payroll industry compliance books properly or completely address nonresident aliens not engaged in a "trade
48 or business" with no earnings from federal territory or the United States government so as to tell the WHOLE truth about
49 their lack of liability to withhold or report? Below are some insightful reasons that you will need to be intimately familiar
50 with if you wish to educate the payroll department at your job without making enemies out of them:

1. They are bowing to IRS pressure and taking the least confrontational approach. If they told the WHOLE truth, they would probably be audited and attacked, so they omit the WHOLE truth from their manuals.
2. They are trying to make the payroll clerk's job easy (cook book), so that everyone looks the same. Many payroll software programs don't know what to do about nonresident aliens who have no Social Security Number, which can add considerably to the workload of the payroll clerk by forcing them to process these people manually.
3. The IRS Form W-8BEN can be used to stop withholding, but those who use it for this purpose must read and understand the regulations, which few payroll clerks have either the time or interest to do. The W-4, however, is the easiest and most convenient to use for the payroll clerks.
4. The IRS Publications conveniently do not discuss the loopholes in the regulations, because they want people to pay tax. Therefore, you must read, study, and understand the law yourself if you want to be free from the system, which few Americans are willing or even able to do.
5. Few Americans read or study the law and even among those who do bring up the issues raised in this book with payroll clerks and bosses. Therefore, those informed private employees who bring up such issues are looked upon as troublemakers and brushed off by payroll and management personnel.
6. Those payroll personnel who call the IRS to ask about the issues in this pamphlet are literally lied to by malicious and uninformed IRS personnel and told that they have to withhold at single zero rate. In fact, IRS employees are not even allowed to give advice and the federal courts have said that you can be *penalized* for relying on ANYTHING the IRS says, including on the subject of withholding. Read the fascinating truth for yourself:

Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

Therefore, those nonresident aliens who do not hold public office in the United States government and receive no payments from the U.S. government originating from federal territory do not earn taxable income, need not withhold, and need not file any federal tax return. Some people hear the word "nonresident alien" and assume that it means only "foreigners". But we must ask the question how a foreigner from another country can serve in a public office of the United States government when the Constitution requires that the President can only be a "Natural Born Citizen" and senators and representatives must be "Citizens of the United States****"?

U.S. Constitution, Article II, Section 1, Clause 5

No Person except a natural born Citizen, or a Citizen of the United States, at the time of the Adoption of this Constitution, shall be eligible to the Office of President; neither shall any person be eligible to that Office who shall not have attained to the Age of thirty five Years, and been fourteen Years a Resident within the United States.

U.S. Constitution, Article 1, Section 3, Clause 3

No Person shall be a Senator who shall not have attained to the Age of thirty Years, and been nine Years a Citizen of the United States, and who shall not, when elected, be an Inhabitant of that State for which he shall be chosen.

U.S. Constitution, Article 1, Section 2, Clause 2

No Person shall be a Representative who shall not have attained to the age of twenty five Years, and been seven Years a Citizen of the United States, and who shall not, when elected, be an Inhabitant of that State in which he shall be chosen.

Based on the foregoing discussion, the income taxes collected under the authority of Subtitle A of the Internal Revenue Code are simply a federal public officer kickback program disguised to "look" like a lawful tax. But in fact, the legislative intent of the Sixteenth Amendment revealed by President Taft's written address before Congress clearly shows the purpose of Subtitle A of the Internal Revenue Code as simply a tax on federal government "employees" and nothing more. This federal employee kickback program disguised as a legitimate "income tax" on everyone was begun in 1862 during the exigencies of the Civil War and has continued with us since that day:

CONGRESSIONAL RECORD - SENATE - JUNE 16, 1909
[From Pages 3344 - 3345]

The Secretary read as follows:
To the Senate and House of Representatives:

[...]

Again, it is clear that by the enactment of the proposed law the Congress will not be bringing money into the Treasury to meet the present deficiency. The decision of the Supreme Court in the income-tax cases **deprived the National Government of a power** which, by reason of previous decisions of the court, it was **generally supposed that government had**. It is undoubtedly a power the National Government ought to have. It might be indispensable to the Nation's life in great crises. Although I have not considered a constitutional amendment as necessary to the exercise of certain phases of this power, a mature consideration has satisfied me that an amendment is the only proper course for its establishment to its full extent.

I therefore recommend to the Congress that both Houses, by a two-thirds vote, **shall propose an amendment to the Constitution conferring the power to levy an income tax upon the National Government** without apportionment among the States in proportion to population.
[44 Cong.Rec. 3344-3345]

If you would like to learn more about the federal employee kickback program and exactly how it works, a whole book has been written just on this worthy subject, which you can obtain as follows:

IRS Humbug: IRS Weapons of Enslavement, Frank Kowalik, Universalistic Publishers, ISBN 0-9626552-0-1, 1991

The Pharisees who wrote the rather deceptive 2002 Quick Reference Guide to Payroll Compliance manual above weren't telling a lie, but they also certainly left the most important points about tax liability of nonresident aliens undisclosed, and did not explain that people born in states of the Union are nonresident aliens under the tax code IF ANY ONLY IF they lawfully occupy an office in the United States government. This results in a constructive fraud and leaves the average reader, who is a "nonresident alien" and who was born in a state of the Union, with the incorrect presumption that he has a legal obligation to "volunteer" to participate in a corrupt and usurious federal "employee" kickback program. I would also be willing to bet that if you called up the author of the above article and asked him why he didn't mention all the other details in this section, he would tell you that if he told the truth, he would have his license to practice law or his CPA certification pulled by the IRS or by a federal judge whose retirement benefits depend on maintaining the fraudulent and oppressive tax system we live under.

12.8.6 When are statutory "citizens" (8 U.S.C. §1401) liable for tax?: Only when they are "residents" abroad and not in a constitutional state

The I.R.C. Subtitle A income tax is imposed upon "citizens" only when they ALSO "RESIDENT" in the place they earn the statutory "income".

26 C.F.R. §1.1-1 Income tax on individuals.

(a) General rule.

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

[...]

(b) Citizens or residents of the United States liable to tax.

In general, all citizens of the United States, wherever resident, and all resident alien individuals are liable to the income taxes imposed by the Code whether the income is received from sources within or without the United States. Pursuant to section 876, a nonresident alien individual who is a bona fide resident of a section 931 possession (as defined in § 1.931-1(c)(1) of this chapter) or Puerto Rico during the entire taxable year is, except as provided in section 931 or 933 with respect to income from sources within such possessions, subject to taxation in the same manner as a resident alien individual. As to tax on nonresident alien individuals, see sections 871 and 877.

[26 C.F.R. §1.1-1(a)(1)]

The statutory term “individual” includes ONLY “aliens” and “nonresident aliens” but not statutory “citizens. Therefore, a “citizen” only becomes an “individual” when they are an “alien” or “nonresident alien”:

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

(c) Definitions

(3) Individual.

(i) Alien individual.

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

(ii) [Reserved]

We must then ask ourselves WHEN can a statutory “citizen” (under 8 U.S.C. §1401 and identified in 26 C.F.R. §1.1-1(c)) ALSO be statutory “resident” in the same place at the same time, keeping in mind that a “resident” is an ALIEN domiciled in a place under the law of nations:

“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their [intention of] dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizenship. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”
[[The Law of Nations](#), p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington; emphasis added.]

26 C.F.R. §1.1-1(b) disproves the assertion that everything a person domiciled in any of the 50 states makes is statutory “income” subject to tax, when it states that “All citizens of the United States, **wherever resident**,” are liable to tax. This is because:

1. One cannot be a statutory “resident” without ALSO being a statutory “alien”. See 26 U.S.C. §7701(b)(1)(A).
2. “residence” is ONLY defined in the I.R.C. to include statutory “aliens” and NOT “citizens”. Nowhere is it defined to include “citizens”. Therefore, a “citizen” cannot have a “residence” or be “resident” in a place without being a statutory alien in relation to that place.

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.

3. One cannot simultaneously be a statutory “citizen” and a statutory “alien” in relation to the same political entity at the same time. Therefore:
 - 3.1. More than one political entity must be involved AND
 - 3.2. Those who are simultaneously “citizens” and “aliens” must be outside the country and in a legislatively foreign country.

4. One cannot have a civil status under the civil statutes of a place such as “citizen” or “resident” WITHOUT a DOMICILE in that place.

4.1. This includes statutory “citizen” or statutory “resident”.

4.2. This is a requirement of Federal Rule of Civil Procedure 17 and the law of domicile itself.

§ 29. Status

It may be laid down that the, status- or, as it is sometimes called, civil status, in contradistinction to political status - of a person depends largely, although not universally, upon domicil. The older jurists, whose opinions are fully collected by Story I and Burge, maintained, with few exceptions, the principle of the ubiquity of status, conferred by the lex domicilii with little qualification. Lord Westbury, in Udny v. Udny, thus states the doctrine broadly: "The civil status is governed by one single principle, namely, that of domicil, which is the criterion established by law for the purpose of determining civil status. For it is on this basis that the personal rights of the party - that is to say, the law which determines his majority and minority, his marriage, succession, testacy, or intestacy-must depend." Gray, C. J., in the late Massachusetts case of Ross v. Ross, speaking with special reference to capacity to inherit, says: "It is a general principle that the status or condition of a person, the relation in which he stands to another person, and by which he is qualified or made capable to take certain rights in that other's property, is fixed by the law of the domicil; and that this status and capacity are to be recognized and upheld in every other State, so far as they are not inconsistent with its own laws and policy." [A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and Company, 1887, p. 89]

Therefore, the only practical way that a statutory “citizen” can ALSO be statutory “resident” under the civil laws of a place is when they are abroad as identified in 26 U.S.C. §911: Citizens or residents of the United States living abroad. That section of code, in fact, groups STATUTORY “citizens” and “residents” together because they are both “resident” when in a foreign country outside the United States* the country:

1. They are a statutory “citizen” under 8 U.S.C. §1401 if they were born on federal territory or abroad and NOT a constitutional state. See Rogers v. Bellei, 401 U.S. 815 (1971).
2. If they avail themselves of a “benefit” under a tax treaty with a foreign country, then they are also “resident” in the foreign country they are within under the tax treaty. At that point, they ALSO interface to the United States government as a “resident” under that tax treaty.

Moreover, there are two fairly instructive Revenue Rules that clarify the phrase "wherever resident" found in 26 C.F.R. §1.1-1(b) above. See Rev.Rul. 489 and Rev.Rul. 357 as follows:

"No provision of the Internal Revenue Code or the regulations thereunder holds that a citizen of the United States is a resident of the United States for purposes of its tax. Several sections of the Code provide Federal income tax relief or benefits to citizens of the United States who are residents without the United States for some specified period. See sections 911, 934, and 981. These sections give recognition to the fact that not all the citizens of the United States are residents of the United States."
[Rev.Rul. 75-489, p. 511]

As regards additional support, see Rev.Rul. 75-357 at p. 5, as follows:

"Sections 1.1-1(b) and 1.871-1 of the Income Tax Regulations provide that all citizens of the United States, wherever resident, and all resident alien individuals are liable to the income taxes imposed by the Internal Revenue Code whether the income is received from sources within or without the United States. See, however, section 911 of the Code. (Emphasis added.)"
[Rev.Rul. 75-357, p. 5]

Being that Rev.Rul. 75-357 quotes 26 C.F.R. § 1.1-1(b) directly, and duly informs every reader to see 26 U.S.C. §911, we believe an examination of 26 U.S.C. §911 and its regulations is in order to locate the appropriate application of the “wherever resident” phrase in 26 C.F.R. §1.1-1(b). See 26 U.S.C. §911(d)(1)(A) as follows:

(d) Definitions and special rules — For purposes of this section —

(1) Qualified individual — The term "qualified individual" means an individual whose tax home is in a foreign country and who is —

(A) a citizen of the United States and establishes to the satisfaction of the Secretary that he has been a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year.
[26 U.S.C. §911(d)(1)(A)]

1 There you have it. The “citizen of the United states” must be a bona-fide “resident of a foreign country” to be a qualified
2 individual subject to tax.

3 Additionally, as we know, 26 C.F.R. §1.1-1(b) states:

4 “All citizens of the United States, wherever resident, are liable to the income taxes imposed by the Internal
5 Revenue Code whether the income is received from sources within or without the United States.”

6 The regulations for section 911 make the distinction between where income is received as opposed to where services are
7 performed. See the following:

8 26 C.F.R. §1.911-3 Determination of amount of foreign earned income to be excluded.

9 (a) Definition of foreign earned income.

10 For purposes of section 911 and the regulations thereunder, the term “foreign earned income” means earned
11 income (as defined in paragraph (b) of this section) from sources within a foreign country (as defined in §1.911-
12 2(h)) that is earned during a period for which the individual qualifies under §1.911-2(a) to make an election.
13 Earned income is from sources within a foreign country if it is attributable to services performed by an individual
14 in a foreign country or countries. The place of receipt of earned income is immaterial in determining whether
15 earned income is attributable to services performed in a foreign country or countries.

16 Note the phrase “foreign country” above. That phrase obviously does not include states of the Union. We are therefore
17 inescapably lead to the following conclusions based on the above analysis:

- 18 1. One cannot earn “income” as a statutory “citizen” under 26 C.F.R. §1.1-1(c), 26 U.S.C. §911, and 8 U.S.C. §1401
19 unless they are abroad in a foreign country.
20 2. No statute EXPRESSLY imposes a tax upon statutory “citizens” when they are NOT “abroad”, meaning in a foreign
21 country. Therefore, under the rules of statutory construction, tax is not owed under ANY other circumstance:

22 “*Expressio unius est exclusio alterius*. A maxim of statutory interpretation meaning that the expression of one
23 thing is the exclusion of another. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,
24 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or
25 things are specified in a law, contract, or will, an intention to exclude all others from its operation may be
26 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
27 of a certain provision, other exceptions or effects are excluded.”
28 [*Black’s Law Dictionary*, Sixth Edition, p. 581]

- 29 3. A state citizen under the Fourteenth Amendment is NOT a statutory “citizen” under the Internal Revenue Code at 26
30 C.F.R. §1.1-1(c), even when they are abroad. Rather, they are statutory “non-resident non-persons” when abroad. See
31 and rebut Form #05.020, Section 8 and the following and answer the questions at the end of the following if you
32 disagreed:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006 http://sedm.org/Forms/FormIndex.htm

- 33 4. Even when one is “abroad” as a statutory “citizen”, they can cease to be a statutory “citizen” at any time by:
34 4.1. Changing their domicile to the foreign country. This is because the civil status of “citizen” is a product of
35 domicile on federal territory, not their birth...AND
36 4.2. Surrendering any and all tax “benefits” of the income tax treaty. The receipt of the “benefit” makes them subject
37 to Internal Revenue Code, Subtitle A “trade or business” franchise and a public officer in receipt, custody, and
38 control of government property, which itself IS the “benefit”.
39 5. It is a CRIME for a state citizen to claim the civil status of STATUTORY “citizen” under 8 U.S.C. §1401. That crime
40 is documented in 18 U.S.C. §911.
41 6. The claim that all state citizens domiciled in states of the Union are “citizens of the United States” under the Internal
42 Revenue Code and that they owe a tax on ANY of their earnings is categorically false and fraudulent.

43 Below is a table that succinctly summarizes everything we have learned in this section in tabular form. The left column
44 shows what you are now and the two right columns show what you can “elect” or “volunteer” to become under the authority
45 of the Internal Revenue Code based on that status:

46 **Table 13: Convertibility of citizenship or residency status under the Internal Revenue Code**

What you are starting as	What you would like to convert to	
	“Individuals” (see 26 C.F.R. §1.1441-1(c)(3))	
	“Alien” (see 26 C.F.R. §1.1441-1(c)(3)(i))	“Nonresident alien” (see 26 U.S.C. §7701(b)(1)(B))
“citizen of the United States” (see 8 U.S.C. §1401)	“citizen” may unknowingly elect to be treated as an “alien” by filing 1040, 1040A, or 1040EZ form. This election, however, is <u>not</u> authorized by any statute or regulation, and consequently, the IRS is <u>not</u> authorized to process such a return! It amounts to constructive fraud for a “citizen” to file as an “alien”, which is what submitting a 1040 or 1040A form does.	No “citizen of the United States” can be a “nonresident alien”, nor is he authorized under the I.R.C. to “elect” to become one. Likewise, no “nonresident alien” is authorized by the I.R.C. to elect to become a “citizen of the United States” under 8 U.S.C. §1401.
“resident” (not defined anywhere in the Internal Revenue Code)	All “residents” are “aliens”. “Resident”, “resident alien”, and “alien” are equivalent terms.	A “nonresident alien” may elect to be treated as an “alien” and a “resident” under the provisions of 26 U.S.C. §6013(g) or (h).

12.9 **The TWO types of “residents”: FOREIGN NATIONAL under the common law or GOVERNMENT CONTRACTOR/PUBLIC OFFICER under a franchise**¹¹⁵

12.9.1 **Introduction**

As we pointed out earlier in Form #05.020, Section 8.2:

1. CONTEXT is extremely important in the legal field.
2. There are TWO main contexts in which legal terms can be used:
 - 2.1. CONSTITUTIONAL or common law: This law protects exclusively PRIVATE rights.
 - 2.2. STATUTORY: This law protects primarily PUBLIC rights and franchises.

CONTEXT therefore has a HUGE impact upon the meaning of the legal term “resident”. Because there are two main contexts in which “resident” can be used, then there are TWO possible meanings for the term.

1. CONSTITUTIONAL or COMMON LAW meaning: A foreign national domiciled within the jurisdiction of the municipal government to which the term “resident” relates. One can be a “resident” under constitutional state law and a “nonresident” in relation to the national government because their civil domicile is FOREIGN in relation to that government. This is a product of the Separation of Powers Doctrine of the U.S. Supreme Court.
2. STATUTORY meaning: Means a man or woman who consented to a voluntary government civil franchise and by virtue of volunteering, REPRESENTS a public office exercised within and on behalf of the franchise. While on official duty on behalf of the government grantor of the franchise, they assume the effective domicile of the public office they are representing, which is the domicile of the government grantor, pursuant to Federal Rule of Civil Procedure 17(b). For instance, the effective domicile of a state franchisee is within the granting state and the domicile of a federal franchisee is within federal territory.

Most of the civil law passed by state and federal governments are civil franchises, such as Medicare, Social Security, driver licensing, marriage licensing, professional licensing, etc. All such franchises are actually administered as FEDERAL franchises, even by the state governments. Men and women domiciled within a constitutional state have a legislatively foreign domicile outside of federal territory and they are therefore treated as statutory “non-resident non-persons” in relation to the national government. Once they volunteer for a franchise, they consent to represent a public office within that civil franchise

¹¹⁵ Source: *Great IRS Hoax*, Form #11.302, Section 4.11; <http://sedm.org/Forms/FormIndex.htm>.

and their civil statutory status changes from being a “non-resident non-person” to being a statutory “domiciled citizen” in relation to federal territory and the national government under the specific franchise they signed up for. The operation of Federal Rule of Civil Procedure 17(b) is what makes them a “domiciled citizen” because the office they occupy or represent is domiciled on federal territory in the District of Columbia per 4 U.S.C. §72.

The legal definition of “resident” within Black’s Law Dictionary tries to hint at the above complexities with the following deliberately confusing language:

Resident. “Any person who occupies a dwelling within the State, has a present intent to remain within the State for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence within the State together with indicia that his presence within the State is something other than merely transitory in nature. The word “resident” when used as a noun means a dweller, habitant or occupant; one who resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one who resides or abides. *Hanson v. P.A. Peterson Home Ass’n*, 35 Ill.App.2d. 134, 182 N.E.2d. 237, 240.

Word “resident” has many meanings in law, largely determined by statutory context in which it is used. [*Kelm v. Carlson*, C.A.Ohio, 473, F.2d. 1267, 1271]
[*Black’s Law Dictionary*, Sixth Edition, p. 1309]

Note the following critical statement in the above, admitting that sleight of hand is involved:

“Word “resident” has many meanings in law, largely determined by statutory context in which it is used.
[*Kelm v. Carlson*, C.A.Ohio, 473, F.2d. 1267, 1271]”

Within the above definition, the term “the State” can mean one of TWO things:

1. A PHYSICAL or GEOGRAPHICAL place. This is the meaning that ignorant people with no legal training would naturally PRESUME that it means.
2. A LEGAL place, meaning a LEGAL PRESENCE as a “person” within a legal fiction called a corporation. For instance, an OFFICER of a federal corporation becomes a “RESIDENT” within the corporation at the moment he or she volunteers for the position and thereby REPRESENTS the corporation. Once they volunteer, Federal Rule of Civil Procedure 17(b) says they become “residents” of the government grantor of the corporation, but only while REPRESENTING said corporation:

IV. PARTIES > Rule 17.
Rule 17. Parties Plaintiff and Defendant; Capacity

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) 28 U.S.C. §§ 754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

All federal corporations are “created” and “organized” under federal law and therefore are considered “residents” and “domestic” in relation to the national government.

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

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

(4) Domestic

The term “domestic” when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.

It is also important to emphasize that ALL governments are corporations as held by the U.S. Supreme Court:

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

Consequently, when one volunteers to become a public officer within a government corporation, then they acquire a “LEGAL PRESENCE” in the LEGAL AND NOT PHYSICAL PLACE called “United States” as an officer of the corporation. In effect, they are “assimilated” into the corporation as a legal “person” as its representative.

Earlier versions of the Treasury Regulations reveal the operation of the SECOND method for creating “residents”, which is that of converting statutory aliens into statutory residents using government franchises:

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

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

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

[SOURCE: <http://fanguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

The key statement in the above is that the status of “resident” does NOT derive from either nationality or domicile, but rather from whether one is “purposefully and consensually” engaged in the FRANCHISE ACTIVITY called a “trade or business”. This is consistent with the Minimum Contacts Doctrine of the U.S. Supreme Court, which requires “purposeful availment” in order to waive sovereign immunity under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part IV, Chapter 97:

“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.”

Incidentally, we were the first people we know of who discovered the above mechanisms and as soon as we exposed them on this website, the above regulation was quickly replaced with a temporary regulation to hide the truth. Scum bags!

The deliberately confusing and evasive definition of “resident” earlier in Black’s Law Dictionary is trying to obfuscate or cover up the above process by inventing new terms called “the State”, which they then refuse to define because if they did, they would probably start the second American revolution and destroy the profitability of the government franchise scam that subsidizes the authors within the legal profession! They are like Judas: Selling the truth for 20 pieces of silver.

What we want to emphasize in this section is that:

1. The word “resident” within most government civil law and ALL franchises actually means a government contractor, and has nothing to do with the domicile or nationality of the parties.
2. The “residence” of the franchisee is that of the OFFICE he or she occupies as a statutory “person”, “citizen”, or “resident”, and not his or her personal or physical location.

Finally, if you would like to know more about how VOLUNTARY participation in government franchises makes one a “resident”, see:

[Government Instituted Slavery Using Franchises](http://sedm.org/Forms/FormIndex.htm), Form #05.030, Sections 6.3, 8, and 11.5.2
<http://sedm.org/Forms/FormIndex.htm>

12.9.2 Definition of “residence” within civil franchises such as the Internal Revenue Code

The Treasury Regulations define the meaning of “resident” and “residence” as follows:

*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.

One therefore may only be a “resident” and file resident tax forms such as IRS Form 1040 if they are “present in the United States”, and by “present” can mean EITHER:

1. PHYSICALLY present: meaning within the geographical “United States” as defined by STATUTE and as NOT commonly understood. This would be the United States**, which we also call the federal zone. Furthermore:
 - 1.1. Only human “persons” can physically be ANYWHERE. These are called “natural persons”.
 - 1.2. Artificial entities, legal fictions, or other “juristic persons” such as corporations and public offices are NOT physical things, and therefore cannot be physically present ANYWHERE.
2. LEGALLY present: meaning that:
 - 2.1. You have CONSENSUALLY contracted with the government as an otherwise NONRESIDENT party to acquire an office within the government as a public officer and a legal fiction. This can ONLY lawfully occur by availing oneself of 26 U.S.C. §6013(g) and (h) , which allows NONRESIDENTS to “elect” to be treated as RESIDENT ALIENS, even though not physically present in the “United States”, IF and ONLY IF they are married to a STATUTORY but not CONSTITUTIONAL “U.S. citizen” per 8 U.S.C. §1401, 26 U.S.C. §3121(e), and 26 C.F.R. §1.1-1(c). If you are married to a CONSTITUTIONAL citizen who is NOT a STATUTORY citizen, this option is NOT available. Consequently, most of the IRS Form 1040 returns the IRS receives are FRAUDULENT in this regard and a criminal offense under 26 U.S.C. §§7206 and 7207.
 - 2.2. The OFFICE is legally present within the “United States” as a legal fiction and a corporation. It is NOT physically present. Anyone representing said office is an extension of the “United States” as a legal person.

For all purposes other than those above, a nonresident cannot lawfully acquire any of the following “statuses” under the civil provisions of the Internal Revenue Code, Subtitles A through C because: 1. Domiciled OUTSIDE of the forum in a legislatively foreign state such as either a state of the Union or a foreign country; AND 2. Protected by the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part IV, Chapter 97.

1. “person”.
2. “individual”.
3. “taxpayer”.
4. “resident”.
5. “citizen”.

For more details on the relationship between STATUTORY civil statuses such as those above and one’s civil domicile, see:

[Why Domicile and Becoming a “Taxpayer” Require Your Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.002, Section 11
<http://sedm.org/Forms/FormIndex.htm>

12.9.3 “Resident” in the Internal Revenue Code “trade or business” civil franchise

The only type of “resident” defined in the Internal Revenue Code is a “resident alien”, as demonstrated below:

26 U.S.C. §7701(b)(1)(A) Resident alien

(b) Definition of *resident alien* and nonresident alien

(1) In general

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

(A) *Resident alien*

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

(i) *Lawfully admitted for permanent residence*

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

(ii) *Substantial presence test*

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

(iii) *First year election*

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

Therefore, the terms “resident”, “alien”, and “resident alien” are all synonymous terms within the Internal Revenue Code. Most state income taxation statutes also use the same definition of “resident”, and therefore the same definition applies for state income taxes as well.

QUESTION FOR DOUBTERS: If you believe we are wrong, then please show us a definition of the term “resident” within either the Internal Revenue Code or the implementing regulations that includes “citizens of the United States” as defined under 8 U.S.C. §1401. There simply isn’t one! You are not free to “presume” or “assume” that “citizens of the United States” are also “residents” without the authority of a positive law that authorizes it. We’ll also give you the hint, that even the Internal Revenue Code is neither “positive law” nor does it have the “force of law” for most people, so you can’t use it as legally evidence of anything. Presumptions are NOT legal evidence and violate due process of law when they become evidence without at least your consent in some form. To make this or any other assumption in a court of law would violate our right to “due process or law”, because “presumption” or “assumption” of anything in the legal realm is a violation of due process. Everything must be proven with evidence, and that which is neither law nor which is explicitly stated cannot be presumed.

The only way you can come under the jurisdiction of Subtitle A of the Internal Revenue Code is to meet one or more of the following criterias below:

1. A “U.S. person” domiciled within the “federal zone” as defined under 26 U.S.C. §7701(a)(30):

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

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

(30) United States person

The term “United States person” means -

- (A) a citizen or resident of the United States,
(B) a domestic partnership,
(C) a domestic corporation,
(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
(E) any trust if -
(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and
(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

The above “U.S. person” is technically either an “alien” or a federal corporation only. A corporation can also be an “alien” if it was incorporated outside of federal jurisdiction but has a presence inside the federal zone. Under 26 C.F.R. §301.6109-1, these are the only entities who are required to provide any kind of identifying number on their tax return! That regulation requires the furnishing of a “Taxpayer Identification Number” for these legal “persons”, but 26 C.F.R. §301.6109-1(d)(3) says that Social Security Numbers are not to be treated as “Taxpayer Identification Numbers”. Consequently, natural persons with a Social Security Number do not have to provide any kind of identifying number on their return because they aren’t the proper subject of Subtitle A of the Internal Revenue Code. See Great IRS Hoax, Form #11.302, Section 5.4.17 for further details on this scandal.

2. A “nonresident alien” under 26 C.F.R. §1.1-1(a)(2)(ii) or 26 C.F.R. §1.1441-1(c)(3) who has income “effectively connected with a trade or business”, which means a political office in the United States government under 26 U.S.C. §7701(a)(26). See 26 C.F.R. §1.1-1(a)(2)(ii).

Under item 1 above, the term “citizen of the United States” is used in describing a “U.S. person”, but that “person” is technically only a federal corporation, as confirmed by the following:

1. The legal encyclopedia, Corpus Juris Secundum confirms that corporations are treated in law as “citizens of the United States”:

“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)]

2. The definition of “income” as including only “corporate profit” under our Constitution limits the entire Internal Revenue Code to corporations only. See Great IRS Hoax, Form #11.302, Section 5.6.5 for complete details on this subject.

Natural persons (people) who are “citizens of the United States” under the provisions of 8 U.S.C. §1401 are born only in the District of Columbia or federal territories or possessions. Federal territories and possessions are the only “States” within the Internal Revenue Code as confirmed by 4 U.S.C. §110(d). These statutory “citizens of the United States” *cannot* legally be classified as “residents”/“aliens” under the Internal Revenue Code and are not authorized by the code to “elect” to be treated as one either. The reason is because the purpose of law is to protect, and a person cannot elect to lose their constitutional rights and protection, even if they want to! However, by filing an IRS form 1040 or 1040A, they in effect make this illegal election anyway, and the IRS looks the other way and does not prosecute such unintentional deceit because they benefit financially from it. The pronouncements of the U.S. Supreme Court also identify this kind of constructive fraud on the part of the IRS as an invalid election if this unwitting choice did not involve fully informed consent. Did you know that you were agreeing to be treated as an “alien” by the IRS when you signed and sent in your first Form 1040 or 1040A?:

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

The reason Constitutional rights are being waived is because people who are “residents”/“aliens” within the federal zone have no constitutional rights in law. The only way to avoid this involuntary election is to instead either file nothing or to file a 1040NR form with the IRS instead of a 1040 or 1040A form. You will learn starting in the next section that people who are born in states of the Union are not “nationals and citizens of the United States** at birth” under 8 U.S.C. §1401, but are instead the equivalent of “nationals” under 8 U.S.C. §1101(a)(21). They are also “nonresident aliens” under the Internal Revenue Code if serving in a public office and non-resident non-persons if not serving in a public office in the national government. “nonresident aliens” file only the 1040NR form if they file anything with the IRS. The rules for electing to be treated as a “resident” or “resident alien” are found in IRS Publication 54: Tax Guide for U.S. citizens and Resident Aliens Abroad. See the Great IRS Hoax, Form #11.302, Sections 5.5.2, 5.5.3, and 5.4.12 for amplification on this subject.

IMPORTANT: If you were born in a state of the Union, NEVER, EVER file a 1040, 1040A, or 1040EZ form unless you want to throw your Constitutional rights in the toilet! If you determine that you must file a tax form with the IRS, then only send in a 1040NR form in order to preserve your status as a “national” under 8 U.S.C. §1101(a)(21) and “non-resident non-person” who is outside of federal jurisdiction! Nonresident aliens cannot be penalized under the Internal Revenue Code because they don’t reside there! When you send in the 1040NR form, make sure to change the perjury statement at the end to put yourself outside of federal jurisdiction as follows:

“I declare under penalty of perjury under the laws of the United States of America in accordance with 28 U.S.C. §1746(1) that the foregoing facts are true, correct, and complete to the best of my knowledge and ability, but only when litigated with a jury in a court of a state of the Union and not a federal court.”

You will learn in Great IRS Hoax, Form #11.302, Section 5.4.5 that the IRS has no legal authority to institute penalties against natural persons because of the prohibition against Bills of Attainder found in Article 1, Section 10 of the Constitution, but they will try to illegally do it anyway. Since IRS likes to try to illegally penalize people for changing the “jurat” or perjury statement at the end of the 1040NR form, then you can accomplish the equivalent of physically modifying the words in the perjury statement by redefining the words in the statement or redefining the whole statement in its entirety in an attached letter. Physically changing the words in the statement is the only thing IRS incorrectly “thinks” they can penalize for, and especially if the return was completed and submitted outside of federal jurisdiction in a state of the Union and the perjury statement accurately reflects that fact. Remember that crimes can only be punished based on where they are committed, and if your perjury statement reflects the fact that you are outside of federal jurisdiction, then IRS can’t penalize you no matter how hard they try or how many threats they make.

So being a “resident of the State” under federal statutes above makes you a nonresident alien in your own state and an “alien” under federal jurisdiction who is the proper subject of both state and federal income taxes codes! Because as a “resident of the State” you are presumed to reside inside the federal zone, you don’t have any constitutional rights according to the U.S. supreme Court. Listen to the dissenting opinion from Justice Harlan in the case of *Downes v. Bidwell*, 182 U.S. 244 (1901) which ruled that the federal zone doesn’t have constitutional protections:

“The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this country substantially two national governments; one to be maintained under the Constitution, with all of its restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It will be an evil day for American liberty if the theory of a government outside the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution.”
[*Downes v. Bidwell*, 182 U.S. 244 (1901)]

When you accept the false notion that you are “liable” for federal income taxes under Subtitle A of the Internal Revenue Code and subsequently file a 1040 tax return (bad idea!), you are admitting under penalty of perjury that you are an alien “individual” of your own country (not a “national” or “citizen”) who lives in the federal zone. The only definitions of “individual” found in 26 C.F.R. §1.1441-1(c)(3) and 26 C.F.R. §1.1-1(a)(2)(ii) confirm that the only people who are “individuals” in the context of federal income taxes are “aliens”/“residents” residing in the federal “United States” or statutory “U.S.** citizens” abroad. That lie or mistake on the tax return you never should have submitted to begin with caused you to become the equivalent of a “virtual inhabitant” of the federal zone in law and from that point on you are treated as such by both the federal government and the state government, even if you don’t want to be and never intended to do this! Here is more proof showing that even if you weren’t located in the federal zone when you submitted the false 1040 return, you gave your tacit permission to be treated as a resident of the District of Columbia:

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

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

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

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

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

What the above means is that if you filed a 1040 or 1040A form, you are telling the federal government that you are an “alien”/“resident” who lives in the federal zone and consequently, the courts will treat you like you have a domicile in the District of Columbia, which we call the District of Criminals. A similar provision appears under [26 U.S.C. §7408\(d\)](#):

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408](#)
[§7408. Action to enjoin promoters of abusive tax shelters, etc.](#)

(d) Citizens and residents outside the United States If any citizen or resident of the United States does not reside in, and does not have his principal place of business in, any United States judicial district, such citizen or resident shall be treated for purposes of this section as residing in the District of Columbia.

Here is what the [2003 IRS Published Products Catalog](#) says about the proper use of the form 1040A on page F-15, and notice is says it is only for “citizens” and “residents”, neither of which describe those born in and inhabiting states of the Union on land not under federal ownership:

1040A 11327A Each

U.S. Individual Income Tax Return

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

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

If you want to look at the IRS Published Products Catalog, you can download it yourself on our website at the address below. The document is available below:

[IRS Document 7130](#)
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf>

Those who file that false 1040 form are admitting that they are living in the King’s Castle and from that point on, they better bow down to the king as slaves by paying “tribute” with all their earnings! Important about the above is the fact that “nationals” and “nonresident aliens” are not included in the phrase “citizens or residents”, because they are outside the jurisdiction of the federal courts! One more big reason why we don’t want to be a “U.S. citizen” in the context of federal statutes such as 8 U.S.C. §1401! That false 1040 tax return they submitted, which said “U.S. individual” at the top, became a contract with criminals from the “District of Criminals” (the “D.C.” in “Washington D.C.”) to take themselves out of the Constitutional Republic and out of the protections of the Bill of Rights. They united with or “married” Babylon the Great Harlot mentioned in Rev. 17 and 18 and they live where she lives: inside of a totalitarian socialist democracy devoid of constitutional rights and predicated solely on the love of money and luxury. They declared themselves to be an “employee” of the Harlot, and the false W-4 form they submitted proves that, because the upper left corner says “employee”, and the only people who are statutory “employees” as defined in 26 U.S.C. §3401(c) work for the federal government. It is repugnant to the constitution, as held by the U.S. Supreme Court and therefore they can only be referring to PUBLIC “employees”. They have therefore joined the “Matrix” and become a socialist federal serf. Welcome, comrade!”

“You were bought at a price; **do not become slaves of men** [and remember that government is made up of men].”
[1 Cor. 7:23, Bible, NKJV]

Who says we don’t live in a police state, and not many people even know about this because we have been so deceived by our public “dis-servants”. Can you see how insidious this lawyer deception is? The American people and our media are

asleep at the wheel folks!...and it's going to take a lot more to fix than blind and ignorant patriotism and putting an idiotic flag or bumper sticker on your car. That's right: if you are a "resident of the United States" or of "the State", then you're a federal serf and a ward of the socialist government who is nonresident to his own state! You better to do what you're told, pay your taxes, and **shut up, BOY, or we'll confiscate all your property, give you 40 lashes and send you to bed without dinner or a blanket.** Watch out!

To summarize the preceding discussion of "resident", for the purposes of taxation, one establishes that they are a "resident" of the federal zone by any of the following techniques:

1. Filing a form 1040 or 1040a or 1040EZ
2. Filling out a W-4 form, which is only for use by federal statutory "employees", all of whom work only in the federal zone.
3. Claiming to be "U.S. citizen", "U.S. resident", or "U.S. person" on any federal form.

If you never did any of the above, then it can't be said that you ever consented to participate in the federal income tax system and the federal government has no jurisdiction or proof of jurisdiction over you for the purposes of Subtitle A of the Internal Revenue Code. If they wrongfully proceed at that point over your objections by attempting unlawful collection and/or assessment actions against you in violation of 26 U.S.C. §6020(b) or the Constitution, then they:

1. Are involved in identity theft because they moved your legal identity under the I.R.C. to a physical place where you neither intend to live or actually live, which is the District of Columbia.
2. Are involved in:
 - 2.1. Racketeering in violation of 18 U.S.C. §1951.
 - 2.2. Extortion in violation of 18 U.S.C. §872.
 - 2.3. Conspiracy against rights in violation of, 18 U.S.C. §241.
3. Can and should be prosecuted individually for fraud in violation of 18 U.S.C. §1001, kidnapping in violation of 18 U.S.C. §1201, and all of the above crimes under both state and federal law.

12.9.4 **"resident"=government employee, contractor, or agent**

The discussion in the preceding section brings out a very subtle point we would like to further expound upon, which is that "residence" is created ONLY through the operation of private law and your right to contract. We allege that the term "permanent" found in the definition of "domicile" in the previous section really means "consent" to the jurisdiction of the government. Below is the proof, right from the definitions within Title 8 of the U.S. Code, which is entitled "Aliens and Nationality":

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

(a) As used in this chapter—

(31) The term "permanent" means a relationship of continuing or lasting nature, as distinguished from temporary, but **a relationship may be permanent even though it is one that may be dissolved eventually at the instance either of the United States or of the individual, in accordance with law.**

Note that the term "permanent" as used above has no relationship as to time, but instead can exist only in the presence of your voluntary consent. This is one of the implications of the Declaration of Independence, which states that "to secure these rights, governments are instituted among men, deriving their JUST powers from the CONSENT of the governed." What they are pointing out above is that what really makes the relationship "permanent" is your voluntary consent. This consent, the courts call "allegiance". Below is how the U.S. Supreme Court describes the practical effect of choosing or consenting to a "domicile" within the jurisdiction of a specific "state":

"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, property, and death taxes. Since the Fourteenth Amendment makes one a [STATUTORY] citizen of the state wherein he resides [IS DOMICILED], the fact of residence creates universally reciprocal duties [e.g. CONTRACTUAL 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."

The only legitimate purpose of all law and government is “protection”. A person who selects or consents to have a “domicile” or “residence” has effectively contracted to procure “protection” of the “sovereign” or “state” within its jurisdiction. In exchange for the promise of protection by the “state”, they are legally obligated to give their allegiance and support. All allegiance must be voluntary and any consequences arising from compelled allegiance may not be enforced in a court of law. When you revoke your voluntary consent to the government’s jurisdiction and the “domicile” or “residence” contract, you change your status from that of a “domiciliary” or “resident” or “inhabitant” or “U.S. person” to that of a “transient foreigner”. Transient foreigner is then defined below:

“Transient foreigner. One who visits the country, without the intention of remaining.”
[Black’s Law Dictionary, Sixth Edition, p. 1498]

Note again the language within the definition of “domicile” from Black’s Law Dictionary found in the previous section relating to the word “transient”, which confirms that what makes your stay “permanent” is consent to the jurisdiction of the “state” located in that place:

“Domicile. [...] The established, fixed, permanent, or ordinary dwellingplace or place of residence of a person, as distinguished from his temporary and transient, though actual, place of residence. It is his legal residence, as distinguished from his temporary place of abode; or his home, as distinguished from a place to which business or pleasure may temporarily call him. See also Abode; Residence.”
[Black’s Law Dictionary, Sixth Edition, p. 485]

Since your Constitutional right to contract is unlimited, then you can have as many “residences” as you like, but you can have only one legal “domicile”, because your allegiance must be undivided or you will have a conflict of interest and allegiance.

*“No one can serve **two masters**; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon.”*
[Matt. 6:24, Bible, NKJV]

Remember, “resident” is a combination of two word roots: “res”, which is legally defined as a “thing”, and “ident”, which stands for “identified”.

Res. Lat. The subject matter of a trust or will. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By “res,” according to the modern civilians, is meant everything that may form an object of rights, in opposition to “persona,” which is regarded as a subject of rights. “Res,” therefore, in its general meaning, comprises actions of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.

Res is everything that may form an object of rights and includes an object, subject-matter or status. In re Riggle’s Will, 11 A.D.2d 51 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-matter, or status, considered as the defendant in an action, or as an object against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is “the res”; and proceedings of this character are said to be in rem. (See In personam; In Rem.) “Res” may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled “In re _____”.
[Black’s Law Dictionary, Sixth Edition, pp. 1304-1306]

When you become a “resident” in the eyes of the government, you become a “thing” that is now “identified” and which is within their legislative jurisdiction and completely subject to it. Notice that a “res” is defined as the object of a trust above. That trust is the “public trust” created by the Constitution and all laws passed pursuant to it.

Executive Order 12731
“Part 1 -- PRINCIPLES OF ETHICAL CONDUCT

“Section 101. Principles of Ethical Conduct. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each Federal employee shall respect and adhere to the fundamental principles of ethical service as implemented in regulations promulgated under sections 201 and 301 of this order:

“(a) Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and ethical principles above private gain.

TITLE 5--ADMINISTRATIVE PERSONNEL
CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS
PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE
BRANCH--Table of Contents
Subpart A--General Provisions
Sec. 2635.101 Basic obligation of public service.

(a) **Public service is a public trust.** Each employee has a responsibility to the United States Government and its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each employee shall respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing standards contained in this part and in supplemental agency regulations.

All those who swear an oath as “public officers” are also identified as “trustees” of the “public trust”:

“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.¹¹⁶ **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.**¹¹⁷ **That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.**¹¹⁸ **and owes a fiduciary duty to the public.**¹¹⁹ **It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.**¹²⁰ 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.¹²¹”
[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

A person who is “subject” to government jurisdiction cannot be a “sovereign”, because a sovereign is not subject to the law, but the AUTHOR of the law. Only citizens are the authors of the law because only “citizens” can vote.

“Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power.”
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

The implication is that you cannot be sovereign if you have a “domicile” or “residence” in any earthly place or in any place other than Heaven or the Kingdom of Heaven on Earth. If you choose a “domicile” or “residence” any place on earth, then you become a “subject” in relation to that place and voluntarily forfeit your sovereignty. This is NOT the status you want to have! A “resident” by definition MUST therefore be within the legislative jurisdiction of the government, because the government cannot lawfully write laws that will allow them to recognize or act upon anything that is NOT within their legislative jurisdiction. All law is territorial in nature, and can act only upon the territory under the exclusive control of the government or upon its franchises and contracts, which are “property” under its management and control. The only lawful way that government laws can reach beyond the territory of the sovereign who controls them is through explicit, informed, mutual consent of the individual parties involved, and this field of law is called “private law”.

“Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First ‘that **every nation possesses an exclusive sovereignty and jurisdiction within its own territory**’; secondly, ‘**that no state or nation can by its laws directly**

¹¹⁶ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

¹¹⁷ Georgia Dep’t of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

¹¹⁸ Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

¹¹⁹ United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 US 807, 98 L.Ed.2d. 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 US 1035, 100 L.Ed.2d. 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

¹²⁰ Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

¹²¹ Indiana State Ethics Comm’n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit consent.' Story on Conflict of Laws §23."
[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

The very same principles as government operates under with respect to “resident” also apply to Christianity as well. When we become Christians, we consent to the contract or covenant with God called the Bible. That covenant requires us to accept Jesus Christ as our Lord and Savior. This makes us a “resident” of Heaven and “pilgrims and sojourners” (transient foreigners) on earth:

"For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ"
[Philippians 3:20, Bible, NKJV]

"Now, therefore, you are no longer strangers and foreigners, but fellow citizens with the saints and members of the household of God."
[Ephesians 2:19, Bible, NKJV]

"These all died in faith, not having received the promises, but having seen them afar off were assured of them, embraced them and confessed that they were strangers and pilgrims [transient foreigners] on the earth."
[Hebrews 11:13, Bible, NKJV]

"Beloved, I beg you as sojourners and pilgrims, abstain from fleshly lusts which war against the soul..."
[1 Peter 2:11, Bible, NKJV]

For those who consent to the Bible covenant with God the Father, Jesus becomes our protector, spokesperson, Counselor, and Advocate before the Father. We become a Member of His family!

Jesus' Mother and Brothers Send for Him

While He was still talking to the multitudes, behold, His mother and brothers stood outside, seeking to speak with Him. Then one said to Him, "Look, Your mother and Your brothers are standing outside, seeking to speak with You."

But He answered and said to the one who told Him, "Who is My mother and who are My brothers?" 49 And He stretched out His hand toward His disciples and said, "Here are My mother and My brothers! For whoever does the will of My Father in heaven is My brother and sister and mother."
[Matt. 12:46-50, Bible, NKJV]

By doing God's will on earth and accepting His covenant or private contract with us, which is the Bible, He becomes our Father and we become His children. The law of domicile says that children assume the same domicile as their parents and are legally dependent on them:

A person acquires a domicile of origin at birth.¹²² The law attributes to every individual a domicile of origin,¹²³ which is the domicile of his parents,¹²⁴ or of the father,¹²⁵ or of the head of his family:¹²⁶ or of the person on whom he is legally dependent,¹²⁷ at the time of his birth. While the domicile of origin is generally the place where one is born¹²⁸ or reared,¹²⁹ may be elsewhere.¹³⁰ The domicile of origin has also been defined as the primary domicile of every person subject to the common law.¹³¹
[Corpus Juris Secundum (C.J.S.), Domicile, §7, p. 36 (2003);
SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>]

¹²² U.S.—Mississippi Bank of Choctaw Indians v. Holyfield, Missl, 109 S.Ct. 1597, 490 U.S. 30, 104 L.Ed.2d. 29.

¹²³ Mass.—Commonwealth v. Davis, 187 N.E. 33, 284 Mass. 41. N.Y.—In re Lydig's Estate, 180 N.Y.S. 843, 191 A.D. 117.

¹²⁴ Ga.—McDowell v. Gould, 144 S.E. 206, 166 Ga. 670. Iowa—In re Jones' Estate, 182 N.W. 227, 192 Iowa 78, 16 A.L.R. 1286.

¹²⁵ U.S.—Shishko v. State Farm. Ins. Co., D.C.Pa., 553 F.Supp. 308, affirmed 722 F.2d. 734 and Appeal of Shishko, 722 F.2d. 734.

¹²⁶ N.Y.—Cohen v. Delaware, L. & W.R. Co., 269 N.Y.S. 667, 160 Misc. 450.

¹²⁷ N.C.—Hall v. Wake County Bd. Of Elections, 187 S.E.2d. 52, 280 N.C. 600.

¹²⁸ U.S.—Gregg v. Louisiana Power and Light Co., C.A.La., 626 F.2d. 1315.

¹²⁹ Ky.—Johnson v. Harvey, 88 S.W.2d. 42, 261 Ky. 522.

¹³⁰ S.C. Cribbs v. Floyd, 199 S.E. 677, 188 S.C. 443.

¹³¹ N.Y.—In re McElwaine's Will, 137 N.Y.S. 681, 77 Misc. 317.

The legal dependence they are talking about is God's Law, which then becomes our main source of protection and dependence on God. We as believers then recognize Jesus' existence as a "thing" we "identify" in our daily life and in return, He recognizes our existence before the Father. Here is what He said on this subject as proof:

Confess Christ Before Men

"Therefore whoever confesses Me [recognizes My legal existence under God's law, the Bible, and acknowledges My sovereignty] before men, him I will also confess before My Father who is in heaven. But whoever denies Me before men, him I will also deny before My Father who is in heaven."
[Matt. 10:32-33, Bible, NKJV]

Let's use a simple example to illustrate our point in relation to the world. You want to open a checking account at a bank. You go to the bank to open the account. The clerk presents you with an agreement that you must sign before you open the account. If you won't sign the agreement, then the clerk will tell you that they can't open an account for you. Before you sign the account agreement, the bank doesn't know anything about you and you don't have an account there, so you are the equivalent of an "alien". An "alien" is someone the bank will not recognize or interact with or help. They can only lawfully help "customers", not "aliens". After you exercise your right to contract by signing the bank account agreement, then you now become a "resident" of the bank. You are a "resident" because:

1. You are a "thing" that they can now "identify" in their computer system and their records because you have an "account" there. They now know your name and "account number" and will recognize you when you walk in the door to ask for help.
2. They issued you an ATM card and a PIN so you can control and manage your "account". These things that they issued you are the "privileges" associated with being party to the account agreement. No one who is not party to such an agreement can avail themselves of such "privileges".
3. The account agreement gives you the "privilege" to demand "services" from the bank of one kind or another. The legal requirement for the bank to perform these "services" creates the legal equivalent of "agency" on their part in doing what you want them to do. In effect, you have "hired" them to perform a "service" that you want and need.
4. The account agreement gives the bank the legal right to demand certain behaviors out of you of one kind or another. For instance, you must pay all account fees and not overdraw your account and maintain a certain minimum balance. The legal requirement to perform these behaviors creates the legal equivalent of "agency" on your part in respect to the bank.
5. The legal obligations created by the account agreement give the two parties to it legal jurisdiction over each other defined by the agreement or contract itself. The contract fixes the legal relations between the parties. If either party violates the agreement, then the other party has legal recourse to sue for exceeding the bounds of the "contractual agency" created by the agreement. Any litigation that results must be undertaken consistent with what the agreement authorizes and in a mode or "forum" (e.g. court) that the agreement specifies.

The government does things exactly the same way. The only difference is the product they deliver. The bank delivers financial services, and the government delivers "protection" and "social" services. The account number is the social security number. You can't have or use a social security number and avail yourself of its benefits without consenting to the jurisdiction of the "contract" that authorized its' issuance, which is the Social Security Act found in Title 42 of the U.S. Code.

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
[Section 1589](#)

1589. A voluntary acceptance of the benefit of a [government benefit] transaction is equivalent to a consent to all the obligations [and legal liabilities] arising from it, so far as the facts are known, or ought to be known, to the person accepting.

Therefore, you can't avail yourself of the "privileges" associated with the Social Security account agreement without also being a "resident" of the "United States", which means an alien who has signed a contract to procure services from the government. That contract can be explicit, which means a contract in writing, or implicit, meaning that it is created through your behavior. For instance, if you drive on the roads within a state, that act implied your consent to be bound by the vehicle code of that state. In that sense, driving a car became a voluntary exercise of your right to contract.

A mere innocent act can imply or trigger "constructive consent" to a legal contract, and in many cases, you may not even be aware that you are exercising your right to contract. Watch out! For instance, the criminal code in your state behaves like a

contract. The “police” are simply there to enforce the contract. As a matter of fact, their job was created by that contract. This is called the “police power” of the state. If you do not commit any of the acts in the criminal or penal code, then you are not subject to it and it is “foreign” to you. You become the equivalent of a “resident” within the criminal code and subject to the legislative jurisdiction of that code ONLY by committing a “crime” identified within it. That “crime” triggers “constructive consent” to the terms of the contract and all the obligations that flow from it, including prison time and a court trial. This analysis helps to establish that in a free society, all law is a contract of one form or another, because it can only be passed by the consent of the majority of those who will be subject to it. The people who will be subject to the laws of a “state” are those with a “domicile” or “residence” within the jurisdiction of that “state”. Those who don’t have such a “domicile” or “residence” and who are therefore not subject to the civil laws of that state are called “transient foreigners”. This concept is built extensively upon in Great IRS Hoax, Form #11.302, Sections 5.4 through 5.4.4.5. This is a very interesting subject that we find most people are simply fascinated with, because it helps to emphasize the “voluntary nature” of all law.

12.9.5 Why was the statutory “resident” under civil franchises created instead of using a classical constitutional “citizen” or “resident” as its basis?

After looking at the “resident” government contractor franchise scam, we wondered why they had to do this instead of simply using a classical constitutional “citizen” or “resident” with a domicile within the territory protected by a specific government as the basis for franchises. After careful thought and research, we found that there are many reasons they had to do this:

1. The Constitution forbids what is called “class legislation” relating to constitutional “citizens” or “residents”. The reason is that it violates the requirement for equal protection and equal treatment that is at the heart of the Constitution. Governments are NOT allowed to treat any subset of constitutional citizens or residents differently, or confer or grant “benefits”, and by implication “franchises”, to any SUBSET of them. If participation is in fact voluntary, there is no way they could even offer franchises to constitutional citizens without favoring one group over another and thereby creating an unconstitutional “title of nobility”. Below is how the U.S. Supreme Court described this violation after the first income tax was enacted and declared UNCONSTITUTIONAL by the U.S. Supreme Court:

“The present assault upon capital is but the beginning. It will be but the stepping stone to others larger and more sweeping, until our political contest will become war of the poor against the rich; a war of growing intensity and bitterness. ‘If the court sanctions the power of discriminating taxation, and nullifies the uniformity mandate of the constitution,’ as said by one who has been all his life a student of our institutions, ‘it will mark the hour when the sure decadence of our present government will commence.’

[...]

The legislation, in the discrimination it makes, is class legislation. Whenever a distinction is made in the burdens a law imposes or in the benefits it confers on any citizens by reason of their birth, or wealth, or religion, it is class legislation, and leads inevitably to oppression and abuses, and to general unrest and disturbance in society.”
[Pollock v. Farmers’ Loan and Trust, 157 U.S. 429 (1895)]

2. It has always been unconstitutional to abuse the government’s taxing power to pay private individuals. Classical constitutional citizens and residents are inherently PRIVATE individuals.

“His [the individual’s] rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights.”
[Hale v. Henkel, 201 U.S. 43 (1906)]

- 17.7. Hence, the government cannot lawfully create any franchise “benefit” offered to PRIVATE constitutional citizens or residents that could be used to redistribute wealth between different groups of otherwise private individuals. For instance, they cannot tax the rich to give to the poor, as the U.S. Supreme Court indicated above and hence, cannot offer franchises to constitutional citizens or residents, or tie eligibility for the franchise to the status of constitutional citizen or resident.

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

1 "To lay with one hand the power of government on the property of the citizen, and with the other to bestow it
2 on favored individuals.. is none the less robbery because it is done under the forms of law and is called taxation.
3 This is not legislation. It is a decree under legislative forms."
4 [Loan Association v. Topeka, 20 Wall. 655 (1874)]

5 "The king establishes the land by justice, But he who receives bribes [socialist handouts, government "benefits",
6 or PLUNDER stolen from nontaxpayers] overthrows it. "
7 [Prov. 29:4, Bible, NKJV]

- 8 3. It has been repeatedly held as unconstitutional for governments to establish a "poll tax". Poll taxes are fees required to
9 be paid before one may vote in any election. Voting, in turn, is described as a "franchise". Eligibility to vote is
10 established by the coincidence of both nationality and domicile. If domicile instead of "residence" under a franchise
11 were used as the criteria for income tax obligation, then indirectly the income tax would act for all intents and purposes
12 as a "poll tax" and thereby quickly be declared as unconstitutional.

13 We conclude that a State violates the Equal Protection Clause of the Fourteenth Amendment whenever it
14 makes the affluence of the voter or payment of any fee an electoral standard. Voter qualifications have no
15 relation to wealth nor to paying or not paying this or any other tax.¹³² Our cases demonstrate that the Equal
16 Protection Clause of the Fourteenth Amendment restrains the States from fixing voter qualifications which
17 invidiously discriminate. Thus without questioning the power of a State to impose reasonable residence
18 restrictions on the availability of the ballot (see Pope v. Williams, 193 U.S. 621, 24 S.Ct. 573, 48 L.Ed. 817), we
19 held in Carrington v. Rash, 380 U.S. 89, 85 S.Ct. 775, 13 L.Ed.2d. 675, that a State may not deny the opportunity
20 to vote to a bona fide resident merely because he is a member of the armed services. 'By forbidding a soldier ever
21 to controvert the presumption of non-residence, the Texas Constitution imposes an invidious discrimination in
22 violation of the Fourteenth Amendment.' Id., at 96, 85 S.Ct. at 780. And see Louisiana v. United States, 380 U.S.
23 145, 85 S.Ct. 817. Previously we had said that neither homesite nor occupation 'affords a permissible basis for
24 distinguishing between qualified voters within the State.' Gray v. Sanders, 372 U.S. 368, 380, 83 S.Ct. 801, 808,
25 9 L.Ed.2d. 821. We think the same must be true of requirements of wealth or affluence or payment of a fee.

26 Long ago in Yick Wo v. Hopkins, 118 U.S. 356, 370, 6 S.Ct. 1064, 1071, 30 L.Ed. 220 the Court referred to 'the
27 political franchise of voting' as a 'fundamental political right, because preservative of all rights.' Recently in
28 Reynolds v. Sims, 377 U.S. 533, 561—562, 84 S.Ct. 1362, 1381, 12 L.Ed.2d. 506, we said, 'Undoubtedly, the right
29 of suffrage is a fundamental matter in a free and democratic society. Especially since the right to exercise the
30 franchise in a free and unimpaired manner is preservative of other basic civil and political rights, any alleged
31 infringement of the right of citizens to vote must be carefully and meticulously scrutinized.' There we were
32 considering charges that voters in one part of the State had greater representation per person in the State
33 Legislature than voters in another part of the State. We concluded:

34 A citizen, a qualified voter, is no more nor no less so because he lives in the city or on the farm. This is the
35 clear and strong command of our Constitution's Equal Protection Clause. This is an essential part of the
36 concept of a government of laws and not men. This is at the heart of Lincoln's vision of 'government of the
37 people, by the people, (and) for the people.' The Equal Protection Clause demands no less than substantially
38 equal state legislative representation for all citizens, of all places as well as of all races.' Id., at 568, 84 S.Ct. at
39 1385.

40 We say the same whether the citizen, otherwise qualified to vote, has \$1.50 in his pocket or nothing at all, pays
41 the fee or fails to pay it. The principle that denies the State the right to dilute a citizen's vote on account of his
42 economic status or other such factors by analogy bars a system which excludes those unable to pay a fee to
43 vote or who fail to pay.

44 [Harper v. Virginia State Board of Elections Butts v. Harrison, 383 U.S. 663, 86 S.Ct. 1079, 16 L.Ed.2d. 169,
45 1965 WL 130114 (1966)]

- 46 4. Corrupt politicians through abuse of legal "words of art" had to make franchise participation at least "LOOK" like it
47 was somehow connected to citizenship, even though technically it is not, in order to fool people into thinking that
48 participation was mandatory by virtue of their nationality or domicile, even though in fact it is NOT. Therefore they
49 confused the word "resident" and "residence" with a statutory status of a constitutional or classical "alien", even
50 though they are NOT the same.
51 5. Since you can only have a domicile in one place at a time, then if income taxes were based on domicile alone, you
52 could only pay the tax to ONE municipal government at a time. Hence, you could NOT simultaneously owe both
53 STATE and FEDERAL income tax at the same time. The only way to reconcile the conflict under such circumstances

¹³² Only a handful of States today condition the franchise on the payment of a poll tax. Alabama (Ala. Const., §§ 178, 194, and Amendments 96 and 207; Ala. Code Tit. 17, § 12) and Texas (Tex. Const., Art. 6, § 2; Vernon's Ann. Stat., Election Code, Arts. 5.02, 5.09) each impose a poll tax of \$1.50. Mississippi (Miss. Const., §§ 241, 243; Miss. Code §§ 3130, 3160, 3235) has a poll tax of \$2. Vermont has recently eliminated the requirement that poll taxes be paid in order to vote. Act of Feb. 23, 1966, amending Vt. Stat. Ann. Tit. 24, §701.

is to pay it to the state government only. On the other hand, if taxes are based on “residence” you could owe it to more than one government at a time if you had multiple “residences”. Therefore, they HAD to base the tax upon “residence” and not “domicile” and to make “residence” a product of your consent to contract with a specific government for services or protection under a specific franchise.

12.9.6 How the TWO types of “RESIDENTS” are deliberately confused

As we pointed out in the previous section, there is a vested financial interest in covetous governments deliberately confusing FOREIGN NATIONALS under the common law with CONTRACTORS under government franchises. Great pains have been taken over time to confuse these two because of these strong motivations to recruit more government franchisee contractors and thus increase revenues. We will discuss these mechanisms in this section.

“Residence” is deliberately confused with “domicile”, even though they are NOT equivalent and mutually exclusive under franchise statutes. “Residence” under the Internal Revenue Code “trade or business” franchise, for instance, means the abode of a statutory “alien” and DOES NOT include either “citizens” or even “nonresident aliens”.

The second technique is to confuse the word “reside” with “residence” or “domicile”. Reside simply means where one sleeps at night and has NOTHING to do with either their domicile OR their residence:

“RESIDE. Live, dwell, abide, sojourn, stay, remain, lodge. Western-Knapp Engine.”
[Black’s Law Dictionary, Fourth Edition, p. 1473]

You can RESIDE somewhere WITHOUT having EITHER a domicile or a residence there. Here is an example:

*There are no cases in California deciding whether a foreign corporation can “reside” in a county within the meaning of the recordation sections of the Code. There are cases, however, on the question whether a foreign corporation doing business in California can acquire a county residence within the state for the purpose of venue. The early cases held that such residence could not be acquired.¹ These cases were explained in [Bohn v. Better Biscuits, Inc.](#), 26 Cal.App.2d. 61, 78 P.2d. 1177,2 wherein it was finally established that a foreign corporation doing business in California, having designated its principal office pursuant to Section 405 of the California Civil Code provision (passed in 1929), could acquire a county residence in the state for the purpose of venue. The court in that case construed the venue provision of Section 395 of the Code of Civil Procedure which reads as follows: **“In all other cases, * * * the county in which the defendants, or some of them, reside at the commencement of the action, is the proper county for the trial of the action. * * * If none of the defendants resides in the State, * * * the action may be tried in any county which the plaintiff may designate in his complaint.”***

*In relation to this section, the court held: “The plaintiff stresses the word ‘reside.’ It then contends that as the defendant is a foreign corporation having its principal place of business at Grand Rapids, Mich., that place is its residence and it may not be heard to claim that it resides at any other place. If by the use of the word ‘reside’ one means ‘domicil’ that contention would be sound. * * * **It is not claimed that there is anything in the context showing the word ‘reside’ was intended to mean ‘domicil.’** By approved usage of the language ‘reside’ means: **‘Live, dwell, abide, sojourn, stay, remain, lodge.’** * * * **By a long line of decisions it has been held that a domestic corporation resides at the place where its principal place of business is located. Walker v. Wells Fargo Bank, etc., Co., 8 Cal.2d. 447, 65 P.2d. 1299. The designation of the principal place of business of a domestic corporation is contained in its articles. Civ.Code, §290 * * *** The designation of the principal place of business of a foreign corporation in this state is contained in the statement which it is required to file in the office of the secretary of state before it may legally transact business in this state. Civ.Code, §405 * * *. Prior to the enactment of sections 405-406a * * * a foreign corporation had no locus in this state. No statute required it to designate, by a written statement duly filed in the office of the secretary of state, the location of its principal place of business in the state. After the enactment of said sections, the principal place of business of foreign corporations as well as domestic corporations was fixed by law. When the reason is the same, the rule should be the same. Civ.Code, §3511. It follows * * * by reason of the enactment of section 405 et seq. of the Civil Code * * * said section 395 of the Code of Civil Procedure * * * applies to persons both natural and artificial and whether the corporation is a domestic or a foreign corporation.” [Bohn v. Better Biscuits, Inc.](#), 26 Cal.App.2d. 61, 64, 65, 78 P.2d. 1177, 1179, 80 P.2d. 484.*

[Western-Knapp Engineering Co. v. Gilbank, 129 F.2d. 135 (9th Cir., 1942)]

Keep in mind the following important facts about the above case:

1. “Reside” is where the corporation **physically does business**, not the place of its civil domicile.
2. One can “do business” in a geographic region without having a civil domicile there.
3. The corporation is a creation of and therefore component LEGALLY WITHIN the government that granted it, regardless of where it is physically located or where it does business. This is reflected in Federal Rule of Civil

Procedure 17(b).

4. Those “doing business” in a specific geographical region are “deemed to be LEGALLY present” within the forum or civil laws they are doing business in, regardless of whether they have offices in that region under:
 - 4.1. The Minimum Contacts Doctrine, U.S. Supreme Court in *International Shoe Co. v. Washington*, 326 U.S. 310 (1945).
 - 4.2. The Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part IV, Chapter 97.
5. The fact that one “does business” within a specific region does not necessarily mean that you are “purposefully availing themselves” under the laws of that region, and especially if the parties doing business have a contract between them REMOVING the government and its protections from their CIVIL relationship. How might this be done? They could have a “binding arbitration” agreement or contract that relegates all disputes to a private third party, for instance.
6. The civil statutory laws of a place are a social compact, and it would constitute eminent domain without compensation over those who have neither a “domicile” nor a “residence” in the region to impose or enforce these laws against them. That is the foundation of the Minimum Contacts Doctrine, U.S. Supreme Court itself, in fact.
7. One can be legally present UNDER THE COMMON LAW while being NOT PRESENT under civil statutory law. That would be the condition of a nonresident foreign corporation such as the one in the case above.
8. “Residing” somewhere implies an effective legal “residence” under the Minimum Contacts Doctrine, U.S. Supreme Court ONLY if one is ALSO “doing business”, and ONLY for that specific transaction and for NO other purpose.

12.9.7 **PRACTICAL EXAMPLE 1: Opening a bank account**

Let us give you a practical business example of this phenomenon in action whereby a person becomes a “resident” from a legal perspective by exercising their right to contract. You want to open a checking account at a bank. You go to the bank to open the account. The clerk presents you with an agreement that you must sign before you open the account. If you won’t sign the agreement, then the clerk will tell you that they can’t open an account for you. Before you sign the account agreement, the bank doesn’t know anything about you and you don’t have an account there, so you are the equivalent of an “alien”. An “alien” is someone the bank will not recognize or interact with or help. They can only lawfully help “customers”, not “aliens”. After you exercise your right to contract by signing the bank account agreement, then you now become a “resident” of the bank. You are a “resident” because:

1. You are a “thing” that they can now “identify” in their computer system and their records because you have an “account” there. A “res” is legally defined as a “thing”. They now know your name and “account number” and will recognize you when you walk in the door to ask for help. Hence “res-ident”.
2. You are the “person” described in their account agreement. Before you signed it, you were a “foreigner” not subject to it.
3. They issued you an ATM card and a PIN so you can control and manage your “account”. These things that they issued you are the “privileges” associated with being party to the account agreement. No one who is not party to such an agreement can avail themselves of such “privileges”.
4. The account agreement gives you the “privilege” to demand “services” from the bank of one kind or another. The legal requirement for the bank to perform these “services” creates the legal equivalent of “agency” on their part in doing what you want them to do. In effect, you have “hired” them to perform a “service” that you want and need.
5. The account agreement gives the bank the legal right to demand certain behaviors out of you of one kind or another. For instance, you must pay all account fees and not overdraw your account and maintain a certain minimum balance. The legal requirement to perform these behaviors creates the legal equivalent of “agency” on your part in respect to the bank.
6. The legal obligations created by the account agreement give the two parties to it legal jurisdiction over each other defined by the agreement or contract itself. The contract fixes the legal relations between the parties. If either party violates the agreement, then the other party has legal recourse to sue for exceeding the bounds of the “contractual agency” created by the agreement. Any litigation that results must be undertaken consistent with what the agreement authorizes and in a mode or “forum” (e.g. court) that the agreement specifies.

12.9.8 **PRACTICAL EXAMPLE 2: Creation of the “resident” under a government civil franchise**

When two parties execute a franchise agreement or contract between them, they are engaging in “commerce”. The practical consequences of the franchise agreement are the following:

1. The main source of jurisdiction for the government is over commerce.
2. The mutual consideration passing between the parties provides the nexus for government jurisdiction over the transaction.

3. If the exchange involves a government franchise offered by the national government:
- 3.1. An “alienation” of private rights has occurred. This alienation:
- 3.1.1. Turns formerly private rights into public rights.
- 3.1.2. Accomplishes the equivalent of a “donation” of private property to a public use, public purpose, and public office in order to procure the “benefits” of the franchise by the former owner of the property.
- 3.2. Parties to the franchise agreement cannot engage in a franchise without implicitly surrendering governance over disputes to the government granting the franchise. In that sense, their effective domicile shifts to the location of the seat of the government granting the franchise.
- 3.3. The parties to the franchise agreement mutually and implicitly surrender their sovereign immunity under the Foreign Sovereign Immunities Act, [28 U.S.C. §1605\(a\)\(2\)](#), which says that commerce within the legislative jurisdiction of the “United States” constitutes constructive consent to be sued in the courts of the United States. This is discussed in more detail in the previous section.

Another surprising result of engaging in franchises and public “benefits” that most people overlook is that the commerce it represents, in fact, can have the practical effect of making an “alien” or “nonresident” party into a “resident” for the purposes of statutory jurisdiction. Here is the proof:

In International Shoe Co. v. Washington, 326 U.S. 310 (1945), the Supreme Court held that a court may exercise personal jurisdiction over a defendant consistent with due process only if he or she has “certain minimum contacts” with the relevant forum “such that the maintenance of the suit does not offend ‘traditional notions of fair play and substantial justice.’ ” *Id.* at 316 (quoting *Milliken v. Meyer*, 311 U.S. 457, 463 (1940)). Unless a defendant’s contacts with a forum are so substantial, continuous, and systematic that the defendant can be deemed to be “present” in that forum for all purposes, a forum may exercise only “specific” jurisdiction - that is, jurisdiction based on the relationship between the defendant’s forum contacts and the plaintiff’s claim. The parties agree that only specific jurisdiction is at issue in this case.

In this circuit, we analyze specific jurisdiction according to a three-prong test:

- (1) The non-resident defendant must purposefully direct his activities or consummate some transaction with the forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of conducting activities in the forum, thereby invoking the benefits and protections of its laws;
- (2) the claim must be one which arises out of or relates to the defendant’s forum-related activities; and
- (3) the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.

Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004) (quoting *Lake v. Lake*, 817 F.2d. 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in shorthand fashion, as the “purposeful availment” prong. *Schwarzenegger*, 374 F.3d. at 802. Despite its label, this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or by some combination thereof.

We have typically treated “purposeful availment” somewhat differently in tort and contract cases. In tort cases, we typically inquire whether a defendant “purposefully direct[s] his activities” at the forum state, applying an “effects” test that focuses on the forum in which the defendant’s actions were felt, whether or not the actions themselves occurred within the forum. See *Schwarzenegger*, 374 F.3d. at 803 (citing *Calder v. Jones*, 465 U.S. 783, 789-90 (1984)). By contrast, in contract cases, we typically inquire whether a defendant “purposefully avails itself of the privilege of conducting activities” or “consummate[s] [a] transaction” in the forum, focusing on activities such as delivering goods or executing a contract. See *Schwarzenegger*, 374 F.3d. at 802. However, this case is neither a tort nor a contract case. Rather, it is a case in which Yahoo! argues, based on the [First Amendment](#), that the French court’s interim orders are unenforceable by an American court. [\[Yahoo! Inc. v. La Ligue Contre Le Racisme Et L’Antisemitisme, 433 F.3d. 1199 \(9th Cir. 01/12/2006\)\]](#)

Legal treatises on domicile also confirm that those who are “wards” or “dependents” of the state or the government assume the same domicile or “residence” as their care giver. The practical effect of this is that by participating in government franchises, we become “wards” of the government in receipt of welfare payments such as Social Security, Medicare, etc. As “wards” under “guardianship” of the government, we assume the same domicile as the government who is paying us the “benefits”, which means the District of Columbia. Our domicile is whatever the government, meaning the “court” wants it to be for their convenience:

PARTICULAR PERSONS
§ 24. Wards

While it appears that an infant ward's domicile or residence ordinarily follows that of the guardian it does not necessarily do so,¹³³ as so a guardian has been held to have no power to control an infant's domicile as against her mother.¹³⁴ Where a guardian is permitted to remove the child to a new location, the child will not be held to have acquired a new domicile if the guardian's authority does not extend to fixing the child's domicile. **Domicile of a child who is a ward of the court is the location of the court.**¹³⁵

Since a ward is not sui juris, he cannot change his domicile by removal,¹³⁶ nor does the removal of the ward to another state or county by relatives or friends, affect his domicile.¹³⁷ **Absent an express indication by the court, the authority of one having temporary control of a child to fix the child's domicile is ascertained by interpreting the court's orders.**¹³⁸

[Corpus Juris Secundum (C.J.S.), Domicile, §24 (2003);

SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>]

This change in domicile of those who participate in government franchises and thereby become “wards” of the government is also consistent with the U.S. Supreme Court’s view of the government’s relationship to those who participate in government franchises. It calls the government a “parens patriae” in relation to them!:

“The proposition is that the United States, as the grantor of the franchises of the company [a corporation, in this case], the author of its charter, and the donor of lands, rights, and privileges of immense value, and as parens patriae, is a trustee, invested with power to enforce the proper use of the property and franchises granted for the benefit of the public.”

[U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878)]

PARENS PATRIAE. Father of his country; parent of the country. In England, the king. In the United States, the state, as a sovereign—referring to the sovereign power of guardianship over persons under disability; In re Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022; such as minors, and insane and incompetent persons; McIntosh v. Dill, 86 Okl. 1, 205 P. 917, 925.
[Black’s Law Dictionary, Sixth Edition, p. 1269]

One Congressman during the debates over the proposal of the Social Security Act in 1933 criticized the very adverse effects of the franchise upon people’s rights, including that upon the domicile of those who participate, when he said:

Mr. Logan: "...Natural laws cannot be created, repealed, or modified by legislation. Congress should know there are many things which it cannot do..."

"It is now proposed to make the Federal Government the guardian of its citizens. If that should be done, the Nation soon must perish. There can only be a free nation when the people themselves are free and administer the government which they have set up to protect their rights. Where the general government must provide work, and incidentally food and clothing for its citizens, freedom and individuality will be destroyed and eventually the citizens will become serfs to the general government..."

[Congressional Record-Senate, Volume 77- Part 4, June 10, 1933, Page 12522;

SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Sovereignty-CongRecord-Senate-JUNE101932.pdf>]

The Internal Revenue Code franchise agreement itself contains provisions which recognize this change in effective domicile to the District of Columbia within 26 U.S.C. §7408(d) and 26 U.S.C. §7701(a)(39).

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

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

(39) Persons residing outside United States

¹³³ Ky.--City of Louisville v. Sherley's Guardian, 80 Ky. 71.

¹³⁴ Ky.--Garth v. City Sav. Bank. 86 S.W. 520, 120 Ky. 280, 27 Ky.L. 675.

¹³⁵ Wash.-Matter of Adoption of Buehl, 555 P.2d. 1334, 87 Wash.2d. 649.

¹³⁶ Cd.-In re Henning's Estate, 60 P. 762, 128 C. 214.

¹³⁷ Md.Sudler v. Sudler, 88 A. 26, 121 Md. 46.

¹³⁸ Wash.-Matter of Adoption of Buehl, 555 P.2d. 1334, 87 Wash.2d. 649.

If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, such citizen or resident shall be treated as residing ["domiciled"] in the District of Columbia for purposes of any provision of this title relating to—
(A) jurisdiction of courts, or
(B) enforcement of summons.

TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408
§7408. Action to enjoin promoters of abusive tax shelters, etc.

(d) Citizens and residents outside the United States If any citizen or resident of the United States does not reside in, and does not have his principal place of business in, any United States judicial district, such citizen or resident shall be treated for purposes of this section as residing in the District of Columbia.

Since your Constitutional right to contract is unlimited, then you can have as many temporary and transient “residences” as you like, but you can have only one legal “domicile”, because your allegiance must be undivided or you will have a conflict of interest and allegiance.

*“No one can serve **two masters**; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon.”*
[Matt. 6:23-25, Bible, NKJV]

Now do you understand the reasoning behind the following maxim of law? You become a “subject” and a “resident” under the jurisdiction of a government’s civil law by demanding its protection! If you want to “fire” the government as your “protector”, you MUST quit demanding anything from it by filling out government forms or participating in its franchises:

Protectio trahit subjectionem, subjectio projectionem.
Protection draws to it subjection, subjection, protection. Co. Litt. 65.
[Bouvier’s Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

Remember, “resident” is a combination of two word roots: “res”, which is legally defined as a “thing”, and “ident”, which stands for “identified”.

Res. *Lat. The subject matter of a trust or will. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By "res," according to the modern civilians, is meant everything that may form an object of rights, in opposition to "persona," which is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.*

Res is everything that may form an object of rights and includes an object, subject-matter or status. *In re Riggle's Will, 11 A.D.2d. 51 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-matter, or status, considered as the defendant in an action, or as an object against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled "In re _____".*
[Black’s Law Dictionary, Sixth Edition, pp. 1304-1306]

The “object, subject matter, or status” they are talking about above is the ALL CAPS incarnation of your legal birth name and the government-issued number, usually an SSN, that is associated with it. Those two things constitute the “straw man” or “trust” or “res” which you implicitly agree to represent at the time you sign up for any franchise, benefit, or “public right”. When the government attacks someone for a tax liability or a debt, they don’t attack you as a private person, but rather the collection of rights that attach to the ALL CAPS trust name and associated Social Security Number trust. They start by placing a lien on the number, which actually is THEIR number and not YOURS. That number associates PRIVATE property with PUBLIC TRUST property. Merriam-Webster’s Dictionary definition 5(b) for “Trust” is “office”:

“Trust: 5a(1): a charge or duty imposed in faith or confidence or as a condition of some relationship (2): something committed or entrusted to one to be used or cared for in the interest of another **b:** responsible charge or office **c:** CARE, CUSTODY <the child committed to her trust>.”
[Merriam-Webster’s 11th Collegiate Dictionary]

20 C.F.R. §422.103(d) says the number is THEIR property. They can lien their property, which is public property in your temporary use and custody as a “trustee” of the “public trust”. Everything that number is connected to acts as private property donated temporarily to a public use to procure the “benefits” of the franchise. It is otherwise illegal to mix public property, such as the Social Security Number, with private property, because that would constitute illegal and criminal embezzlement in violation of [18 U.S.C. §912](#).

*“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness; and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, that if he devotes it to a public use, he gives to the public a right to control that USE; and third, that whenever the public needs require, the public may take it upon payment of due compensation.***
[Budd v. People of State of New York, [143 U.S. 517](#) (1892)]

Below is how the U.S. Supreme Court describes the practical effect of creating the trust and placing its “residence” or “domicile” within the jurisdiction of the specific government or “state” granting the franchise:

*“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, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, **the fact of residence creates universally reciprocal duties [e.g. CONTRACTUAL 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.”*
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

The implication is that you cannot be sovereign if either you or the entities you voluntarily represent have a “domicile” or “residence” in any man-made government or in any place other than Heaven or the Kingdom of Heaven on Earth. If you choose a “domicile” or “residence” any place on earth, then you become a “subject” in relation to that place and voluntarily forfeit your sovereignty. This is NOT the status you want to have! A “resident” by definition MUST therefore be within the legislative jurisdiction of the government, because the government cannot lawfully write laws that will allow them to recognize or act upon anything that is NOT within their legislative jurisdiction.

All law is prima facie territorial in nature, and can act only upon the territory under the exclusive control of the government or upon its franchises, contracts, and real and chattel property, which are “property” under its management and control pursuant to Article 4, Section 3, Clause 2 of the United States Constitution. The only lawful way that government laws can reach beyond the territory of the sovereign who controls them is through explicit, informed, mutual consent of the individual parties involved, and this field of law is called “private law”.

*“Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First 'that **every nation possesses an exclusive sovereignty and jurisdiction within its own territory**'; secondly, '**that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.**' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit consent.' Story on Conflict of Laws §23.”*
[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

13 Background on the Rules of Statutory Construction and Interpretation

The purpose of the rules of statutory construction is to prevent judges and government employees from unlawfully enlarging their delegation order found in the written law to include things that are not expressly authorized. The following subsections will examine these rules in detail as a preparation to document later how these rules are misapplied and violated.

13.1 Introduction

The West Virginia Court of Appeals identified the applicability of the Rules of Statutory Construction and Interpretation when it held the following:

B. Statutory Construction

A statute is ambiguous if it "can be read by reasonable persons to have different meanings" Lawson v. County Comm'n of Mercer County, 199 W.Va. 77, 81, 483 S.E.2d. 77, 81 (1996) (*per curiam*). However, simply because "the parties disagree as to the meaning or the applicability of [a statutory] provision does not of itself render [the] provision ambiguous or of doubtful, uncertain or unsure meaning." Habursky v. Recht, 180 W.Va. 128, 132, 375 S.E.2d. 760, 764 (1988) (internal quotations and citations omitted). A statute "is not ambiguous simply because different interpretations are conceivable." State v. Keller, 143 Wash.2d 267, 276, 19 P.3d. 1030, 1035 (2001) (footnote omitted), cert. denied, 534 U.S. 1130, 122 S.Ct. 1070, 151 L.Ed.2d. 972 (2002). Rather, a statute must be subjected to analysis under traditional rules of statutory construction to determine if a statute is ambiguous for "[r]ules of interpretation are resorted to for the purpose of resolving an ambiguity" Habursky, 180 W.Va. at 132, 375 S.E.2d. at 764 (quoting Crockett v. Andrews, 153 W.Va. 714, 719, 172 S.E.2d. 384, 387 (1970)). It is only after all other avenues of statutory analysis are exhausted that this Court should resort to liberally construing the statute. Cf. United States v. Shabani, 513 U.S. 10, 17, 115 S.Ct. 382, 386, 130 L.Ed.2d. 225, 231 (1994) (noting the rule that ambiguous statutes are to be read with lenity in favor of a defendant "applies only when, after consulting traditional canons of statutory construction, we are left with an ambiguous statute.") In contravention of these principles, though, the majority has found W.Va.Code §46A-5-101(a) to be ambiguous, and has liberally interpreted it in favor of the appellants-a result at odds with a correct analysis of WVCCPA, as I shall now demonstrate.

A number of well-established canons of statutory construction should guide our review in this case-the rule against statutory absurdity, the rule of ejusdem generis, the rule against statutory nullity and the rule that statutes of limitation are to be liberally construed to effectuate their manifest objective. We explained the rule against statutory absurdity in Charter Communications VI, LLC v. Community Antenna Service, Inc., 211 W.Va. 71, 77, 561 S.E.2d. 793, 799 (2002) (citations omitted), when we said, "a well established canon of statutory construction counsels against ... an irrational result [for] '[i]t is the "duty of this Court to avoid whenever possible a construction of a statute which leads to absurd, inconsistent, unjust or unreasonable results."'" We explained the rule of ejusdem generis in Syllabus point 4 of Ohio Cellular RSA, Ltd. Partnership v. Board of Public Works, 198 W.Va. 416, 481 S.E.2d. 722 (1996):

"In the construction of statutes, where general words follow the enumeration of particular classes of persons or things, the general words, under the rule of construction known as ejusdem generis, will be construed as applicable only to persons or things of the same general nature or class as those enumerated, unless an intention to the contrary is clearly shown." Point 2, Syllabus, Parkins v. Londeree, Mayor, 146 W.Va. 1051, 124 S.E.2d. 471 (1962)]." Syl. pt. 2, The Vector Co., Inc. v. Board of Zoning Appeals of the City of Martinsburg, 155 W.Va. 362, 184 S.E.2d. 301 (1971).

We also have explained that the rule against statutory nullity is "[a] cardinal rule of statutory construction ... that significance and effect must, if possible, be given to every section, clause, word or part of the statute." Syl. pt. 3, Meadows v. Wal-Mart Stores, Inc., 207 W.Va. 203, 530 S.E.2d. 676 (1999). Finally, we have observed that the

legislative policy in enacting ... statutes [of limitation] is now recognized as controlling and courts, fully acknowledging their effect, look with favor upon such statutes as a defense.... It is evident ... that statutes of limitations are favored in the law and cannot be avoided unless the party seeking to do so brings himself strictly within some exception. It has been widely held that such exceptions "are strictly construed and are not enlarged by the courts upon considerations of apparent hardship."

Johnson v. Nedeff, 192 W.Va. 260, 263, 452 S.E.2d. 63, 66 (1994) (citations omitted). Thus, "[w]hile the courts will not strain either the facts or the law in aid of a statute of limitations, nevertheless it is established 849*849 that such enactment will receive a liberal construction in furtherance of their [sic] manifest object, are [sic] entitled to the same respect as other statutes, and ought not to be explained away." Id., 192 W.Va. at 263, 452 S.E.2d. at 66 (citations omitted). See also Wood v. Carpenter, 101 U.S. 135, 139, 25 L.Ed. 807, 808 (1879) ("Statutes of limitation are vital to the welfare of society and are favored in the law. They are found and approved in all systems of enlightened jurisprudence. They promote repose by giving security and stability to human affairs. An important public policy lies at their foundation. They stimulate to activity and punish negligence."). Applying these well-established rules to W.Va.Code §46A-5-101(1) shows the flaws in the majority's opinion.

[Dunlap v. Friedman's, Inc., 582 S.E.2d. 841 (2003)]

13.2 Courts may not question whether laws passed by the legislature are prudent

In state courts:

"Whether the legislature acted wisely by creating the challenged restriction is not a proper subject for judicial determination. McKinney v. Estate of McDonald, 71 Wash.2d. 262, 264, 427 P.2d. 974 (1967); Port of Tacoma

v. Parosa, 52 Wash.2d. 181, 192, 324 P.2d. 438 (1958). The fact that the legislature made no exception for minors does not give rise to some latent judicial power to do so by means of a volunteered additional provision. This is true even if it could be said the legislative omission was inadvertent. *State v. Roth*, 78 Wash.2d. 711, 715, 479 P.2d. 55 (1971); *Boeing v. King County*, 75 Wash.2d. 160, 166, 449 P.2d. 404 (1969); *State ex rel. Hagan v. Chinook Hotel*, 65 Wash.2d. 573, 578, 399 P.2d. 8 (1965); *Vannoy v. Pacific Power and Light Company*, 59 Wash.2d. 623, 629, 369 P.2d. 848 (1962). If there is a need for such an exception, it must be initiated by the legislature, not by the courts. *Boeing v. King County*, supra; *State ex rel. Hagan v. Chinook Hotel*, supra." ¹³⁹

And in federal courts:

"The particular need for making the judiciary independent was elaborately pointed out by Alexander Hamilton in the *Federalist*, No.78, from which we excerpt the following: "The executive not only dispenses the honors, but holds the sword of the community. The Legislature not only commands the purse, but prescribes the rules by which the duties and rights of every citizen are to be regulated. The judiciary, on the contrary, **has no influence** over either the sword or the purse; **no direction** either of the strength or of the wealth of the society; and **can take no active resolution whatever. It may truly be said to have neither force nor will, but merely judgment.**" ¹⁴⁰

13.3 Meaning of a statute must be sought in the language in which it is framed

"It is elementary that the meaning of a statute must, in the first instance, be sought in the language in which the act is framed, and if that is plain, and if the law is within the constitutional authority of the law-making body which passed it, the sole function of the court is to enforce it according to its terms. *Lake County v. Rollins*, 130 U.S. 662, 670, 671; *Bate Refrigerating Co. v. Sulzberger*, 157 U.S. 1, 33; *United States v. Lexington Mill and Elevator Co.*, 232 U.S. 399, 409; *United States v. Bank*, 234 U.S. 245, 258." ¹⁴¹

On state and federal levels, strict construction and hewing to the law with indifference is a mandate and axiom.

13.4 The Legislative Intent governs

Under *Chevron*, and *Brown*, those interpreting statutes must first consider the intent of Congress because

"[i]f the intent of Congress is clear, that is the end of the matter; for the court, as well as the agency, must give effect to the unambiguously expressed intent of Congress."

See *Chevron*, 467 U.S. at 842-43. It is only if the intent of Congress is ambiguous that we defer to a permissible interpretation by the agency. *Chevron*, 467 U.S. at 843.

13.5 Executive agencies may not write regulations that exceed the authority of the statute itself

While executive branch officials may enjoy various delegations of regulatory authority, it is Congress' enactments within which those officials must stay when promulgating regulations. (See *Brown & Williamson v. F.D.A.*, 153 F.3d. 155, 160-167 (CA4 1998), aff'd 529 U.S. 120 (2000) (FDA stripped of tobacco enforcement authority for lack of statutory basis)). Regulation cannot deviate from statute or it is void. The Secretary of the Treasury is bound by statute. Congressional intent is the deciding factor in considering the validity of a regulation. ¹⁴² What does not exist in regulation or statute does not exist at all. ¹⁴³

Agency power is "not the power to make law. Rather, it is 'the power to adopt regulations to carry into effect **the will of Congress as expressed by the statute.**'" *Ernst & Ernst v. Hochfelder*, 425 U.S. 185, 213-14 (1976) (quoting *Manhattan Gen. Equip. Co. v. Commission*, 297 U.S. 129, 134 (1936)). "[I]t [is] the judiciary's duty "to say what the law is." *Marbury v. Madison*, 1 Cranch.

¹³⁹ See *Cook v. State*, 83 Wash.2d. 725, 735, 521 P.2d 725 (1974).

¹⁴⁰ See *Evans v. Gore*, 253 U.S. 245, 249, 40 S.Ct. 550, 551 (1920).

¹⁴¹ See *Carminetti v. U.S.*, 242 U.S. 470, 485, 489-493 (1916).

¹⁴² See *K Mart Corp. v. Cartier, Inc.*, 486 U.S. 281, 291 (1988); *U.S. v. Larinoff*, 431 U.S. 864, 872-873 (1976); *U.S. v. Calamaro*, 354 U.S. 351, 359 (1956); *Koshland v. Helvering*, 298 U.S. 441, 446-447 (1936); *Manhattan General Equip. Co. v. CIA*, 297 U.S. 129, 134, 54 S.Ct. 397, 399 (1936); *Tracy v. Swartout*, 10 Pet. 354, 359 (1836).

¹⁴³ See *Carminetti v. U.S.*, 242 U.S. 470, 485, 489-493 (1916), citing (on 485) *Lake County v. Rollins*, 130 U.S. 662, 670, 671; *Bate Refrigerating Co. v. Sulzberger*, 157 U.S. 1, 33; *U.S. v. Lexington Mill and Elevator Co.*, 232 U.S. 399, 409; *U.S. v. Bank*, 234 U.S. 245, 258; *Security Bank of Minnesota v. CIS.*, 994 F.2d. 432, 436 (CA8 1993); *Washington Red Raspberry Comm'n v. U.S.*, 657 F.Supp. 537, 545 (1987); *Forging Industry Ass'n v. Secretary of Labor*, 748 F.2d. 211, 213 (1984); *Community for Creative Nonviolence v. Kerrigan*, 865 F.2d. 382, 387-91 (1988); *Iglesias v. U.S.*, 848 F.2d. 362, 367 (CA2 1988); *Bank of New York v. U.S.*, 471 F.2d. 247, 250 (CA8 1973); *Fidelity Philadelphia Trust Co. v. U.S.*, 122 F.Supp. 551, 553 at [3,4].

137, 177 (1803) (Marshall, C.J.).¹⁴⁴ Thus, our initial inquiry is whether Congress intended to subject the Petitioner to the 26 U.S.C. income taxes. (See *Bowen v. Georgetown Univ. Hosp.*, 488 U.S. 204, 208 (1988) (stating that "[i]t is axiomatic that an administrative agency's power to promulgate legislative regulations **is limited to the authority delegated by Congress**"); *INS v. Chadha*, 462 U.S. 919, 953 n.16, 955 n.19 (1983) (providing that agency action "is always subject to check by the terms of the legislation that authorized it; and if that authority is exceeded it is open to judicial review" and "Congress ultimately controls administrative agencies in the legislation that creates them"))).

13.6 The starting point for determining the scope of a statute is the statute itself

The starting point in every case involving construction of a statute is the language of the statute itself. (See *Landreth Timber Co. v. Landreth*, 471 U.S. 681, 685 (1985) (quoting *Blue Chip Stamps v. Manor Drug Stores*, 421 U.S. 723, 756 (1975) (Powell, J., concurring)); *Central Bank of Denver, N.A. v. First Interstate Bank of Denver, N.A.*, 511 U.S. 164, 173-175 (1994)).

13.7 When confronted with a challenge based on statutory definitions, definitions govern

When a court is confronted with a challenge based on statutory definitions the U.S. Supreme Court is clear in its prescription that the specific terms of such a definition must be "met" to trigger applicability of its related statutes to any particular act, person (natural or otherwise), or thing.

"Metropolitan was subject to Title VII, however, only if, at the time of the alleged retaliation, it met the statutory definition of "employer," to wit: "a person engaged in an industry affecting commerce who has fifteen or more employees for each working day in each of twenty or more calendar weeks in the current or preceding calendar year." 42 U.S.C. Section(s) 2000e(b). . . . Statutes must be interpreted, if possible, to give each word some operative effect."¹⁴⁵

". . . Thus, Congress did not reach every transaction in which an investor actually relies on inside information. person avoids liability if he does not meet the statutory definition of an "insider[.]"¹⁴⁶

"On its face, this is an attractive argument. Petitioner urges that, in view of the severity of the result flowing from a denial of suspension of deportation, we should interpret the statute by resolving all doubts in the applicant's favor. Cf. *United States v. Minker*, 350 U.S. 179, 187-188. But we must adopt the plain meaning of a statute, however severe the consequences. Cf. *Galvan v. Press*, 347 U.S. 522, 528."¹⁴⁷

"The wording of the federal statute plainly places the incidence of the tax upon the "producer," that is, by definition, upon federally licensed distributors of gasoline such as petitioner. . . . The congressional purpose to lay the tax on the "producer" and only upon the "producer" could not be more plainly revealed. Persuasive also that such was Congress' purpose is the fact that, if the producer does not pay the tax, the Government cannot collect it from his vendees; the statute has no provision making the vendee liable for its payment. *First Agricultural Nat. Bank v. Tax Comm'n*, supra, at 347."¹⁴⁸

"A purpose to subject aliens, much less citizens, to a police practice so dangerous to individual liberty as this should not be read into an Act of Congress in the absence of a clear and unequivocal congressional mandate. I think the Act relied on here by the Department of Justice should not be so read. I would hold that immigration officers are wholly without statutory authority to summon persons, whether suspects or not, to testify in private as "witnesses" in denaturalization matters. For this reason I concur in the Court's judgment in this case."¹⁴⁹

"Conspicuously absent from § 1415(e)(3), however, is any emergency exception for dangerous students This absence is all the more telling in light of the injunctive decree issued in PARC, which permitted school officials unilaterally to remove students in "extraordinary circumstances." 343 F.Supp. at 301. Given the lack of any similar exception in *Mills* and the close attention Congress devoted to these "landmark" decisions, see S.Rep. at

¹⁴⁴ See *U.S. v. Lopez*, 514 U.S. 549, 115 S.Ct. 1624, 1633 (1995).

¹⁴⁵ See *Walters v. Metropolitan Enterprises, Inc. et al.*, 519 U.S. 202 (1997).

¹⁴⁶ See *Reliance Elec. Co. v. Emerson Elec. Co.*, 404 U.S. 418, 422 (1972),

¹⁴⁷ See *Jay v. Boyd*, 352 U.S. 345, 357 (1956).

¹⁴⁸ See *Gurley v. Rhoden*, 421 U.S. 200, 205 (1975).

¹⁴⁹ See *U.S. v. Minker*, 350 U.S. 179, 192 (1956).

6, we can only conclude that the omission was intentional; we are therefore not at liberty to engraft onto the statute an exception Congress chose not to create."¹⁵⁰

"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v. Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation. As judges, it is our duty to construe legislation as it is, written, not as it might be read by a layman, or as it might be understood by someone who has not even read it. If the term "political propaganda" is construed consistently with the neutral definition contained in the text of the statute itself, the constitutional concerns voiced by the District Court completely disappear."¹⁵¹

"As we have explained with reference to the technical definition of "child" contained within this statute:

With respect to each of these legislative policy distinctions, it could be argued that the line should have been drawn at a different point and that the statutory definitions deny preferential status to [some] who share strong family ties. . . . But it is clear from our cases ... that these are policy questions entrusted exclusively to the political branches of our Government, and we have no judicial authority to substitute our political judgment for that of the Congress.

Fiallo v. Bell, 430 U.S. 787, 798 (1977). Thus, even if Hector's relationship with her nieces closely resembles a parent-child relationship, we are constrained to hold that Congress, through the plain language of the statute, precluded this functional approach to defining the term[.]"¹⁵²

"Although agencies must be "able to change to meet new conditions arising within their sphere of authority," any expansion of agency jurisdiction must come from Congress, and not the agency itself. 744 F.2d. at 1409. Accordingly, the Court of Appeals invalidated the amended regulations."¹⁵³

"If Congress had intended the more circumscribed approach espoused by the Court of Appeals, there would have been some positive sign that the law was not to reach organized criminal activities that give rise to the concerns about infiltration. The language of the statute, however -- the most reliable evidence of its intent -- reveals that Congress opted for a far broader definition of the word "enterprise," and we are unconvinced by anything in the legislative history that this definition should be given less than its full effect."¹⁵⁴

13.8 Maxims of Law on Statutory Construction and Interpretation

The maxims of law appearing in this section deal with the rules of statutory construction and interpretation. They are derived from the following:

Bouvier's Maxims of Law, 1856

<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>

The subset of maxims extracted from the above dealing directly and only with the subject of the construction and interpretation of law are summarized below:

1. Law

1.1. Jus est ars boni et aequi.

Law is the science of what is good and evil. Dig. 1, 1, 1, l.

1.2. Non obligat lex nisi promulgata.

A law is not obligatory unless it be promulgated.

1.3. Legibus sumptis disinentibus, lege naturae utendum est.

When laws imposed by the state fail, we must act by the law of nature. 2 Roll. R. 298.

1.4. Lex est norma recti.

Law is a rule of right.

¹⁵⁰ See *Honig v. Doe*, 484 U.S. 305, 324 (1988).

¹⁵¹ See *Meese v. Keene*, 481 U.S. 465, 484 (1987).

¹⁵² See *INS v. Hector*, 479 U.S. 85, 88 (per curiam opinion) (1986).

¹⁵³ See *FRS v. Dimensional Financial Corp.*, 474 U.S. 361, 365 (1986).

¹⁵⁴ See *U.S. v. Turkette*, 452 U.S. 576, 593 (1981).

- 1.5. Lex nemini facit injuriam.
The law does wrong to no one.
- 1.6. Nemo debet rem suam sine facto aut defectu suo amittere.
No one should lose his property without his act or negligence. Co. Litt. 263.
- 1.7. Non est certandum de regulis juris.
There is no disputing about rules of law.
- 1.8. Non Licet quod dispendio licet.
That which is permitted only at a loss, is not permitted to be done. Co. Litt. 127.
- 1.9. Nulli enim res sua servit jure servitutis.
No one can have a servitude over his own property. Dig. 8, 2, 26; 17 Mass. 443; 2 Bouv. Inst. n. 1600.
- 1.10. Perpetua lex est, nullam legem humanum ac positivam perpetuam esse; et clausula quae abrogationem excludit initio non valet.
It is a perpetual law that no human or positive law can be perpetual; and a clause in a law which precludes the power of abrogation is void ab initio. Bacon's Max. in Reg. 19.
- 1.11. Protectio trahit subjectionem, subjectio projectionem.
Protection draws to it subjection, subjection, protection. Co. Litt. 65.
- 1.12. Quod alias bonum et justum est, si per vim vel fraudem petatur, malum et injustum efficitur.
What is otherwise good and just, if sought by force or fraud, becomes bad and unjust. 3 Co. 78.
- 1.13. Quod meum est sine me auferri non potest.
What is mine cannot be taken away without my consent. Jenk. Cent. 251. Sed vide Eminent Domain.
- 1.14. Salus populi est suprema lex.
The safety of the people is the supreme law. Bacon's Max. in Reg. 12; Broom's Max. 1.

2. Interpretation of law

- 2.1. Non refert quid ex aequipolentibus fiat.
What may be gathered from words of tantamount meaning, is of no consequence when omitted. 5 Co. 122.
- 2.2. Non temere credere, est nervus sapientiae.
Not to believe rashly is the nerve of wisdom. 5 Co. 114.
- 2.3. Omnis interpretatio si fieri potest ita fienda est in instrumentis, ut omnes contrarietates amoveantur.
The interpretation of instruments is to be made, if they will admit of it, so that all contradictions may be removed. Jenk. Cent. 96.
- 2.4. Optimus interpretandi modus est sic legis interpretare ut leges legibus accordant.
The best mode of interpreting laws is to make them accord. 8 Co. 169.
- 2.5. A verbis legis non est recedendum.
From the words of the law there must be no departure. Broom's Max. 268; 5 Rep. 119; Wing. Max. 25.
- 2.6. Augupia verforum sunt iudice indigna.
A twisting of language is unworthy of a judge. Hob. 343.
- 2.7. Clausula inconsuetae semper indicunt suspicionem.
Unusual clauses always induce a suspicion. 3 Co. 81.
- 2.8. Construction legis non facit injuriam.
The construction of law works not an injury. Co. Litt. 183; Broom's Max. 259.
- 2.9. Copulatio verborum indicat acceptionem in eodem sensu.
Coupling words together shows that they ought to be understood in the same sense. Bacon's Max. in Reg. 3.
- 2.10. Cum duo inter se pugnancia reperiuntur in testamento ultimum ratum est.
When two things repugnant to each other are found in a will, the last is to be confirmed. Co. Litt. 112.
- 2.11. Curiosa et captiosa interpretatio in lege reprobatur.
A curious and captious interpretation in the law is to be reprobated. 1 Buls. 6.
- 2.12. Designatio unius est exclusio alterius, et expressum facit cessare tacitum.
The appointment or designation of one is the exclusion of another; and that expressed makes that which is implied cease. Co. Litt. 210.
- 2.13. Ea est accipienda interpretatio, qui vitio curet.
That interpretation is to be received, which will not intend a wrong. Bacon's Max. Reg. 3, p. 47.
- 2.14. Expressa nocent, non expressa non nocent.
Things expressed may be prejudicial; things not expressed are not. See Dig. 50, 17, 195.
- 2.15. Expressio unius est exclusio alterius.
The expression of one thing is the exclusion of another.

- 1 2.16. Expressum facit cessare tacitum.
2 What is expressed renders what is implied silent.
- 3 2.17. Fraus latet in generalibus.
4 Fraud lies hid in general expressions.
- 5 2.18. Generale nihil certum implicat.
6 A general expression implies nothing certain. 2 Co. 34.
- 7 2.19. Idem est non probari et non esse; non deficit jus, sed probatio.
8 What does not appear and what is not is the same; it is not the defect of the law, but the want of proof.
- 9 2.20. Ignorantia terminis ignoratur et ars.
10 An ignorance of terms is to be ignorant of the art. Co. Litt. 2.
- 11 2.21. In conjunctivis oportet utramque partem esse veram.
12 In conjunctives each part ought to be true. Wing. 13.
- 13 2.22. In contractibus, benigna; in testamentis, benignior; in restitutionibus, benignissima interpretatio facienda est.
14 In contracts, the interpretation or construction should be liberal; in wills, more liberal; in restitutions, more liberal.
15 Co. Litt. 112.
- 16 2.23. In disjunctivis sufficit alteram partem esse veram.
17 In disjunctives, it is sufficient if either part be true. Wing. 15.
- 18 2.24. In dubiis non praesumitur pro testamento.
19 In doubtful cases there is no presumption in favor of the will. Cro. Car. 51.
- 20 2.25. In dubio pars melior est sequenda.
21 In doubt, the gentler course is to be followed.
- 22 2.26. In eo quod plus sit, semper inest et minus.
23 The less is included in the greater. 50, 17, 110.
- 24 2.27. In obscuris, quod minimum est, sequitur.
25 In obscure cases, the milder course ought to be pursued. Dig. 50, 17, 9.
- 26 2.28. In re dubiâ magis inficiato quam affirmatio intelligenda.
27 In a doubtful matter, the negative is to be understood rather than the affirmative. Godb. 37.
- 28 2.29. In toto et pars continetur.
29 A part is included in the whole. Dig. 50, 17, 113.
- 30 2.30. Incerta pro nullius habentur.
31 Things uncertain are held for nothing Dav. 33.
- 32 2.31. Injuria non praesumitur.
33 A wrong is not presumed. Co. Litt. 232.
- 34 2.32. Interpretare et concordare leges legibus est optimus interpretandi modus.
35 To interpret and reconcile laws so that they harmonize is the best mode of construction. 8 Co. 169.
- 36 2.33. Interpretatio fienda est ut res magis valeat quam pereat.
37 That construction is to be made so that the subject may have an effect rather than none. Jenk. Cent. 198.
- 38 2.34. Interpretatio talis in ambiguis semper fienda, ut evitetur inconveniens et absurdum.
39 In ambiguous things, such a construction is to be made, that what is inconvenient and absurd is to be avoided. 4
40 Co. Inst. 328.
- 41 2.35. Legis constructio non facit injuriam.
42 The construction of law does no wrong. Co. Litt. 183.
- 43 2.36. Lex rejicit superflua, pugnantia, incongrua.
44 The law rejects superfluous, contradictory and incongruous things.
- 45 2.37. Maximè paci sunt contraria, vis et tnjuria.
46 The greatest enemies to peace are force and wrong. Co. Litt. 161.
- 47 2.38. Multitudo errantium non parit errori patrocinium.
48 The multitude of those who err is no excuse for error. 11 Co. 75.
- 49 2.39. Negatio duplex est affirmatio.
50 A double negative is an affirmative.
- 51 2.40. Nobiliores et benigniores presumptiones in dubiis sunt praeferendae.
52 When doubts arise the most generous and benign presumptions are to be preferred.
- 53 2.41. Non differunt quae concordant re, tametsi non in verbis iisdem.
54 Those things which agree in substance though not in the same words, do not differ. Jenk. Cent. 70.

- 1 2.42. Proprietas verborum est salus proprietatum.
2 The propriety of words is the safety of property.
3 2.43. Quae communi legi derogant stricte interpretantur.
4 Laws which derogate from the common law ought to be strictly construed. Jenk. Cent. 231.
5 2.44. Quae dubitationis causâ tollendae inseruntur communem legem non laedunt.
6 Whatever is inserted for the purpose of removing doubt, does not hurt or affect the common law. Co. Litt. 205.
7 2.45. Quando aliquid prohibetur ex directo, prohibetur et per obliquum.
8 When anything is prohibited directly, it is prohibited indirectly. Co. Litt. 223.
9 2.46. Quando verba et mens congruunt, non est interpretationi locus.
10 When the words and the mind agree, there is no place for interpretation.
11 2.47. Quod dubitas, ne feceris.
12 When you doubt, do not act.
13 2.48. Quod in uno similium valet, valebit in altere.
14 What avails in one of two similar things, will avail in the other. co. Litt. 191.
15 2.49. Quotiens dubia interpretatio libertatis est, secundum libertatem respondendum erit.
16 Whenever there is a doubt between liberty and slavery, the decision must be in favor of liberty. Dig. 50, 17, 20.
17 2.50. Quoties in verbis nulla est ambiguitas ibi nulla expositio contra verba fienda est.
18 When there is no ambiguity in the words, then no exposition contrary to the words is to be made. Co. Litt. 147.
19 2.51. Sensus verborum est anima legis.
20 The meaning of words is the spirit of the law. 5 Co. 2.
21 2.52. Si a jure discedas vagus eris, et erunt omnia omnibus incerta.
22 If you depart from the law, you will wander without a guide, and everything will be in a state of uncertainty to
23 every one. Co. Litt. 227.
24 2.53. Sic interpretandum est ut verba accipiantur cum effectū.
25 Such an interpretation is to be made, that the words may have an effect.
26 2.54. Talis non est eadem, nam nullum simile est idem.
27 What is like is not the same, for nothing similar is the same. 4 Co. 18.
28 2.55. Tout ce que la loi ne defend pas est permis.
29 Everything is permitted, which is not forbidden by law.
30 2.56. Ubi lex non distinguit, nec nos distinguere debemus.
31 Where the law does not distinguish, we ought not to distinguish. 7 Co. 5.
32 2.57. Verba aliquid operari debent, verba cum effectu sunt accipienda.
33 Words are to be taken so as to have effect. Bacon's Max. Reg. 3, p. 47. See 1 Duer. on ins. 210, 211, 216.
34 2.58. Verba nihil operandi melius est quam absurde.
35 It is better that words should have no operation, than to operate absurdly.

3. Vague laws

- 36 3.1. Incerta pro nullius habentur.
37 Things uncertain are held for nothing Dav. 33.
38 3.2. Res est misera ubi jus est vagam et invertum.
39 It is a miserable state of things where the law is vague and uncertain. 2 Salk. 512.
40 3.3. Si a jure discedas vagus eris, et erunt omnia omnibus incerta.
41 If you depart from the law, you will wander without a guide, and everything will be in a state of uncertainty to
42 every one. Co. Litt. 227.
43 3.4. Ubi jus incertum, ibi jus nullum.
44 Where the law is uncertain, there is no law.
45 3.5. Verba nihil operandi melius est quam absurde.
46 It is better that words should have no operation, than to operate absurdly.
47

4. Equity

- 48 4.1. Consensus tollit errorem.
49 Consent removes or obviates a mistake. Co. Litt. 126.
50 4.2. Iniquum est ingenuis hominibus non esse liberam rerum suarum alienationem.
51 It is against equity to deprive freeman of the free disposal of their own property. Co. Litt. 223. See 1 Bouv. Inst.
52 n. 455, 460.
53 4.3. Nihil in lege intolerabilius est, eandem rem diverso jure censi.
54 Nothing in law is more intolerable than to apply the law differently to the same cases. 4 Co. 93.
55

- 1 4.4. Parum differunt quae re concordant.
2 Thing differ but little which agree in substance. 2 Buls. 86.
3 4.5. Perpetuities are odious in law and equity.
4 4.6. Prima pars aequitatis aequalitas.
5 The radical element of justice is equality.
6 4.7. Quod ad jus naturale attinet, omnes homines aequales sunt.
7 All men are equal before the natural law. Dig. 50, 17, 32.
8 4.8. Ratio in jure aequitas integra.
9 Reason in law is perfect equity.
10 4.9. Regula pro lege, si deficit lex.
11 In default of the law, the maxim rules.
12 4.10. Rerum suarum quilibet est moderator et arbiter.
13 Every one is the manager and disposer of his own. Co. Litt. 233.
14 4.11. Scientia et volunti non fit injuria.
15 A wrong is not done to one who knows and wills it.

16 **5. Judicial Discretion**

- 17 5.1. Optima est lex, quae minimum relinquit arbitrio judicis.
18 That is the best system of law which confides as little as possible to the discretion of the judge. Bac. De Aug. Sci.
19 Aph. 46.
20 5.2. Optimam esse legem, quae minimum relinquit arbitrio judicis; id quod certitudo ejus praestat.
21 That law is the best which leaves the least discretion to the judge; and this is an advantage which results from
22 certainty. Bacon, De Aug. Sc. Aph. 8.
23 5.3. Optimus judex, qui minimum sibi.
24 He is the best judge who relies as little as possible on his own discretion. Bac. De Aug. Sci. Aph. 46.

25 **13.9 U.S. Supreme Court Rules of Statutory Construction**

26 This following subsections shall list quotes from rulings of the U.S. Supreme Court on the subject of the meaning of the rules
27 of statutory construction and the significance of the words “includes” and “including”. The subsections are sequenced in
28 descending date order, where the most recent ruling is listed first. If you identify other pertinent cases, please point them out
29 to us.

30 **13.9.1 Scheidler v. National Organization for Women, 537 U.S. 393 (2003)**

31 *“Absent contrary direction from Congress, we begin our interpretation of statutory language with the general*
32 *presumption that a statutory term has its common law meaning. See Taylor v. United States, 495 U.S. 575, 592*
33 *(1990); Morissette v. United States, 342 U.S. 246, 263 (1952).”*
34 *[Scheidler v. National Organization for Women, 537 U.S. 393 (2003)]*

35 **13.9.2 U.S. v. Cleveland Indians Baseball Co., 532 U.S. 200 (2001)**

36 *It is, of course, true that statutory construction “is a holistic endeavor” and that the meaning of a provision is*
37 *“clarified by the remainder of the statutory scheme ... [when] only one of the permissible meanings produces a*
38 *substantive effect that is compatible with the rest of the law.” United Sav. Assn. of Tex. v. Timbers of Inwood*
39 *Forest Associates, Ltd., 484 U.S. 365, 371, 108 S.Ct. 626, 98 L.Ed.2d. 740 (1988). The Company's examples leave*
40 *little doubt that the Government's rule generates a degree of arbitrariness in the operation of the tax statutes. But*
41 *in Nierotko's context, an inflexible rule allocating backpay to the year it is actually paid would never work to the*
42 *employee's advantage; it could inure only to the detriment of the employee, counter to the **1444 thrust of the*
43 *benefits eligibility provisions¹⁵⁵ In this case, by contrast, there is no comparable structural unfairness in taxation.*
44 *The Government's rule sometimes disadvantages the taxpayer, as in this case. Other times it works to the*
45 *disadvantage of the fisc, as the Company's examples show. The anomalous results to which the Company points*
46 *must be considered in light of Congress' evident interest in reducing complexity and minimizing administrative*
47 *confusion within the FICA and FUTA tax schemes. See supra, at 1441-1442. Given the practical administrability*
48 *concerns that underpin the tax provisions, we cannot say that the Government's rule is incompatible with the*
49 *statutory scheme. The most we can say is that Congress intended the tax provisions to be both efficiently*

¹⁵⁵ The SSA has interpreted its regulation governing “[b]ack pay under a statute,” [20 C.F.R. §404.1242\(b\)](#) (2000), to allow the employee to choose whether to allocate the backpay to the year it is paid or to the year it should have been paid. Social Security Administration, Reporting Back Pay and Special Wage Payments to the Social Security Administration 2, Pub. 957 (Sept.1997).

administrable and fair, and that this case reveals the tension that sometimes exists when Congress seeks to meet those twin aims.

Confronted with this tension, “we do not sit as a committee of revision to perfect the administration of the tax laws.” [United States v. Correll](#), 389 U.S. 299, 306-307, 88 S.Ct. 445, 19 L.Ed.2d. 537 (1967). Instead,*219 we defer to the Commissioner’s regulations as long as they “implement the congressional mandate in some reasonable manner.” *Id.*, at 307, 88 S.Ct. 445. “We do this because Congress has delegated to the [Commissioner], not to the courts, the task of prescribing all needful rules and regulations for the enforcement of the Internal Revenue Code.” [National Muffler Dealers Assn., Inc. v. United States](#), 440 U.S. 472, 477, 99 S.Ct. 1304, 59 L.Ed.2d. 519 (1979) (citing [Correll](#), 389 U.S., at 307, 88 S.Ct. 445 (citing 26 U.S.C. § 7805(a))). This delegation “helps guarantee that the rules will be written by ‘masters of the subject’ ... who will be responsible for putting the rules into effect.” 440 U.S., at 477, 99 S.Ct. 1304 (quoting [United States v. Moore](#), 95 U.S. 760, 763, 24 L.Ed. 588 (1877)).

[*U.S. v. Cleveland Indians Baseball Co.*, 532 U.S. 200, 121 S.Ct. 1433 (2001)]

13.9.3 [E.E.O.C. v. North Gibson School Corp.](#), 266 F.3d. 607 (2001)

The district court is empowered to grant the relief sought by the EEOC under [29 U.S.C. §217](#), a provision of the Fair Labor Standards Act, which is incorporated by reference into the ADEA under [29 U.S.C. §626\(b\)](#). However, in order to give effect to the structure of the ADEA as enacted by Congress, we must look to the ADEA in its entirety in order to interpret the incorporation of [§ 217](#). See [United States v. Cleveland Indians Baseball Co.](#), 532 U.S. 200, 121 S.Ct. 1433, 1443, 149 L.Ed.2d. 401 (2001) (“It is, of course, true that statutory construction is a holistic endeavor and that the meaning of a provision is clarified by the remainder of the statutory scheme ... [when] only one of the permissible meanings produces a substantive effect that is compatible with the rest of the law.” (quotation marks omitted)). The ADEA requires individual charges of discrimination and provides statutory periods for filing the charges. The distinctive enforcement scheme of the ADEA prohibits the EEOC from obtaining monetary relief for individuals who cannot obtain that relief themselves because they have not filed timely charges. Thus, we cannot interpret the provision of the ADEA that authorizes injunctive relief in such a way as to allow the EEOC to avoid that prohibition by obtaining the same relief in the form of an injunction. [*E.E.O.C. v. North Gibson School Corp.*, 266 F.3d. 607 (C.A.7 (Ind.),2001)]

13.9.4 [Circuit City Stores v. Adams](#), 532 U.S. 105, 114-115 (2001)

[KeyCite Notes](#)

[361](#) Statutes

[361VI](#) Construction and Operation

[361VI\(A\)](#) General Rules of Construction

[361k187](#) Meaning of Language

[361k194](#) k. General and Specific Words and Provisions. [Most Cited Cases](#)

Under rule of “*ejusdem generis*,” where general words follow specific words in statutory enumeration, general words are construed to embrace **only** objects similar in nature to those objects enumerated by preceding specific words.

[*Circuit City Stores v. Adams*, 532 U.S. 105, 114-115 (2001), Headnotes under Westlaw]

13.9.5 [Fischer v. United States](#), 529 U.S. 667 (2000)

This expansive construction of [§ 666\(b\)](#) is, at the very least, **inconsistent with the rule of lenity -- which the Court does not discuss. This principle requires that, to the extent that there is any ambiguity in the term “benefits,” we should resolve that ambiguity in favor of the defendant. See United States v. Bass, 404 U.S. 336, 347 (1971) (“In various ways over the years, we have stated that, when choice has to be made between two readings of what conduct Congress has made a crime, it is appropriate, before we choose the harsher alternative, to require that Congress should have spoken in language that is clear and definite” (internal quotation marks omitted)).**”

[*Fischer v. United States*, 529 U.S. 667 (2000)]

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

“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 \(2000\)](#)]

13.9.7 United States v. Johnson, 529 U.S. 53 (2000)

"The rule of lenity does not alter the analysis. Absent ambiguity, the rule of lenity is not applicable to guide statutory interpretation. Cf. *Gozlon-Peretz v. United States*, 498 U.S. 395, 410 (1991)."
[*United States v. Johnson*, 529 U.S. 53 (2000)]

13.9.8 Gustafson v. Alloyd Co., 513 U.S. 561 (1995)

"...a word is known by the company it keeps (the doctrine of *noscitur socii*). This rule we rely upon to avoid ascribing to one word a meaning so broad that it is inconsistent with its accompanying words, thus giving "unintended breadth to the Acts of Congress." *Jarecki v. G. D. Searle & Co.*, 367 U.S. 303, 307 (1961)"
[*Gustafson v. Alloyd Co.* (93-404), 513 U.S. 561 (1995)]

13.9.9 Estate of Cowart v. Nicklos Drilling Co., 505 U.S. 469, 120 L.Ed.2d. 379, 112 S.Ct. 2589 (1992)

"In a statutory construction case, the beginning point must be the language of the statute, and when a statute speaks with clarity to an issue, judicial inquiry into the statute's meaning--in all but the most extraordinary circumstance--is finished; courts must give effect to the clear meaning of statutes as written."
[*Estate of Cowart v. Nicklos Drilling Co.*, [505 U.S. 469](#), 120 L.Ed.2d. 379, 112 S.Ct. 2589 (1992)]

13.9.10 Connecticut National Bank v. Germain, 503 U.S. 249 (1992)

"When the words of a statute are unambiguous, the first canon of statutory construction--that courts must presume that a legislature says in a statute what it means and means in a statute what it says there--is also the last, and judicial inquiry is complete."
[*Connecticut National Bank v. Germain*, 503 U.S. 249 (1992)]

13.9.11 Freytag v. Commissioner, 501 U.S. 868 (1991)

"When the terms of a statute are unambiguous, judicial inquiry is complete except in rare and exceptional circumstances."
[*Freytag v. Commissioner*, 501 U.S. 868, 115 L.Ed.2d. 764 (1991)]

13.9.12 Norfolk & Western R. Co. v. Train Dispatchers, 499 U.S. 117 (1991)

By itself, the phrase "all other law" indicates no limitation. The circumstance that the phrase "all other law" is in addition to coverage for "the antitrust laws" does not detract from this breadth. There is a canon of statutory construction which, on first impression, might seem to dictate a different result. Under the principle of ejusdem generis, when a general term follows a specific one, the general term should be understood as a reference to subjects akin to the one with specific enumeration. See *Arcadia v. Ohio Power Co.*, 498 U.S. 73, 84-85, 111 S.Ct. 415, 422, 112 L.Ed.2d. 374 (1990). The canon does not control, however, when the whole context dictates a different conclusion. Here, there are several reasons the immunity provision cannot be interpreted to apply only to antitrust laws and similar statutes. First, because "[r]epeals of the antitrust laws by implication from a regulatory statute are strongly disfavored," *United States v. Philadelphia Nat. Bank*, 374 U.S. 321, 350, 83 S.Ct. 1715, 1734, 10 L.Ed.2d. 915 (1963), Congress may have determined that it should make a clear and separate statement to include antitrust laws within the general exemption of [§ 11341\(a\)](#). Second, the otherwise general term "all other law" "includ [es]" (but is not limited to) "State and municipal law." This shows that "all other law" refers to more than laws related to antitrust. Also, the fact that "all other law" entails more than "the antitrust laws," but is not limited to "State and municipal law," reinforces the conclusion, inherent in the **1164 word "all," that the phrase "all other law" includes federal law other than the antitrust laws. In short, the immunity provision in [§ 11341](#) means what it says: A carrier is exempt from all law as necessary to carry out an ICC-approved transaction.
[*Norfolk & Western R. Co. v. Train Dispatchers*, 499 U.S. 117 (1991)]

13.9.13 Meese v. Keene, 481 U.S. 465, 484 (1987)

"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v. Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it."
[*Meese v. Keene*, 481 U.S. 465, 484 (1987)]

1 **13.9.14 American Tobacco Co. v. Patterson, 456 U.S. 63 (1982)**

2 "It is not a function of the United States Supreme Court to sit as a super-legislature and create statutory
3 distinctions where none were intended."
4 [*American Tobacco Co. v. Patterson*, [456 U.S. 63](#), 71 L.Ed.2d. 748, 102 S.Ct. 1534 (1982)]

5 **13.9.15 CBS, Inc. v. F.C.C., 453 U.S. 367 (1981)**

6 We have held that "the construction of a statute by those charged with its execution should be followed unless
7 there are compelling indications that it is wrong, especially when Congress has refused to alter the administrative
8 construction." [Red Lion Broadcasting Co. v. FCC](#), 395 U.S. 367, 381, 89 S.Ct. 1794, 1801-1802, 23 L.Ed.2d. 371
9 (1969) (footnotes omitted). Accord, [Columbia Broadcasting System, Inc. v. Democratic National Committee](#), 412
10 U.S. 94, 121, 93 S.Ct. 2080, 2095-2096, 36 L.Ed.2d. 772 (1973). Such deference "is particularly appropriate
11 where, as here, an agency's interpretation involves issues of considerable public controversy, and Congress has
12 not acted to correct any misperception of its statutory objectives." [United States v. Rutherford](#), 442 U.S. 544,
13 554, 99 S.Ct. 2470, 2476, 61 L.Ed.2d. 68 (1979).
14 [*CBS, Inc. v. F.C.C.*, 453 U.S. 367 (1981)]

15 **13.9.16 Product Safety Comm'n v. GTE Sylvania, 447 U.S. 102 (1980)**

16 "The starting point for interpreting a statute is the language of the statute itself; absent a clearly expressed
17 legislative intention to the contrary, that language must ordinarily be regarded as conclusive."
18 [*Product Safety Comm'n v. GTE Sylvania*, [447 U.S. 102](#), 64 L.Ed.2d. 766, 100 S.Ct. 2051 (1980)]

19 **13.9.17 Touche Ross Co. v. Redington, 442 U.S. 560, 99 S.Ct. 2479, 61 L.Ed.2d. 82 (1979)**

20 "And as with any case involving the interpretation of a statute, our analysis must begin with the language of the
21 statute itself. *Cannon v. University of Chicago*, supra, at 689, [99 S.Ct. at 1953](#); *Teamsters v. Daniel*, [439 U.S.](#)
22 [551](#), 558, 99 S.Ct. 790, 795-796, 58 L.Ed.2d. 808 (1979); *Santa Fe Industries, Inc. v. Green*, [430 U.S. 462](#), 472,
23 [97 S.Ct. 1292](#), 1300, 51 L.Ed.2d. 480 (1977); *Piper v. Chris-Craft Industries, Inc.*, [430 U.S. 1](#), 24, 97 S.Ct. 926,
24 [940](#), 51 L.Ed.2d. 124 (1977); *Ernst & Ernst v. Hochfelder*, [425 U.S. 185](#), 197, 96 S.Ct. 1375, 1382, 47 L.Ed.2d.
25 [668](#) (1976)."
26 [*Touche Ross Co v. Redington*, 442 U.S. 560, 99 S.Ct. 2479, 61 L.Ed.2d. 82 (1979)]

27 **13.9.18 Colautti v. Franklin, 439 U.S. 379 (1979)**

28 "As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated'"
29 [*Colautti v. Franklin*, 439 U.S. 379 (1979), n. 10]

30 **13.9.19 Richards v. United States, 369 U.S. 1, 9, 7 L.Ed.2d. 492, 82 S.Ct. 585 (1962)**

31 "As in all cases involving statutory construction, "our starting point must be the language employed by Congress,"
32 *Reiter v. Sonotone Corp.*, 442 U.S. 330, 337, 60 L.Ed.2d. 931, 99 S.Ct. 2326 (1979), and we assume that the
33 legislative purpose is expressed by the ordinary meaning of the words used."
34 [*Richards v. United States*, 369 U.S. 1, 9, 7 L.Ed.2d. 492, 82 S.Ct. 585 (1962)]

35 **13.9.20 Jarecki v. G. D. Searle & Co., 367 U.S. 303, 81 S.Ct. 1579 (U.S. 1961)**

36 We look first to the face of the statute. 'Discovery' is a word usable in many contexts and with various shades of
37 meaning. Here, however, it does not stand alone, but gathers meaning from the words around it. **These words**
38 **strongly suggest that a precise and narrow application was intended in s 456.** The three words in conjunction,
39 'exploration,' 'discovery' and 'prospecting,' all describe income-producing activity in the oil and gas and mining
40 industries, but it is difficult to conceive of any other industry to which they all apply. Certainly the development
41 and manufacturer of drugs and cameras are not such industries. **The maxim noscitur a sociis, that a word is**
42 **known by the company it keeps, while not an inescapable rule, is often wisely applied where a word is capable**
43 **of many meanings in order to avoid the giving of unintended breadth to the Acts of Congress. See, e.g., Neal**
44 **v. Clark, 95 U.S. 704, 708-709, 24 L.Ed. 586. The application of the maxim here leads to the conclusion that**
45 **'discovery' in s 456 means only the discovery of mineral resources.**

46 When we examine further the construction of [s 456\(a\)\(2\)](#) and compare subparagraphs (B) and (C), it becomes
47 unmistakably clear that 'discovery' was not meant to include the development of patentable products. If
48 'discovery' were so wide in scope, there would be no need for the provision in subparagraph (C) for 'Income
49 from the sale of patents, formulae, or processes.' All of this income, under taxpayers' reading of 'discovery,'
50 would also be income 'resulting from *** discovery' within subparagraph (B). To borrow the homely metaphor
51 of Judge Aldrich in the First Circuit, 'If there is a big hole in the fence for the big cat, need there be a small hole
52 for the small one?' ([278 F.2d. 153](#)). The statute admits a reasonable construction which gives effect to all of its

provisions. In these circumstances we will not adopt a strained reading*308 which renders one part a mere redundancy. See, e.g., [United States v. Menasche](#), 348 U.S. 528, 538-539, 75 S.Ct. 513, 519-520, 99 L.Ed. 615.

Taxpayers assert that it is the 'ordinary meaning' of 'discovery' which must govern. We find ample evidence both on the face of the statute and, as we shall show, in its legislative history that a technical usage was intended. But even if we were without such evidence we should find it difficult to believe that Congress intended to apply the layman's meaning of 'discovery' to describe the products of research. To do so would lead to the necessity of drawing a line between things found and things made, for in ordinary present-day usage things revealed are discoveries, but new fabrications are inventions.^{FN3} It would appear senseless for Congress to adopt this usage, to provide relief for **1583 income from discoveries and yet make no provision for income from inventions. Perhaps in the patent law 'discovery' has the uncommonly wide meaning taxpayers suggest, but the fields of patents and taxation are each lores unto themselves, and the usage in the patent law (which is by no means entirely in taxpayers' favor)^{FN4} is unpersuasive here. All the evidence is *309 to the effect that Congress did not intend to introduce the difficult distinction between inventions and discoveries into the excess profits tax law. [Jarecki v. G. D. Searle & Co., 367 U.S. 303, 81 S.Ct. 1579 (U.S. 1961)]

13.9.21 Federal Trade Com. v. Simplicity Pattern Co. 360 U.S. 55 (1959)

"The United States Supreme Court cannot supply what Congress has studiously omitted in a statute."
[Federal Trade Com. v. Simplicity Pattern Co., [360 U.S. 55](#), p. 55, 475042/56451 (1959)]

13.9.22 Bell v. United States, 349 U.S. 81 (1955)

"It is not to be denied that argumentative skill, as was shown at the Bar, could persuasively and not unreasonably reach either of the conflicting constructions. About only one aspect of the problem can one be dogmatic. When Congress has the will it has no difficulty in expressing it - when it has the will, that is, of defining what it desires to make the unit of prosecution and, more particularly, to make each stick in a faggot a single criminal unit. When Congress leaves to the Judiciary the task of imputing to Congress an undeclared will, the ambiguity should be resolved in favor of lenity. And this not out of any sentimental consideration, or for want of sympathy with the purpose of Congress in proscribing evil or antisocial conduct. It may fairly be said to be a presupposition of our law to resolve doubts in the enforcement of a penal code against the imposition of a harsher punishment. This in no wise implies that language used in criminal statutes should not be read with the saving grace of common sense with which other enactments, not cast in technical language, are to be read. Nor does it assume that offenders against the law carefully read the penal [349 U.S. 81, 84] code before they embark on crime. It merely means that if Congress does not fix the punishment for a federal offense clearly and without ambiguity, doubt will be resolved against turning a single transaction into multiple offenses, when we have no more to go on than the present case furnishes."
[Bell v. United States, 349 U.S. 81 (1955)]

13.9.23 Lawson v. Suwannee Fruit & Steamship Co., 336 U.S. 198, 201 (1949)

". . . Statutory definitions control the meaning of statutory words, . . ."
[Lawson v. Suwannee Fruit & Steamship Co., 336 U.S. 198, 201 (1949)]

13.9.24 United States v. Borden Co, 308 U.S. 188, 60 S.Ct. 182, 84 L.Ed. 181 (1939)

"It is a cardinal principle of construction that repeals by implication are not favored. When there are two acts upon the same subject, the rule is to give effect to both if possible. [United States v. Tynen](#), 11 Wall. 88, 92, 20 L.Ed. 153; [Henderson's Tobacco](#), 11 Wall. 652, 657, 20 L.Ed. 235; [General Motors Acceptance Corporation v. United States](#), 286 U.S. 49, 61, 62, 52 S.Ct. 468, 472, 76 L.Ed. 971, 82 A.L.R. 600. The intention of the legislature to repeal 'must be clear and manifest'. [Red Rock v. Henry](#), 106 U.S. 596, 601, 602, 1 S.Ct. 434, 439, 27 L.Ed. 251. It is not sufficient as was said by Mr. [Justice Story in Wood v. United States](#), 16 Pet. 342, 362, 363, 10 L.Ed. 987, 'to establish that subsequent laws cover some or even all of the cases provided for by (the prior act); for they may be merely affirmative, or cumulative, or auxiliary'. There must be 'a positive repugnancy between the provisions of the new law and those of the old; and even then the old law is repealed by implication only, pro tanto, to the extent of the repugnancy'. See, also, [Posadas v. National City Bank](#), 296 U.S. 497, 504, 56 S.Ct. 349, 352, 80 L.Ed. 351."

[United States v. Borden Co, 308 U.S. 188, 198-199, 60 S.Ct. 182, 84 L.Ed. 181 (1939)]

13.9.25 National Labor Relations Board v. Jones Laughlin Steel Corporation, 301 U.S. 1, 57 S.Ct. 615, 81 L.Ed. 893 (1937)

"But we are not at liberty to deny effect to specific provisions, which Congress has constitutional power to enact, by superimposing upon them inferences from general legislative declarations of an ambiguous character, even if found in the same statute. The cardinal principle of statutory construction is to save and not to destroy. We have repeatedly held that as between two possible interpretations of a statute, by one of which it would be unconstitutional and by the other valid, our plain duty is to adopt that which will save the act. Even to avoid a

serious doubt the rule is the same. [Federal Trade Commission v. American Tobacco Co.](#), 264 U.S. 298, 307, 44 S.Ct. 336, 337, 68 L.Ed. 696, 32 A.L.R. 786; [Panama R.R. Co. v. Johnson](#), 264 U.S. 375, 390, 44 S.Ct. 391, 395, 68 L.Ed. 748; [Missouri Pacific R.R. Co., v. Boone](#), 270 U.S. 466, 472, 46 S.Ct. 341, 343, 70 L.Ed. 688; [Blodgett v. Holden](#), 275 U.S. 142, 148, 276 U.S. 594, 48 S.Ct. 105, 107, 72 L.Ed. 206; [Richmond Screw Anchor Co. v. United States](#), 275 U.S. 331, 346, 48 S.Ct. 194, 198, 72 L.Ed. 303.”
[*National Labor Relations Board v. Jones Laughlin Steel Corporation*, 301 U.S. 1, 30, 57 S.Ct. 615, 81 L.Ed. 893 (1937)]

13.9.26 Rector, Etc. Of Holy Trinity Church v. United States, 153 U.S. 457 (1892)

“All laws should receive a sensible construction. General terms should be so limited in their application as not to lead to injustice, oppression, or an absurd consequence. It will always be presumed that the legislature intended exceptions to its language which would avoid results of this character. The reason of the law in such cases should prevail over its letter.”
[*Rector, Etc., Of Holy Trinity Church v. United States*, [143 U.S. 457](#); 12 S.Ct. 511 (1892)]

13.9.27 Inhabitants of the Township of Montclair, County of Essex v. Ramsdell, 107 U.S. 147, 2 S.Ct. 391, 27 L.Ed. 431 (1883)

“It is the duty of the court to give effect, if possible, to every clause and word of a statute, avoiding, if it may be, any construction which implies that the legislature was ignorant of the meaning of the language it employed.”
[*Inhabitants of the Township of Montclair, County of Essex v. Ramsdell*, 107 U.S. 147, 152, 2 S.Ct. 391, 27 L.Ed. 431 (1883)]

13.9.28 Washington Market Co. v. Hoffman, 101 U.S. 112 (1879)

“Words used in the statute are to be given their proper signification and effect.”
[*Washington Market Co. v. Hoffman*, 101 U.S. 112, 115, 25 L.Ed. 782, 783 (1879)]

13.9.29 United States v. Tynen, 78 U.S. 88, 11 Wall. 88, 20 L.Ed. 153 (1870)

“. . . it is a familiar doctrine that repeals by implication are not favored. When there are two acts on the same subject the rule is to give effect to both if possible. But if the two are repugnant in any of their provisions, the latter act, without any repealing clause, operates to the extent of the repugnancy as a repeal of the first; and even where two acts are not in express terms repugnant, yet if the latter act covers the whole subject of the first, and embraces new provisions, plainly showing that it was intended as a substitute for the first act, it will operate as a repeal of that act.”¹⁵⁶
[*United States v. Tynen*, 78 U.S. 88, 92, 11 Wall. 88, 20 L.Ed. 153 (1870)]

13.10 Summary of the Rules of Statutory Construction and Interpretation

Based on the foregoing quotes from the U.S. Supreme Court on the rules of statutory construction, the following rules apply, which are also repeated in section 3.8 of the free [Great IRS Hoax](#) book:

1. The law should be given its plain meaning wherever possible.
2. Statutes must be interpreted so as to be entirely harmonious with all law as a whole. The pursuit of this harmony is often the best method of determining the meaning of specific words or provisions which might otherwise appear ambiguous:

It is, of course, true that statutory construction “is a holistic endeavor” and that the meaning of a provision is “clarified by the remainder of the statutory scheme ... [when] only one of the permissible meanings produces a substantive effect that is compatible with the rest of the law.” [United Sav. Assn. of Tex. v. Timbers of Inwood Forest Associates, Ltd.](#), 484 U.S. 365, 371, 108 S.Ct. 626, 98 L.Ed.2d. 740 (1988).
[*U.S. v. Cleveland Indians Baseball Co.*, 532 U.S. 200, 121 S.Ct. 1433 (2001)]

3. Every word within a statute is there for a purpose and should be given its due significance.

“This fact only underscores our duty to refrain from reading a phrase into the statute when Congress has left it out.” “[W]here Congress includes particular language in one section of a statute but omits it in another ..., it is generally presumed that Congress acts intentionally and purposely in the disparate inclusion or exclusion.”

¹⁵⁶ *Davies v. Fairbairn*, 3 Howard, 636; *Bartlet v. King*, 12 Massachusetts, 537; *Commonwealth v. Cooley*, 10 Pickering, 36; *Pierpont v. Crouch*, 10 California, 315; *Norris v. Crocker*, 13 Howard, 429; *Sedgwick on Statute Law*, 126.

4. All laws are to be interpreted consistent with the legislative intent for which they were originally enacted, as revealed in the Congressional Record prior to the passage. The passage of no amount of time can change the original legislative intent of a law.

"Courts should construe laws in Harmony with the legislative intent and seek to carry out legislative purpose. With respect to the tax provisions under consideration, there is no uncertainty as to the legislative purpose to tax post-1913 corporate earnings. We must not give effect to any contrivance which would defeat a tax Congress plainly intended to impose."
[Foster v. U.S., 303 U.S. 118 (1938)]

"We are bound to interpret the Constitution in the light of the law as it existed at the time it was adopted."
[Mattox v. U.S., 156 U.S. 237 (1938)]

5. Presumption may not be used in determining the meaning of a statute. Doing otherwise is a violation of due process and a religious sin under Numbers 15:30 (Bible). A person reading a statute cannot be required by statute or by "judge made law" to read anything into a Title of the U.S. Code that is not expressly spelled out. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

6. The proper audience to turn to in order to deduce the meaning of a statute are the persons who are the subject of the law, and not a judge. Laws are supposed to be understandable by the common man because the common man is the proper subject of most laws. Judges are NOT common men.

"It is a basic principle of due process that an enactment [435 U.S. 982 , 986] is void for vagueness if its prohibitions are not clearly defined. Vague laws offend several important values. First, because we assume that man is free to steer between lawful and unlawful conduct, we insist that laws give the person of ordinary intelligence a reasonable opportunity to know what is prohibited, so that he may act accordingly. Vague laws may trap the innocent by not providing fair warning. Second, if arbitrary and discriminatory enforcement is to be prevented, laws must provide explicit standards for those who apply them. A vague law impermissibly delegates basic policy matters to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application."
[Grayned v. City of Rockford, 408 U.S. 104, 108 (1972)]

". . . whether right or wrong, the premise underlying the constitutional method for determining guilt or innocence in federal courts is that laymen are better than specialists to perform this task."
[United States ex rel. Toth v. Quarles, 350 U.S. 11, 18 (1955)]

7. If a word is not statutorily defined, then the courts are bound to start with the common law meaning of the term.

"Absent contrary direction from Congress, we begin our interpretation of statutory language with the general presumption that a statutory term has its common law meaning. See Taylor v. United States, 495 U.S. 575, 592 (1990); Morissette v. United States, 342 U.S. 246, 263 (1952)."
[Scheidler v. National Organization for Women, 537 U.S. 393 (2003)]

8. The purpose for defining a word within a statute is so that its ordinary (dictionary) meaning is not implied or assumed by the reader. A "definition" by its terms excludes non-essential elements by mentioning only those things to which it shall apply.

"**Define.** To explain or **state the exact meaning** of words and phrases; to state explicitly; **to limit;** to determine essential qualities of; to determine **the precise signification** of; to settle; to establish or prescribe authoritatively; to make clear. (Cite omitted)"

"To "define" with respect to space, means to set or establish its boundaries authoritatively; to **mark the limits** of; to determine with precision or exhibit clearly the boundaries of; to **determine the end or limit;** to fix or **establish the limits.** It is the equivalent to declare, fix or establish."
[Black's Law Dictionary, Sixth Edition, p. 422]

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

9. When a term is defined within a statute, that definition is provided usually to supersede and not enlarge other definitions of the word found elsewhere, such as in other Titles or Codes.

"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)]

10. It is a violation of due process of law to employ a "statutory presumption", whereby the reader is compelled to guess about precisely what is included in the definition of a word, or whereby all that is included within the meaning of a term defined is not described SOMEWHERE within the body of law or Title in question.

The Schlesinger Case has since been applied many times by the lower federal courts, by the Board of Tax Appeals, and by state courts;¹⁵⁷ and **none of them seem to have been **361 at any loss to understand the basis of the decision, namely, that a statute which imposes a tax upon an assumption of fact which the taxpayer is forbidden to controvert is so arbitrary and unreasonable that it cannot stand under the Fourteenth Amendment.**

[. . .]

A rebuttable presumption clearly is a rule of evidence which has the effect of shifting the burden of proof, Mobile, J. & K. C. R. Co. v. Turnipseed, 219 U.S. 35, 43 , 31 S.Ct. 136, 32 L.R.A. (N. S.) 226, Ann.Cas. 1912A, 463; and it is hard to see how a statutory rebuttable presumption is turned from a rule of evidence into a rule of substantive law as the result of a later statute making it conclusive. In both cases it is a substitute for proof; in the one open to challenge and disproof, and in the other conclusive. However, whether the latter presumption be treated as a rule of evidence or of substantive law, it constitutes an attempt, by legislative fiat, to enact into existence a fact which here does not, and cannot be made to, exist in actuality, and the result is the same, unless we are ready to overrule the Schlesinger Case, as we are not; for that case dealt with a conclusive presumption, and the court held it invalid without regard to the question of its technical characterization. This court has held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment. For example, 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.

'It is apparent,' this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'
[*Heiner v. Donnan*, 285 U.S. 312 (1932)]

The implications of this rule are that the following definition cannot imply the common definition of a term IN ADDITION TO the statutory definition, or else it is compelling a presumption, engaging in statutory presumptions, and violating due process of law:

26 U.S.C. Sec. 7701(c) INCLUDES AND INCLUDING.

The terms 'include' and 'including' when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined."

11. Expressio Unius est Exclusio Alterius Rule: The term "includes" is a term of limitation and not enlargement in most cases. Where it is used, it prescribes all of the things or classes of things to which the statute pertains. All other possible objects of the statute are thereby excluded, by implication.

"expressio unius, exclusio alterius"—if one or more items is specifically listed, omitted items are purposely excluded. *Becker v. United States*, 451 U.S. 1306 (1981)

¹⁵⁷ See, for example, *Hall v. White* (D. C.) 48 F.2d. 1060; *Donnan v. Heiner* (D. C.) 48 F.2d. 1058 (the present case); *Guinzburg v. Anderson* (D. C.) F. (2d) 592; *American Security & Trust Co. et al., Executors*, 24 B.T.A. 334; *State Tax Commission v. Robinson's Executor*, 234 Ky. 415, 28 S.W.(2d) 491 (involving a three-year period).

1 “Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one
2 thing is the exclusion of another. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,
3 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or
4 things are specified in a law, contract, or will, an intention to exclude all others from its operation may be
5 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
6 of a certain provision, other exceptions or effects are excluded.”
7 [*Black’s Law Dictionary*, Sixth Edition, p. 581]

- 8 12. When the term “includes” is used as implying enlargement or “in addition to”, it only fulfills that sense when the
9 definitions to which it pertains are scattered across multiple definitions or statutes within an overall body of law. In each
10 instance, such “scattered definitions” must be considered AS A WHOLE to describe all things which are included. The
11 U.S. Supreme Court confirmed this when it said:

12 “That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the
13 reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the
14 head.” Its words, “substantial portion,” indicate the contrary.”
15 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

16 An example of the “enlargement” or “in addition to” context of the use of the word “includes” might be as follows, where
17 the numbers on the left are a fictitious statute number :

18 12.1. “110 The term “state” includes a territory or possession of the United States.”

19 12.2. “121 In addition to the definition found in section 110 earlier, the term “state” includes a state of the Union.”

- 20 13. Statutes that do not specifically identify ALL of the things or classes of things or persons to whom they apply are
21 considered “void for vagueness” because they fail to give “reasonable notice” to the reader of all the behaviors that are
22 prohibited and compel readers to make presumptions or to guess at their meaning.

23 “It is a basic principle of due process that an enactment is void for vagueness if its prohibitions are not clearly
24 defined. Vague laws offend several important values. First, because we assume that man is free to steer between
25 lawful and unlawful conduct, we insist that laws give the person of ordinary intelligence a reasonable
26 opportunity to know what is prohibited, so that he may act accordingly. Vague laws may trap the innocent by
27 not providing fair warning. Second, if arbitrary and discriminatory enforcement is to be prevented, laws must
28 provide explicit standards for those who apply them. A vague law impermissibly delegates basic policy matters
29 to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers
30 of arbitrary and discriminatory application.” (Footnotes omitted.)

31 See *al Papachristou v. City of Jacksonville*, 405 U.S. 156 (1972); *Cline v. Frink Dairy Co.*, 274 U.S. 445, 47 S.
32 Ct. 681 (1927); *Connally v. General Construction Co.*, 269 U.S. 385 (1926).
33 [*Sewell v. Georgia*, 435 U.S. 982 (1978)]

- 34 14. Judges may not extend the meaning of words used within a statute, but must resort ONLY to the meaning clearly indicated
35 in the statute itself. That means they may not imply or infer the common definition of a term IN ADDITION to the
36 statutory definition, but must rely ONLY on the things clearly included in the statute itself and nothing else.

37 “It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v.*
38 *Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed
39 in other legislation, has no pejorative connotation.{19} As judges, it is our duty to [481 U.S. 485] construe
40 legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who
41 has not even read it.”
42 [*Meese v. Keene*, 481 U.S. 465, 484 (1987)]

- 43 15. Citizens [not “taxpayers”, but “citizens”] are presumed to be exempt from taxation unless a clear intent to the contrary
44 is clearly manifested in a positive law taxing statute.

45 “In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions by
46 implication beyond the clear import of the language used, or to enlarge their operations so as to embrace matters
47 not specifically pointed out. In case of doubt they are construed most strongly against the government and in
48 favor of the citizen.”
49 [*Gould v. Gould*, 245 U.S. 151, at 153 (1917)]

50 For additional authorities similar to those above, see: *Spreckles Sugar Refining Co. v. McClain*, 192 U.S. 397, 416 (1904);
51 *Smietanka v. First Trust & Savings Bank*, 257 U.S. 602, 606 (1922); *Lucas v. Alexander*, 279 U.S. 573, 577 (1929);
52 *Crooks v. Harrelson*, 282 U.S. 55 (1930); *Burnet v. Niagra Falls Brewing Co.*, 282 U.S. 648, 654 (1931); *Miller v.*
53 *Standard Nut Margarine Co.*, 284 U.S. 498, 508 (1932); *Gregory v. Helvering*, 293 U.S. 465, 469 (1935); *Hassett v. Welch*,

303 U.S. 303, 314 (1938); *U.S. v. Batchelder*, 442 U.S. 114, 123 (1978); *Security Bank of Minnesota v. CIA*, 994 F.2d. 432, 436 (CA8 1993).

16. **Ejusdem Generis Rule:** Where general words follow an enumeration of persons or things, by words of a particular and specific meaning, such general words are not to be construed in their widest extent, but are to be held as applying only to persons or things of the same general kind or class as those specifically mentioned

"[w]here general words [such as the provisions of 26 U.S.C. §7701(c)] follow specific words in a statutory enumeration, the general words are construed to embrace only objects similar in nature to those objects enumerated by the preceding specific words."
[*Circuit City Stores v. Adams*, 532 U.S. 105, 114-115 (2001)]

"Under the principle of ejusdem generis, when a general term follows a specific one, the general term should be understood as a reference to subjects akin to the one with specific enumeration."
[*Norfolk & Western R. Co. v. Train Dispatchers*, 499 U.S. 117 (1991)]

"Ejusdem generis. Of the same kind, class, or nature. In the construction of laws, wills, and other instruments, the "ejusdem generis rule" is, that where general words follow an enumeration of persons or things, by words of a particular and specific meaning, such general words are not to be construed in their widest extent, but are to be held as applying only to persons or things of the same general kind or class as those specifically mentioned. *U.S. v. LaBrecque*, D.C. N.J., 419 F.Supp. 430, 432. The rule, however, does not necessarily require that the general provision be limited in its scope to the identical things specifically named. Nor does it apply when the context manifests a contrary intention.

Under "ejusdem generis" cannon of statutory construction, where general words follow the enumeration of particular classes of things, the general words will be construed as applying only to things of the same general class as those enumerated. *Campbell v. Board of Dental Examiners*, 53 Cal.App.3d 283, 125 Cal.Rptr. 694, 696."
[*Black's Law Dictionary*, Sixth Edition, p. 517]

17. In all criminal cases, the "Rule of Lenity" requires that where the interpretation of a criminal statute is ambiguous, the ambiguity should be resolved in favor of the defendant and against the government. An ambiguous statute fails to give "reasonable notice" to the reader what conduct is prohibited, and therefore renders the statute unenforceable. The Rule of Lenity may only be applied when there is ambiguity in the meaning of a statute:

This expansive construction of § 666(b) is, at the very least, **inconsistent with the rule of lenity -- which the Court does not discuss. This principle requires that, to the extent that there is any ambiguity in the term "benefits," we should resolve that ambiguity in favor of the defendant. See *United States v. Bass*, 404 U.S. 336, 347 (1971) ("In various ways over the years, we have stated that, when choice has to be made between two readings of what conduct Congress has made a crime, it is appropriate, before we choose the harsher alternative, to require that Congress should have spoken in language that is clear and definite" (internal quotation marks omitted)).**
[*Fischer v. United States*, 529 U.S. 667 (2000)]

"It is not to be denied that argumentative skill, as was shown at the Bar, could persuasively and not unreasonably reach either of the conflicting constructions. About only one aspect of the problem can one be dogmatic. **When Congress has the will it has no difficulty in expressing it - when it has the will, that is, of defining what it desires to make the unit of prosecution and, more particularly, to make each stick in a faggot a single criminal unit. When Congress leaves to the Judiciary the task of imputing to Congress an undeclared will, the ambiguity should be resolved in favor of lenity.** And this not out of any sentimental consideration, or for want of sympathy with the purpose of Congress in proscribing evil or antisocial conduct. **It may fairly be said to be a presupposition of our law to resolve doubts in the enforcement of a penal code against the imposition of a harsher punishment.** This in no wise implies that language used in criminal statutes should not be read with the saving grace of common sense with which other enactments, not cast in technical language, are to be read. Nor does it assume that offenders against the law carefully read the penal [349 U.S. 81, 84] code before they embark on crime. It merely means that **if Congress does not fix the punishment for a federal offense clearly and without ambiguity, doubt will be resolved against turning a single transaction into multiple offenses, when we have no more to go on than the present case furnishes.**"
[*Bell v. United States*, 349 U.S. 81 (1955)]

18. When Congress intends, by one of its Acts, to supersede the police powers of a state of the Union, it must do so very clearly.

"If Congress is authorized to act in a field, it should manifest its intention clearly. **It will not be presumed that a federal statute was intended to supersede the exercise of the power of the state unless there is a clear manifestation of intention to do so. The exercise of federal supremacy is not lightly to be presumed.**"

[Schwartz v. Texas, [344 U.S. 199](#), 202-203 (1952)]

19. There are no exceptions to the above rules. However, there are cases where the “common definition” or “ordinary definition” of a term can and should be applied, but ONLY where a statutory definition is NOT provided that might supersede the ordinary definition. See:

19.1. Crane v. Commissioner of Internal Revenue, 331 U.S. 1, 6 (1947), Malat v. Riddell, 383 U.S. 569, 571 (1966);

“[T]he words of statutes—including revenue acts—should be interpreted where possible in their ordinary, everyday senses.”

[Crane v. Commissioner of Internal Revenue, 331 U.S. 1, 6 (1947), Malat v. Riddell, 383 U.S. 569, 571 (1966)]

19.2. Commissioner v. Soliman, 506 U.S. 168, 174 (1993);

“In interpreting the meaning of the words in a revenue Act, we look to the ‘ordinary, everyday senses’ of the words.”

[Commissioner v. Soliman, 506 U.S. 168, 174 (1993)]

19.3. Helvering v. Horst, 311 U.S. 112, 118 (1940); Old Colony R. Co. v. Commissioner of Internal Revenue, 248 U.S. 552, 560 (1932)

“Common understanding and experience are the touchstones for the interpretation of the revenue laws.”

[Hilvering v. Horst, 311 U.S. 112, 118 (1940); Old Colony R. Co. v. Commissioner of Internal Revenue, 248 U.S. 552, 560 (1932)]

We must ALWAYS remember that the fundamental purpose of law is “the definition and limitation of power”:

*“When we consider the nature and theory of our institutions of government, the principles upon which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. **And the law is the definition and limitation of power.**”*

From Marbury v. Madison to the present day, no utterance of this Court has intimated a doubt that in its operation on the people, by whom and for whom it was established, the national government is a government of enumerated powers, the exercise of which is restricted to the use of means appropriate and plainly adapted to constitutional ends, and which are “not prohibited, but consist with the letter and spirit of the Constitution.”

The powers delegated by the people to their agents are not enlarged by the expansion of the domain within which they are exercised. When the restriction on the exercise of a particular power by a particular agent is ascertained, that is an end of the question.

To hold otherwise is to overthrow the basis of our constitutional law, and moreover, in effect, to reassert the proposition that the states, and not the people, created the government.

It is again to antagonize Chief Justice Marshall, when he said:

The government of the Union, then (whatever may be the influence of this fact on the case), is emphatically and truly a government of the people. In form and in substance, it emanates from them. Its powers are granted by them, and are to be exercised directly on them and for their benefit. This government is acknowledged by all to be one of enumerated powers.

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

Law cannot serve the purpose of defining and limiting power if the definitions upon which it is based are vague, arbitrary, changing, or subject to the whim of either a judge or a jury. The only way to limit power is to define ALL things to which a law applies and to exclude all others by implication in order to ensure consistent application of the law to all of its intended subjects. It is an abuse of the justice system to:

1. Withdraw the law from discussion in the courtroom so as to compel jurists to make presumptions by applying the common definition of the term rather than the legal definition. All law is a contract of one form or another, because all law requires “the consent of the governed” and cannot be approved without consent, according to the Declaration of

Independence. "Public law" is a contract among the constituents "as a collective" to conduct their affairs according to fixed standards. "Private law", which includes the Internal Revenue Code and the Social Security Act, is a contract or agreement ONLY among those who have manifested written consent in some form, to abide by the contract, which in fact is a "franchise agreement" among those collecting privileged government benefits. For a judge to prevent discussing law in the courtroom is to interfere with the right to contract and the enforcement of contracts in courts of justice. The federal courts do not possess such powers!:

"Independent of these views, there are many considerations which lead to the conclusion that the power to impair contracts [either the Constitution or the Holy Bible], by direct action to that end, does not exist with the general [federal] government. In the first place, one of the objects of the Constitution, expressed in its preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was justly said by the late Chief Justice, in Hepburn v. Griswold, to inference or conjecture. As he observes, at the time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of compact were established between the people of the original States and the people of the Territory, for the purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty, upon which the States, their laws and constitutions, were erected. By that ordinance it was declared, that, in the just preservation of rights and property, 'no law ought ever to be made, or have force in the said Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and without fraud previously formed.' The same provision, adds the Chief Justice, found more condensed expression in the prohibition upon the States [in Article 1, Section 10 of the Constitution] against impairing the obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though the prohibition is not applied in terms to the government of the United States, he expressed the opinion, speaking for himself and the majority of the court at the time, that it was clear 'that those who framed and those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body of legislation, and that the justice which the Constitution was ordained to establish was not thought by them to be compatible with legislation for judicial precedent of an opposite tendency.' 8 Wall. 623. [99 U.S. 700, 765] Similar views are found expressed in the opinions of other judges of this court."
[Sinking Fund Cases, 99 U.S. 700 (1878)]

2. Recuse jurists who have read and wish to apply the definitions in the law to the case at hand. See the following, which shows willful intention on the part of judge in San Diego to do exactly this, by preventing the courthouse law library from being used by jurists while serving as jurists. This is a willful attempt to interfere with the right to contract of all those subject to said contract:

Tax DVD, SEDM, File /Evidence/JudicialCorruption/GenOrder228C-Library.pdf (Member Subscribers Only)
<https://sedm.org/tax-dvd/>

3. Allow either a judge or a jury to become "public policy boards" and "legislatures" in applying the provisions of a statute to a group of persons for whom it was never intended. He is in effect "politicizing the court" and turning the jury essentially into an angry lynch mob not unlike what they did to Jesus after Pilate (the Judge, in that instance) washed his hands of Jesus by saying he could find no sin in this man (Matt. 27:24). Recall that Jesus himself was ALSO accused of being a tax protester: Luke 23:2. This is willful abuse of the evils of "democracy" to destroy Constitutionally protected rights. It is TREASON punishable by DEATH in 18 U.S.C. §2381. It is also precisely this abuse which the founders condemned in the Federalist Papers:

"If a faction consists of less than a majority, relief is supplied by the republican principle, which enables the majority to defeat its sinister views by regular vote. It may clog the administration, it may convulse the society; but it will be unable to execute and mask its violence under the forms of the Constitution. When a majority is included in a faction, the form of popular government, on the other hand, enables it to sacrifice to its ruling passion or interest both the public good and the rights of other citizens. To secure the public good and private rights against the danger of such a faction, and at the same time to preserve the spirit and the form of popular government, is then the great object to which our inquiries are directed. Let me add that it is the great desideratum by which this form of government can be rescued from the opprobrium under which it has so long labored, and be recommended to the esteem and adoption of mankind."

By what means is this object attainable? Evidently by one of two only. Either the existence of the same passion or interest in a majority at the same time must be prevented, or the majority, having such coexistent passion or interest, must be rendered, by their number and local situation, unable to concert and carry into effect schemes of oppression. If the impulse and the opportunity be suffered to coincide, we well know that neither moral nor religious motives can be relied on as an adequate control. They are not found to be such on the injustice and violence of individuals, and lose their efficacy in proportion to the number combined together, that is, in proportion as their efficacy becomes needful.

From this view of the subject it may be concluded that a pure democracy, by which I mean a society consisting of a small number of citizens, who assemble and administer the government in person, can admit of no cure for the mischiefs of faction. A common passion or interest will, in almost every case, be felt by a majority of the whole;

a communication and concert result from the form of government itself; and there is nothing to check the inducements to sacrifice the weaker party or an obnoxious individual. Hence it is that such democracies have ever been spectacles of turbulence and contention; have ever been found incompatible with personal security or the rights of property; and have in general been as short in their lives as they have been violent in their deaths. Theoretic politicians, who have patronized this species of government, have erroneously supposed that by reducing mankind to a perfect equality in their political rights, they would, at the same time, be perfectly equalized and assimilated in their possessions, their opinions, and their passions.

A republic, by which I mean a government in which the scheme of representation takes place, opens a different prospect, and promises the cure for which we are seeking. Let us examine the points in which it varies from pure democracy, and we shall comprehend both the nature of the cure and the efficacy which it must derive from the Union.

The two great points of difference between a democracy and a republic are: first, the delegation of the government, in the latter, to a small number of citizens elected by the rest; secondly, the greater number of citizens, and greater sphere of country, over which the latter may be extended.
[James Madison, Federalist Paper #10]

If you want to find out whether the judge is up to no good and is abusing the above techniques, insist that the jurists be given a copy of the definitions in the law and be given a multiple choice test to define what is “included”. If the answers are not universal, unanimous, or consistent, then the law is “void for vagueness” and unenforceable and the case must be dismissed. If the judge refuses such a poll, he is trying to conceal the fact that he is abusing legal process to keep the truth of this matter out of the court record.

Instead, all persons accused of any “crime”, including that of being “taxpayers” or of being “liable” for a tax, MUST be presumed to be innocent until proven guilty with a statute that clearly identifies him as being part of a group subject to tax:

“The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic and elementary, and its enforcement lies at the foundation of the administration of our criminal law.”
[Coffin v. United States, 156 U.S. 432, 453 (1895)]

14 Illegal Administrative Tactics

The following subsections deal with specific tactics abused in both courtrooms and administratively to abuse language to exceed the delegation order of government. Each instance will identify how it is done and who specifically and usually does it.

14.1 Equivocation During Litigation or on Government Forms

It is a maxim of law that fraud lies hid in what is called “general expressions”:

“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]

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>

By “general expressions” is meant “words of art” such as the following:

1. “United States”. See 26 U.S.C. §7701(a)(9) and (a)(10) .
2. “State”. See 26 U.S.C. §7701(a)(10), 4 U.S.C. §110(d) , and 42 U.S.C. §1301(a)(1).
3. “Trade or business”. See 26 U.S.C. §7701(a)(26).
4. “Employee”. See 26 U.S.C. §3401(c) and 5 U.S.C. §2105(a).
5. “Employer”. See 26 U.S.C. §3401(d).
6. “Taxpayer”. See 26 U.S.C. §7701(a)(14).
7. “Resident”. See 26 U.S.C. §7701(b)(4).
8. “citizen”, “U.S. citizen”, or “citizen of the United States”. See:

8.1. 26 C.F.R. §1.1-1(c), 8 U.S.C. §1401.

8.2. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

8.3. *Citizenship Status v. Tax Status*, Form #10.011
<http://sedm.org/Forms/FormIndex.htm>

Abuse of the above "general expressions" is the main mechanism of FRAUD in courtrooms across the country and its abuse leads to more crimes committed by federal judges and prosecutors than all the other crimes put together. A "general expression" is one which satisfies one or more of the following criteria:

1. Used in its ORDINARY meaning when described to a jury, even when that meaning is WILLFULLY and DELIBERATELY in CONFLICT with the statutory meaning. Thus, the judge's will instead of the written law defines the word, leading to the judge violating the separation of powers doctrine by acting as a legislator.
2. Judge or prosecutor REFUSES to discuss the statutory meaning of the term in front of the jury.
3. Judge or prosecutor REFUSES to strictly apply the rules of statutory construction in any and every use of the term.
4. Judge or prosecutor refuses to allow the defendant to define the meaning in any or every government form they fill out, thereby compelling a jury to interpret the meaning according to ORDINARY understanding rather than what the law EXPRESSLY says or defines.
5. Judge or prosecutor interferes with the jury reading the statutes and especially the definitions being enforced for the statutes or tries to exclude evidence containing the statutes or definitions using motions in limine.
6. A term in which the PROPER statutory meaning would deprive the judge, prosecutor, or government of revenue or subsidy. Thus there is a CRIMINAL financial conflict of interest on the part of the judge and due process is violated because the judge or fact finders have a financial conflict of interest:

"And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous."
[Exodus 23:8, Bible, NKJV]

*"He who is greedy for gain troubles his own house,
But he who hates bribes will live."*
[Prov. 15:27, Bible, NKJV]

*"Surely oppression destroys a wise man's reason.
And a bribe debases the heart."*
[Ecclesiastes 7:7, Bible, NKJV]

"The king establishes the land by justice, but he who receives bribes overthrows it."
[Prov. 29:4, Bible, NKJV]

Below is how the person who designed our Republican Form of Government, Baron Montesquieu, complete with the three branches of government, described the above types of abuses, in which the separation of powers is destroyed, thus leaving room for what the U.S. Supreme Court calls "arbitrary power":

"When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner."

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?]."

There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals."

[. . .]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."

14.2 Rigging Government Forms

14.2.1 Rigging forms generally to kidnap your legal identity and transport it to the “District of Criminals”

The government’s main tool for compelling you to surrender your non-resident non-person status is through rigging their forms. Below are general resources for identifying how they rig their maliciously deceptive forms and how to prevent being victimized by it:

1. Avoiding Traps In Government Forms Course, Form #12.023
<http://sedm.org/Forms/FormIndex.htm>
2. SEDM Forms/Pubs Page, Section 1.6: Avoiding Government Franchises—Forms you can attach to various types of government forms to prevent becoming enfranchised
<http://sedm.org/Forms/FormIndex.htm>
3. Your Rights as a “NonTaxpayer”, IRS Publication 1a, Form #08.008- demonstrates how the term “taxpayers” is habitually and maliciously misused so as to appear to apply to EVERYONE, when in fact it only applies to public officers or agents of the government
<http://sedm.org/Forms/FormIndex.htm>
4. Are We in Control of Our Own Decisions?, Dan Ariely, TED
http://www.ted.com/talks/dan_ariely_asks_are_we_in_control_of_our_own_decisions.html

14.2.2 Jurat/Perjury statement on IRS Forms

Signing a perjury statement not only constitutes the taking of an oath, but also constitutes the conveying of consent to be held accountable for the accuracy and truthfulness of what appears on the form. It therefore constitutes an act of contracting that conveys consent and rights to the government to hold you accountable for the accuracy of what is on the form. Governments are created to protect your right to contract and the Constitution forbids them from interfering with or impairing the exercise of that inalienable right. Governments are created to ensure that every occasion you give consent or contract is not coerced.

*“Independent of these views, there are many considerations which lead to the conclusion that the power to impair contracts, by direct action to that end, does not exist with the general [federal] government. In the first place, one of the objects of the Constitution, expressed in its preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was justly said by the late Chief Justice, in *Hepburn v. Griswold*, to inference or conjecture. As he observes, at the time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of compact were established between the people of the original States and the people of the Territory, for the purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty, upon which the States, their laws and constitutions, were erected. By that ordinance it was declared, that, in the just preservation of rights and property, ‘no law ought ever to be made, or have force in the said Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and without fraud previously formed.’ The same provision, adds the Chief Justice, found more condensed expression in the prohibition upon the States [in Article 1, Section 10 of the Constitution] against impairing the obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though the prohibition is not applied in terms to the government of the United States, he expressed the opinion, speaking for himself and the majority of the court at the time, that it was clear ‘that those who framed and those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body of legislation, and that the justice which the Constitution was ordained to establish was not thought by them to be compatible with legislation [or judicial precedent] of an opposite tendency.’ 8 Wall. 623. [99 U.S. 700, 765] Similar views are found expressed in the opinions of other judges of this court.”*
[Sinking Fund Cases, 99 U.S. 700 (1878)]

The presence of coercion, penalties, or duress of any kind in the process of giving consent renders the contract unenforceable and void.

“An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.”¹⁵⁸ Duress, like fraud, rarely becomes material, except where

¹⁵⁸ Brown v. Pierce, 74 U.S. 205, 7 Wall. 205, 19 L.Ed. 134

a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,¹⁵⁹ and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.¹⁶⁰ However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.¹⁶¹”
[American Jurisprudence 2d, Duress, §21 (1999)]

Any instance where you are required to give consent cannot be coerced or subject to penalty and must therefore be voluntary. Any penalty or threat of penalty in specifying the terms under which you provide your consent is an interference or impairment with your right to contract. This sort of unlawful interference with your right to contract happens all the time when the IRS illegally penalizes people for specifying the terms under which they consent to be held accountable on a tax form.

The perjury statement found at the end of nearly every IRS Form is based on the content of [28 U.S.C. §1746](#):

[TITLE 28 > PART V > CHAPTER 115 > §1746](#)
[§1746. Unsworn declarations under penalty of perjury](#)

Wherever, under any law of the United States or under any rule, regulation, order, or requirement made pursuant to law, any matter is required or permitted to be supported, evidenced, established, or proved by the sworn declaration, verification, certificate, statement, oath, or affidavit, in writing of the person making the same (other than a deposition, or an oath of office, or an oath required to be taken before a specified official other than a notary public), such matter may, with like force and effect, be supported, evidenced, established, or proved by the unsworn declaration, certificate, verification, or statement, in writing of such person which is subscribed by him, as true under penalty of perjury, and dated, in substantially the following form:

(1) If executed without the United States: “I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on (date). (Signature)”.

(2) If executed within the United States, its territories, possessions, or commonwealths: “I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and correct. Executed on (date). (Signature)”.

The term “United States” as used above means the territories and possessions of the United States and the District of Columbia and excludes states of the Union mentioned in the Constitution. Below is the perjury statement found on the IRS Form 1040 and 1040NR:

“Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, **they are true, correct, and complete.** Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.”
[IRS Forms 1040 and 1040NR jurat/perjury statement]

Notice, based on the above perjury statement, that:

1. You are a “taxpayer”. Notice it uses the words “(other than taxpayer)”. The implication is that you can’t use any standard IRS Form WITHOUT being a “nontaxpayer”. As a consequence, signing any standard IRS Form makes you a “taxpayer” and a “resident alien”. See:

[Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?](#), Form #05.013
<http://sedm.org/Forms/FormIndex.htm>

2. The perjury statement indicated in [28 U.S.C. §1746\(2\)](#) is assumed and established, which means that you are creating a presumption that you maintain a domicile on federal territory.

¹⁵⁹ *Barnette v. Wells Fargo Nevada Nat’l Bank*, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); *Faske v. Gershman*, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; *Glenney v. Crane* (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962); *Carroll v. Fetty*, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

¹⁶⁰ *Faske v. Gershman*, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; *Heider v. Unicume*, 142 Or. 416, 20 P.2d. 384; *Glenney v. Crane* (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

¹⁶¹ Restatement 2d, Contracts §174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

Those who want to avoid committing perjury under penalty of perjury by correcting the IRS form to reflect the fact that they are not a “taxpayer” and are not within the “United States” face an even bigger hurdle. If they try to modify the perjury statement to conform with [28 U.S.C. §1746\(1\)](#), frequently the IRS or government entity receiving the form will try to penalize them for modifying the form. The penalty is usually \$500 for modifying the jurat. This leaves them with the unpleasant prospect of choosing the lesser of the following two evils:

1. Committing perjury under penalty of perjury by misrepresenting themselves as a resident of the federal zone and destroying their sovereignty immunity in the process pursuant to [28 U.S.C. §1603\(b\)](#).
2. Changing the jurat statement, being the object of a \$500 penalty, and then risking having them reject the form.

How do we work around the above perjury statement at the end of most IRS Forms in order to avoid either becoming a “resident” of the federal “United States” or a presumed “taxpayer”? Below are a few examples of how to do this:

1. You can write a statement above the signature stating “signature not valid without the attached signed STATEMENT and all enclosures” and then on the attachment, redefine the ENTIRE perjury statement:

“IRS frequently and illegally penalizes parties not subject to their jurisdiction such as ‘nontaxpayers’ who attempt to physically modify language on their forms. They may only lawfully administer penalties to public officers and not private persons, because the U.S. Supreme Court has held that the ability to regulate private conduct is ‘repugnant to the constitution’. I, as a private human and not statutory ‘person’ and a ‘nontaxpayer’ not subject to IRS penalties, am forced to create this attachment because I would be committing perjury if I signed the form as it is without making the perjury statement consistent with my circumstances as indicated in 28 U.S.C. §1746. Therefore, regardless of what the perjury statement says on your form, here is what I define the words in your perjury statement paragraph to mean:

*“**Under penalties of perjury from without the ‘United States’ pursuant to 28 U.S.C. §1746(1), I declare** that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, **they are true, correct, and complete.** I declare that I am a ‘nontaxpayer’ not subject to the Internal Revenue Code, not domiciled in the ‘United States’, and not participating in a ‘trade or business’ and that it is a Constitutional tort to enforce the I.R.C. against me. I also declare that any attempt to use the content of this form to enforce any provision of the I.R.C. against me shall render everything on this form as religious and political statements and beliefs rather than facts which are not admissible as evidence pursuant to Federal Rule of Evidence 610.*

If you attempt to penalize me, you will be penalizing a person for refusing to commit perjury and will become an accessory to a conspiracy to commit perjury.”

2. You can write a statement above the signature stating “signature not valid without the attached signed STATEMENT and all enclosures” and then attach the following form:

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

3. You can make your own form or tax return and use whatever you want on the form. They can only penalize persons who use THEIR forms. If you make your own form, you can penalize THEM for misusing YOUR forms or the information on those forms. This is the approach taken by the following form. Pay particular attention to section 1 of the form:

Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long, Form #15.001
<http://sedm.org/Forms/FormIndex.htm>

14.2.3 Not offering an option on the W-8BEN form to accurately describe the status of state nationals who are “nonresidents” but not “individuals”¹⁶²

“The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate power. ‘All legislation is prima facie territorial.’ Ex parte Blain, L. R. 12 Ch.Div. 522, 528; State v. Carter, 27 N.J.L. 499; People v. Merrill, 2 Park.Crim.Rep. 590, 596. Words having universal scope, such as ‘every contract in restraint of trade,’ ‘every person who shall monopolize,’ etc., will be taken, as a matter of course, to mean only everyone subject to such legislation [e.g. “individuals” with a domicile on federal territory who are therefore subject to the civil laws of Congress], not all that the legislator subsequently may be able to catch. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama

¹⁶² Source: *Non-Resident Non-Person Position*, Form #05.020, Section 10.2.3.

or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed."

[*American Banana Co. v. U.S. Fruit*, 213 U.S. 347 at 357-358]

The term "individual" is provided in Block 3 of the Standard IRS Form W-8BEN. Like the "beneficial owner" scam above, it too has a malicious intent/aspect:

1. Like the term "beneficial owner", it is associated with statutory creations of Congress engaged in federal privileges, "public rights", and "public offices." The only way you can be subject to the code is to engage in a franchise. Those who are not privileged cannot refer to themselves as anything described in any government statute, which is reserved only for government officers, agencies, and instrumentalities and not private persons. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037

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

2. The term "individual" appears in 26 C.F.R. §1.6012-1(b), where "nonresident alien individuals" are made liable to file tax returns. However, those who are NOT STATUTORY "individuals" are neither "nonresident aliens" nor "persons" under the Internal Revenue Code and are nowhere mentioned as having any duty to do anything. We call these people "non-resident non-persons". You can be an "individual" in an ORDINARY sense WITHOUT being a STATUTORY "individual" because all STATUTORY individuals are public officers or agents of the government as we prove in Form #05.037. Consequently, **YOU DON'T WANT TO DESCRIBE YOURSELF AS AN "INDIVIDUAL" BECAUSE THEN THEY CAN PROSECUTE YOU FOR FAILURE TO FILE A RETURN!** Some ways you can create a usually false presumption that you are an "individual" include:

2.1. Filing IRS Form 1040, which says "U.S. **INDIVIDUAL** Income Tax Return" in the upper left corner.

2.2. Applying for or using an "INDIVIDUAL Taxpayer Identification Number" (ITIN) using IRS Forms W-7 or W-9. Only "aliens" can lawfully apply for such a number pursuant to 26 C.F.R. §301.6109-1(d)(3). If you were born in a state of the Union or on federal territory, you AREN'T an "alien". See:

Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205

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

2.3. Filling out the IRS Form W-8BEN and checking the box for "individual" in block 3.

2.4. Filling out any other government form and identifying yourself as an "Individual". If they don't have "Union state Citizen" or "transient foreigner" as an option, then ADD IT and CHECK IT!

Our *Tax Form Attachment*, Form #04.201, prevents the presumption from being created that you are an "individual" with any form you submit, even using standard IRS forms, by redefining the word "individual" so that it doesn't refer to the same word as used in any federal law, but instead refers ONLY to the common and NOT the legal definition. This, in effect, prevents what the courts call "compelled association". That is why our *Member Agreement*, Form #01.001 specifies that you MUST attach the *Tax Form Attachment*, Form #04.201 to any standard tax form you are compelled to submit: To protect you from being prosecuted for tax crimes under the I.R.C. by preventing you from being connected to any federal franchise or obligation.

3. The term "individual", like that of "beneficial owner", is nowhere defined anywhere in the Internal Revenue Code and it is EXTREMELY dangerous to describe yourself as anything that isn't defined statutorily, because you just invite people to make prejudicial presumptions about your status. The term "individual" is only defined in the treasury regulations. The definition in the regulations is found at 26 C.F.R. §1.1441-1(c)(3)(i):

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

(c) Definitions

(3) Individual.

(i) Alien individual.

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

(ii) [Reserved]

Do you see statutory "U.S. citizens" (which are defined under 8 U.S.C. §1401) mentioned above under the definition of "individual" in 26 C.F.R. §1.1441-1(c)(3)? They aren't there, which means the only way they can become "taxpayers" is to

visit a foreign country and become an "alien" under the terms of a tax treaty with a foreign country under the provisions of [26 U.S.C. §911](#). When they do this, they attach IRS Form 2555 to the IRS Form 1040 that they file. Remember: The 1040 form is for "U.S. persons", which includes statutory "U.S. citizens" and "residents", both of whom have a domicile on federal territory, which is what the term "[United States](#)" is defines as in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d).

In fact, the only place that the term "individual" is statutorily defined that we have found is in [5 U.S.C. §552a\(a\)\(2\)](#), which means:

[TITLE 5 -GOVERNMENT ORGANIZATION AND EMPLOYEES](#)
[PART I > CHAPTER 5 > SUBCHAPTER II](#) > § 552a
[§ 552a. Records maintained on individuals](#)

(a) Definitions.— For purposes of this section—

(2) the term "individual" means a citizen of the United States or an alien lawfully admitted for permanent residence;

The above statute is the Privacy Act, which regulates IRS use and protection of your tax information. Notice that:

1. "[nonresident aliens](#)" don't appear there and therefore are implicitly excluded. This is a result of a legal maxim called "Expressio unius est exclusio alterius".
2. The "individual" they are referring to must meet the definitions found in BOTH 5 U.S.C. §552a(a)(2) and 26 C.F.R. §1.1441-1(c)(3) because the Privacy Act is also the authority for protecting tax records, which means he or she or it can ONLY be a "resident", meaning an alien with a domicile on federal territory called the "United States***". Therefore, those who claim to be "individuals" indirectly are making a usually invisible election to be treated as a "resident", which is an alien with a domicile in "United States***" federal territory. Nonresident aliens are nowhere mentioned in the Privacy Act.
3. The code section is under [Title 5 of the U.S. Code](#), which is called "GOVERNMENT ORGANIZATION AND EMPLOYEES". They are treating you as part of the government, even though you aren't. The reason is that unless you have a domicile on federal territory (which is what "[United States](#)" is defined as under I.R.C. Subtitle A in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d)) or have income connected with a "[trade or business](#)", which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office", you can't be a "taxpayer" without at least volunteering by submitting an IRS form W-4, which effectively amounts to an "election" to become a "public officer" and a "Kelly Girl" on loan to your private employer from Uncle Sam.

What the IRS Form W-8BEN is doing is fooling you into admitting that you are an "[individual](#)" as defined above, which means that you just made an election or choice to become a "[resident alien](#)" instead of a "nonresident alien". They don't have any lawful authority to maintain records on "nonresident aliens" under the Privacy Act, so you have to become a "resident" by filling out one of their forms and lying about your status by calling yourself a statutory "individual" and therefore public officer. This effectively conveys your consent and permission to become and be treated as a public officer in the national government, even if you are not aware you are doing so. We call this devious process "invisible consent". Instead, what you really are is a "transient foreigner"

"Transient foreigner. One who visits the country, without the intention of remaining."
[Black's Law Dictionary, Sixth Edition, p. 1498]

Our [Amended IRS Form W-8BEN](#) solves this problem by adding an additional option indicating "Union State Citizen" under Block 3 of the form and by putting the phrase "(public officer)" after the word "individual". As an alternative, you could make your own Substitute form as authorized by [IRS Form W-8 Instructions for Requester of Forms W-8BEN, W-8ECI, W-8EXp, and W-8IMF, Catalog 26698G](#) and add an option for Block 3 called "transient foreigner". Either way, you have deprived the IRS of the ability to keep records about you because you do not fit the definition of "individual", as required by the [Privacy Act](#) above. If you don't want to be subject to the code, you can't be submitting government paperwork and signing it under penalty of perjury that indicates that you fit the description of anyone or anything that they have jurisdiction over.

For more information about how they have to make you into a "[resident](#)" (alien) and an "individual" and a "[public officer](#)" within the government to tax you, see the following informative resources:

1. [Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes](#), Form #05.008

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

2. Government Instituted Slavery Using Franchises, Form #05.030

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

3. Proof That There Is a "Straw Man", Form #05.042

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

4. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037

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

5. Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013

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

14.2.4 **Excluding "Not subject" from Government Forms and offering only "Exempt"**¹⁶³

Another devious technique frequently used on government forms to trick "nonresident aliens" into making an unwitting election to become "resident aliens" is:

1. Omit the "not subject" option.
2. Present the "exempt" option as the only method for avoiding the liability described.
3. Do one of the following:
 - 3.1. Statutorily define the term "exempt" to exclude persons who are "not subject".
 - 3.2. PRESUME that the word "exempt" excludes persons who are "not subject" and hope you don't challenge the presumption.

This form of abuse exploits the common false presumption among most Americans, which is the following:

1. That the ONLY options available are STATUTORY. The CONSTITUTION does not provide a way to make one's earnings CONSTITUTIONALLY exempt but not STATUTORILY exempt.
2. Government form presents ALL of the lawful options available to avoid the liability described. In fact, government is famous for limiting options in order to advantage or benefit them. In fact, they only present the STATUTORY options, but deliberately omit CONSTITUTIONAL options and argue that there are not CONSTITUTIONAL options.

In effect, they are constraining your options to compel you to select the lesser of evils and remove the ability to avoid all evil. This devious technique is also called an "adhesion contract". In summary, they are violating the First Amendment by instituting compelled association in which you are coerced to engage in commercial activity with them and become subject to their pagan laws.

On the subject of "exempt", the U.S. Supreme Court has held the following:

*In imposing a tax, says Mr. Chief Justice Marshall, the legislature acts upon its constituents. "All subjects," he adds, "over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition *334 may almost be pronounced self-evident." McCulloch v. Maryland, 4 Wheat. 316, 428.
[United States v. Erie R. Co., 106 U.S. 327 (1882)]*

From the above, we can see that:

1. The civil laws enacted by the legislature act ONLY upon "constituents" and "subjects". They DO NOT act upon "all people", but only on "constituents" and "subjects".
2. You have to VOLUNTEER to become a "constituent" or "subject". See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>
3. "Constituents" and "subjects" include STATUTORY "citizens" pursuant to 8 U.S.C. §1401, 26 U.S.C. §3121(e) and 26 C.F.R. §1.1-1(c) and exclude CONSTITUTIONAL citizens, who are "non-residents" under federal statutory law. If you are not a STATUTORY citizen, which the court calls a "SUBJECT" or "constituent", then you can't be taxed. The court refers to those who can't be taxed as "aliens", and they can only mean STATUTORY aliens, not CONSTITUTIONAL aliens.

¹⁶³ Source: Non-Resident Non-Person Position, Form #05.020, Section 10.2.4.

4. Federal tax liability is a CIVIL liability, and therefore, those who are not STATUTORY citizens domiciled on federal territory cannot have such a CIVIL liability.
5. Like most other legal “words of art”, there are TWO contexts in which the word “exempt” can be used:
- 5.1. Statutory law. This includes people who are “subjects” or “constituents”, but who otherwise are granted a privilege or exemption by virtue of their circumstances. An example would be the “exempt individual” found in 26 U.S.C. §7701(b)(5).
- 5.2. Common law. This implies people who never consented to be and therefore are NOT “subjects” or “constituents”. Those who are NOT “subjects”, are “not subject”.

14.2.4.1 Earnings “not taxable by the Federal Government under the Constitution”

The present treasury regulations RECOGNIZE that earnings can be “not taxable by the Federal Government under the Constitution” WITHOUT being “exempt” under the Internal Revenue Code. Earlier versions the Internal Revenue Code and Treasury Regulations refer to this type of exemption as “fundamental law. Earnings “Not taxable by the Federal Government under the Constitution” are recognized in 26 C.F.R. §1.312-6:

Title 21
Part 1-Income Taxes
§ 1.312-6 Earnings and profits.

(b) Among the items entering into the computation of corporate earnings and profits for a particular period are all income exempted by statute, income not taxable by the Federal Government under the Constitution, as well as all items includible in gross income under section 61 or corresponding provisions of prior revenue acts. Gains and losses within the purview of section 1002 or corresponding provisions of prior revenue acts are brought into the earnings and profits at the time and to the extent such gains and losses are recognized under that section. Interest on State bonds and certain other obligations, although not taxable when received by a corporation, is taxable to the same extent as other dividends when distributed to shareholders in the form of dividends.

This omission is designed to make you believe that the ONLY way to avoid a tax liability is to find a STATUTORY “exemption” or to be a statutory “exempt individual” as defined in 26 U.S.C. §7701(b)(5). This is clearly a ruse designed to DECEIVE and ENSLAVE YOU.

The early U.S. Supreme Court recognized CONSTITUTIONAL but not statutory exemptions when it held:

“All subjects,” he adds, “over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition *334 may almost be pronounced self-evident.” McCulloch v. Maryland, 4 Wheat. 316, 428.

There are limitations upon the powers of all governments, without any express designation of them in their organic law; limitations which inhere in their very nature and structure, and this is one of them, — that no rightful authority can be exercised by them over alien subjects, or citizens resident abroad or over their property there situated. This doctrine may be said to be axiomatic. . .”

[United States v. Erie R. Co., 106 U.S. 327 (1882)]

The Internal Revenue Code very deliberately does NOT define what is “not taxable by the Federal Government under the Constitution”. If they did, they probably would lose MOST of their income tax revenues! The U.S. Supreme Court calls the Constitution “fundamental law” in Marbury v. Madison.

“Certainly all those who have framed written constitutions contemplate them as forming the **fundamental and paramount law of the nation**, and, consequently, the theory of every such government must be, that an act of the legislature, repugnant to the constitution, is void.”
[Marbury v. Madison, 5 U.S. 137 (1803)]

The Founding Fathers in the Federalist Papers also recognized the U.S.A. Constitution as fundamental law:

“No legislative act [including a statutory presumption] contrary to the Constitution can be valid. To deny this would be to affirm that the deputy (agent) is greater than his principal; that the servant is above the master; that the representatives of the people are superior to the people; that men, acting by virtue of powers may do not only what their powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the representatives of the people to substitute their will to that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate

body between the people and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. **A Constitution is, in fact, and must be regarded by judges, as fundamental law.** If there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the statute.”
[Alexander Hamilton, Federalist Paper # 78]

Earlier versions of the Internal Revenue Code and Treasury Regulations recognized in the statutes themselves exemptions under “fundamental law”:

Treasury Regulations of (1939)

“Sec. 29.21-1. Meaning of net income. The tax imposed by chapter 1 is upon income. Neither income exempted by **statute** or **fundamental law**... enter into the computation of net income as defined by section 21.”

Internal Revenue Code (1939)

“Sec 22(b). No **other** items **are exempt from gross income except**

(1) those items of income which are, **under the Constitution, not taxable by the Federal Government;**
(2) those items of income which are exempt from tax on income under the provisions of **any Act of Congress** still in effect; and (3) the income exempted under the provisions of section 116.”

Not surprisingly, the IRS also does NOT provide a line or box on any tax form we have seen to deduct “income exempt by fundamental law”. They do this in order to create the false PRESUMPTION that everything you earn is taxable. The U.S. Supreme Court, however, recognized that not EVERYTHING you earn is “income” or falls into the category of “gross income”.

“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. 1054), 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)]

What the U.S. Supreme Court is recognizing indirectly above is that the income tax is an excise tax on the “trade or business” (public office) activity, and that only earnings connected to that activity constitute “income” or “gross income”. Such earnings, in turn, are the only earnings reportable on an information return under 26 U.S.C. §6041(a). The statutory definition of “income” itself in the I.R.C. also recognizes that not everything one makes is “income”:

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643](#)
[§ 643. Definitions applicable to subparts A, B, C, and D](#)

(b) **Income**

For purposes of this subpart and subparts B, C, and D, **the term “income”, when not preceded by the words “taxable”, “distributable net”, “undistributed net”, or “gross”, means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law.** Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.

The “trust” they are talking about above is the PUBLIC trust, meaning the national government. PRIVATE trusts are not engaged in the “trade or business” excise taxable activity because the ability to regulate or tax PRIVATE activity or PRIVATE rights is repugnant to the constitution. The “estate” they are talking about is that of a deceased public officer and not private human being.

14.2.4.2 **Avoiding deception on government tax forms**

1 There are two ways that one can use to describe oneself on government forms:

- 2 1. “Exempt”. This is a person who is otherwise subject to the provision of law administering the form because they are an
3 “individual” or “person” and yet who is expressly made exempt by a particular provision of the statutes forming the
4 franchise agreement. This option appears on most government forms.
- 5 2. “Not subject”. This would be equivalent to a nonresident “nontaxpayer” who is not a “person” or franchisee within the
6 meaning of the statute in question. You almost never see this option on government forms.

7 There is a world of difference between these two statuses and we MUST understand the difference before we can know
8 whether or how to fill out a specific government form describing our status. In this section we will show you how to choose
9 the correct status above and all the affects that this status has on how we fill out government forms.

10 We will begin our explanation with an illustration. If you are domiciled in California, you would describe yourself as
11 “subject” to the laws in California. However, in relation to the laws of every other civil jurisdiction outside of California,
12 you would describe yourself as:

- 13 1. “Not subject” to the civil laws of that place unless you are physically visiting that place.
- 14 2. Not ANYTHING described in the civil law that the government has jurisdiction over or may impose a “duty” upon, such
15 as a “person”, “individual”, “taxpayer”, etc.
- 16 3. Not a “foreign person” because not a “person” under the civil law.
- 17 4. “foreign”.
- 18 5. A “nonresident”.
- 19 6. A “transient foreigner”.

20 A human being who is domiciled in California, for instance, would not be subject to the civil laws of China unless he was
21 either visiting China or engaged in commerce within the legislative jurisdiction of China with people who were domiciled
22 there and therefore protected by the civil laws there. He would not describe himself as being “exempt” from the laws of
23 China, because one cannot be “exempt” without FIRST also being “subject” by having a domicile or residence within that
24 foreign jurisdiction. Another way of stating this is that he would not be a “person” under the civil laws of China and would
25 be “foreign” unless and until he either physically moved there or changed his domicile or residence to that place and thereby
26 became a “protected person” subject to the civil jurisdiction of the Chinese government.

27 All income taxation within the United States of America takes the form of an excise tax upon an “activity” implemented by
28 the civil law. In the case of the Internal Revenue Code, Subtitle A, that activity is called a “trade or business”. This fact
29 exhaustively proven in the following amazing article:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

30 A “trade or business” is then defined in 26 U.S.C. §7701(a)(26) as follows:

31 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
32 [§ 7701. Definitions](#)

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

35 (26) “The term ‘trade or business’ includes the performance of the functions [activities] of a public office.”

36 Those who therefore lawfully engage in a public office in the U.S. government BEFORE they sign or submit any tax form
37 are then described as a “franchisee” called a “taxpayer” under the terms of the excise tax or franchise agreement codified in
38 Internal Revenue Code, Subtitle A. Those who are not “public officers” also cannot lawfully “elect” themselves into “public
39 office” by signing or submitting a tax form either, because this would constitute impersonating an officer or employee of the
40 government in violation of 18 U.S.C. §912. This is confirmed by 26 U.S.C. §7701(a)(31), which describes all those who are
41 nonresident within the “United States” (federal territory not within any state of the Union) and not engaged in the “trade or
42 business”/“public office” activity as being a “foreign estate”, which simply means “not subject”, to the Internal Revenue
43 Code, Subtitle A franchise or excise tax:

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

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

(31) Foreign estate or trust

(A) Foreign estate

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

The entity or “person” described above would NOT be “exempt”, but rather simply “not subject”. The reason is that the term “exempt” has a specific legal definition that does not include the situation above. Notice that the term “exempt” is used along with the word “individual”, meaning that you must be a “person” and an “individual” BEFORE you can call yourself “exempt”:

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

(b)(5) **Exempt individual defined**

For purposes of this subsection -

(A) In general

An individual is an exempt individual for any day if, for such day, such individual is -

(i) a foreign government-related individual,

(ii) a teacher or trainee,

(iii) a student, or

(iv) a professional athlete who is temporarily in the United States to compete in a charitable sports event described in section 274(l)(1)(B).

(B) Foreign government-related individual

The term “foreign government-related individual” means any individual temporarily present in the United States by reason of -

(i) diplomatic status, or a visa which the Secretary (after consultation with the Secretary of State) determines represents full-time diplomatic or consular status for purposes of this subsection,

(ii) being a full-time employee of an international organization, or

(iii) being a member of the immediate family of an individual described in clause (i) or (ii).

(C) Teacher or trainee

The term “teacher or trainee” means any individual -

(i) who is temporarily present in the United States under subparagraph (J) or (Q) of section 101(15) of the Immigration and Nationality Act (other than as a student), and

(ii) who substantially complies with the requirements for being so present.

(D) Student

The term “student” means any individual -

(i) who is temporarily present in the United States -

(I) under subparagraph (F) or (M) of section 101(15) of the Immigration and Nationality Act, or

(II) as a student under subparagraph (J) or (Q) of such section 101(15), and (ii) who substantially complies with the requirements for being so present.

(E) Special rules for teachers, trainees, and students

(i) Limitation on teachers and trainees

An individual shall not be treated as an exempt individual by reason of clause (ii) of subparagraph (A) for the current year if, for any 2 calendar years during the preceding 6 calendar years, such person was an exempt person under clause (ii) or (iii) of subparagraph (A). In the case of an individual all of whose compensation is described in section 872(b)(3), the preceding sentence shall be applied by substituting "4 calendar years" for "2 calendar years".

(ii) Limitation on students

For any calendar year after the 5th calendar year for which an individual was an exempt individual under clause (ii) or (iii) of subparagraph (A), such individual shall not be treated as an exempt individual by reason of clause (iii) of subparagraph (A), unless such individual establishes to the satisfaction of the Secretary that such individual does not intend to permanently reside in the United States and that such individual meets the requirements of subparagraph (D)(ii).

The Internal Revenue Code itself does not and cannot regulate the conduct of those who are not "taxpayers".

"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."
[Long v. Rasmussen, 281 F. 236 (1922)]

"Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government and who did not volunteer to participate in the federal "trade or business" franchise]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law."
[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

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

Consequently, all tax forms you (a human being) fill out PRESUPPOSE that the applicant filling it out is a franchisee called a "taxpayer" who occupies a public office within the U.S. government and who is therefore a statutory "person", "individual", "employee", and public officer under 5 U.S.C. §2105(a). Since the Internal Revenue Code is civil law, it also must presuppose that all "persons" or "individuals" described within it are domiciled on federal territory that is no part of a state of the Union. This is confirmed by the definition of "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d), which is defined as federal territory and not part of any state of the Union. If you do not lawfully occupy such a public office, it would therefore constitute fraud and impersonating a public officer in violation of 18 U.S.C. §912 to even fill such a form out. If a company hands a "nontaxpayer" a tax form to fill out, the only proper response is ALL of the following, and any other response will result in the commission of a crime:

1. To not complete or sign any provision of the form.
2. To line out the entire form.
3. To write above the line "Not Applicable".
4. To NOT select the "exempt" option within the form or select any status at all on the form. If you aren't subject to the Internal Revenue Code because you don't have a domicile on federal territory and don't engage in taxable activities, then you can't be described as a "person", "individual", "taxpayer", or anything else who might be subject to the I.R.C.

"The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate

power. 'All legislation is *prima facie* territorial.' *Ex parte Blain*, L. R. 12 Ch.Div. 522, 528; *State v. Carter*, 27 N.J.L. 499; *People v. Merrill*, 2 Park.Crim.Rep. 590, 596. Words having universal scope, such as 'every contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed."

[*American Banana Co. v. U.S. Fruit*, 213 U.S. 347 at 357-358]

5. To either not return the form to the person who asked for it or to return it with the modifications above.
6. If you return the form to the person who asked for it, to clarify on the form why you are not "exempt", but rather "not subject".
7. To attach the following form to the tax form:

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

Another alternative to all the above would be to simply add a "Not subject by fundamental law" option or to select "Exempt" and then redefine the word to add the "not subject by fundamental law" option to the definition. Then you could attach the Tax Form Attachment mentioned above, which also redefines words on the government form to immunize yourself from government jurisdiction.

If we had an honorable government that loved the people under its care and protection more than it loved deceiving you out of and stealing your money, then they would indicate at the top of the form in big bold letters EXACTLY what laws are being enforced and who the intended audience is so that those who are not required to fill it out would not do so. However, if they did that, hardly anyone would ever pay taxes again. Of this SCAM, the Bible and a famous bible commentary says the following:

"Getting treasures by a lying tongue [or by deliberate omission intended to deceive] is the fleeting fantasy of those who seek death."
[Prov. 21:6, Bible, NKJV]

"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can he expect that his devotion should be accepted; for, 1. Nothing is more offensive to God than deceit in commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public], which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are defrauded by their brethren. 2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God."

[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

In the case of income tax forms, for instance, the warning described above would say the following:

1. This form is only intended for those who satisfy all the following conditions:
 - 1.1. "taxpayer" as defined in 26 U.S.C. §7701(a)(14):

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

[Long v. Rasmussen, 281 F. 236 (1922)]

"Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government and who did not volunteer to participate in the federal "trade or business"]

franchise]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law.”
[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

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

1.2. Lawfully engaged in a “public office” in the U.S. government, which is called a “trade or business” in the Internal Revenue Code, Subtitle A at 26 U.S.C. §7701(a)(26).

1.3. Exercising the public office ONLY within the District of Columbia as required by 4 U.S.C. §72, which is within the only remaining internal revenue district, as confirmed by Treasury Order 150-02.

4. If you do not satisfy all the requirements indicated above, then you DO NOT need to fill out this form, nor can you claim the status of “exempt”.

5. This form is ONLY for use by “taxpayers”. If you are a “nontaxpayer”, then we don’t have a form you can use to document your status. This is because our mission statement only allows us to help “taxpayers”. It is self-defeating to help “nontaxpayers” because it only undermines our revenue and importance. We are a business and we only focus our energies on things that make money for us, such as deceiving “nontaxpayers” into thinking they are “taxpayers”. That is why we don’t put a “nontaxpayer” or “not subject” option on our forms: Because we want to self-servingly and prejudicially presume that EVERYONE is engaged in our franchise and subject to our plunder and control.

Internal Revenue Manual (I.R.M.) 1.1.1.1 (02-26-1999)
IRS Mission and Basic Organization

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

We hope that you have learned from this section that:

1. He who makes the rules or the forms always wins the game. The power to create includes the power to define.
2. All government forms are snares or traps designed to trap the innocent and ignorant into servitude to the whims of corrupted politicians and lawyers.

“The Lord is well pleased for His righteousness’ sake; He will exalt the law and make it honorable. But this is a people robbed and plundered! [by the IRS] All of them are snared in [legal] holes [by the sophistry of greedy IRS lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and no one says, “Restore!””

Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for plunder, and Israel to the robbers? [IRS] Was it not the Lord, He against whom we have sinned? For they would not walk in His ways, nor were they obedient to His law, therefore He has poured on him the fury of His anger and the strength of battle; it has set him on fire all around, yet he did not know; and it burned him, yet he did not take it to heart.”
[Isaiah 42:21-25, Bible, NKJV]

3. The snare is the presumptions which they deliberately do not disclose on the forms and which are buried in the “words of art” contained in their void for vagueness codes. See:

<u>Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction</u>, Form #05.017 http://sedm.org/Forms/FormIndex.htm

4. The main reason for reading and learning the law is to reveal all the presumptions and deceptive “words of art” that are hidden on government forms so that you can avoid them.

“My [God’s] people are destroyed [and enslaved] for lack of knowledge [of God’s Laws and the lack of education that produces it].”
[Hosea 4:6, Bible, NKJV]

“And thou shalt teach them ordinances and laws [of both [God](#) and [man](#)], and shalt shew them the way wherein they must walk, and the work [of obedience to God] that they must do.”
[Exodus 18:20, Bible, NKJV]

"This Book of the Law shall not depart from your mouth, but you shall meditate in it day and night, that you may observe to do according to all that is written in it. For then you will make your way prosperous, and then you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor be dismayed, for the LORD your God is with you wherever you go."
[Joshua 1:8-9, Bible, NKJV]

5. Government forms deliberately do not disclose the presumptions that are being made about the proper audience for the form in order to maximize the possibility that they can exploit your legal ignorance to induce you to make a "tithe" to their state-sponsored civil religion and church of socialism. That religion is exhaustively described below:

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

6. All government forms are designed to encourage you to waive sovereign immunity and engage in commerce with the government. Government does not make forms for those who refuse to do business with them such as "nontaxpayers", "nonresidents", or "transient foreigners". If you want a form that accurately describes your status as a "nontaxpayer" and which preserves your sovereignty and sovereign immunity, you will have to design your own. Government is never going to make it easy to reduce their own revenues, importance, power, or control over you. Everyone in the government is there because they want the largest possible audience of "customers" for their services. Another way of saying this is that they are going to do everything within their power to rig things so that it is impossible to avoid contracting with or doing business with them. This approach has the effect of compelling you to contract with them in violation of Article 1, Section 10 of the Constitution, which is supposed to protect your right to NOT contract with the government.

7. The Thirteenth Amendment prohibits involuntary servitude. Consequently, the government cannot lawfully impose any duty, including the duty to fill out or submit a government form. Therefore, you should view every opportunity that presents itself to fill out a government form as an act of contracting away your rights.

8. In the case of government tax forms, the purpose of all government tax forms is to ask the following presumptuous and prejudicial question:

"What kind of 'taxpayer' are you?"

. . .rather than the question:

"Are you a 'taxpayer'?"

The above approach results in what the legal profession refers to as a "leading question", which is a question contaminated by a prejudicial presumption and therefore inadmissible as evidence. Federal Rule of Evidence 611(c) expressly forbids such leading questions to be used as evidence, which is also why no IRS form can really qualify as evidence that can be used against anyone: It doesn't offer a "nontaxpayer" or a "foreigner" option. An example of such a question is the following:

"Have you always beat your wife?"

The presumption hidden within the above leading question is that you are a "wife beater". Replace the word "wife beater" with "taxpayer" and you know the main method by which the IRS stays in business.

9. If none of the above traps, or "springs" as the U.S. Supreme Court calls them, work against you, the last line of defense the IRS uses is to FORCE you to admit you are a "taxpayer" by:

9.1. Telling you that you MUST have a "Taxpayer Identification Number".

9.2. Telling you that BECAUSE you have such a number, you MUST be a "taxpayer".

9.3. Refusing to talk to you on the phone until you disclose a "Taxpayer Identification Number" to them. We tell them that it is a NONTAXPAYER Identification Number (NIN), and make them promise to treat us as a NONTAXPAYER before it will be disclosed. We also send them an update to the original TIN application making it a NONTAXPAYER number and establishing an anti-franchise franchise that makes THEM liable if they use the number for any commercial purpose that benefits them. See, for instance:

Employer Identification Number (EIN) Application Permanent Amendment Notice, Form #06.022
<http://sedm.org/Forms/FormIndex.htm>

14.2.5 Illegally and FRAUDULENTLY Filing the WRONG return, the IRS 1040¹⁶⁴

¹⁶⁴ Source: Non-Resident Non-Person Position, Form #05.020, Section 10.2.5.

Only persons with a domicile in the statutory “United States**”, which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) as federal territory not within any constitutional State of the Union, may lawfully file IRS Form 1040. This is confirmed by IRS Published Products Catalog (2003), Document 7130, the IRS Published Products Catalog, which says the following:

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

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

W:CAR:MP:FP:F:I Tax Form or Instructions
[\[IRS Published Products Catalog, Year 2003, p. F-15; SOURCE: http://famguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf\]](#)

The above is also confirmed by the IRS 1040 Instruction Booklet itself, which says at the top of the page describing the filing requirement the following:

Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.
[IRS 1040 Instruction Booklet (2001), p. 15;
SOURCE: [http://famguardian.org/TaxFreedom/Forms/IncomeTaxRtn/Federal/IRSForm1040Instr.pdf\]](#)

What the above deceptive publication very conveniently and deliberately doesn’t tell you are the following very important facts:

1. The “U.S. citizen” they are referring to above is a statutory “U.S. citizen” defined in 8 U.S.C. §1401.
2. You cannot be either a statutory “U.S. citizen” or a “resident” (alien) unless you have a domicile on federal territory within the “United States”, which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) as the District of Columbia and territories and possessions of the United States and nowhere “expressly extended” to include any other place.
3. Persons born within and domiciled within states of the Union do not have a domicile in the “United States” and therefore cannot lawfully be statutory “U.S. citizens” or “residents” (aliens), but rather are non-residents. They are also “nonresident aliens” per 26 U.S.C. §7701(b)(1)(B) but only if they are engaged in a public office. If they claim to be a “U.S. citizen” on a federal form, they are committing a crime in violation of 18 U.S.C. §911.
4. The only way that the place where you physically live is irrelevant as mentioned above is under Federal Rule of Civil Procedure 17, which says that if you are acting in a representative capacity as a “public officer” within the federal corporation called the “United States”, the laws of the place of incorporation of the corporation apply, regardless of where you physically are. THE OFFICE has a domicile in the District of Columbia and while you fill it, your effective domicile is also there, regardless of where you live. ONLY in this condition is the place you live irrelevant. It is furthermore a criminal violation of 18 U.S.C. §912 for a private person not lawfully elected into public office consistent with federal law to serve in a public office or “pretend” to be a public officer engaged in the “trade or business” franchise.

The group of persons that includes statutory “U.S. citizens” and “residents” (aliens) who collectively are the only ones who can lawfully file IRS Form 1040 above are called “U.S. persons”, and they are defined in [26 U.S.C. §7701\(a\)\(30\)](#). A nonresident alien is NOT a “U.S. person” and may NOT lawfully elect to be treated as one if he is NOT married to one. The only authority for making an election as a nonresident alien to be treated as a “resident alien” is if he is married to one and wants to file jointly pursuant to [26 U.S.C. §6013\(g\)](#) and (h) and [26 U.S.C. §7701\(b\)\(4\)\(B\)](#). This option is discussed in the next section.

People born with and/or domiciled within states of the Union are statutory “non-resident non-persons”, and most of them are ILLEGALLY filing IRS Form 1040 and thereby:

1. Making an ILLEGAL election to be treated as “resident aliens” when no statute authorizes it.
2. Impersonating a “U.S. citizen” in criminal violation of 18 U.S.C. §911.
3. Impersonating an officer or employee of the federal government in criminal violation of 18 U.S.C. §912.
4. Needlessly subjecting themselves to the jurisdiction of federal district courts that would otherwise be “foreign” in relation to them if they had properly described their status as nonresident aliens.

The above is a HUGE mistake on their part and a FRAUD on the IRS' part. The IRS looks the other way and permits this, because this is how they ILLEGALLY manufacture nearly all of the "taxpayers" who they illegally terrorize, uhhh, I mean "service". Any refunds paid out to nonresident aliens who filed IRS Form 1040 and who have not made a lawful election as a person married to a "U.S. person" are unauthorized and unlawful, and would be cognizable under the following I.R.C. provisions:

1. [26 U.S.C. §7405](#): Action for recovery of erroneous refunds.
2. [26 U.S.C. §7206](#): Fraud and false statements
3. [26 U.S.C. §7207](#): Fraudulent returns, statements, or other documents.

Those who would argue otherwise are asked to produce the statute AND implementing regulation specifically authorizing nonresident aliens who are NOT married to "U.S. persons" to make an election to be treated as "resident aliens". It doesn't exist!

14.2.6 Making a lawful election on a government form to become a "resident"¹⁶⁵

The government has a vested interest to maximize the number of "taxpayers". Their authority to impose an income tax has as a prerequisite a "domicile" within the "United States", which is defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) and 4 U.S.C. §110(d) to include only federal territory not within any Constitutional state of the Union and is not expanded elsewhere under Internal Revenue Code, Subtitle A to include states of the Union:

"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, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally 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."
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

If you would like to learn more about the relationship of domicile to income taxation, please read the following free article:

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

People born in and domiciled within states of the Union are "nationals" or "state nationals" and not statutory "U.S. citizens". They are "Citizens" under the Fourteenth Amendment but NOT statutory "citizens of the United States" under [8 U.S.C. §1401](#). The only real "taxpayers" on an IRS Form 1040 are "aliens" of one kind or another. IRS Published Products Catalog (2003), Document 7130, in fact, says that the only people who can use IRS Form 1040 are "citizens and residents of the United States", both of whom have in common a domicile within the statutory "United States", meaning federal territory. Collectively, "citizens and residents of the United States" having a domicile on federal territory within the statutory "United States" are called "U.S. persons" and are defined in [26 U.S.C. §7701](#)(a)(30). Therefore, the government has a vested interest in making "nonresident aliens" in states of the Union into "resident aliens". They do this primarily by encouraging nonresident aliens to volunteer to engage in privileged, excise taxable activities. Under subtitle A of the Internal Revenue Code, the only such taxable activity is a "trade or business" or a public office.

In order to learn how the federal government manufactures "taxpayers" out of "nontaxpayers", we therefore should be looking for ways in which "nonresident aliens" as defined in [26 U.S.C. §7701](#)(b)(1)(B) and domiciled in the states of the Union are turned into "resident aliens" as defined in [26 U.S.C. §7701](#)(b)(1)(A). From a high level view, it would appear simple, because the only way nonresident alien can become a resident is by changing his domicile and declaring that change on government forms. As our research reveals, this process is a lot more devious and indirect than that. It is so subtle that most people miss it. Once we found out how it was accomplished and identified it in our publications, they immediately hid the evidence!

This ingenious process our corrupted politicians invented to manufacture more "taxpayers" out of people in the states of the Union who started out as nonresident alien "nontaxpayers" is essentially the mechanism by which our public dis-servants

¹⁶⁵ Source: *Non-Resident Non-Person Position*, Form #05.020, Section 10.2.6.

1 destroy the separation of powers that is at the heart of the United States Constitution and thereby assault and destroy our
2 rights and liberties. That separation of powers is insightfully described in the article below:

3 <http://famguardian.org/Subjects/LawAndGovt/Articles/SeparationOfPowersDoctrine.htm>

4 A breakdown of the separation of taxing authority can only occur by the voluntary consent of the people themselves. The
5 states cannot facilitate that breakdown of the separation of powers:

6 *"State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in*
7 *the Constitution."*

8 [*New York v. United States*, [505 U.S. 142](#); 112 S.Ct. 2408; 120 L.Ed.2d. 120 (1992)]

9 That consent to allow federal income taxation within states of the Union requires a voluntary personal exercise of our private
10 right to contract. Our right to contract is the most dangerous right we have, because the exercise of that right can destroy
11 ALL of our other rights, folks! The most dangerous thing about this right is that if we use it unwisely, the government cannot
12 come to our aid. The purpose of the United States Constitution, in fact, is to protect its exercise and it forbids any state, in
13 Article 1, Section 10, to pass any law that would impair the obligation of any contract we sign. The abuse of your right to
14 contract is as dangerous as the abuse of your pecker can be to your marriage, your family, and the lives of generations of
15 people yet unborn!

16 A person domiciled in a state of the Union, who starts out as a "nonresident alien", can become a "resident", a "taxpayer",
17 and an "individual" under the Internal Revenue Code by making the necessary "elections" in order to be treated as a "resident"
18 engaged in a "trade or business" instead of a "nonresident alien" not engaged in a "trade or business". That election is made
19 as follows:

- 20 1. If the "nonresident alien" voluntarily signs and submits Social Security Administration Form SS-5, he becomes a
21 "resident alien". 20 C.F.R. §422.104 says that only "citizens and permanent residents" are eligible to join the program.
22 "nonresident aliens are NOT eligible, so they must voluntarily consent or "elect" to become a "resident" by private
23 law/agreement in order to join.

24 Title 20: Employees' Benefits
25 PART 422—ORGANIZATION AND PROCEDURES
26 Subpart B—General Procedures
27 [§422.104 Who can be assigned a social security number.](#)

28 (a) Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence
29 requirements in §422.107 and you are:

30 (1) A United States citizen; or

31 (2) An alien lawfully admitted to the United States for permanent residence or under other authority of law
32 permitting you to work in the United States (§422.105 describes how we determine if a nonimmigrant alien is
33 permitted to work in the United States); or

34 [SOURCE: <http://law.justia.com/cfr/title20/20-2.0.1.1.12.html#20:2.0.1.1.12.2.469.3>]

35 Note also that the "nonresident alien" must ALSO become a federal "employee" or "public officer" in order to join,
36 because the above regulation appears in Title 20, which is entitled "Employee benefits". Congress cannot legislate for
37 private employees, but only its own "public employees" or "public officers", and those officers must be engaged in a
38 taxable "trade or business" in order to pay for the employment privileges that they are availing themselves of:

39 *"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes*
40 *of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States*
41 *v. Reese*, [92 U.S. 214, 218](#) (1876); *United States v. Harris*, [106 U.S. 629, 639](#) (1883); *James v. Bowman*, [190 U.S.](#)
42 [127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or modified, see,
43 e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964); *United States v. Guest*, [383 U.S. 745](#)
44 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been
45 questioned."

46 [*City of Boerne v. Flores, Archbishop of San Antonio*, [521 U.S. 507](#) (1997)]

By becoming a “public officer”, you agree to act as a trustee and officer of the “U.S. Inc.” corporation defined in [28 U.S.C. §3002](#)(15)(A) , which has a domicile in the District of Columbia. Therefore, your domicile assumes that of the corporation you represent pursuant to [Federal Rule of Civil Procedure 17](#)(b). The exact mechanisms for how the Social Security System transform a “nonresident alien” into a “resident alien federal employee” are described in detail in the following informative pamphlet:

Resignation of Compelled Social Security Trustee, Form #06.002

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

2. Pursuant to 26 C.F.R. §31.3401(a)-3(a), a “nonresident alien” may submit an IRS Form W-4 to his private employer and thereby elect to call his earnings “wages”, which makes him “effectively connected with a trade or business”. This means, according to [26 U.S.C. §7701](#)(a)(26) that he is engaged in a “public office”.

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

(a) In general.

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

Once you begin earning “wages”, your compensation is documented and reported on a W-2 pursuant to [26 U.S.C. §6041](#), which says that only “trade or business” earnings can be reported on a W-2. This means, according to [26 U.S.C. §7701](#)(a)(26) that the worker is engaged in a “public office”. 4 U.S.C. §72 says that all public offices exist ONLY in the District of Columbia, and therefore, you consented to be treated as a “resident” of the District of Columbia for the purposes of the income tax, because you are representing a federal corporation in the District of Columbia as a “public officer” and your effective domicile is the domicile of the corporation pursuant to Federal Rule of Civil Procedure 17(b):

[TITLE 4 > CHAPTER 3 > § 72](#)

[§ 72. Public offices; at seat of Government](#)

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

3. Pursuant to [26 U.S.C. §7701](#)(b)(4) and [26 U.S.C. §6013](#)(g), he can decide to file an IRS Form 1040, and thereby become a “resident alien”. IRS Published Products Catalog (2003), Document 7130 identifies the IRS Form 1040 as being only suitable for use by “citizens and residents of the United States”. The “individual” in the title “U.S. Individual Income Tax Return” means a “resident alien” in that scenario. This is explained in the following sources:

3.1. *Great IRS Hoax*, Form #11.302, Section 5.5.3: You’re Not a U.S. citizen if you file a 1040 form, You’re an alien

3.2. *Great IRS Hoax*, Form #11.302, Section 5.5.4 entitled: “You’re not the U.S. citizen mentioned at the top of the 1040 form if you are a U.S. citizen domiciled in the federal United States”

4. After making the above elections, if the IRS then writes us some friendly “dear taxpayer” letters, and we respond and don’t deny that we are “taxpayers” or provide exculpatory proof that we are not, then we are admitting that:

4.1. We are subject to the IRC.

4.2. We are “taxpayers”.

The bottom line is that if you act like a duck and quack like one, then the IRS is going to think you are one! That deception usually occurs because we deceived the government about our true status by either filling out the wrong form, or filing the right form out incorrectly and in a way that does not represent our true status. This is covered in our article below:

“Taxpayer” v. “Nontaxpayer”: Which One are You?, Family Guardian Fellowship

<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>

Through the elections made by the nonresident alien above, it contractually agreed to become a representative of a legal fiction that is a “resident” or “resident alien” or “permanent resident”, all of which are equivalent and are defined in [26 U.S.C. §7701](#)(b)(1)(A). A “resident” is within the legislative jurisdiction of the of “United States”. A “domicile” or “residence” is what puts them within the legislative jurisdiction of the “United States”. The “nonresident alien” therefore became a “resident alien” not because they have a physical presence there, but because the SS-5 federal employment contract they signed made them into “representatives” and “public officers” for the federal corporation called the “United States”. Pursuant to [Federal](#)

1 [Rule of Civil Procedure 17](#)(b), their effective domicile or residence is that of the federal corporation they represent, which is
2 the “United States”, as indicated in 28 U.S.C. §3002(15)(A). That corporation, like all corporations, is a “citizen” of the
3 place of its incorporation, which in this case is the District of Columbia:

4 “A corporation is a citizen, [resident](#), or inhabitant of the state or country by or under the laws of which it was
5 created, and of that state or country only.”
6 [19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

7 The above mechanisms for DESTROYING the sovereignty of We the People and breaking down the separation of Powers
8 between the state and federal governments are consistent with the Foreign Sovereign Immunities Act, [28 U.S.C. §1602](#)
9 to 1611. [28 U.S.C. §1605](#)(a)(2) says that a foreign sovereign, such as a “nonresident alien”, surrenders their sovereign immunity
10 by conducting “commerce” within the legislative jurisdiction of the “United States”. A nonresident alien who has
11 accomplished one or more of the above steps meets the criteria for the surrender of sovereign immunity because:

- 12 1. He is conducting “commerce” within the legislative jurisdiction of the United States pursuant to 28 U.S.C. §1605(a)(2)
13 as a public officer or a representative of a Social Security Trust that is a “public officer”.

14 [TITLE 28](#) > [PART IV](#) > [CHAPTER 97](#) > § 1605
15 [§ 1605. General exceptions to the jurisdictional immunity of a foreign state](#)

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

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

22 Through the SS-5 federal job or contract application, the nonresident alien contractually agreed to become a federal
23 “employee” or “public officer” engaged in a “trade or business” who is conducting “commerce” with the government.
24 The Social Security Act and the Internal Revenue Code, Subtitle A are the “employment contract” or “franchise
25 agreement” that they must observe while acting in a representative capacity as a “public officer”. That “franchise
26 agreement” governs choice of law should any of the terms of the contract need to be litigated. [26 U.S.C. §7701](#)(a)(39)
27 and [26 U.S.C. §7408](#)(d) say that all litigation over the terms of the contract must occur in a federal court under the laws
28 of the District of Columbia.

29 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
30 [§ 7701. Definitions](#)

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

33 (39) Persons residing outside United States

34 If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial
35 district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any
36 provision of this title relating to—
37 (A) jurisdiction of courts, or
38 (B) enforcement of summons.

39 Another way of saying this is that you can’t become a federal “employee” or contractor unless you agree to obey what
40 your new boss tells you to do, and the only way that boss, the government, can direct your activities is through “law”.
41 This is what we call a “roach trap statute”, which is a statute whose benefits entice you into a trap that causes you to
42 acquire the equivalent of a new land-lord. Since kidnapping and identity theft are illegal, then they need your consent
43 or permission to kidnap your legal identity or “res” and move it to the District of Columbia so that it can be “identified”
44 there. See [18 U.S.C. §1201](#). This is how you became a “res”+“ident”, or a “resident” of the District of Columbia.
45 Therefore, you must also agree to be subject to federal law as a “resident” *before* you can become a “public officer”,
46 federal benefit recipient, or contractor. Once you become any one of these three types of entities, [44 U.S.C. §1505](#)(a)
47 and [5 U.S.C. §553](#)(a) say that you also agreed to obey all commands of your new boss, which is Congress, *without* the
48 need for implementing regulations published in the federal register. The Legislative Branch is the boss, and the Executive

Branch works for the Legislative Branch to implement and enforce the will of the sovereign people. In the process of becoming a federal “employee” or “public officer”, you also implicitly surrendered ALL of your constitutional rights in the context of your official duties:

“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. *Kelley v. Johnson*, [425 U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. *O'Connor v. Ortega*, [480 U.S. 709, 723](#) (1987) (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. *Gardner v. Broderick*, [392 U.S. 273, 277](#)–278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. *Connick v. Myers*, [461 U.S. 138, 147](#) (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public Workers v. Mitchell*, [330 U.S. 75, 101](#) (1947); *Civil Service Comm'n v. Letter Carriers*, [413 U.S. 548, 556](#) (1973); *Broadrick v. Oklahoma*, [413 U.S. 601, 616](#)–617 (1973).”
[*Rutan v. Republican Party of Illinois*, [497 U.S. 62](#) (1990)]

2. Pursuant to 28 U.S.C. §1332(c) and (d), the nonresident alien, by making the necessary elections, has lost his sovereign immunity as a “foreign sovereign” because he became a “resident” or “citizen” of that foreign state for the purposes of federal law. This is what [28 U.S.C. §1603\(b\)\(3\)](#) below says:

[TITLE 28](#) > [PART IV](#) > [CHAPTER 97](#) > § 1603
[§ 1603. Definitions](#)

For purposes of this chapter—

(a) A “foreign state”, except as used in section [1608](#) of this title, includes a political subdivision of a foreign state or an agency or instrumentality of a foreign state as defined in subsection (b).

(b) An “agency or instrumentality of a foreign state” means any entity—

(1) which is a separate legal person, corporate or otherwise, and

(2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other ownership interest is owned by a foreign state or political subdivision thereof, and

(3) which is neither a citizen of a State of the United States as defined in section [1332](#) (c) and (d) of this title, nor created under the laws of any third country.

Only AFTER the above “elections” or consent have been voluntarily procured completely absent any duress can the party become the object of involuntary IRS enforcement, and NOT before.

“Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences.”
[*Brady v. U.S.*, 397 U.S. at 749, 90 S.Ct. 1463 at 1469 (1970)]

“The question of a waiver of a federally guaranteed constitutional right is, of course, a federal question controlled by federal law. There is a presumption against the waiver of constitutional rights, see, e.g. *Glasser v. United States*, 315 U.S. 60, 70-71, 86 L.Ed. 680, 699, 62 S.Ct. 457, and for a waiver to be effective it must be clearly established that there was “an intentional relinquishment or abandonment of a known right or privilege.” *Johnson v. Zerbst*, 304 U.S. 458, 464, 82 L.Ed. 1461, 1466, 58 S.Ct. 1019, 146 A.L.R. 357.”
[*Brookhart v. Janis*, [384 U.S. 1](#); 86 S.Ct. 1245; 16 L.Ed.2d. 314 (1966)]

If no consent was ever explicitly (in writing) or implicitly (by conduct) given or if consent was procured through deceit, fraud, or duress, or was procured without full disclosure and “reasonable notice” ON THE AGREEMENT ITSELF of all rights being surrendered, the contract is voidable at the option of the person subject to the duress but not automatically void:

“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.¹⁶⁶ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract

¹⁶⁶ *Brown v. Pierce*, 74 U.S. 205, 7 Wall. 205, 19 L.Ed. 134.

or conveyance voidable, not void, at the option of the person coerced,¹⁶⁷ and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.¹⁶⁸ However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.¹⁶⁹ ¹⁴¹”
[American Jurisprudence 2d, Duress, §21 (1999)]

AFTER a nonresident alien domiciled in a state of the Union has made the elections necessary to be treated as though he is “effectively connected with a trade or business” by voluntarily signing and submitting an IRS Form W-4, the code says he becomes a “resident alien”. In fact, we allege that the term “effectively connected” is a code word for “contracted” or “consented” to procure “social insurance” as a federal “employee”. The act of engaging in a “trade or business” makes nonresident aliens subject to the code, and under [26 U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(d\)](#), their “effective domicile” shifts to the District of Columbia. Beyond that point, they become parties to federal law and whenever they walk into a federal district court, the courts are obligated to treat them as though they effectively reside in the District of Columbia. The older versions of the Treasury Regulations demonstrate EXACTLY how this election process works to transform “nonresident aliens” into “residents” who are then “taxpayers”:

[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]

Shortly after we posted the information contained in this article on our website, the Treasury deleted the above regulation and replaced it on the Government Printing Office website with a temporary regulation that doesn’t tell the truth quite so plainly. They don’t want you to know how they made you into a “resident”. This is their secret weapon, folks.

The trouble and inherent corruption associated with this deceitful manufacturing process is that:

1. The government won’t admit on its website or its publications or its phone support that your voluntary consent is necessary as a nonresident alien nontaxpayer in order to become a resident alien taxpayer.
2. The IRS Publications don’t contain either legal definitions that would help you understand the full extent of your tax obligation and they won’t talk with you about the law on the phone, because then you would instantly realize that they have no authority.
3. The courts refuse to hold the IRS responsible for telling the truth. See:

Federal Courts and the IRS’ Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

4. The IRS won’t tell you how to “unvolunteer” or how your consent was procured, because they want everyone to be indentured government slaves in violation of the Thirteenth Amendment.
5. The IRS deceives you on their website by omitting key truths contained in this pamphlet from their website and by refusing to address completely in their propaganda literature, such as the following:

Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”, Form #08.005
<http://sedm.org/Forms/FormIndex.htm>

¹⁶⁷ *Barnette v. Wells Fargo Nevada Nat’l Bank*, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); *Faske v. Gershman*, 30 Misc.2d 442, 215 N.Y.S.2d 144; *Glenney v. Crane* (Tex Civ App Houston (1st Dist)), 352 S.W.2d 773, writ ref n r e (May 16, 1962); *Carroll v. Petty*, 121 W Va 215, 2 SE2d 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

¹⁶⁸ *Faske v. Gershman*, 30 Misc.2d 442, 215 N.Y.S.2d 144; *Heider v. Unicume*, 142 Or. 416, 20 P.2d 384; *Glenney v. Crane* (Tex Civ App Houston (1st Dist)), 352 S.W.2d 773, writ ref n r e (May 16, 1962)

¹⁶⁹ Restatement 2d, Contracts §174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

6. If you confront them with the truth, they are silent and won't respond, because if they did, their Ponzi scheme would cave in and people would leave the system in droves.
7. Those who expose these truths are often persecuted by the IRS for reminding people that you can unvolunteer using the techniques described on our website.
8. Private companies and financial institutions who file false information returns (e.g. W-2, 1099) that connect you to a "trade or business" (pursuant to [26 U.S.C. §6041](#)) or who compel you to sign or submit either an SS-5 to get an identifying number or W-4 to procure a job and who threaten to either not hire you or fire you if they don't are engaged in extortion, money laundering, and racketeering for which the government should be prosecuting them. However, the Dept. of Justice looks the other way because they want the plunder to continue flowing into their checking account.

The sin and corruption that keeps our tax system going is therefore mainly a sin of "omission", rather than "commission". Silence by the IRS and failure to act properly or in the best interests of all Americans, in fulfillment of the fiduciary duty that public servants have, by informing Americans of exactly what the law says and requires is what allows the fraud to continue.

Lastly, THE MOST IMPORTANT thing you can have in your administrative record with the government is evidence of duress being instituted against you as described above. An affidavit of duress should be maintained at all times documenting the unlawful and coerced nature of all information returns filed against you, all W-4's, SS-5 forms, etc. that were instituted against you, so that you have legal recourse to recover taxes or penalties unlawfully or illegally collected against you using Form #04.001. Treasury Decision 3445 says that if you pay a tax or have it levied or deducted from your pay, the MOST important thing you can do is establish proof on the record of the company that did it of duress and that it is being collected "under protest", or else you forfeit your right to recover it in court:

The principle that taxes voluntarily paid can not be recovered back is thoroughly established. It has been so declared in the following cases in the Supreme Court: *United States v. New York & Cuba Mail Steamship Co.* (200 U.S. 488, 493, 494); *Chesebrough v. United States* (192 U.S. 253); *Little v. Bowers* (134 U.S. 547, 554); *Wright v. Blakeslee* (101 U.S. 174, 178); *Railroad Co. v. Commissioner* (98 U.S. 541, 543); *Lamborn v. County Commissioners* (97 U.S. 181); *Elliott v. Swartwout* (10 Pet. 137). And there are numerous like cases in other Federal courts: *Procter & Gamble Co. v. United States* (281 Fed. 1014); *Vaughan v. Riordan* (280 Fed. 742, 745); *Beer v. Moffatt* (192 Fed. 984, affirmed 209 Fed. 779); *Newhall v. Jordan* (160 Fed. 661); *Christie Street Commission Co. v. United States* (126 Fed. 991); *Kentucky Bank v. Stone* (88 Fed. 383); *Corkie v. Maxwell* (7 Fed.Cas. 3231).

And the rule of the Federal courts is not at all peculiar to them. It is the settled general rule of the State courts as well that no matter what may be the ground of the objection to the tax or assessment if it has been paid voluntarily and without compulsion it can not be recovered back in an action at law, unless there is some constitutional or statutory provision which gives to one so paying such a right notwithstanding the payment was made without compulsion.—*Adams v. New Bedford* (155 Mass. 317); *McCue v. Monroe County* (162 N.Y. 235); *Taylor v. Philadelphia Board of Health* (31 P. St. 73); *Williams v. Merritt* (152 Mich. 621); *Gould v. Hennepin County* (76 Minn. 379); *Martin v. Kearney County* (62 Minn. 538); *Gar v. Hurd* (92 Ills. 315); *Slimmer v. Chickasaw County* (140 Iowa. 448); *Warren v. San Francisco* (150 Calif. 167); *State v. Chicago & C. R. Co.* (165 No. 597).

And it has been many times held, in the absence of a statute on the subject, that mere payment under protest does not save a payment from being voluntary, in the sense which forbids a recovery back of the tax paid, if it was not made under any duress, compulsion, or threats, or under the pressure of process immediately available for the forcible collection of the tax.—*Dexter v. Boston* (176 Mass. 247); *Flower v. Lance* (59 N.Y. 603); *Williams v. Merritt* (152 Mich. 621); *Oakland Cemetery Association v. Ramsey County* (98 Minn. 404); *Robins v. Latham* (134 No. 466); *Whitbeck v. Minch* (48 Ohio.St. 210); *Peebles v. Pittsburgh* (101 Pa. St. 304); *Montgomery v. Cowlitz County* (14 Wash. 230); *Cincinnati & C. R. Co. v. Hamilton County* (120 Tenn. 1).

The principle that a tax or an assessment voluntarily paid can not be recovered back is an ancient one in the common law and is of general application. See Cooley on Taxation (vol. 2, 3d ed. p. 1495). That eminent authority also points out that every man is supposed to know the law, and if he voluntarily makes a payment which the law would not compel him to make he can not afterwards assign his ignorance of the law as a reason why the State should furnish him with legal remedies to recover it back. And he adds:
[Treasury Decision 3445, <http://famguardian.org/TaxFreedom/CitesByTopic/Voluntary-TD3445.pdf>]

14.3 Compelled Use of Taxpayer Identification Numbers (TINs)

The use of a Taxpayer Identification Number (TIN) in connection with any financial transaction creates a legal presumption that the party using it is a person with a domicile on federal territory. This is confirmed by 26 C.F.R. §301.6109-1(g)(1)(i), in which "nonresident aliens" are not listed:

1 [26 C.F.R. §301.6109-1\(g\)](#)

2 (g) Special rules for taxpayer identifying numbers issued to foreign persons—

3 (1) General rule—

4 (i) Social security number.

5 **A social security number is generally identified in the records and database of the Internal Revenue Service**
6 **as a number belonging to a U.S. citizen or resident alien individual.** A person may establish a different status
7 for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as
8 the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may
9 specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign
10 this status to the individual's social security number.

11 The only legal requirement to use taxpayer identification numbers is found in the following regulation at 26 C.F.R.
12 §301.6109-1(b)(1):

13 [26 C.F.R. §301.6109-1\(b\)](#)

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

15 (1) U.S. persons.

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

18 The above regulation only imposes such a requirement upon a “U.S. person”. That “person” is defined in 26 U.S.C.
19 §7701(a)(30) as an entity with a domicile on federal territory. Note that “citizens” and “residents” and federal corporations
20 and all other entities listed below have in common a domicile in the “United States”, which is federal territory:

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

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

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

26 The term “United States person” means -

27 (A) a [corporate] [citizen](#) or [resident](#) [alien] of the [federal] United States,

28 (B) a domestic partnership,

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

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

31 (E) any trust if -

32 (i) a court within the United States is able to exercise primary supervision over the administration of the trust,
33 and

34 (ii) one or more United States persons have the authority to control all substantial decisions of the trust.

35 If you look on the following:

IRS Form SS-4 Application for an Employer Identification Number (EIN) http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormSS4.pdf

36 ... the form allows you to fill it out in such a way that you are NOT an “employer” or a “taxpayer”, but if you don’t do so,
37 then the implication is that you are in fact a “U.S. person”.

38 Both SSNs and TINs are made equivalent by the following authorities: 26 U.S.C. §7701(a)(41), 26 U.S.C. §6109(d), and 26
39 C.F.R. §301.7701-1. The following statute makes it a crime to compel use of Social Security Numbers, and by implication,
40 Taxpayer Identification Numbers.

41 TITLE 42 - THE PUBLIC HEALTH AND WELFARE
42 CHAPTER 7 - SOCIAL SECURITY

(a) In general
Whoever -...

(8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both.

Consequently, the use of a government identifying number is presumed to be voluntary and not compelled, unless you, the person being compelled, state otherwise in correspondence to them and the people you do business with. Therefore, providing such a number in the context of any transaction constitutes consent and a voluntary “election” to be treated as a “U.S. person” and a person with a domicile on federal territory. If you started out as a nonresident alien, that election is authorized by 26 U.S.C. §6013(g) and (h), but ONLY if are an alien and NOT a national or non-citizen national.

Those who start out as “non-resident non-persons” and who open a financial account at banks as human beings by default:

1. Are required to provide a Social Security Number (SSN) or Taxpayer Identification Number (TIN) when opening the account.
2. Open all such accounts as statutory “U.S. persons” with a domicile on federal territory because they provided a government identifying number.

Banks in implementing the above policies, are acting as agents of the national government in a quasi-governmental capacity and also become the equivalent of federal employment recruiters. 31 C.F.R. §202.2 confirms that all banks who participate in FDIC insurance are agents of the national government. 12 U.S.C. §90 also makes all national banks into agents of the U.S. Government. It would be more advantageous to open an international bank account to avoid this issue. In their capacity as agents of the national government, you can be sure that banks subject to federal regulation are going to want to recruit more “employee” and “public officers” engaged in the “trade or business” franchise.

About IRS Form W-8BEN , Form #04.202 http://sedm.org/Forms/FormIndex.htm

Even for those people smart enough to know about the IRS form W-8BEN and how to properly fill it out, most banks opening business accounts even in the case of businesses that are “non-resident non-persons” refuse to open such accounts without an Employer Identification Number (EIN) as a matter of policy and not law.

1. If you ask them what law authorizes such a policy, typically they:
 - 1.1. Can’t produce the law and are operating on policy rather than law.
 - 1.2. May often say that the USA Patriot Act “requires it”, but this act doesn’t apply outside of federal territory and there is no such provision contained within it anyway. They are lying.
2. If you attempt to offer them forms that correctly describe your status as a “foreigner”, a “non-resident non-persons”, but not a “foreign person” who therefore has no requirement to supply a number, they may just say that their policy is not to accept such forms and to refuse you an account. Therefore, you have to commit perjury to even get an account with them.
3. If they won’t accept your forms correctly describing your status and you modify their forms to correctly reflect your status, they may also tell you that they have a policy not to open an account for you and they may even refuse to explain why.

In practical terms then, the law doesn’t require businesses who properly identify themselves as “non-resident non-persons not engaged in a trade or business” to have or use identifying numbers but most are compelled by adhesion contracts of banking monopolies into having one anyway. As a matter of fact, 26 C.F.R. §306.10, Footnote 2, as well as 31 C.F.R. §103.34(a)(3)(x) both expressly exclude “nonresident aliens” who are not engaged in the “trade or business”/“public office” franchise from the requirement to furnish identifying numbers. In that sense, most banks are acting as the equivalent of federal employment recruiters and compelling their customers to commit perjury on their applications by stating indirectly that they are “resident aliens” with a domicile on federal territory who are lawfully engaged in a public office within the U.S. government. This is a huge scam that is the main source of jurisdiction of the IRS over otherwise private companies.

If you would like to learn more about SSNs and TINs, their compelled use, and how to resist such unlawful duress, see the following articles on our website:

1. *Tax Form Attachment*, Form #04.201-attach this to all government tax forms and all bank account applications that ask for government identifying numbers. Indicates duress and fraud in using the number.
<http://sedm.org/Forms/FormIndex.htm>
2. *Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number"*, Form #04.205-attach this to any form that requires you to provide an identifying number if you are NOT a "U.S. person" domiciled on federal territory
<http://sedm.org/Forms/FormIndex.htm>
3. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012
<http://sedm.org/Forms/FormIndex.htm>
4. *About SSNs and TINs on Government Forms and Correspondence*, Form #07.004
<http://sedm.org/Forms/FormIndex.htm>

14.4 **Social Security Administration HIDES your citizenship status in their NUMIDENT records**¹⁷⁰

Your citizenship status is represented in the Social Security NUMIDENT record maintained by the Social Security Administration. The field called "CSP" within NUMIDENT contains a one character code that represents your citizenship status. This information is DELIBERATELY concealed and obfuscated from public view by the following Social Security policies:

1. The meaning of the CSP codes is NOT listed in the Social Security Administration, Program Operations Manual System (P.O.M.S.) online so you can't find out.
<https://secure.ssa.gov/apps10/>
2. Employees at the SSA offices are NOT allowed to know and typically DO NOT know what the code means.
3. If you submit a Freedom Of Information Act (F.O.I.A.) request to SSA asking them what the CSP code means, they will respond that the values of the codes are CLASSIFIED and therefore UNKNOWABLE by the public. You ARE NOT allowed to know WHAT citizenship status they associate with you. See the following negative response:

Social Security Admin. FOIA for CSP Code Values, Exhibit #01.011
<http://sedm.org/Exhibits/ExhibitIndex.htm>
4. The ONLY option they give you in block 5 entitled "CITIZENSHIP" are the following. They REFUSE to distinguish WHICH "United States" is implied in the term "U.S. citizen", and if they told the truth, the ONLY citizen they could lawfully mean is a STATUTORY "U.S. citizen" per 8 U.S.C. §1401 and NOT a CONSTITUTIONAL citizen, who is a STATUTORY nonresident and alien in relation to the national government with a foreign domicile:
 - 4.1. "U.S. citizen"
 - 4.2. "Legal Alien Allowed to Work"
 - 4.3. "Legal Alien NOT allowed to Work" (See Instructions on Page 1)
 - 4.4. "Other" (See instructions on page 1)See:

Social Security Administration Form SS-5
<http://www.famguardian.org/TaxFreedom/Forms/Emancipation/ss-5.pdf>

Those who are domiciled outside the statutory "United States*" or in a constitutional state of the Union and who want to correct the citizenship records of the SSA must submit a new SSA Form SS-5 to the Social Security Administration (SSA) and check "Other" pursuant to 8 U.S.C. §1101(a)(21) in Block 5. This changes the CSP code in their record from "A" to "D". If you go into the Social Security Office and try to do this, the local offices often will try to give you a run-around with the following abusive and CRIMINAL tactics:

1. When you ask them about the meaning of Block 5, they will refuse to indicate whether the citizenship indicated is a CIVIL/STATUTORY status or a POLITICAL/CONSTITUTIONAL status. It can't be both. It must indicate NATIONALITY or DOMICILE, but not BOTH.
2. They will first try to call the national office to ask about your status in Block 5.
3. They will ABSOLUTELY REFUSE to involve you in the call or to hear what is said, because they want to protect the perpetrators of crime on the other end. Remember, terrorists always operate anonymously and they are terrorists. You should bring your MP3 voice record, insist on being present, and put the phone on speaker phone, and do EXACTLY

¹⁷⁰ Source: *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006, Section 12.13.

the same thing they do when you call them directly by saying the following:

"This call is being monitored for quality assurance purposes, just like you do to me without my consent ALL THE TIME."

4. After they get off the phone, they will refuse to tell you the full legal name of the person on the other end of the call to protect those who are perpetuating the fraud.
5. They will tell you that they want to send your SSA Form SS-5 to the national office in Baltimore, Maryland, but refuse to identify EXACTLY WHO they are sending it to, because they don't want this person sued personally as they should be.
6. The national office will sit on the form forever and refuse to make the change requested, and yet never justify with the law by what authority they:
 - 6.1. Perpetuate the criminal computer fraud that results from NOT changing it.
 - 6.2. Perpetuate the criminal violation of 18 U.S.C. §911 by NOT changing it.
7. They will allow you to change ANYTHING ELSE on the form without their permission, but if you want to change your CITIZENSHIP, they essentially interfere with it illegally and criminally.

The reason they play all the above obfuscation GAMES and hide or classify information to conceal the GAMES is because they want to protect what they certainly know are the following CRIMES on their part and that of their employees:

1. They can't offer federal benefits to CONSTITUTIONAL but not STATUTORY citizens with a domicile outside of federal territory. If they do, they would be criminally violating 18 U.S.C. §911.
2. They can't pay public monies to PRIVATE parties, and therefore you CANNOT apply with the SS-5 for a "benefit" unless you are a public officer ALREADY employed with the government. If they let PRIVATE people apply they are conspiring to commit the crime of impersonating a public officer in violation of 18 U.S.C. §912.
3. They aren't allowed to offer or enforce any government franchise within the borders of a Constitutional but not STATUTORY state of the Union, as held by the U.S. Supreme Court, so they have to make you LOOK like a STATUTORY citizen, even though you aren't, in order to expand their Ponzi Scheme outside their GENERAL jurisdiction and into legislatively foreign states.

"Congress cannot authorize [LICENSE, using a de facto license number called a "Social Security Number"] a trade or business within a State in order to tax it."

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

The only status a state domiciled CONSTITUTIONAL but not STATUTORY citizen can put on the form is "Other" or "Legal [STATUTORY] Alien Allowed to Work". The instructions say following about "Other" option:

"If you check "Other", you need to provide proof that you are entitled to a federally-funded benefit for which Social Security number is required as a condition for you to receive payment."

In answer to the above query in connection with the "Other" option, we suggest:

"DO NOT seek any federally funded benefit. I want a NONtaxpayer number that entitles me to ABSOLUTELY NOTHING as a NONRESIDENT not subject to federal law and NOT qualified to receive benefits of any kind. I am only applying because:

1. I am being illegally compelled to use a number I know I am not qualified to ask for.

2. The number was required as a precondition condition of PRIVATE employment or opening an PRIVATE financial account by a NONRESIDENT ALIEN who is NOT a "U.S. citizen" or "U.S. person" and who is NOT required to have or use such a number by 31 C.F.R. §306.10, 31 C.F.R. §103.34(a)(3)(x), and IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

I ask that you criminally prosecute them for doing so AND provide a statement on SSA letterhead indicating that I am NOT eligible that I can show them. Furthermore, if you do have any numbers on file connected with my name, I ask that they be rescinded permanently from your records."

Then you may want to attach the following forms to the application to ENSURE that they reject your application and TELL you that you are NOT eligible so you can show it to the person who is COMPELLING you to use a number:

1. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
2. *Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number"*, Form #04.205
<http://sedm.org/Forms/FormIndex.htm>

15 **Illegal Statutory and Litigation Tactics**

Word games played in statutes are abused mainly by judges and government prosecutors to kidnap your legal identity and transport it to the District of Criminals. These tactics are in the written law and are abused before or during litigation. The ultimate result of applying these tactics by judges and prosecutors is CRIMINAL identity theft as documented below:

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

15.1 **Equivocation of Statutory Terms: How corrupt judges and government prosecutors confuse contexts to unlawfully extend the meaning of words**

In the legal field, context is EVERYTHING. In the real estate field, there are three things that determine the VALUE of property: LOCATION, LOCATION, and LOCATION. In the legal field, there are three things that determine the MEANING of a word: CONTEXT, CONTEX, and CONTEXT.

Law is about language, and the meaning of words in turn is determined entirely by their context. The last skill most people develop in learning any new subject, including law, is to understand the various contexts in which words can be used and to apply the correct context in determining the exact meaning of words. Understanding the various contexts is difficult because it requires the broadest possible exposure to the subject matter addressed by the word. Those who don't understand the different contexts can be victims of "equivocation", which is a logical fallacy that leads people to falsely believe that all the contexts are equivalent. Logical fallacies are an important propaganda technique used to justify or protect CRIMINAL activity. That logical fallacy is described on the following website:

Thou Shalt Not Commit Logical Fallacies
<https://yourlogicalfallacyis.com/>

Within the legal field, there are four different contexts for the meaning of words:

1. Public v. Private context.
2. Geographical v. Legal context for words "United States" and "State".
3. Statutory v. Constitutional context for citizenship terms.
4. "Subject to THE jurisdiction" v. "subject to ITS jurisdiction"

The following sections will individually address these two contexts to improve your comprehension of legal terms when reading and interpreting the law. They will also describe how these two contexts are deliberately confused to unlawfully and unconstitutionally expand government jurisdiction and power.

All the confusion of contexts is only possible under following mandatory conditions:

1. The audience hearing them are legally ignorant. Legal ignorance is MANUFACTURED by the government in the public schools, so the slaves and serfs never have the key to their chains. The same thing happened with black slavery. Black slaves were not allowed to go to school.
2. The legal ignorance of the audience allows them to be unaware of the various legal contexts for words.
3. "Equivocation", which is a logical fallacy, is abused to make two opposing and non-overlapping contexts appear equivalent, even though they are not. This leads to an unconstitutional or unlawful or even CRIMINAL result.
4. All source of information on the Internet that might identify the contexts and eliminate the confusion of them are systematically censored and enjoined. The de facto government tried to enjoin our website, for instance, to prevent people learning essentially how to escape the IDENTITY THEFT and legal kidnapping being systematically abused by judges and lawyers to STEAL from people and unlawfully and unconstitutionally enlarge their jurisdiction and importance.
5. Government propaganda is abused to accomplish the equivocation that makes the contexts falsely appear equivalent.

- 5.1. This propaganda is used by both lawyers and courts and even the media, and none of it is trustworthy.
5.2. This propaganda is only possible because no one in the government is accountable for anything they say or write.

For extensive research on HOW government propaganda is abused to confuse the contexts and make them appear equivalent, see:

1. *Foundations of Freedom Course*, Form #12.021, Video 4: Willful Government Deception and Propaganda
<http://sedm.org/Forms/FormIndex.htm>
2. *Reasonable Belief About Income Tax Liability*, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>
3. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

15.1.1 **How the two contexts are deliberately and maliciously confused and made to appear the same in order to unlawfully and unconstitutionally expand government jurisdiction**

The process of confusing two non-overlapping contexts is called “equivocation”. Here is the best definition we have found on the subject matter:

equivocation

EQUIVOCATION, n. Ambiguity of speech; the use of words or expressions that are susceptible of a double signification. Hypocrites are often guilty of equivocation, and by this means lose the confidence of their fellow men. **Equivocation is incompatible with the Christian character and profession.**
[SOURCE: <http://1828.mshaffer.com/d/search/word/equivocation/>]

Wikipedia defines the term much more expansively:

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

Albeit in common parlance it is used in a variety of contexts, when discussed as a fallacy, equivocation only occurs when the arguer makes a word or phrase employed in two (or more) different senses in an argument appear to have the same meaning throughout.¹⁷¹

It is therefore distinct from (semantic) *ambiguity*, which means that the context doesn't make the meaning of the word or phrase clear, and *amphiboly* (or syntactical ambiguity), which refers to ambiguous sentence structure due to *punctuation* or *syntax*.¹⁷²

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

During judicial confirmation hearings for Prospective U.S. Supreme Court Justice Brett Kavanaugh, the phrase “unequivocally” was frequently used by Kavanaugh.

unequivocal

adjective

un·equiv·o·cal | \ , ən-i- 'kwi-və-kəl \

Definition of unequivocal

¹⁷¹ Damer, T. Edward (2009), *Attacking Faulty Reasoning: A Practical Guide to Fallacy-free Arguments* (6th ed.), Wadsworth, p. 121, ISBN 978-0-495-09506-4

Fischer, D. H. (June 1970), *Historians' fallacies: toward a logic of historical thought*, Harper torchbooks (first ed.), New York: HarperCollins, p. 274, ISBN 978-0-06-131545-9, OCLC 185446787

¹⁷² Damer, T. Edward (2009), *Attacking Faulty Reasoning: A Practical Guide to Fallacy-free Arguments* (6th ed.), Wadsworth, p. 123, ISBN 978-0-495-09506-4

1 : leaving no doubt : [clear, unambiguous](#)

2 : [unquestionable](#) production of unequivocal masterpieces —Carole Cook

[Merriam-Webster, Downloaded 10/2/2018; SOURCE: <https://www.merriam-webster.com/dictionary/unequivocal/>]

By using that word, the judicial candidate meant “without equivocation”. The presumption established by that use of such a word is that “equivocation” is the **usual** norm for all judges, and of course he was right.

Equivocation is maliciously abused mainly by government and the legal field to:

1. Confuse PUBLIC statutory “persons” and public offices with PRIVATE human beings.
 - 1.1. PUBLIC statutory “persons” are subject to the civil statutory law.
 - 1.2. PRIVATE human beings are not subject to civil statutory law unless they FIRST consent to act as a public officer.

For details on this dichotomy, see:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

2. Confuse the GEOGRAPHICAL context of “United States” and “State” with the LEGAL context.
 - 2.1. The “United States” and “State” in “acts of Congress, in a GEOGRAPHICAL sense means federal territory and excludes states of the Union. See 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) .
 - 2.2. The “United States” and “State” can also be used in a LEGAL context, whereby it implies the United States government corporation as a legal person and not a geographical place. To be “in” this “United States” means to be a public officer of the body corporate, which is a federal corporation.

For details on this dichotomy, see:

Non-Resident Non-Person Position, Form #05.020, Sections 4 through 5
<http://sedm.org/Forms/FormIndex.htm>

3. Confuse STATUTORY citizens or residents with CONSTITUTIONAL citizens or residents. These groups are mutually exclusive and non-overlapping.
 - 3.1. A STATUTORY citizen is someone born on federal territory subject to the exclusive jurisdiction of Congress. This type of citizen is a creation and franchise of Congress created exclusively under the authority of 8 U.S.C. §1401 and NOT the Fourteenth Amendment. This is a civil statutory status that implies a domicile on federal territory and NOT a constitutional state.
 - 3.2. A CONSTITUTIONAL citizen is a human being and not an artificial entity or office. This human being is born in a CONSTITUTIONAL state of the Union and outside of federal territory. This type of citizen is created under the authority of the Fourteenth Amendment and NOT 8 U.S.C. §1401. This is a CONSTITUTIONAL status rather than a civil statutory status. It requires the person to “reside” in a constitutional state of the Union, meaning to have a domicile there. If they do not, then they are not even Fourteenth Amendment citizens, but nonresidents and transient foreigners. “reside” in the Fourteenth Amendment implies DOMICILE per Saenz v. Roe, 526 U.S. 473, 119 S.Ct. 1430, 143 L.Ed.2d. 635 (1999).

For details on this dichotomy, see:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

4. Confuse “subject to THE jurisdiction” in the Fourteenth Amendment with “subject to ITS jurisdiction” in federal statutes.
 - 4.1. “Subject to THE jurisdiction” means the POLITICAL and not LEGISLATIVE jurisdiction. This phrase is found in the Fourteenth Amendment and sometimes in federal statutes. It has a completely different meaning in each of the two contexts.
 - 4.2. “Subject to ITS jurisdiction” means subject to the LEGISLATIVE and not POLITICAL jurisdiction. This phrase is commonly found in federal statutes only and not the constitution.

The following sections will break down each of the above four areas where equivocation is commonly abused mainly by judges and lawyers to illegally and unconstitutional expand their jurisdiction and importance.

15.1.2 How Governments Abuse CONFUSION OVER CONTEXT in Statutes and/or Government Forms to Deliberately Create False Presumptions that Deceive, Injure, and Violate Rights of Readers

Next, we must address the main methods by which government employees abuse language in order to deceive those reading or administering the law. The following primary methods are used:

1. Using the expansive or additive sense of the word “includes” within definitions appearing in the code and falsely claiming that such a use authorizes them to add ANYTHING THEY WANT to the meaning of definition of the term. We cover this later in section 15.2.3.8.
2. Deliberately specifying in a statute or form a vague definition or no definition at all of key words, thus:
 - 2.1. Inviting false presumptions for confusion of what context is intended.
 - 2.2. Leaving undue discretion to readers, judges, and juries when disputes over meaning occur in order to add whatever they want to the meaning of terms.The above approach is discussed later in section 15.2.3.5, where we talk about the “Void for Vagueness Doctrine”.
3. Abusing words on government forms as follows to confuse the ORDINARY context with the STATUTORY context, both of which are usually MUTUALLY EXCLUSIVE and opposite to each other:
 - 3.1. Making the reader believe that the word is used in its ORDINARY rather than STATUTORY meaning.
 - 3.2. Telling the reader that they aren’t allowed to trust anything on the form.
 - 3.3. Refusing to clarify WHICH of the two contexts is intended, or that they are NOT equivalent, in the instructions for the form.
 - 3.4. When the person who is asked to fill out the form asks the government representative which of the two contexts are intended, maliciously and deliberately refusing to clarify, so that they the government can protect itself from blame for what usually ends up being PERJURY on the form when the person filling it out PRESUMES that the ordinary rather than the STATUTORY meaning applies.
 - 3.5. Examples of words that fit this category:
 - 3.5.1. “United States”
 - 3.5.2. “State”
 - 3.5.3. “Employee”
 - 3.5.4. “Income”
 - 3.5.5. “Person”
 - 3.5.6. “Individual”
4. Abusing words on government forms and statutes to confuse the LEGAL/STATUTORY context with the POLITICAL/CONSTITUTIONAL context, both of which are usually MUTUALLY EXCLUSIVE and opposite to each other:
 - 4.1. There are two main contexts for “terms”: Constitutional and Statutory. These two contexts, in nearly all cases, are MUTUALLY EXCLUSIVE and do not overlap geographically because of the separation of powers doctrine.
 - 4.2. The CONSTITUTIONAL context of “United States” is a POLITICAL use of the word that includes states of the Union and excludes federal territory, while the STATUTORY context of the term refers to the LEGAL sense of the word and includes federal territory but excludes states of the Union in nearly all cases.
 - 4.3. An example of such an abuse is to ask you whether you are a “U.S. citizen”, assuming it means the LEGAL and STATUTORY sense, but making the reader believe it means the POLITICAL and CONSTITUTIONAL sense. This fraud is exhaustively explained in the following document:

<i>Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen</i>, Form #05.006 http://sedm.org/Forms/FormIndex.htm

15.1.3 PUBLIC v. PRIVATE context

The purpose for establishing all civil government is the protection of PRIVATE rights. The Declaration of Independence affirms this principle.

“We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed. -”
[Declaration of Independence, 1776]

All the authority delegated to any government derives from the CONSENT of those it governs. Any government that does not respect or protect the requirement for consent of the governed in a civil context is, in fact, a terrorist government.

TERRORISM noun 1 The act of terrorizing. 2 A system of government that seeks to rule by intimidation. 3 Violent and unlawful acts of violence committed in an organized attempt to overthrow a government.

[Original (pre-Orwellian) Definition of the Word "Terrorism"
Funk and Wagnalls New Practical Standard Dictionary (1946)]

The U.S. Supreme Court has held that PRIVATE rights are beyond the legislative power of the state and identifies any so-called "government" that neither recognizes private rights nor protects them as a "vain government". We would add that such a government is NO GOVERNMENT AT ALL, but a TERRORIST MAFIA and criminal extortion ring.

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

"The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of conduct for all its citizens in future cases; they may command what is right, and prohibit what is wrong; but they [the government] cannot change innocence [a "nontaxpayer"] into guilt [a "taxpayer"]; or punish innocence as a crime [criminally prosecute a "nontaxpayer" for violation of the tax laws]; or violate the right of an antecedent lawful private contract; or the right of private property. To maintain that our Federal, or State, Legislature possesses such powers [of THEFT and FRAUD], if they had not been expressly restrained; would, *389 in my opinion, be a political heresy, altogether inadmissible in our free republican governments."
[Calder v. Bull, 3 U.S. 386 (1798)]

"It must be conceded that there are [PRIVATE] rights [and property] in every free government beyond the control of the State for any judge or jury. A government which recognized no such rights, which held the lives, liberty and property of its citizens, subject at all times to the disposition and unlimited control of even the most democratic depository of power, is after all a despotism. It is true that it is a despotism of the many--of the majority, if you choose to call it so--but it is not the less a despotism."
[Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874)]

The first step in protecting private rights is to protect citizens from having their PRIVATE property converted into PUBLIC property without their consent. Governments implement this principle by:

1. Presuming that all your property is PRIVATE property beyond their legislative control until the government meets the burden of proof of showing that you donated it to the government.

"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)]

2. Not allowing you to consent to alienate private rights, meaning consent to donate PRIVATE rights to the government and therefore converting it to PUBLIC property if you are protected by the Constitution. An "unalienable right" mentioned in the Declaration of Independence is, after all, a right that YOU ARE NOT ALLOWED BY LAW to consent to donate to or give away to a government.

"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, --"
[Declaration of Independence, 1776]

"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."
[Black's Law Dictionary, Fourth Edition, p. 1693]

- 1 3. Ensuring that the ONLY people who can donate PRIVATE property to the government and thereby ALIENATE a
2 right are those domiciled on federal territory not protected by the Constitution.

3 “Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform
4 to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or
5 conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every
6 state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the
7 definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and
8 is exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of the
9 territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,
10 Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing
11 a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative
12 power either in a governor and council, or a governor and judges, to be appointed by the President. It was not
13 until they had attained a certain population that power was given them to organize a legislature by vote of the
14 people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress
15 thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that
16 the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of
17 habeas corpus, as well as other privileges of the bill of rights.”
18 [Downes v. Bidwell, 182 U.S. 244 (1901)]

- 19 4. Enacting civil laws that can and do regulate ONLY:
20 4.1. Use of PUBLIC property owned by the government. This includes federal territory and federal chattel property.
21 4.2. Conduct of PUBLIC officers within the government.
22 5. Never enacting a law that gives any government any right or advantage over those governed because all “persons” are
23 equal under the law.

24 Consistent with the above:

- 25 1. The following document proves that all civil law enacted by the government can and does pertain only to public
26 officers on official business and does not pertain to PRIVATE people:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

- 27 2. All “persons” defined in government civil statutes are, in fact, public officers within the government and not private
28 human beings. They are:
29 2.1. “Officers of a corporation”, which corporation is a federal corporation and government instrumentality.
30 2.2. “Partners” with such a federal corporation who entered into partnership by signing a government form or
31 application.
32 For proof, see the definitions of “person” found in 26 U.S.C. §6671(b) and 26 U.S.C. §7343, which identify all
33 “persons” within the I.R.C. as employees or officers of a corporation. 5 U.S.C. §2105(a) in turn says that these
34 “employees” are in fact public officers.

35 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)
36 [§ 6671. Rules for application of assessable penalties](#)

37 (b) Person defined

38 The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or
39 employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect
40 respect of which the violation occurs.
41

42 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)
43 [§ 7343. Definition of term “person”](#)

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

- 47 3. All taxes, fees, or penalties the government charges must always be connected with public offices in the U.S.
48 government. The income tax is upon ONLY those lawfully engaged in a public office in the U.S. government. This
49 activity is defined in the Internal Revenue Code as a “trade or business”, which 26 U.S.C. §7701(a)(26) defines as “the
50 functions of a public office”.

2 “The term ‘trade or business’ includes [is limited to] the performance of the functions of a public office.”

3 Judges and government prosecutors are keenly aware of the above limitations and frequently attempt to try to unlawfully and
4 criminally enlarge their jurisdiction by adding things to the definition of “person” or “individual” that do not and cannot
5 expressly appear in the statutes themselves. This is most frequently done by abusing the word “includes” as indicated
6 throughout this pamphlet.

7 When anyone in government, whether it be a corrupt covetous judge or a government prosecutor, claims that you had a duty
8 or “obligation” under any civil statute to do anything, you should always insist on them meeting the burden of proving that:

- 9 1. You lawfully occupied a public office at the time the transaction occurred.
10 2. You expressly consented to occupy the public office. Otherwise, you are being subjected to involuntary servitude.
11 3. Your domicile was on federal territory at the time you consented to lawfully occupy the public office.
12 4. The public office was lawfully created and expressly authorized to be exercised in the place it was exercised as
13 required by 4 U.S.C. §72.
14 5. The franchise statute imposing the duty expressly authorizes the CREATION of the public office you allegedly
15 occupy.
16 6. The property that is the subject of the tax or penalty or fee was PUBLIC PROPERTY and BECAME public property
17 by your voluntary consent, if you are the owner.
18 7. The statutes defining the “person”, “individual”, or “taxpayer” who is the subject of the tax, fee, or penalty
19 EXPRESSLY INCLUDE PRIVATE human beings. Otherwise, they are presumed to be “purposefully excluded”
20 under the rules of statutory construction.

21 An easy way to challenge the above presumptions is using the following document on our site, which shifts the burden of
22 proof to the government and forces the government to fulfill that burden of proof in a very convincing way before a common
23 law jury:

<u><i>Proof of Claim: Your Main Defense Against Government Greed and Corruption</i></u>, Form #09.073 http://sedm.org/Forms/FormIndex.htm

24 For further information relating to the subject of this section, please see:

- 25 1. *Separation Between Public and Private Course*, Form #12.025-how to challenge the usually false presumption that you
26 are operating in a PUBLIC capacity
27 <http://sedm.org/Forms/FormIndex.htm>
28 2. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037-why the government can’t
29 enact civil law to regulate private human beings.
30 <http://sedm.org/Forms/FormIndex.htm>
31 3. *Government Instituted Slavery Using Franchises*, Form #05.030-how franchises are unlawfully abused by corrupt
32 rulers to convert all “citizens” and “residents” into public offices in the government.
33 4. *Proof That There Is a “Straw Man”*, Form #05.042-how the “person” in all federal civil law is associated with only
34 public officers.
35 <http://sedm.org/Forms/FormIndex.htm>
36 5. *The “Trade or Business” Scam*, Form #05.001-why the federal income tax is upon public offices in the government
37 called a “trade or business”.
38 <http://sedm.org/Forms/FormIndex.htm>
39 6. *Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008-why
40 all “taxpayers” are public officers.
41 <http://sedm.org/Forms/FormIndex.htm>
42 7. *Corporatization and Privatization of the Government*, Form #05.024-how the government has been transformed into a
43 de facto government by turning it into a private corporation that does not recognize private rights.
44 <http://sedm.org/Forms/FormIndex.htm>
45 8. *De Facto Government Scam*, Form #05.043-why the present government is a fraud because they have turned all
46 “citizens” and “residents” into public officers.
47 <http://sedm.org/Forms/FormIndex.htm>

15.1.4 GEOGRAPHICAL v. LEGAL context for words “United States” and “State”

It is fundamental to the legal field that anything outside the geographical territory of a government entity is “nonresident” and beyond its jurisdiction, except of course those things that it does with the consent of the nonresident parties. This consent is called “comity”:

“Every State or nation possesses an exclusive sovereignty and jurisdiction within her own territory, and her laws affect and bind all property and persons residing within it. It may regulate the manner and circumstances under which property is held, and the condition, capacity, and state of all persons therein, and also the remedy and modes of administering justice. And it is equally true that no State or nation can affect or bind property out of its territory, or persons not residing [domiciled] within it. No State therefore can enact laws to operate beyond its own dominions, and if it attempts to do so, it may be lawfully refused obedience. Such laws can have no inherent authority extraterritorially. This is the necessary result of the independence of distinct and separate sovereignties.”

“Now it follows from these principles that whatever force or effect the laws of one State or nation may have in the territories of another must depend solely upon the laws and municipal regulations of the latter, upon its own jurisprudence and polity, and upon its own express or tacit consent.”
[Dred Scott v. John F.A. Sanford, 60 U.S. 393 (1856)]

It should also be emphasized that the States of the Union mentioned in the Constitution are not legally defined as “territory” as described in the above holding. This means that they are legislatively (but not constitutionally) foreign and sovereign in relation to the national government, and therefore incapable of being “States” as used within ordinary acts of STATUTORY Congress:

Corpus Juris Secundum Legal Encyclopedia
“§1. Definitions, Nature, and Distinctions

“The word ‘territory,’ when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress.”

“While the term ‘territory’ is often loosely used, and has even been construed to include municipal subdivisions of a territory, and ‘territories of the’ United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word ‘territory,’ when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term ‘territory’ or ‘territories’ does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term ‘territories’ has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term ‘territory’ is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a territory is not determined by the particular form of government with which it is, more or less temporarily, invested.

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

“As used in this title, the term ‘territories’ generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states.”
[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]

Consistent with the above, the same Corpus Juris Secundum Legal Encyclopedia describes the national government as a “foreign corporation” in relation to a state of the Union:

“A foreign corporation is one that derives its existence solely from the laws of another state, government, or country, and the term is used indiscriminately, sometimes in statutes, to designate either a corporation created by or under the laws of another state or a corporation created by or under the laws of a foreign country.”

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

"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)]

In the GEOGRAPHICAL context within the Internal Revenue Code, the term "United States" and "State" have the following meanings:

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]
Sec. 7701. - Definitions

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

(9) United States

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

(10) State

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

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 4 - **THE STATES**
Sec. 110. Same; definitions

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

Anything OUTSIDE of the GEOGRAPHICAL "United States" as defined above is "foreign", beyond the jurisdiction of the government, and therefore sovereign. Included within that legislatively "foreign" and "sovereign" area are both the constitutional states of the Union AND foreign countries. Anyone domiciled in a legislatively "foreign" or "sovereign" jurisdiction, REGARDLESS OF THEIR NATIONALITY, is a "non-resident non-person" for the purposes of income taxation. If they are also engaged in a public office, they are a "nonresident alien", "individual", and "taxpayer". This is exhaustively proven and explained with evidence in the following document:

<u>Non-Resident Non-Person Position</u> , Form #05.020 http://sedm.org/Forms/FormIndex.htm

Another important thing about the above definition is that:

1. It relates ONLY to the GEOGRAPHICAL CONTEXT of the word.
2. Not every use of the term "United States" implies the GEOGRAPHIC context.
3. The ONLY way to verify which context is implied in each case is if they EXPRESSLY identify whether they mean "United States****" the legal person or "United States***" federal territory in each case. All other contexts are NOT expressly invoked in the Internal Revenue Code and therefore PURPOSEFULLY EXCLUDED per the rules of statutory construction. The DEFAULT context in the absence of expressly invoking the GEOGRAPHIC context is "United States****" the legal person and NOT a geographic place. This is how they do it in the case of the phrase "sources within the United States".

Therefore, "United States" and "State", WHEN USED IN A GEOGRAPHICAL sense imply federal territory within the exclusive jurisdiction of Congress. It does not imply any land within the exclusive jurisdiction of a Constitutional State. This requirement is a fulfillment of the Separation of Powers Doctrine of the U.S. Supreme Court, in fact.

One can be "legally present" within a jurisdiction WITHOUT being PHYSICALLY present within a GEOGRAPHIC region. For example, you can be regarded as a "resident" within the Internal Revenue Code, Subtitles A and C without ever being

physically present in the only place it applies, which is federal territory not part of any state of the Union. Earlier versions of the Internal Revenue regulations demonstrate how this happens:

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

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

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

[SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

The corporations and partnerships mentioned above represent the ONLY “persons” who are “taxpayers” in the Internal Revenue Code, because they are the only entities expressly mentioned in the definition of “person” found at 26 U.S.C. §6671(b) and 26 U.S.C. §7343. It is a rule of statutory construction that any thing or class of thing not EXPRESSLY appearing in a definition is purposefully excluded by implication:

“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]

“The United States Supreme Court cannot supply what Congress has studiously omitted in a statute.”
[*Federal Trade Com. v. Simplicity Pattern Co.*, 360 U.S. 55, p. 55, 475042/56451 (1959)]

These same artificial “persons” and therefore public offices within 26 U.S.C. §§6671(b) and 7343, are also NOT mentioned in the constitution either. All constitutional “persons” or “people” are human beings, and therefore the tax imposed by the Internal Revenue Code, Subtitles A and C and even the revenue clauses within the United States Constitution itself at 1:8:1 and 1:8:3 can and do relate ONLY to human beings and not artificial “persons” or corporations:

“Citizens of the United States within the meaning of this Amendment must be natural and not artificial persons; a corporate body is not a citizen of the United States.”¹⁴

FOOTNOTES:

14 *Insurance Co. v. New Orleans*, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States, corporations accordingly have been declared unable “to claim the protection of that clause of the Fourteenth Amendment which secures the privileges and immunities of citizens of the United States against abridgment or impairment by the law of a State.” *Orient Ins. Co. v. Daggs*, 172 U.S. 557, 561 (1869) . This conclusion was in harmony with the earlier holding in *Paul v. Virginia*, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sec. 2. See also *Selover, Bates & Co. v. Walsh*, 226 U.S. 112, 126 (1912) ; *Berea College v. Kentucky*, 211 U.S. 45 (1908) ; *Liberty Warehouse Co. v. Tobacco Growers*, 276 U.S. 71, 89 (1928) ; *Grosjean v. American Press Co.*, 297 U.S. 233, 244 (1936) .

[Annotated Fourteenth Amendment, Congressional Research Service.

SOURCE: http://www.law.cornell.edu/anncon/html/amdt14a_user.html#amdt14a_hd1]

One is therefore ONLY regarded as a “resident” within the Internal Revenue Code if and ONLY if they are engaged in the “trade or business” activity, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. This mechanism for acquiring jurisdiction is documented in Federal Rule of Civil Procedure 17(b) . [Federal Rule of Civil Procedure 17\(b\)](#) says that when we are representing a federal and not state corporation as “officers” or statutory “employees” per 5 U.S.C.

§2105(a) , the civil laws which apply are the place of formation and domicile of the corporation, which in the case of the government of “U.S. Inc.” is ONLY the District of Columbia:

IV. PARTIES > Rule 17.
Rule 17. Parties Plaintiff and Defendant; Capacity

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[Federal Rule of Civil Procedure 17(b)]

Please note the following very important facts:

1. The “person” which IS physically present on federal territory in the context of Federal Rule of Civil Procedure 17(b)(2) scenario is the PUBLIC OFFICE, rather than the OFFICER who is CONSENSUALLY and LAWFULLY filling said office.
2. The PUBLIC OFFICE is the statutory “taxpayer” per 26 U.S.C. §7701(a)(14) , and not the human being filling said office.
3. The OFFICE is the thing the government created and can therefore regulate and tax. They can ONLY tax and regulate that which they created.¹⁷³ The public office has a domicile in the District of Columbia per 4 U.S.C. §72, which is the same domicile as that of its CORPORATION parent.
4. Because the parent government corporation of the office is a STATUTORY but not CONSTITUTIONAL “U.S. citizen”, then the public office itself is ALSO a statutory citizen per 26 C.F.R. §1.1-1(c). All creations of a government have the same civil status as their creator and the creation cannot be greater than the creator:

“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)]

5. An oath of office is the ONLY lawful method by which a specific otherwise PRIVATE person can be connected to a specific PUBLIC office.

“It is true, that the person who accepts an office may be supposed to enter into a compact [contract] to be answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But because one man, by his own act, renders himself amenable to a particular jurisdiction, shall another man, who has not incurred a similar obligation, be implicated? If, in other words, it is sufficient to vest a jurisdiction in this court, that a Federal Officer is concerned; if it is a sufficient proof of a case arising under a law of the United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial authorities of the State and the general government. Anything which can prevent a Federal Officer from the punctual, as well as from an impartial, performance of his duty; an assault and battery; or the recovery of a debt, as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court; and, considering the constant disposition of power to extend the sphere of its influence, fictions will be resorted to, when real cases cease to occur. A mere fiction, that the defendant is in the custody of the marshal, has rendered the jurisdiction of the King's Bench universal in all personal actions.”

[United States v. Worrall, 2 U.S. 384 (1798)]

SOURCE: http://scholar.google.com/scholar_case?case=3339893669697439168

Absent proof on the record of such an oath in any legal proceeding, any enforcement proceeding against a “taxpayer” public officer must be dismissed. The oath of public office:

¹⁷³ See Great IRS Hoax, Form #11.302, Section 5.1.1 entitled “The Power to Create is the Power to Tax”. SOURCE: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

5.1. Makes the OFFICER into legal surety for the PUBLIC OFFICE.

5.2. Creates a partnership between the otherwise private officer and the government. That is the ONLY partnership within the statutory meaning of “person” found in 26 U.S.C. §7343 and 26 U.S.C. §6671(b).

6. The reason that “United States” is defined as expressly including ONLY the District of Columbia in 26 U.S.C. §7701(a)(9) and (a)(10) is because that is the ONLY place that “public officers” can lawfully serve, per 4 U.S.C. §72:

TITLE 4 > CHAPTER 3 > § 72
Sec. 72. - Public offices; at seat of Government

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

7. Even within privileged federal corporations, not all workers are “officers” and therefore “public officers”. Only the officers of the corporation identified in the corporate filings, in fact, are officers and public officers. Every other worker in the corporation is EXCLUSIVELY PRIVATE and NOT a statutory “taxpayer”.
8. The authority for instituting the “trade or business” franchise tax upon public officers in the District of Columbia derives from the following U.S. Supreme Court cite:

*“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)]

9. It is ILLEGAL for a human being domiciled in a constitutional state of the Union and protected by the Constitution and who is not physically present on federal territory to become legally present there, even with their consent:

9.1. The Declaration of Independence says your rights are “unalienable”, which means you aren’t ALLOWED to bargain them away through a franchise of office. It is organic law published in the first enactment of Congress in volume 1 of the Statutes At Large and hence has the “force of law”. All organic law and the Bill of Rights itself attach to LAND and not the status of the people on the land. Hence, unless you leave the ground protected by the Constitution and enter federal territory to contract away rights or take the oath of office, the duties of the office cannot and do not apply to those domiciled and present within a constitutional state.

9.2. You cannot unilaterally “elect” yourself into public office by filling out any tax or franchise form, even with your consent. Hence you can’t be “legally present” in the STATUTORY “United States**” as a public officer even if you consent to be, if you are protected by the Constitution.

9.3. When you DO consent to occupy the office AFTER a lawful election or appointment, you take that oath on federal territory not protected by the Constitution, and therefore only in that circumstance COULD you lawfully alienate an unalienable right.

10. Since the first four commandments of the Ten Commandments prohibit Christians from worshipping or serving other gods, then they also forbid Christians from being public officers in their private life if the government has superior or supernatural powers, immunities, or privileges above everyone else, which is the chief characteristic of any god. The word “serve” in the scripture below includes serving as a public officer. The essence of religious “worship” is, in fact, obedience to the dictates of a SUPERIOR or SUPERNATURAL being. You as a human being are the “natural” in the phrase “supernatural”, so if any government or civil ruler has any more power than you as a human being, then they are

a god in the context of the following scripture.

"You shall have no other gods [including governments or civil rulers] before Me. You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the water under the earth; you shall not bow down or serve them. For I, the Lord your God, am a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who hate Me, but showing mercy to thousands, to those who love Me and keep My commandments.
[Exodus 20:3-6, Bible, NKVJ]

11. Any attempt to compel you to occupy or accept the obligations of a public office without your consent represents several crimes, including:
 - 11.1. Theft of all the property and rights to property acquired by associating you with the status of "taxpayer".
 - 11.2. Impersonating a public officer in violation of 18 U.S.C. §912.
 - 11.3. Involuntary servitude in violation of the Thirteenth Amendment.
 - 11.4. Identity theft, because it connects your legal identity to obligations that you don't consent to, all of which are associated with the statutory status of "taxpayer".
 - 11.5. Peonage, if the status of "taxpayer" is surety for public debts, in violation of 18 U.S.C. §1581. Peonage is slavery in connection with a debt, even if that debt is the PUBLIC debt.

Usually false and fraudulent information returns are the method of connecting otherwise foreign and/or nonresident parties to the "trade or business" franchise, and thus, they are being criminally abused as the equivalent of federal election devices to fraudulently "elect" otherwise PRIVATE and nonresident parties to be liable for the obligations of a public office. 26 U.S.C. §6041(a) establishes that information returns which impute statutory "income" may ONLY lawfully be filed against those lawfully engaged in the "trade or business" franchise. This is covered in:

Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>

15.1.5 STATUTORY v. CONSTITUTIONAL context for citizenship terms

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

1. Constitutional.
2. Statutory.

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

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

The terms "State" and "United States" within the Constitution implies the constitutional states of the Union and excludes federal territory, statutory "States" (federal territories), or the statutory "United States" (the collection of all federal territory). This is an outcome of the separation of powers doctrine. See:

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

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

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

1. Statutory "States" as indicated in [4 U.S.C. §110\(d\)](#) and "States" in nearly all federal statutes are in fact federal territories and the definition does NOT include constitutional states of the Union.
2. The statutory "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) includes federal territory and excludes any land within the exclusive jurisdiction of a constitutional state of the Union.
3. Terms on government forms assume the statutory context and NOT the constitutional context.
4. [Domicile is the origin of civil legislative jurisdiction](#) over human beings. This jurisdiction is called "in personam jurisdiction".
5. Since the [separation of powers doctrine](#) creates two separate jurisdictions that are legislatively "foreign" in relation to each other, then there are TWO types of political communities, two types of "citizens", and two types of jurisdictions exercised by the national government.

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

6. A human being domiciled in a state and born or naturalized anywhere in the Union is a statutory "non-resident non-person" in relation to the national government and a non-citizen national pursuant to [8 U.S.C. §1101\(a\)\(21\)](#).
7. You cannot be a statutory "citizen" pursuant to 26 U.S.C. §1401 and a constitutional or Fourteenth Amendment "Citizen" AT THE SAME TIME. Why? Because the Supreme Court held in *Hooven and Allison v. Evatt*, 324 U.S. 652 (1945), that there are THREE different and mutually exclusive "United States", and therefore THREE types of "citizens of the United States". Here is an example:

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

[. . .]

The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional action with respect to citizenship, and substitutes in its place the majority's own vague notions of 'fairness.' The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view of what is 'fair, reasonable, and right.' Despite the concession that *Bellei* was admittedly an American citizen, and despite the holding in *Afroyim* that the Fourteenth Amendment has put citizenship, once conferred, beyond the power of Congress to revoke, the majority today upholds the revocation of *Bellei*'s citizenship on the ground that the congressional action was not 'irrational or arbitrary or unfair.' The majority applies the 'shock-the-conscience' test to uphold, rather than strike, a federal statute. **It is a dangerous concept of constitutional law that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,' the statute must be constitutional.**
[*Rogers v. Bellei*, 401 U.S. 815 (1971)]

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

the District of Columbia or in the territories [STATUTORY citizens], though within the United States[*], were not [CONSTITUTIONAL] citizens."

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

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

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

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

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

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

9.1. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

9.2. Tax Form Attachment, Form #04.201

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

15.1.6 "Subject to THE jurisdiction" v. "subject to ITS jurisdiction"

The phrase "subject to ITS jurisdiction" means the U.S. government and not any other state.

26 C.F.R. §1.1-1 *Income tax on individuals*

(c) *Who is a citizen.*

*Every person born or naturalized in the [federal] United States[**] and **subject to ITS jurisdiction is a citizen.***
For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. §1401-1459). "

The above definition of "citizen" applying exclusively to the Internal Revenue Code reveals that it depends on 8 U.S.C. §1401 means a human being and NOT artificial person born anywhere in the country but domiciled in the federal United States**/federal zone, which includes territories or possessions and excludes states of the Union. These people possess a special "non-constitutional" class of citizenship that is not covered by the Fourteenth Amendment or any other part of the Constitution.

"Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE!], and not a constitutional, right."
[Tuana v. U.S.A., Case No. 12-01143 (D.D.C., 2013)]

Notice the term "born or naturalized in the United States and subject to its jurisdiction" within 26 C.F.R. §1.1-1, which means the exclusive legislative jurisdiction of the federal government within the District of Columbia and its territories and possessions under Article 1, Section 8, Clause 17 of the Constitution and Title 48 of the U.S. Code. If they meant to include states of the Union, they would have used "their jurisdiction" or "the jurisdiction" as used in section 1 of the Fourteenth Amendment instead of "its jurisdiction".

“The 13th Amendment to the Constitution, prohibiting slavery and involuntary servitude ‘within the United States, or in any place subject to their jurisdiction,’ is also significant as showing that there may be places within the jurisdiction of the United States that are no part of the Union. To say that the phraseology of this amendment was due to the fact that it was intended to prohibit slavery in the seceded states, under a possible interpretation that those states were no longer a part of the Union, is to confess the very point in issue, since it involves an admission that, if these states were not a part of the Union, they were still subject to the jurisdiction of the United States.

Upon the other hand, the 14th Amendment, upon the subject of citizenship, declares only that ‘all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States, and of the state wherein they reside.’ Here there is a limitation to persons born or naturalized in the United States, which is not extended to persons born in any place ‘subject to their jurisdiction.’”
[Downes v. Bidwell, 182 U.S. 244 (1901)]

The phrase “Subject to THE jurisdiction”, on the other hand, is found in the Fourteenth Amendment:

U.S. Constitution:
[Fourteenth Amendment](#)

Section. 1. All persons born or naturalized in the United States[***] and subject to the jurisdiction thereof, are citizens of the United States[***] and of the State wherein they reside.

This phrase “subject to THE jurisdiction”:

1. Means “subject to the POLITICAL and not LEGISLATIVE jurisdiction”.

“This section contemplates two sources of citizenship, and two sources only,—birth and naturalization. The persons declared to be citizens are ‘all persons born or naturalized in the United States, and subject to the jurisdiction thereof.’ The evident meaning of these last words is, not merely subject in some respect or degree to the jurisdiction of the United States, but completely subject to their [plural, not singular, meaning states of the Union] political jurisdiction, and owing them [the state of the Union] direct and immediate allegiance. And the words relate to the time of birth in the one case, as they do [169 U.S. 649, 725] to the time of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired.”
[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

2. Requires domicile, which is voluntary, in order to be subject ALSO to the civil LEGISLATIVE jurisdiction of the municipality one is in. Civil status always has domicile as a prerequisite.

In *Udny v. Udny* (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]

3. Is a POLITICAL status that does not carry with it any civil status to which PUBLIC rights or franchises can attach. Therefore, the term “citizen” as used in Title 26 is NOT this type of citizen, since it imposes civil obligations. All tax obligations are civil in nature.
4. Is a product of ALLEGIANCE that is associated with the political status of “nationals” as defined in 8 U.S.C. §1101(a)(21). The only thing that can or does establish a political status is such allegiance.

2 (a) As used in this chapter—

3 (21) The term "national" means a person owing permanent allegiance to a state.

4
5 "Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The
6 one is a compensation for the other; allegiance for protection and protection for allegiance."

7 [Minor v. Happersett, [88 U.S. \(21 Wall.\) 162](#), 166-168 (1874)]

- 8 5. Relates only to the time of birth or naturalization and not to one's CIVIL status at any time AFTER birth or
9 naturalization.
10 6. Is synonymous with the phrase "citizens of the United States" found in 8 U.S.C. §1421 and means
11 CONSTITUTIONAL citizen and not STATUTORY citizen.

12 "The Naturalization Clause has a geographic limitation: it applies "throughout the United States." The federal
13 courts have repeatedly construed similar and even identical language in other clauses to include states and
14 incorporated territories, but not unincorporated territories. In Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770,
15 45 L.Ed. 1088 (1901), one of the Insular Cases, the Supreme Court held that the Revenue Clause's identical
16 explicit geographic limitation, "throughout the United States," did not include the unincorporated territory of
17 Puerto Rico, which for purposes of that Clause was "not part of the United States." Id. at 287, 21 S.Ct. 770.
18 The Court reached this sensible result because unincorporated territories are not on a path to statehood. See
19 Boumediene v. Bush, 553 U.S. 723, 757-58, 128 S.Ct. 2229, 171 L.Ed.2d. 41 (2008) (citing Downes, 182 U.S.
20 at 293, 21 S.Ct. 770). In Rabang v. I.N.S., 35 F.3d. 1449 (9th Cir.1994), this court held that the Fourteenth
21 Amendment's limitation of birthright citizenship to those "born ... in the United States" did not extend
22 citizenship to those born in the Philippines during the period when it was an unincorporated territory. U.S.
23 Const., 14th Amend., cl. 1; see Rabang, 35 F.3d. at 1451. Every court to have construed that clause's geographic
24 limitation has agreed. See Valmonte v. I.N.S., 136 F.3d. 914, 920-21 (2d Cir.1998); Lacap v. I.N.S., 138 F.3d.
25 518, 519 (3d Cir.1998); Licudine v. Winter, 603 F.Supp.2d. 129, 134 (D.D.C.2009).

26 Like the constitutional clauses at issue in Rabang and Downes, the Naturalization Clause is expressly limited
27 to the "United States." This limitation "prevents its extension to every place over which the government
28 exercises its sovereignty." Rabang, 35 F.3d. at 1453. Because the Naturalization Clause did not follow the flag
29 to the CNMI when Congress approved the Covenant, the Clause does not require us to apply federal immigration
30 law to the CNMI prior to the CNRA's transition date.
31 [Eche v. Holder, 694 F.3d. 1026 (2012)]

- 32 7. Does NOT apply to people in unincorporated territories such as Puerto Rico, Guam, American Samoa, etc.

33 If you would like to learn more about the important differences between POLITICAL jurisdiction and LEGISLATIVE
34 jurisdiction, please read:

[Political Jurisdiction](#), Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

35 **15.2 Abuse of "Includes" and "Including" in STATUTORY definitions**

36 The most frequent abuse of statutory language is to abuse the words "includes" or "including" as a means to add ANYTHING
37 that one wants to a statutory definition. Usually, this means adding PRIVATE property or PRIVATE statuses to the
38 jurisdiction of government that isn't allowed to be subject to said jurisdiction.

39 **15.2.1 Ability to add anything one wants to a definition is a legislative function prohibited to constitutional courts**

40 The separation of powers doctrine that is the heart of the United States Constitution reserves the power to make law
41 exclusively to the Legislative Branch of the government. The purpose of the separation of powers doctrine is to protect your
42 sacred constitutional rights:

43 "To the contrary, the Constitution divides authority between federal and state governments for the protection
44 of individuals. State sovereignty is not just an end in itself: "Rather, federalism secures to citizens the liberties
45 that derive from the diffusion of sovereign power." Coleman v. Thompson, 501 U.S. 722, 759 (1991)
46 (BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the Federal
47 Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power

between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458. See The Federalist No. 51, p. 323. (C. Rossiter ed. 1961). [New York v. United States, 505 U.S. 144 (1992)]

Included within that legislative power is the exclusive authority to define words used within statutes. Anything not expressly appearing in the definition in turn is conclusively 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]

The purpose of the expressio unius est exclusio alterius rule indicated above is to prevent the exercise of what the founding fathers called "arbitrary power":

"It has been frequently remarked, with great propriety, that a voluminous code of laws is one of the inconveniences necessarily connected with the advantages of a free government. To avoid an arbitrary discretion in the courts, it is indispensable that they should be bound down by strict rules [of statutory construction and interpretation] and precedents, which serve to define and point out their duty in every particular case that comes before them; and it will readily be conceived from the variety of controversies which grow out of the folly and wickedness of mankind, that the records of those precedents must unavoidably swell to a very considerable bulk, and must demand long and laborious study to acquire a competent knowledge of them." [Federalist Paper No. 78, Alexander Hamilton]

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

The exercise of arbitrary power has the practical effect of turning a "society of law" into a "society of men":

"The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested legal right." [Marbury v. Madison, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)]

Arbitrary power is power whose limits are not defined. Statutory definitions are the main method of delegating and expressly limiting the exercise of such power and thereby preventing the exercise of arbitrary power.

When judges or executive branch employees do any of the following, they are unconstitutionally exercising "legislative power" reserved exclusively for the legislative branch in violation of the separation of powers doctrine and acting in a POLITICAL rather than LEGAL capacity:

1. Add any thing or class of thing they want to a statutory definition.
2. Act in a way inconsistent with the statutory definitions and refuse to define where the thing they want to include expressly appears in the statutes.
3. PRESUME any of the following. All presumption which adversely impact rights protected by the Constitution and which are not consented to are a violation of due process of law that renders a void judgment and renders the actions that result from it as de facto rather than de jure.
 - 3.1. That the statutory definition EXPANDS the common meaning of a term.
 - 3.2. That exclusively private conduct, property, or activities are included within the definition. The purpose of statutory civil law is to define and limit and control GOVERNMENT, but to leave private rights and private conduct ALONE. The ability to regulate private rights and private conduct is repugnant to the constitution.

When either the executive or judicial branches of the government exercise the above types of legislative powers reserved exclusively to the legislative branch, then you have tyranny and liberty is impossible. The founding fathers in writing the U.S. Constitution relied on a book entitled The Spirit of Laws, by Charles de Montesquieu as the design for our republican form of government. In that book, Montesquieu describes how freedom is ended within a republican government, which is

when the judicial branch exercises any of the functions of the executive branch, such as by exercising “legislative powers” in adding to the statutory definitions of words.

“When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner.”

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals.”

[. . .]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions.”

[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;

SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

Franchise courts such as the U.S. Tax Court were identified by the U.S. Supreme Court in Freytag v. Commissioner, 501 U.S. 868 (1991) as exercising Executive Branch powers. Hence, such franchise courts are the most significant source of destruction of freedom and liberty in this country, according to Montesquieu. Other similar courts include family court and traffic court at the state level. We also wish to point out that the effect he criticizes also results when:

1. Any so-called “court” entertains “political questions”. Constitutional courts are not permitted to act in this capacity and they cease to be “courts” in a constitutional sense when they do. The present U.S. Tax Court, for instance, was previously called the “Board of Tax Appeals” so that people would not confuse it with a REAL court. They renamed it to expand the FRAUD. See:

Political Jurisdiction, Form #05.004

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

2. Litigants are not allowed to discuss the law in the courtroom or in front of the jury or are sanctioned for doing so. This merely protects efforts by the corrupt judge to substitute HIS will for what the law actually says and turns the jury from a judge of the law and the facts to a policy board full of people with a financial conflict of interest because they are “taxpayers”. This sort of engineered abuse happens all the time both in U.S. Tax Court and Federal District and Circuit courts on income tax matters.
3. Judges are permitted to add anything they want to the definition and are not required to identify the thing they want to include within the statutory definition. This is equivalent to exercising the powers of the legislative branch.
4. A franchise court is the only administrative remedy provided and PRIVATE people are punished or financially or inconvenienced for going to a constitutional court.
5. Judges in any court are allowed to wear two hats: a political hat when they hear franchises cases and a constitutional hat for others. This is how the present de facto federal district and circuit courts operate. This creates a criminal financial conflict of interest.
6. Franchise courts refuse to dismiss cases and stay enforcement against private citizens who are not legitimate public officers within the SAME branch of government as THEY are. It is a violation of the separation of powers for one branch of government to interfere with the personnel or functions of another.
7. Judges in franchise courts are allowed the discretion to make determinations about the status of the litigants before them and whether they are “franchisees” called “taxpayers”, “drivers”, etc. When they have this kind of discretion, they will always abuse it because of the financial conflict of interest they have. Such decisions must always be made by impartial decision makers who are not ALSO franchisees. That is why 28 U.S.C. §2201(a) forbids the exercise of this type of discretion by federal district and circuit judges.

Note that Montesquieu warns that franchise courts such as Tax Court and Traffic Court and Family Court are the means for introducing what he calls “arbitrary control”:

1 “Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for
2 the judge would be then the legislator.”

3 15.2.2 Legal Definitions of “includes”

4 15.2.2.1 Internal Revenue Code

5 [26 U.S.C. Sec. 7701\(c\) INCLUDES AND INCLUDING.](#)

6 The terms ‘include’ and ‘including’ when used in a definition contained in this title shall not be deemed to exclude
7 other things otherwise within the meaning of the term defined.”

8 You may examine the original text of the above statute on the Internet at the address below:

9 <https://www.law.cornell.edu/uscode/text/26/7701>

10 15.2.2.2 Federal Register

11 The Department of the Treasury has defined the word “includes” as follows:

12 Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65

13 “(1) To comprise, comprehend, or embrace...

14 (2) To enclose within; contain; confine...

15 But granting that the word ‘including’ is a term of enlargement, it is clear that it only performs that office by
16 introducing the specific elements constituting the enlargement. It thus, and thus only, enlarges the otherwise
17 more limited, preceding general language...The word ‘including’ is obviously used in the sense of its synonyms,
18 comprising; comprehending; embracing.”

19 [[Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65](#);

20 SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/includes-TD3980.pdf>]

21 You may look at the original document within which the above definition appears on the internet at:

22 <http://famguardian.org/TaxFreedom/CitesByTopic/includes-TD3980.pdf>

23 15.2.2.3 Black’s Law Dictionary Definition

24 “Include. (Lat. Includere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut
25 up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an
26 enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included
27 within general words theretofore used. “Including” within statute is interpreted as a word of enlargement or of
28 illustrative application as well as a word of limitation. Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d.
29 227, 228.”

30 [Black’s Law Dictionary, Sixth Edition, p. 763]

31 You may examine the original text of the above statute on the Internet at the address below:

32 [Tax Deposition Questions, Form #03.016, Section 9: Ambiguity of Law, Question 9.6](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.006.pdf>

32 15.2.2.4 Bouvier’s Law Dictionary Definition

33 “INCLUDE (Lat. in claudere to shut in, keep within). In a legacy of ‘one hundred dollars including money trusted’
34 at a bank, it was held that the word ‘including’ extended only to a gift of one hundred dollars; 132 Mass. 218...”

35 “INCLUDING. The words ‘and including’ following a description do not necessarily mean ‘in addition to,’ but
36 may refer to a part of the thing described. 221 U.S. 452.”

You may examine the original text of the above statute on the Internet at the address below:

<http://famguardian.org/Publications/Bouviers/bouvieri.txt>

15.2.2.5 Supreme Court Interpretation of “includes”

15.2.2.5.1 Montello Salt Co. v. Utah, 221 U.S. 452 (1911)

The determining word is, of course the word 'including.' It may have the sense of addition, [221 U.S. 452, 465] as we have seen, and of 'also;' but, we have also seen, 'may merely specify particularly that which belongs to the genus.' Hiller v. United States, 45 C.C.A. 229, 106 Fed. 73, 74. It is the participle of the word 'include,' which means, according to the definition of the Century Dictionary, (1) 'to confine within something; hold as in an inclosure; inclose; contain.' (2) 'To comprise as a part, or as something incident or pertinent; comprehend; take in; as the greater includes the less; . . . the Roman Empire included many nations.' 'Including,' being a participle, is in the nature of an adjective and is a modifier."

...

"...The court also considered that the word 'including' was used as a word of enlargement, the learned court being of opinion that such was its ordinary sense. With this we cannot concur. It is its exceptional sense, as the dictionaries and cases indicate. We may concede to 'and' the additive power attributed to it. It gives in connection with 'including' a quality to the grant of 110,000 acres which it would not have had,-the quality of selection from the saline lands of the state. And that such quality would not exist unless expressly conferred we do not understand is controverted. Indeed, it cannot be controverted...."
[Montello Salt Co. v. Utah, 221 U.S. 452 (1911)]

15.2.2.5.2 American Surety Co. of New York v. Marotta, 287 U.S. 513 (1933)

"In definitive provisions of statutes and other writings, 'include' is frequently, if not generally, used as a word of extension or enlargement [meaning "in addition to"] rather than as one of limitation or enumeration. Fraser v. Bentel, 161 Cal. 390, 394, 119 P. 509, Ann.Cas. 1913B, 1062; People ex rel. Estate of Woolworth v. S.T. Comm., 200 App.Div. 287, 289, 192 N.Y.S. 772; Matter of Goetz, 71 App.Div. 272, 275, 75 N.Y.S. 750; Calhoun v. Memphis & P.R. Co., Fed. Cas. No. 2,309; Cooper v. Stinson, 5 Minn. 522 (Gil. 416). Subject to the effect properly to be given to context, section 1 (11 U.S.C.A. §1) prescribes the constructions to be put upon various words and phrases used in the act. Some of the definitive clauses commence with 'shall include,' others with 'shall mean.' The former is used in eighteen instances and the latter in nine instances, and in two both are used. When the section as a whole is regarded, it is evident that these verbs are not used synonymously or loosely, but with discrimination and a purpose to give to each a meaning not attributable to the other. It is obvious that, in some instances at least, 'shall include' is used without implication that any exclusion is intended. Subsections (6) and (7), in each of which both verbs are employed, illustrate the use of 'shall mean' to enumerate and restrict and of 'shall include' to enlarge and extend. Subsection (17) declares 'oath' shall include affirmation, Subsection (19) declares 'persons' shall include corporations, officers, partnerships, and women. Men are not mentioned. In these instances the verb is used to expand, not to restrict. It is plain that 'shall include,' as used in subsection (9) when taken in connection with other parts of the section, cannot reasonably be read to be the equivalent of 'shall mean' or 'shall include only.' [287 U.S. 513, 518] There being nothing to indicate any other purpose, Congress must be deemed to have intended that in section 3a(1) 'creditors' should be given the meaning usually attributed to it when used in the common-law definition of fraudulent conveyances. See Coder v. Arts, 213 U.S. 223, 242, 29 S.Ct. 436, 16 Ann.Cas. 1008; Lansing Boiler & Engine Works v. Joseph T. Ryerson & Son (C.C.A.) 128 F. 701, 703; Githens v. Shiffler (D.C.) 112 F. 505. Under the common-law rule a creditor having only a contingent claim, such as was that of the petitioner at the time respondent made the transfer in question, is protected against fraudulent conveyance. And petitioner, from the time that it became surety on Mogliani's bond, was entitled as a creditor under the agreement to invoke that rule. Yeend v. Weeks, 104 Ala. 331, 341, 16 So. 165, 53 Am.St.Rep. 50; Whitehouse v. Bolster, 95 Me. 458, 50 A. 240; Mowry v. Reed, 187 Mass. 174, 177, 72 N.E. 936; Stone v. Myers, 9 Minn. 303 (Gil. 287, 294), 86 Am.Dec. 104; Cook v. Johnson, 12 N.J.Eq. 51, 72 Am.Dec. 381; American Surety Co. v. Hattrem, 138 Or. 358, 364, 3 P.(2d) 1109, 6 P.(2d) 1087; U.S. Fidelity & Guaranty Co. v. Centropolis Bank (C.C.A.) 17 F.(2d) 913, 916, 53 A.L.R. 295; Thomson v. Crane (C.C.) 73 F. 327, 331."
[American Surety Co. of New York v. Marotta, 287 U.S. 513 (1933)]

15.2.2.5.3 Russello v. United States, 464 U.S. 16 (1983)

"This fact only underscores our duty to refrain from reading a phrase into the statute when Congress has left it out. " '[W]here Congress includes particular language in one section of a statute but omits it in another ..., it is generally presumed that Congress acts intentionally and purposely in the disparate inclusion or exclusion.' "
[Russello v. United States, 464 U.S. 16, 23, 78 L.Ed.2d. 17, 104 S.Ct. 296 (1983)]

15.2.2.5.4 Gould v. Gould, 245 U.S. 151 (1917)

Legal Deception, Propaganda, and Fraud

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form #05.014, Rev. 10/14/2016

456 of 662

EXHIBIT: _____

1 *"In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions by*
2 *implication beyond the clear import of the language used, or to enlarge their operations so as to embrace matters*
3 *not specifically pointed out. In case of doubt they are construed most strongly against the government and in*
4 *favor of the citizen."*
5 *[Gould v. Gould, 245 U.S. 151 (1917)]*

6 **15.2.2.6 27 C.F.R. §72.11**

7 *[Code of Federal Regulations]*
8 *[Title 27, Volume 1]*
9 *[Revised as of April 1, 2006]*
10 *From the U.S. Government Printing Office via GPO Access*
11 *[CITE: 27CFR72]*
12 *[Page 1249-1250]*
13 *TITLE 27--ALCOHOL, TOBACCO PRODUCTS AND FIREARMS*
14 *CHAPTER I--ALCOHOL AND TOBACCO TAX AND TRADE BUREAU, DEPARTMENT OF THE*
15 *TREASURY*
16 *PART 72--DISPOSITION OF SEIZED PERSONAL PROPERTY--Table of Contents*
17 *Subpart B--Definitions*
18 *Sec. 72.11 Meaning of terms.*

19 *As used in this part, unless the context otherwise requires, terms shall have the meanings ascribed in this section.*
20 *Words in the plural form shall include the singular, and vice versa, and words importing the masculine gender*
21 *shall include the feminine. The terms "includes" and "including" do not exclude things not enumerated which*
22 *are in the same general class.*
23 *[27 C.F.R. §72.11;*
24 *SOURCE:*
25 *[http://a257.g.akamaitech.net/7/257/2422/10apr20061500/edocket.access.gpo.gov/cfr_2006/aprqr/27cfr72.11.h](http://a257.g.akamaitech.net/7/257/2422/10apr20061500/edocket.access.gpo.gov/cfr_2006/aprqr/27cfr72.11.htm)*
26 *[tm\]](http://a257.g.akamaitech.net/7/257/2422/10apr20061500/edocket.access.gpo.gov/cfr_2006/aprqr/27cfr72.11.htm)*

27 **15.2.3 Analysis of meaning of "includes" and "including"**

28 **15.2.3.1 Application of "innocent until proven guilty" maxim of American Law**

29 A well-known and universal rule of American Jurisprudence throughout the states and federal government that nearly
30 everyone is aware of is the following, elucidated by the Supreme Court:

31 *The presumption of innocence plays a unique role in criminal proceedings. As Chief Justice Burger explained in*
32 *his opinion for the Court in Estelle v. Williams, 425 U.S. 501 (1976): [507 U.S. 284]:*

33 *The presumption of innocence, although not articulated in the Constitution, is a basic component of a*
34 *fair trial under our system of criminal justice. Long ago this Court stated:*

35 *The principle that there is a presumption of innocence in favor of the accused is the undoubted law,*
36 *axiomatic and elementary, and its enforcement lies at the foundation of the administration of our*
37 *criminal law. Coffin v. United States, 156 U.S. 432, 453 (1895).*

38 *To implement the presumption, courts must be alert to factors that may undermine the fairness of the factfinding*
39 *process. In the administration of criminal justice, courts must carefully guard against dilution of the principle*
40 *that guilt is to be established by probative evidence and beyond a reasonable doubt. In re Winship, 397 U.S. 358,*
41 *364 (1970). [425 U.S. 501, 504]*
42 *[Delo v. Lashely, 507 U.S. 272 (1993)]*

43 The implication of this rule to the interpretation of law is that the law must state clearly and unambiguously what conduct is
44 prohibited and what specific conduct is required.

45 *"The purpose of law cannot be to compel confusion. The reason for this is that the purpose of law is to protect*
46 *by defining for the person of average intelligence exactly what behavior is required in order to sustain an orderly*
47 *society free from crime, injury, and duress."*
48 *[C. Hansen]*

49 The Supreme Court defined why laws must be written specifically for the audience of ordinary Americans when it stated:

50 *"whether right or wrong, the premise underlying the constitutional method for determining guilt or innocence in*
51 *federal courts is that laymen are better than specialists [such as judges and lawyers] to perform this task."*

[United States ex rel. Toth v. Quarles, [350 U.S. 11, 18](#) (1955)]

The innocent until proven guilty rule is a “rule of presumption”. It requires that a jury must presume the Defendant is not guilty until evidence is produced which clearly and unambiguously demonstrates otherwise. Any presumption to the contrary will prejudice the rights of the Defendant and is a violation of due process:

(1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process] [Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]

15.2.3.2 Role of Law and Presumption in Proving Guilt

Among the types of evidence that may be introduced in a court setting to establish guilt include quoting the enacted law itself. Evidence based upon “law” only becomes admissible when the law cited is “positive law”.

“Positive law. Law actually and specifically enacted or adopted by proper authority for the government of an organized jural society. See also Legislation.” [Black’s Law Dictionary, Sixth Edition, p. 1162]

Evidence that is NOT positive law, becomes “prima facie” evidence, which means that it is “presumed” to be evidence unless challenged or rebutted:

[TITLE 1 > CHAPTER 3 > § 204](#)
[§ 204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements](#)

In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia, and of each State, Territory, or insular possession of the United States—

(a) **United States Code.**— The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together with the then current supplement, if any, establish prima facie the laws of the United States, general and permanent in their nature, in force on the day preceding the commencement of the session following the last session the legislation of which is included: **Provided, however, That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several States, and the Territories and insular possessions of the United States.**

The above statute, which is “positive law”, establishes what is called a “statutory presumption” that courts are obligated to observe. The statute above creates the notion of “prima facie” evidence. “Prima facie evidence” is defined below:

“Prima facie evidence. Evidence good and sufficient on its face. Such evidence as, in the judgment of the law, is sufficient to establish a given fact, or the group or chain of facts constituting the party’s claim or defense, and which if not rebutted or contradicted, will remain sufficient. Evidence which, if unexplained or uncontradicted, is sufficient to sustain a judgment in favor of the issue which it supports, but which may be contradicted by other evidence. State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222.

That quantum of evidence that suffices for proof of a particular fact until the fact is contradicted by other evidence; once a trier of fact is faced with conflicting evidence, it must weigh the prima facie evidence with all the other probative evidence presented. Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547. Evidence which, standing alone and unexplained, would maintain the proposition and warrant the conclusion to support which it is introduced. An inference or presumption of law, affirmative or negative of a fact, in the absence of proof, or until proof can be obtained or produced to overcome the inference. See also Presumptive evidence.” [Black’s Law Dictionary, Sixth Edition, p. 1190]

Black’s Law Dictionary defines the term “presumption” as follows:

“presumption. An inference in favor of a particular fact. A presumption is a rule of law, statutory or judicial, by which finding of a basic fact gives rise to existence of presumed fact, until presumption is rebutted. Van Wart v. Cook, Okl.App., 557 P.2d. 1161, 1163. A legal device which operates in the absence of other proof to require that certain inferences be drawn from the available evidence. Port Terminal & Warehousing Co. v. John S. James Co., D.C.Ga., 92 F.R.D. 100, 106.

A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found or otherwise established in the action. A presumption is not evidence. A presumption is either conclusive or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.

In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of the risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast. Federal Evidence Rule 301.

See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a presumption.”
[Black’s Law Dictionary, Sixth Edition, p. 1185]

A “statutory presumption” is one that occurs in a court of law because it is mandated by a positive law statute. The U.S. Supreme Court has said that “statutory presumptions” which prejudice constitutional rights are forbidden:

“A rebuttable presumption clearly is a rule of evidence which has the effect of shifting the burden of proof, Mobile, J. & K. C. R. Co. v. Turnipseed, 219 U.S. 35, 43, 31 S.Ct. 136, 32 L.R.A. (N. S.) 226, Ann.Cas. 1912A, 463; and it is hard to see how a statutory rebuttable presumptions is turned from a rule of evidence into a rule of substantive law as the result of a later statute making it conclusive. In both cases it is a substitute for proof; in the one open to challenge and disproof, and in the other conclusive. However, whether the latter presumption be treated as a rule of evidence or of substantive law, it constitutes an attempt, by legislative fiat, to enact into existence a fact which here does not, and cannot be made to, exist in actuality, and the result is the same, unless we are ready to overrule the Schlesinger Case, as we are not; for that case dealt with a conclusive presumption, and the court held it invalid without regard to the question of its technical characterization. This court has held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment. For example, 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.

‘It is apparent,’ this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) ‘that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.’

“If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the guise of a rule of substantive law.”
[Heiner v. Donnan, 285 U.S. 312 (1932)]

The Internal Revenue Code contains several statutory presumptions. Below is an example:

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter E > § 7491](#)
[§ 7491. Burden of proof](#)

(a) Burden shifts where taxpayer produces credible evidence

(1) General rule

If, in any court proceeding, a taxpayer introduces credible evidence with respect to any factual issue relevant to ascertaining the liability of the taxpayer for any tax imposed by subtitle A or B, the Secretary shall have the burden of proof with respect to such issue.

(2) Limitations

Paragraph (1) shall apply with respect to an issue only if—

(A) the taxpayer has complied with the requirements under this title to substantiate any item;

(B) the taxpayer has maintained all records required under this title and has cooperated with reasonable requests by the Secretary for witnesses, information, documents, meetings, and interviews; and

(C) in the case of a partnership, corporation, or trust, the taxpayer is described in section [7430 \(c\)\(4\)\(A\)\(ii\)](#).

Subparagraph (C) shall not apply to any qualified revocable trust (as defined in section 645 (b)(1)) with respect to liability for tax for any taxable year ending after the date of the decedent's death and before the applicable date (as defined in section 645 (b)(2)).

(3) Coordination

Paragraph (1) shall not apply to any issue if any other provision of this title provides for a specific burden of proof with respect to such issue.

15.2.3.3 How the U.S. Government Acquires Extra-Territorial Jurisdiction to Reach Into the States and Your Pocket

A number of very important implications result from the analysis in the preceding section in court settings where a section of the U.S. Code is being cited as “prima facie” evidence or in which “statutory presumption” is involved:

1. Based on the Rutter Group cite above and the Supreme Court in *Vlandis v. Kline*, 412 U.S. 441 (1973), presumption that prejudices any constitutionally protected right is unconstitutional and may not be used in any court of law.
2. A “statutory presumption”, such as that found in 1 U.S.C. §204, relating to admission into evidence of anything that is not positive law, may only be used against a party who is not protected by the Bill of Rights.
3. Those who reside inside the federal zone and who therefore are not parties to the Constitution, may not therefore exclude “prima facie” evidence or statutes that are not “positive law” from evidence. Such a person has no Constitutional rights that can be prejudiced. Therefore, he is not entitled to “due process of law”.
4. A person who is protected by the Constitution and the Bill of Rights should have the right to exclude “prima facie” evidence in his trial because it prejudices his Constitutional Rights.
5. A court which allows any statute from the Internal Revenue Code, Title 26, into evidence in any federal court in a trial involving a person who maintains a domicile in an area covered by the Constitution is:
 - 5.1. Engaging in kidnapping, by moving the domicile of the party to an area that has no rights, in violation of 18 U.S.C. §1201.
 - 5.2. Engaging in a “conspiracy against rights” in violation of 18 U.S.C. §241.

Based on the above, it is VERY important to know which codes within the U.S. Code are positive law and which are not. Those that are not “positive law” may not be cited in a trial involving a person domiciled in a state of the Union and not on federal property, because such a person is covered by the Bill of Rights. The U.S. Code provides a list of Titles of the U.S. Code that are not “positive law” within the legislative notes section of 1 U.S.C. §204. Among the titles of the U.S. Code that are NOT “positive law” include:

1. Title 26: Internal Revenue Code.
2. Title 42: Social Security
3. Title 50: The Military Selective Service Act (military draft)

Yes, folks, that’s right: Americans domiciled in states of the Union may not have any sections of the above titles of the U.S. code cited in any trial involving them in a federal court. They may also not have any ruling of a federal court below the Supreme Court cited as authority against them PROVIDED, HOWEVER that:

1. They provide proof of their domicile within a state of the Union. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<https://sedm.org/Forms/FormIndex.htm>
2. They file using Diversity of Citizenship pursuant to Article III, Section 2 of the Constitution. Note that they may NOT file diversity under 28 U.S.C. §1332 because the definition of “State” in 28 U.S.C. §1332(d) does not include states of the Union.
3. They do not implicate themselves as statutory “taxpayers” or “U.S. persons” by citing anything from the Internal Revenue code in their own pleading, which would be an indirect admission that they are subject to it. See:

“Taxpayer” v. “Nontaxpayer”: Which One are You?, Family Guardian Fellowship
<https://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm>
4. They do not fill out and sign any government forms that creates any employment or agency between them and the federal government, such as the Forms W-4, 1040, of SS-5.

The most prevalent occasion where the above requirements are violated with most Americans is applying for the Social Security program using the SSA Form SS-5. Completing, signing, and submitting that form creates an agency and employment with the federal government. The submitter becomes a Trustee and a federal “employee” under federal law, and therefore accepts federal jurisdiction from that point forward. We have written an exhaustive free pamphlet that analyzes all the reasons why this is the case, which may be found at:

Resignation of Compelled Social Security Trustee, Form #06.002

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

The above pamphlet also serves the double capacity of an electronically fillable form you can send in to eliminate this one important source of federal jurisdiction and restore your sovereignty so that the Internal Revenue Code may not be cited as authority against you in a court of law.

The reason why signing up for Social Security creates a nexus for federal jurisdiction and a means to cite it against the average American in the states is that:

1. Signing up for Social Security makes one into a “Trustee”, agent, and fiduciary of the United States government under 26 U.S.C. §6903. The United States government is a foreign corporation with respect to a state of the Union, but it becomes a “domestic” corporation when you are acting as an “employee” and agent.

“The United States Government is a foreign corporation with respect to a state.” [N.Y. v. re Merriam, 36 N.E. 505, 141 N.Y. 479; affirmed 16 S.Ct. 1073; 41 L.Ed. 287] [underlines added]”
[19 Corpus Juris Secundum (C.J.S.), Corporations, §884 (2003)]

2. The United States Government is defined as a “federal corporation” in 28 U.S.C. §3002(15)(A):

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

(15) “United States” means -

(A) a Federal corporation;

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

(C) an instrumentality of the United States.

3. The Trust you are acting as a Trustee for is an “employee” of the United States government within the meaning of the Internal Revenue Code under 26 C.F.R. §31.3401(c)-1.
4. You, when acting as a Trustee, are an “officer or employee” of a federal corporation called the “United States”.
5. The legal “domicile” of the Trust you are acting on behalf of is the “District of Columbia”. This is where the “res” or “corpus” of the Social Security Trust has its only legal existence as a “person”. See:

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

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

6. The Social Security Number is the “Trustee License Number”. Whenever you associate the Trustee License Number with your name anywhere on a piece of government paper, and especially in conjunction with your all caps name, such as “JOHN SMITH”, you are indicating that you are effectively acting in a Trustee capacity. The only way to remove such a presumption is to black out the number or not put it on the form, and then to correct whoever sent you the form or notice to clarify that you are not acting as a Trustee or government employee, but instead are acting as a natural person. See:

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

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

7. As a statutory “officer or employee of a corporation”, you are the proper subject of the penalty and criminal provisions of the Internal Revenue Code under:
 - 7.1. 26 U.S.C. §6671(b)
 - 7.2. 26 U.S.C. §7343

8. The Internal Revenue Code becomes enforceable against you without the need for implementing regulations. The following statutes say that implementing regulations published in the Federal Register are not required in the case of federal employees or contractors:

8.1. 5 U.S.C. §553(a)(2)

8.2. 44 U.S.C. §1505(a)(1)

9. As a Trustee over the Social Security Trust, you are a “public officer” engaged in a “trade or business” as defined in 26 U.S.C. §7701(a)(26). Consequently, the earnings of the federal corporation you preside over as Trustee are taxable under the Internal Revenue Code. You are exercising the functions of a “public office” because you are exercising fiduciary duty over payments paid to the Federal Government. You are in business with Uncle Sam and essentially become a “Kelly Girl”. Income taxes are really just the “profits” of the Social Security trust created when you signed up for the program, which are “kicked back” to the mother corporation called the “United States”.

10. All items that you take deductions on under 26 U.S.C. §162, earned income credit under 26 U.S.C. §32, or a graduated rate of tax under 26 U.S.C. §1 become “effectively connected with a trade or business”, which is a code word for saying that they are public property, because a “trade or business” is a “public office”. This “trade or business” then becomes a means of earning you “revenue” or “profit” as a private individual, because it serves to reduce your tax liability as a Trustee filing 1040 returns for the Social Security Trust. What the government doesn’t tell you, however, is that you can’t reduce a liability you wouldn’t have if had just been smart enough not to sign up for Social Security to begin with! See the following article for more details on “The trade or business scam” for further details:

The “Trade or Business” Scam, Form #05.001

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

11. Below is what the Supreme Court held about all property you donated for “public use” by the Trust in acquiring reduced tax liability:

“Surely the matters in which the public has the most interest are the supplies of food and clothing; yet can it be that by reason of this interest the state may fix the price at which the butcher must sell his meat, or the vendor of boots and shoes his goods? 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 which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor’s injury, and that does not mean that he must use it for his neighbor’s benefit; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.”
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

Therefore, whatever you take deductions on comes under the jurisdiction of the Internal Revenue Code, which is the vehicle by which the “public” controls the use of your formerly private property. Every benefit has a string attached, and in this case, the string is that you as Trustee, and all property you donate for temporary use by the Trust then comes under the jurisdiction of the Internal Revenue Code and the Social Security Act.

12. Your Trust employer, the “United States” government, is your new boss. As your new boss, it does not need territorial jurisdiction over you. All it needs is “in rem” jurisdiction over the property you donated to the trust, which includes all your earnings. All this property, while it is donated to a public use, becomes federal property under government management. That is why the Slave Surveillance Number is assigned to all accounts: to track government property, contracts, and employees.

13. Because the property already is government property while you are using it in connection with a “trade or business”, then you implicitly have already given the government permission to repossess that which always was theirs. That is why they can issue a “Notice of Levy” without any judicial process and immediately and conveniently take custody of your bank accounts, personal property, and retirement funds: Because they have the mark of the Beast, the Slave Surveillance Number on them, which means you already gave them to your new benefactor and caretaker, the United States Government.

14. The United States Government does not need territorial jurisdiction over you in order to drag you into federal court while you are acting as one of its Trustees and fiduciaries under 26 U.S.C. §6903. Any matter relating to federal contracts, whether they are Trust Contracts or federal employment contracts (with the “Trustee”), may ONLY be heard in a federal court. It is a violation of the separation of powers doctrine for a state to hear a matter which might affect the federal government. See [Alden v. Maine, 527 U.S. 706 \(1999\)](#). Federal Jurisdiction over Trustees is indeed “subject matter jurisdiction”, but it doesn’t derive primarily from the Internal Revenue Code. Instead it derives from the agency and contract you maintain as a “Trustee”:

United States
§ 42 Interest on claim [77 Am Jur 2d UNITED STATES]

The interest to be recovered as damages for the delayed payment of a contractual obligation to the United States is not controlled by state statute or local common law. 75 In the absence of an applicable federal statute, the federal courts must determine according to their own criteria the appropriate measure of damages. 76 State law may, however, be adopted as the federal law of decision in some instances. 77
[American Jurisprudence 2d, United States, §42: Interest on Claim (1999)]

15. The U.S. Supreme Court has always given wide latitude to manage its own “employees” which includes both its Social Security Trusts and the Trustees who are exercising agency over the Trust and its corpus or property. You better bow down and worship your new boss: Uncle Sam!

A few authorities supporting why the Federal Government may not cite federal statutes or case law against those who are not its employees or contractors follows:

1. Federal courts are administrative courts which only have jurisdiction within the federal zone and over maritime jurisdiction in territorial waters under the exclusive jurisdiction of the general/federal government. Federal judicial districts consist entirely of the federal territory within the exterior boundaries of the district, and do not encompass land not ceded to the federal government as required by 40 U.S.C. §255 and its successors, 40 U.S.C. §3111 and 3112.
2. Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 says that the IRS cannot cite rulings below the Supreme Court to apply to more than the specific person who litigated:

Internal Revenue Manual
[Section 4.10.7.2.9.8 \(05-14-1999\)](#)
Importance of Court Decisions

1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.

2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.

3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers.

3. There is no federal common law within states of the Union, according to the Supreme Court in *Erie Railroad v. Tompkins*, 304 U.S. 64 (1938). Consequently, the rulings of federal district and circuit courts have no relevancy to state citizens domiciled in states of the union who do not declare themselves to be statutory “U.S. citizens” under 8 U.S.C. §1401 and who would litigate under diversity of citizenship, as described in 28 U.S.C. §1332.

“There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the Law of Torts”
[*Erie Railroad v. Tompkins*, 304 U.S. 64 (1938)]

“Common law. As distinguished from statutory law created by the enactment of legislatures, the common law comprises the body of those principles and rules of action, relating to the government and security of persons and property, which derive their authority solely from usages and customs of immemorial antiquity, or from the judgments and decrees of the courts recognizing, affirming, and enforcing such usages and customs and, in this sense, particularly the ancient unwritten law of England. In general, it is a body of law that develops and derives through judicial decisions, as distinguished from legislative enactments. The “common law” is all the statutory and case law background of England and the American colonies before the American revolution. *People v. Rehman*, 253 C.A.2d. 119, 61 Cal.Rptr. 65, 85. It consists of those principles, usage and rules of action applicable to government and security of persons and property which do not rest for their authority upon any express and positive declaration of the will of the legislature. *Bishop v. U.S., D.C.Tex.*, 334 F.Supp. 415, 418.

“Calif. Civil Code, Section 22.2, provides that the “common law of England, so far as it is not repugnant to or inconsistent with the Constitution of the United States, or the Constitution or laws of this State, is the rule of decision in all the courts of this State.”

1 "In a broad sense, "common law" may designate all that part of the positive law, juristic theory, and ancient
2 custom of any state or nation which is of general and universal application, thus marking off special or local
3 rules or customs.

4 "For federal common law, see that title.

5 "As a compound adjective "common-law" is understood as contrasted with or opposed to "statutory," and
6 sometimes also to "equitable" or to "criminal."
7 [Black's Law Dictionary, Sixth Edition, p. 276]

- 8 4. The [Rules of Decision Act, 28 U.S.C. §1652](#), requires that the laws of the states of the Union are the only rules of decision
9 in federal courts. This means that federal courts MUST cite state law and not federal law in all tax cases and MAY NOT
10 cite federal case law.
- 11 5. [Federal Rule of Civil Procedure 17\(b\)](#) says that the capacity to sue or be sued is determined by the law of the individual's
12 domicile. This means that if a person is domiciled in a state and not within an enclave, then state law are the rules of
13 decision rather than federal law. Since state income tax liability in nearly every state is dependent on a federal liability
14 first, this makes an income tax liability impossible for those domiciled outside the federal zone.

15 Therefore, in the case of a private citizen who has done all the following may not have federal statutory law cited against
16 them and is immune from the jurisdiction of federal courts:

- 17 1. Provided proof of their domicile within a state of the Union. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisForTaxation.htm>

- 18 2. Responded to the federal suit using Diversity of Citizenship under 28 U.S.C. §1332.

- 19 3. Not implicated themselves as "taxpayers" by citing anything from the Internal Revenue code in their own pleading,
20 which would be an indirect admission that they are subject to it. See:

"Taxpayer" v. "Nontaxpayer": Which One are You?, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm>

- 21 4. Not signed and submitted any government forms that create any employment or agency between them and the federal
22 government, such as the W-4, 1040, of SS-5 forms.

- 23 5. If compelled to fill out and submit government forms, has attached the following form to prevent any presumptions or
24 evidence of consent to franchise from being provided to the government.

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

- 25 6. Sent in and admitted into evidence the following:

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

26 Any government representative, and especially who is from the United States Department of Justice or the IRS, who cites a
27 case below the Supreme Court or any section from the Internal Revenue Code or Title 42 of the U.S. Code in the case of a
28 person who is a "national" but not a "citizen" under federal law, who is not a "Trustee" or federal "employee", is abusing
29 case law for political purposes, usually with willful intent to deceive the hearer. Federal courts, incidentally, are NOT allowed
30 to involve themselves in such "political questions", and therefore should not allow this type of abuse of case law, but judges
31 who are fond of increasing their retirement benefits often will acquiesce if you don't call them on it as an informed American.
32 This kind of bias on the part of federal judges, incidentally, is highly illegal under [28 U.S.C. §144](#) and [28 U.S.C. §455](#). Below
33 is what the Supreme Court said about the authority of itself, and by implication all other federal courts, to involve itself in
34 strictly political matters:

35 "But, fortunately for our freedom from political excitements in judicial duties, this court [the U.S. Supreme
36 Court] can never with propriety be called on officially to be the umpire in questions merely political. The
37 adjustment of these questions belongs to the people and their political representatives, either in the State or
38 general government. These questions relate to matters not to be settled on strict legal principles. They are
39 adjusted rather by inclination, or prejudice or compromise, often.

40 [. . .]

41 Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament
42 of judges would be that, in such an event, all political privileges and rights would, in a dispute among the

1 people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and
2 under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much
3 perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing
4 their representatives to make laws and unmake them, and without our interference as to their principles or policy
5 in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered
6 by the State or the Union, commence their functions and may decide on the rights which conflicting parties can
7 legally set up under them, rather than about their formation itself. Our power begins after theirs [the Sovereign
8 People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to
9 disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere,
10 we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither.
11 The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal
12 principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed
13 rules: they are per se questions of law, and are well suited to the education and habits of the bench. But the
14 other disputed points in making constitutions, depending often, as before shown, on policy, inclination, popular
15 resolves and popular will and arising not in respect to private rights, not what is meum and tuum, but in relation
16 to politics, they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in
17 the school of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who
18 are so far removed from them as the judiciary, a class also who might decide them erroneously, as well as right,
19 and if in the former way, the consequences might not be able to be averted except by a revolution, while a wrong
20 decision by a political forum can often be peacefully corrected by new elections or instructions in a single
21 month; and if the people, in the distribution of powers under the constitution, should ever think of making
22 judges supreme arbiters in political controversies when not selected by nor, frequently, amenable to them nor
23 at liberty to follow such various considerations in their judgments as [48 U.S. 53] belong to mere political
24 questions, they will dethrone themselves and lose one of their own invaluable birthrights: building up in this
25 way -- slowly, but surely -- a new sovereign power in the republic, in most respects irresponsible and
26 unchangeable for life, and one more dangerous, in theory at least, than the worst elective oligarchy in the
27 worst of times. Again, instead of controlling the people in political affairs, the judiciary in our system was
28 designed rather to control individuals, on the one hand, when encroaching, or to defend them, on the other,
29 under the Constitution and the laws, when they are encroached upon. And if the judiciary at times seems to fill
30 the important station of a check in the government, it is rather a check on the legislature, who may attempt to
31 pass laws contrary to the Constitution, or on the executive, who may violate both the laws and Constitution, than
32 on the people themselves in their primary capacity as makers and amenders of constitutions."
33 [Luther v. Borden, [48 U.S. 1](#) (1849)]

34 We know that the content of this section may appear strange at first reading, but after you have gone back and read the
35 Resignation of Compelled Social Security Trustee document, there is simply no other logical conclusion that a person can
36 reach based on the overwhelming evidence presented there that so clearly describes how the Social Security program operates
37 from a legal perspective.

38 A number of tax honesty advocates will attempt to cite 26 U.S.C. §7701(a)(9) and (a)(10) as proof that federal jurisdiction
39 does not extend into the states for the purposes of the Internal Revenue Code.

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

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

44 (9) United States

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

46 (10): State

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

49 Federal district and circuit courts have been known to label such arguments based on these definitions in the Internal Revenue
50 Code as "frivolous". Their reasons for doing so have never been completely or truthfully revealed anywhere but here, to the
51 best of our knowledge. Now that we know how the government ropes sovereign Americans into their jurisdiction based on
52 the analysis in this section, we also know that it is indeed "frivolous" to state that federal jurisdiction does not extend into the
53 states in the case of those who are "Trustees" or federal "employees" or federal contractors, such as those who participate in
54 Social Security. Since we know that the legal domicile of the Trust is indeed the District of Columbia, we also know that
55 anyone who litigates in a federal court and does not deny all of the following will essentially be presumed to be a federal
56 "employee" and Trustee acting on behalf of the Social Security Trust:

1. The all caps name in association with him. His proper name is the lower case Christian Name. The all caps name is the name of the Social Security Trust that was created when you completed and submitted the SSA Form SS-5 to sign up for Social Security.
2. The Trustee license number called the Social Security Number associated with him. If you admit the number is yours, then you admit that you are acting as a Social Security Trustee. Only trustees can use the license number.
3. The receipt of income connected to a “trade or business” on form 1099’s. All earnings identified on a 1099 are “presumed” to be “effectively connected with a trade or business”, which is a “public office” in the United States government as a “Trustee” and fiduciary over federal payments.
4. The receipt of “wage” income in connection with an IRS Form W-4. Receipt of “wages” are evidence from 26 C.F.R. §31 .3401(a)-3(a) that you consented to withhold and participate in Social Security.
5. The existence of consent in signing the SSA Form SS-5. The Trust contract created by this form cannot be lawful so long as it was either signed without your consent or was signed for you by your parents without your informed consent.
6. The voluntary use of the Social Security Number (Slave Surveillance Number). Instead, all uses must be identified as compelled. Responsibility for a compelled act falls on the person instituting the compulsion, and not the actor.

15.2.3.4 **Purpose of Due Process: To completely remove “presumption” from legal proceedings**

All presumption represents a violation of Constitutional Due Process. The only exception to this rule is if the Defendant is not covered by the Constitution because domiciled in the federal zone or exercising agency of a legal “person” who is domiciled in the federal zone. This was thoroughly covered in the previous section.

According to the Bible, “presumption” also happens to be a Biblical sin in violation of God’s law as well, which should result in the banishment of a person from his society:

“But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the LORD, and he shall be cut off from among his people.”
[Numbers 15:30, Bible, NKJV]

*“Keep back Your servant also from **presumptuous** sins; Let them not have dominion over me. Then I shall be blameless, And I shall be innocent of great transgression.”*
[Psalm 19:13, Bible, NKJV]

“Now the man who acts presumptuously and will not heed the priest who stands to minister there before the LORD your God, or the judge, that man shall die. So you shall put away the evil from Israel. 13 And all the people shall hear and fear, and no longer act presumptuously.”
[Deut. 17:12-13, Bible, NKJV]

We have therefore established that “presumption” is something we should try very hard to avoid, because it is a violation of both man’s law AND God’s law. As a matter of fact, we have a whole free book on our website that challenges the false assumption of liability to federal taxation available at:

[Galileo Paradigm, Form #11.303](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

The chief purpose of Constitutional “due process” is therefore to completely remove bias and the presumption that produces it from every legal proceeding in a court of law. This is done by:

1. Completely removing all presumptions from the legal proceeding.
2. Preventing the application of any “statutory presumptions” that might prejudice the rights of the Defendant.
3. Insisting that every conclusion is based on physical and non-presumptive (not “prima facie”) evidence.
4. To apply the same rules of evidence equally against both parties.
5. Choosing jurists who are free from bias or prejudice during the voir dire (jury selection) process.
6. Choosing judges who are free from bias or prejudice during the voir dire process.

A good lawyer will challenge presumptions at every stage of a legal proceeding. You can tell when presumptions are being prejudicially used in a legal proceeding when:

1. The judge or either party uses any of the following phrases:
 - 1.1. "Everyone knows. . ."
 - 1.2. "You knew or should have known..."
 - 1.3. "A reasonable [presumptuous] person would have concluded otherwise..."
2. The judge does not exclude the I.R.C. from evidence in the case involving a person who is not domiciled in the federal zone and provided proof of same.
3. The judge allows the Prosecutor to throw accusations at the Defendant in front of the jury without insisting on evidence to back it up.
4. The judge admits into evidence or cites a statutory presumption that prejudices your rights.

"It is apparent," this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'
[Heiner v. Donnan, 285 U.S. 312 (1932); 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.]

5. A judge challenges your choice of domicile and/or citizenship. In such a case, the court is illegally involving itself in what actually are strictly political matters and what is called "political questions". One's choice of domicile is a political matter that may not be coerced or presumed to be anything other than what the subject himself has clearly and unambiguously stated, both orally and on government forms. See the end of the previous section.

Unscrupulous government prosecutors will frequently make use of false presumption as their chief means of winning a tax case as follows:

1. They will choose a jury that is misinformed or under-informed about the law and legal process.
2. They will use the prejudices and ignorance of the jury as a weapon to manipulate them into becoming an angry "lynch mob" with a vendetta against the Defendant.
3. They will make frequent use of "words of art" to deceive the jury into making false presumptions that will prejudice the rights of the defendant.

"The power to create presumptions is not a means of escape from constitutional restrictions,"
[[New York Times v. Sullivan, 376 U.S. 254 \(1964\)](#)]

4. They will prevent evidence of the meaning of the words they are using from entering the court record or the deliberations. Federal judges will help them with this process by insisting that "law" may not be discussed in the courtroom.

A good judge will ensure that the above prejudice does not happen. He will especially do so where the matter involves taxation and where there is no jury or where anyone in the jury is either a taxpayer or a recipient of government benefits. He will do so in order to avoid violation of 18 U.S.C. §597, which forbids bribing of voters, since jurists are a type of voter. However, we don't have many good judges who will be this honorable in the context of a tax trial because their pay and retirement, they think, depends on a vigorous illegal enforcement of the Internal Revenue Code in violation of 28 U.S.C. §455.

[TITLE 28 > PART I > CHAPTER 21 > § 455](#)
[§ 455. Disqualification of justice, judge, or magistrate judge](#)

(a) Any justice, judge, or magistrate judge of the United States shall disqualify himself in any proceeding in which his impartiality might reasonably be questioned.

(b) He shall also disqualify himself in the following circumstances:

[. . .]

(4) He knows that he, individually or as a fiduciary, or his spouse or minor child residing in his household, has a financial interest in the subject matter in controversy or in a party to the proceeding, or any other interest that could be substantially affected by the outcome of the proceeding;

Most of the injustice that occurs in federal courtrooms across the country relating to income taxation occurs primarily because the above statute is violated. This statute wasn't always violated. It was only in the 1930's that federal judges became "taxpayers". Before that, they were completely independent, which is why most people were not "taxpayers" before that. For details on this corruption of our judiciary, see our free book Great IRS Hoax, Form #11.302, Sections 6.5.15, 6.5.18, 6.8.2 through 6.9.12:

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

The U.S. Supreme Court has declared that judges must be alert to prevent such unconstitutional encroachments upon the sacred Constitutional Rights of those domiciled in the states of the Union, when it gave the following warning, which has gone largely unheeded by federal circuit and district courts since then:

"It may be that it...is the obnoxious thing in its mildest and least repulsive form; but illegitimate and unconstitutional practices get their first footing in that way; namely, by silent approaches and slight deviations from legal modes of procedure. This can only be obviated by adhering to the rule that constitutional provisions for the security of person and property should be liberally construed. A close and literal construction deprives them of half their efficacy, and leads to gradual depreciation of the right, as if it consisted more in sound than in substance. It is the duty of the courts to be watchful for the constitutional rights of the citizens, and against any stealthy encroachments thereon. Their motto should be obsta principalis." [Mr. Justice Brewer, dissenting, quoting Mr. Justice Bradley in Boyd v. United States, 116 U.S. 616, 29 L.Ed. 746, 6 Sup.Ct.Rep. 524] [Hale v. Henkel, 201 U.S. 43 (1906)]

If you would like to read more authorities on the subject of "presumption", see:

<http://famguardian.org/TaxFreedom/CitesByTopic/presumption.htm>

Another very important point needs to be made about the subject of "presumption", which is that "presumption", when it is left to operate unchecked in a federal court proceeding:

1. Has all the attributes of religious "faith". Religious faith is simply a belief in anything that can't be demonstrated with physical evidence absent presumption.
2. Turns the courtroom into a federal "church", and the judge into a "priest".
3. Produces a "political religion" when exercised in the courtroom.
4. Corrupts the court and makes it essentially into a political, and not a legal tribunal.
5. Violates the separation of powers doctrine, which was put in place to protect our rights from such encroachments.

If you would like to investigate the fascinating matter further of how the abuse of presumption in federal courtrooms has the effect of creating a state-sponsored religion in violation of the First Amendment Establishment Clause, please consult the free Great IRS Hoax, Form #11.302 book, sections 5.4 through 5.4.3.6 below. We strongly encourage you to rebut the evidence contained there if you find any errors or omissions:

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

15.2.3.5 U.S. Supreme Court on the Void for Vagueness Doctrine

The U.S. Supreme Court created a doctrine which it calls the "Void for Vagueness Doctrine". A series of cases identified in the following subsections describe the significance and operation of the doctrine. It is founded upon the notion of "due process", which we will expand upon later. An understanding of this doctrine is important in reaching any conclusions about the proper application of the rules of statutory construction, which we will discuss subsequently.

15.2.3.5.1 Connally v. General Construction Co., 269 U.S. 385 (1926)

That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are subject to it what conduct on their part will render them liable to its penalties is a well-recognized requirement, consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its meaning and differ as to its application violates the first essential of due process of law. International Harvester Co. v. Kentucky, 234 U.S. 216, 221, 34 S.Ct. 853; Collins v. Kentucky, 234 U.S. 634, 638, 34 S.Ct. 924

...

[269 U.S. 385, 393] ... The dividing line between what is lawful and unlawful cannot be left to conjecture. The citizen cannot be held to answer charges based upon penal statutes whose mandates are so uncertain that they will reasonably admit of different constructions. A criminal statute cannot rest upon an uncertain foundation. The crime, and the elements constituting it, must be so clearly expressed that the ordinary person can intelligently choose, in advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain things, and providing a punishment for their violation, should not admit of such a double meaning that the citizen may act upon the one conception of its requirements and the courts upon another.'

[Connally v. General Construction Co., 269 U.S. 385 (1926)]

15.2.3.5.2 Sewell v. Georgia, 435 U.S. 982 (1978)

"Appellant's second argument, that 26-2101(c) is void for vagueness, also raises a substantial federal question—one of first impression in this Court—even though appellant fundamentally misapprehends the reach of the First Amendment in his argument that the protections of that Amendment extend to the sexual devices involved in this case. As we said in *Grayned v. City of Rockford*, 408 U.S. 104, 108 (1972):

"It is a basic principle of due process that an enactment is void for vagueness if its prohibitions are not clearly defined. Vague laws offend several important values. First, because we assume that man is free to steer between lawful and unlawful conduct, we **insist that laws give the person of ordinary intelligence a reasonable opportunity to know what is prohibited, so that he may act accordingly. Vague laws may trap the innocent by not providing fair warning.** Second, if arbitrary and discriminatory enforcement is to be prevented, laws must provide explicit standards for those who apply them. A **vague law impermissibly delegates basic policy matters to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application.**" (Footnotes omitted.)

"See also *Papachristou v. City of Jacksonville*, 405 U.S. 156 (1972); *Cline v. Frink Dairy Co.*, 274 U.S. 445, 47 S.Ct. 681 (1927); *Connally v. General Construction Co.*, 269 U.S. 385 (1926)."

[*Sewell v. Georgia*, 435 U.S. 982, 985 (1978)]

15.2.3.5.3 Karlan v. City of Cincinnati, 416 U.S. 924 (1974)

"These cases all involve convictions under ordinances and statutes which punish the mere utterance of words variously described as 'abusive,' 'vulgar,' 'insulting,' 'profane,' 'indecent,' 'boisterous,' and the like. 1 The provisions are challenged as being unconstitutionally vague and overbroad. The 'void for vagueness' doctrine is, of course, a due process concept implementing principles of fair warning and non-discriminatory enforcement. Vague laws may trap those who desire to be law-abiding by not providing fair notice of what is prohibited. *Papachristou v. City of Jacksonville*, 405 U.S. 156, 162 (1972) ; *United States v. Harriss*, 347 U.S. 612, 617 (1954) . They also provide opportunity for arbitrary and discriminatory enforcement since those [416 U.S. 924 , 925] who apply the laws have no clear and explicit standards to guide them. *Coates v. Cincinnati*, 402 U.S. 611, 614 (1971) ; *Shuttlesworth v. Birmingham*, 382 U.S. 87, 90-91, 15 L.Ed.2d. 176 (1965). Further, when a vague statute "abut[s] upon sensitive areas of First Amendment freedoms," it 'operates to inhibit the exercise of [those] freedoms.' Uncertain meanings inevitably lead citizens to 'steer far wider of the unlawful zone . . . than if the boundaries of the forbidden areas were clearly marked.' *Grayned v. City of Rockford*, 408 U.S. 104, 109 (1972) , quoting *Baggett v. Bullitt*, 377 U.S. 360, 372 (1964), and *Speiser v. Randall*, 357 U.S. 513, 526 (1958)."

"Overbreadth, on the other hand, 'offends the constitutional principle that 'a governmental purpose to control or prevent activities constitutionally subject to state regulation may not be achieved by means which sweep unnecessarily broadly and thereby invade the area of protected freedoms.'" *Zwickler v. Koota*, 389 U.S. 241, 250 (1967), quoting *NAACP v. Alabama*, 377 U.S. 288, 307 (1964). A vague statute may be overbroad if it's uncertain boundaries leave open the possibility of punishment for protected conduct and thus lead citizens to avoid such protected activity in order to steer clear of the uncertain proscriptions. *Grayned v. City of Rockford* supra, 408 U.S. at 109; *Dombrowski v. Pfister*, 380 U.S. 479, 486 (1965). A statute is also overbroad, however, if, even though it is clear and precise, it prohibits constitutionally protected conduct. *Aptheker v. Secretary of State*, 378 U.S. 500, 508-509 (1964); *Shelton v. Tucker*, 364 U.S. 479, 488 (1960)."

[*Karlan v. City of Cincinnati*, 416 U.S. 924 (1974)]

15.2.3.5.4 Giaccio v. State of Pennsylvania, 382 U.S. 399 (1966)

"Law fails to meet requirements of due process clause if it is so vague and standardless that it leaves public uncertain as to conduct it prohibits or leaves judges and jurors free to decide, without any legally fixed standards, what is prohibited and what is not in each particular case."

[*Giaccio v. State of Pennsylvania*, 382 U.S. 399; 86 S.Ct. 518 (1966)]

15.2.3.5.5 Winters v. People of State of New York, 333 U.S. 507 (1948)

1 "Men of common intelligence cannot be required to guess at the meaning of penal enactment.

2 "In determining whether penal statute is invalid for uncertainty, courts must do their best to determine whether
3 vagueness is of such a character that men of common intelligence must guess at its meaning.

4 "Where a statute is so vague as to make criminal an innocent act, a conviction under it cannot be sustained."
5 [Winters v. People of State of New York, 333 U.S. 507; 68 S.Ct. 665 (1948)]

6 **15.2.3.5.6 Smith v. Gougen, 415 U.S. 566, 572 (1974)**

7 "We agree with the holdings of the District Court and the Court of Appeals on the due process doctrine of
8 vagueness. The settled principles of that doctrine require no extensive restatement here. (fn.7) **The**
9 **doctrine incorporates notions of fair notice or warning. (fn.8) Moreover, it requires legislatures to set**
10 **reasonably clear guidelines for law enforcement officials and triers of fact in order to prevent "arbitrary and**
11 **discriminatory enforcement."** (fn.9) Where a statute's literal scope, unaided by a narrowing state court
12 interpretation, is capable of reaching expression sheltered by the First Amendment, the doctrine demands a
13 greater degree of specificity than in other contexts. (fn.10) The statutory language at issue here, "publicly... treats
14 contemptuously the flag of the United States...", has such scope, e.g., *Street v. New York*, 394 U.S. 576 (1969)
15 (verbal flag contempt), and at the relevant time was without the benefit of judicial clarification. (fn.11)"¹⁷⁴
16 [Smith v. Gougen, 415 U.S. 566, 572 (1974)]

17 **15.2.3.5.7 Papachristou v. City of Jacksonville, 405 U.S. 156, 172 (1972)**

18 "This ordinance is void for vagueness, both in the sense that it 'fails to give a person of ordinary intelligence fair
19 notice that his contemplated conduct is forbidden by the statute,' *United States v. Harriss*, 347 U.S. 612, 617,
20 and because it encourages arbitrary and erratic arrests and convictions. *Thornhill v. Alabama*, 310 U.S. 88;
21 *Herndon v. Lowy*, 301 U.S. 242."

22 "Living under a rule of law entails various suppositions, one of which is that "fall persons] are entitled to be
23 informed as to what the State commands or forbids." *Lanzetta v. New Jersey*, 306 U.S. 451, 453."

24 "Lanzetta is one of a well-recognized group of cases insisting that the law give fair notice of the offending
25 conduct. See *Connally v. General Construction Co.*, 269 U.S. 385, 391; *Cline v. Frink Dairy Co.*, 274 U.S. 445;
26 *United States v. Cohen Grocery Co.*, 255 U.S. 81. In the field of regulatory statutes governing business activities,
27 where the acts limited are in a narrow category, greater leeway is allowed. *Boyce Motor Lines, Inc. v. United*
28 *States*, 342 U.S. 337; *United States v. National Dairy Products Corp.*, 372 U.S. 29; *United States v. Petrillo*, 332
29 U.S. 1."
30 [Papachristou v. City of Jacksonville, 405 U.S. 156, 172 (1972)]

31 **15.2.3.5.8 United States v. Batchelder, 442 U.S. 114, 123 (1979)**

32 "It is a fundamental tenet of due process that "[n]o one may be required at peril of life, liberty or property to
33 speculate as to the meaning of penal statutes." *Lanzetta v. New Jersey*, 306 U.S. 451, 453 (1939). A criminal
34 statute is therefore invalid if it "fails to give a person of ordinary intelligence fair notice that his contemplated
35 conduct is forbidden." *United States v. Harriss*, 347 U.S. 612, 617 (1954). See *Connally v. General Construction*
36 *Co.*, 269 U.S. 385, 391-393 (1926); *Papachristou v. Jacksonville*, 405 U.S. 156, 162 (1972); *Dunn v. United*
37 *States*, ante, at 112-113. **So too, vague sentencing provisions may pose constitutional questions if they do not**

¹⁷⁴ See *Smith v. Gougen*, 415 U.S. 566, 572 (1974). The Court's footnotes for this paragraph are as follows:

6. Appellant correctly conceded at oral argument that Gougen's case is the first recorded Massachusetts court reading of this language. Tr. of Oral Mg. 17-18. Indeed, with the exception of one case at the turn of the century involving one of the statute's commercial misuse provisions, *Commonwealth v. R. I. Sherman Mfg. Co.*, 189 Mass. 76, 75 N.E. 71 (1905), the entire statute has been essentially devoid of state court interpretation.
7. The elements of the "void for vagueness" doctrine have been developed in a large body of precedent from this Court. The cases are categorized in, e.g., *Grayned v. City of Rockford*, 408 U.S. 104, 108-109 (1972). See Note, *The Void for Vagueness Doctrine in the Supreme Court*, 109 U.Pa.L.Rev. 67 (1960).
8. E.g., *Papachristou v. City of Jacksonville*, 405 U.S. 156, 162 (1972); *Lanzetta v. New Jersey*, 306 U.S. 451, 453 (1939) ("No one may be required at peril of life, liberty or property to speculate as to the meaning of penal statutes. All are entitled to be informed as to what the State commands or forbids") (citations omitted); *Connally v. General Construction Co.*, 269 U.S. 385, 391 (1926) ("[A] statute which either forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its meaning and differ as to its application, violates the first essential of due process of law") (citations omitted).

E.g., *Grayned*, supra at 108; *United States v. Cohen Grocery Co.*, 255 U.S. 81, 89 (1921) ("[T]o attempt to enforce the section would be the exact equivalent of an effort to carry out a statute which in terms merely penalized and punished all acts detrimental to the public interest when unjust and unreasonable in the estimation of the court and jury"); *United States v. Reese*, 92 U.S. 214, 221 (1876) ("It would certainly be dangerous if the legislature could set a net large enough to catch all possible offenders, and leave it to the courts to step inside and say who could be rightfully detained, and who should be set at large").

state with sufficient clarity the consequences of violating a given criminal statute. See United States v. Evans, 333 U.S. 483 (1948); United States v. Brown, 333 U.S. 18 (1948); cf. Giaccio v. Pennsylvania, 382 U.S. 399 (1966)."
[United States v. Bachelder, 442 U.S. 114, 123 (1979)]

15.2.3.5.9 Williams v. United States, 341 U.S. 97, 100 (1951)

"Criminal statutes must have an ascertainable standard of guilt or they fall for vagueness. See United States v. Cohen Grocery Co., 255 U.S. 81; Winters v. New York, 333 U.S. 507."
[Williams v. United States, 341 U.S. 97, 100 (1951)]

15.2.3.5.10 United States v. National Dairy Corp., 372 U.S. 29, 32 (1963)

"Void for vagueness simply means that criminal responsibility should not attach where one could not reasonably understand that his contemplated conduct is proscribed. United States v. Harriss, 347 U.S. 612, 617 (1954). In determining the sufficiency of the notice a statute must of necessity be examined in the light of the conduct with which a defendant is charged. Robinson v. United States, 324 U.S. 282 (1945)."¹⁷⁵
[United States v. National Dairy Corp. 372 U.S. 29, 32 (1963)]

15.2.3.6 Statutory Presumptions that Injure Rights are Unconstitutional

A statutory presumption is a presumption which is mandated by a statute. Below is an example of such a presumption, from section 15.2.2.1 earlier:

26 U.S.C. Sec. 7701(c) INCLUDES AND INCLUDING.

The terms 'include' and 'including' when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined."

What Congress is attempting to create in the above is the following false presumption:

"Any definition which uses the word 'includes' shall be construed to imply not only what is shown in the statute and the code itself, but also what is commonly understood for the term to mean or whatever any government employee deems is necessary to fulfill what he believes is the intent of the code."

We know that the above presumption is unconstitutional and if applied as intended, would violate the Void for Vagueness Doctrine described earlier in section 15.2.3.5 and following. It would also violate the rules of statutory construction described earlier in section 13.9.29 that say:

1. The purpose for defining a word within a statute is so that its ordinary (dictionary) meaning is not implied or assumed by the reader.
2. When a term is defined within a statute, that definition is provided usually to supersede and not enlarge other definitions of the word found elsewhere, such as in other Titles or Codes.

The U.S. Supreme Court has ruled many times that statutory presumptions which prejudice or threaten constitutional rights are unconstitutional. Below are a few of its rulings on this subject to make the meaning perfectly clear:

"Legislation declaring that proof of one fact of group of facts shall constitute prima facie evidence of an ultimate fact in issue is valid if there is a rational connection between what is proved and what is to be inferred. A prima facie presumption casts upon the person against whom it is applied the duty of going forward with his evidence on the particular point to which the presumption relates. A statute creating a presumption that is arbitrary, or that operates to deny a fair opportunity to repel it, violates the due process clause of the Fourteenth Amendment. Legislative fiat may not take the place of fact in the judicial determination of issues involving life, liberty, or property. Manley v. Georgia, 279 U.S. 1, 49 S.Ct. 215, 73 L.Ed. -, and cases cited."
[Western and Atlantic Railroad v. Henderson, 279 U.S. 639 (1929)]

"[I]t is unconstitutional for a legislature to remove from the jury the assessment of facts that increase the prescribed range of penalties to which a criminal defendant is exposed. It is equally clear that such facts must be established by proof beyond a reasonable doubt."

¹⁷⁵ See also Browning-Ferris Industries of Vermont v. Kelco- Disposal, Inc., 492 U.S. 257, 297, 300-301 (1989); U.S. v. Classic, 313 U.S. 299, 331 (1941).

It has always been recognized that the guaranty of trial by jury in criminal cases means that the jury is to be the factfinder. This is the only way in which a jury can perform its basic constitutional function of determining the guilt or innocence of a defendant. See, e. g., *United States ex rel. Toth v. Quarles*, 350 U.S. 11, 15 -19; *Reid v. Covert*, 354 U.S. 1, 5 -10 (opinion announcing judgment). And of course this constitutionally established power of a jury to determine guilt or innocence of a defendant charged with crime cannot be taken away by Congress, directly or indirectly, in whole or in part. Obviously, a necessary part of this power, vested by the Constitution in juries (or in judges when juries are waived), is the exclusive right to decide whether evidence presented at trial is sufficient to convict. I think it flaunts the constitutional power of courts and juries for Congress to tell them what "shall be deemed sufficient evidence to authorize conviction." And if Congress could not thus directly encroach upon the judge's or jury's exclusive right to declare what evidence is sufficient to prove the facts necessary for conviction, it should not be allowed to do so merely by labeling its encroachment a "presumption." Neither *Tot v. United States*, 319 U.S. 463, relied [380 U.S. 63, 78] on by the Court as supporting this presumption, nor any case cited in *Tot* approved such an encroachment on the power of judges or juries. In fact, so far as I can tell, the problem of whether Congress can so restrict the power of court and jury in a criminal case in a federal court has never been squarely presented to or considered by this Court, perhaps because challenges to presumptions have arisen in many crucially different contexts but nevertheless have generally failed to distinguish between presumptions used in different ways, treating them as if they are either all valid or all invalid, regardless of the rights on which their use may impinge. Because the Court also fails to differentiate among the different circumstances in which presumptions may be utilized and the different consequences which will follow, I feel it necessary to say a few words on that subject before considering specifically the validity of the use of these presumptions in the light of the circumstances and consequences of their use.

In its simplest form a presumption is an inference permitted or required by law of the existence of one fact, which is unknown or which cannot be proved, from another fact which has been proved. The fact presumed may be based on a very strong probability, a weak supposition or an arbitrary assumption. The burden on the party seeking to prove the fact may be slight, as in a civil suit, or very heavy - proof beyond a reasonable doubt - as in a criminal prosecution. This points up the fact that statutes creating presumptions cannot be treated as fungible, that is, as interchangeable for all uses and all purposes. The validity of each presumption must be determined in the light of the particular consequences that flow from its use. When matters of trifling moment are involved, presumptions may be more freely accepted, but when consequences of vital importance to litigants and to the administration of justice are at stake, a more careful scrutiny is necessary. [380 U.S. 63, 79]

In judging the constitutionality of legislatively created presumptions this Court has evolved an initial criterion which applies alike to all kinds of presumptions: that before a presumption may be relied on, there must be a rational connection between the facts inferred and the facts which have been proved by competent evidence, that is, the facts proved must be evidence which is relevant, tending to prove (though not necessarily conclusively) the existence of the fact presumed. And courts have undoubtedly shown an inclination to be less strict about the logical strength of presumptive inferences they will permit in civil cases than about those which affect the trial of crimes. The stricter scrutiny in the latter situation follows from the fact that the burden of proof in a civil lawsuit is ordinarily merely a preponderance of the evidence, while in a criminal case where a man's life, liberty, or property is at stake, the prosecution must prove his guilt beyond a reasonable doubt. See *Morrison v. California*, 291 U.S. 82, 96 -97. The case of *Bailey v. Alabama*, 219 U.S. 219, is a good illustration of this principle. There *Bailey* was accused of violating an Alabama statute which made it a crime to fail to perform personal services after obtaining money by contracting to perform them, with an intent to defraud the employer. The statute also provided that refusal or failure to perform the services, or to refund money paid for them, without just cause, constituted "prima facie evidence" (i. e., gave rise to a presumption) of the intent to injure or defraud. This Court, after calling attention to prior cases dealing with the requirement of rationality, passed over the test of rationality and held the statute invalid on another ground. Looking beyond the rational-relationship doctrine the Court held that the use of this presumption by Alabama against a man accused of crime would amount to a violation of the Thirteenth Amendment to the Constitution, which forbids "involuntary [380 U.S. 63, 80] servitude, except as a punishment for crime." In so deciding the Court made it crystal clear that rationality is only the first hurdle which a legislatively created presumption must clear - that a presumption, even if rational, cannot be used to convict a man of crime if the effect of using the presumption is to deprive the accused of a constitutional right.

[*United States v. Gainly*, 380 U.S. 63 (1965)]

The reason a statutory presumption that injures rights is unconstitutional was also revealed in the Federalist Papers, which say on the subject:

"No legislative act [including a statutory presumption] contrary to the Constitution can be valid. To deny this would be to affirm that the deputy (agent) is greater than his principal; that the servant is above the master; that the representatives of the people are superior to the people; that men, acting by virtue of powers may do not only what their powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the representatives of the people to substitute their will to that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate

body between the people and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. **A Constitution is, in fact, and must be regarded by judges, as fundamental law.** If there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the statute.”
[Alexander Hamilton, Federalist Paper #78]

The implication of the prohibition against statutory presumptions is that:

1. No natural person who is domiciled within a state of the Union and protected by the Bill of Rights may be victimized or injured in any way by any kind of statutory presumption.
2. Statutory presumptions may only lawfully be applied against legal “persons” who do not have Constitutional rights, which means corporations or those natural persons who are domiciled in the federal zone, meaning on land within exclusive federal jurisdiction that is not protected by the First Ten Amendments to the United States Constitution. See *Downes v. Bidwell*, 182 U.S. 244 (1901).
3. Any court which uses “judge made law” to do any of the following in the case of a natural person protected by the Bill of Rights is involved in a conspiracy against rights:
 - 3.1. Imposes a statutory or judicial presumption.
 - 3.2. Extends or enlarges any definition in the Internal Revenue Code based on any arbitrary criteria.
 - 3.3. Invokes an interpretation of a definition within a code which may not be deduced directly from language in the code itself.

The above inferences help establish who the only proper audience for the Internal Revenue Code is, which is federal corporations, agents, and employees and those domiciled within the federal zone, and excluding those within states of the Union. The reason is that those domiciled in the federal zone are not protected by the Bill of Rights. The only exception to this rule is that any natural person who is domiciled in a state of the Union but who is exercising agency of a federal corporation or legal “person” which has a domicile within the federal zone also may become the lawful subject of statutory presumptions, but only in the context of the agency he is exercising. For instance, we demonstrate in our document below:

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

that those participating in the Social Security program are deemed to be “agents”, “employees”, and “fiduciaries” of the federal corporation called the United States, which has a “domicile” in the federal zone (District of Columbia) under 4 U.S.C. §72. Therefore, unless and until they eliminate said agency using the above document, statutory presumptions may be used against them without an unconstitutional result, but only in the context of the agency they are exercising.

15.2.3.7 Application of “Expressio unius est exclusio alterius” rule

***“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]**

The above important rule establishes that what is not enumerated in law can safely be ignored. The Supreme court has said about the above rule:

1. That it is a rule of statutory construction and interpretation, and not a substantive law. See *U.S. v. Barnes*, 222 U.S. 513 (1912).
2. That the rule can never override clear and contrary evidences of Congressional intent. See *Neuberger v. Commissioner of Internal Revenue*, 311 U.S. 83 (1940).
3. A few exceptions to the *Exclusio Rule* were made in the following cases:
 - 3.1. *Springer v. Government of the Philippine Islands*, 277 U.S. 189 (1928)
 - 3.2. *U.S. v. Barnes*, 222 U.S. 513 (1912)
 - 3.3. *Neuberger v. Commissioner of Internal Revenue*, 311 U.S. 83 (1940)
4. For examples of the use of the above rule of statutory construction, see the following U.S. Supreme Court Rulings: *Tennessee Valley Auth. v. Hill*, 437 U.S. 153, 188 (1978); *Passenger Corp. v. Passengers Assoc.*, 414 U.S. 453, 458 (1974);

Bingler v. Johnson, 394 U.S. 741, 749 (1969); *Evans v. Newton*, 382 U.S. 296, 311 (1966); *Nashville Milk Co. v. Carnation Co.*, 355 U.S. 373, 375 (1958)).

The reason for the above rule is twofold:

1. A fundamental requirement of Constitutional due process is “due notice”. This means that a law must warn an individual exactly and specifically what the law requires and what is prohibited. Therefore, it must describe all of the persons and things and behaviors EXACTLY to which it applies.

“One of the important steps in the enactment of a valid law is the requirement that it shall be made known to the people who are to be bound by it. There would be no justice if the state were to hold its people responsible for their conduct before it made known to them the unlawfulness of such behavior. In practice, our laws are published immediately upon their enactment so that the public will be aware of them.”
[*How Our Laws Are Made*, Chapter 19, U.S. Government Printing Office
<http://thomas.loc.gov/home/lawsmade.toc.html>]

To enforce a law that does not meet this requirement violates not only the requirement for “due notice”, but more importantly violates the “void for vagueness doctrine”, which states:

“Men of common intelligence cannot be required to guess at the meaning of penal enactment.

“In determining whether penal statute is invalid for uncertainty, courts must do their best to determine whether vagueness is of such a character that men of common intelligence must guess at its meaning.

“Where a statute is so vague as to make criminal an innocent act, a conviction under it cannot be sustained.”
[*Winters v. People of State of New York*, [333 U.S. 507](#); 68 S.Ct. 665 (1948)]

2. In addition to the above, a statute also may NOT create or encourage presumption. Statutory presumptions are absolutely forbidden where they impair or injure Constitutionally guaranteed rights. If the reader is required to “presume” what is included in a statute or regulations or if he must rely on a judge rather than the law itself to decide what is “included”, then we have violated the legislative intent of the Constitution, which was to create a society of law and not of men:

“The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested legal right.”
[*Marbury v. Madison*, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)]

Either “presuming” or being compelled by the court to “presume” something that isn’t actually written in the law, especially where it would prejudice Constitutional rights, is a violation of due process and represents a gross injury to the rights of the Alleged Defendant. Below is the U.S. Supreme Court’s condemnation of such statutory presumptions in *United States v. Gainly*, 380 U.S. 63 (1965). Notice that they go so far as to call the consequences of such a presumption slavery in violation of the Thirteenth Amendment. This is a very important point:

Looking beyond the rational-relationship doctrine the Court held that the use of this presumption by Alabama against a man accused of crime would amount to a violation of the Thirteenth Amendment to the Constitution, which forbids “involuntary [380 U.S. 63, 80] servitude, except as a punishment for crime.” In so deciding the Court made it crystal clear that rationality is only the first hurdle which a legislatively created presumption must clear - that a presumption, even if rational, cannot be used to convict a man of crime if the effect of using the presumption is to deprive the accused of a constitutional right. In *Bailey* the constitutional right was given by the Thirteenth Amendment. In the case before us the accused, in my judgment, has been denied his right to the kind of trial by jury guaranteed by Art. III, 2, and the Sixth Amendment, as well as to due process of law and freedom from self-incrimination guaranteed by the Fifth Amendment. And of course the principle announced in the *Bailey* case was not limited to rights guaranteed by the Thirteenth Amendment. The Court said in *Bailey*:

“It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.”
[219 U.S., at 239](#) .

Thus the Court held that presumptions, while often valid (and some of which, I think, like the presumption of death based on long unexplained absence, may perhaps be even salutary in effect), must not be allowed to stand where they abridge or deny a specific constitutional guarantee.
[*United States v. Gainly*, 380 U.S. 63 (1965)]

15.2.3.8 Meaning of “extension” and “enlargement” context of the word “includes”

Earlier in this document, we quoted the definition of “includes” from Black’s Law Dictionary. We have underlined and emphasized that portion which we shall address in this section:

*“**Include.** (Lat. Includere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included within general words theretofore used. “Including” within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation. Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d. 227, 228.”*
[Black’s Law Dictionary, Sixth Edition, p. 763]

The Supreme Court has ruled that the use of the word “includes” as a term of enlargement” or “extension” is the exceptional and not usual use:

The determining word is, of course the word 'including.' It may have the sense of addition, [221 U.S. 452, 465] as we have seen, and of 'also;' but, we have also seen, 'may merely specify particularly that which belongs to the genus.' Hiller v. United States, 45 C.C.A. 229, 106 Fed. 73, 74. It is the participle of the word 'include,' which means, according to the definition of the Century Dictionary, (1) 'to confine within something; hold as in an inclosure; inclose; contain.' (2) 'To comprise as a part, or as something incident or pertinent; comprehend; take in; as the greater includes the less; . . . the Roman Empire included many nations.' 'Including,' being a participle, is in the nature of an adjective and is a modifier."

...

"...The court also considered that the word 'including' was used as a word of enlargement, the learned court being of opinion that such was its ordinary sense. With this we cannot concur. It is its exceptional sense, as the dictionaries and cases indicate. We may concede to 'and' the additive power attributed to it. It gives in connection with 'including' a quality to the grant of 110,000 acres which it would not have had,-the quality of selection from the saline lands of the state. And that such quality would not exist unless expressly conferred we do not understand is controverted. Indeed, it cannot be controverted...."
[Montello Salt Co. v. Utah, 221 U.S. 452 (1911)]

A favorite tactic of those who wish to illegally expand the public perception of federal jurisdiction is to zero in on the use of the word “includes” as a word of “enlargement”. They will first cite 26 U.S.C. §7701(c) :

26 U.S.C. Sec. 7701(c) INCLUDES AND INCLUDING.

The terms ‘include’ and ‘including’ when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined."

Then they will try to imply that the above definition allows for:

1. The inclusion of the common meaning or use of the word IN ADDITION to that context in which it is defined in the code. This violates the rules of statutory construction summarized earlier in section 13.9.29, rules 6 and 7.
2. The inclusion of subjects or things which are not specifically pointed out in the code itself. This is a violation of the “Expressio unius est exclusion alterius” rule covered in the previous section.
3. The inclusion of anything the government or the reader wants to include. This is a violation of the Supreme Court ruling in the case of *Marbury v. Madison*, which unequivocally stated that we are a society of law and not of men. The meaning of the law cannot be mandated to be decided by any man, but only by a reader of average intelligence.

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

“The government of the United States is the latter description. The powers of the legislature are defined and limited; and that those limits may not be mistaken, or forgotten, the constitution is written. To what purpose are powers limited, and to what purpose is that limitation committed to writing, if these limits may, at any time, be passed by those intended to be restrained? The distinction between a government with limited and unlimited powers is abolished, if those limits do not confine the persons on whom they are imposed, and if acts prohibited and acts allowed, are of equal obligation. It is a proposition too plain to be contested, that the constitution controls any legislative act repugnant to it; or, that the legislature may alter the constitution by an ordinary act.”

As the above case points out, the government of the United States is one of finite, limited, and delegated powers. The limits imposed by the Constitution, Ninth and Tenth Amendments, upon our public servants are there to protect our rights and freedoms and for no other reason. The purpose of law, in fact, is to define and limit government power. Law is incapable of performing that essential role of protection from government abuse when:

1. A statute compels a presumption (called a “statutory presumption”) which violates or prejudices the Constitutional rights of the litigant.
2. Judge-made-law compels presumptions or uses presumptions as a substitute for REAL, positive law evidence.
3. The law uses terms whose definition is uncertain.
4. The law uses terms that can only be understood subjectively.
5. The law uses terms that can be interpreted to mean whatever the reader or a government bureaucrat wants them to mean.

The Supreme Court related why the above tactics represent malicious abuses of legal process when it created what it calls “the void for vagueness doctrine”:

*“That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are subject to it what conduct on their part will render them liable to its penalties is a well- recognized requirement, consonant alike with ordinary notions of fair play and the settled rules of law; and **a statute which either forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its meaning and differ as to its application violates the first essential of due process of law.** International Harvester Co. v. Kentucky, [234 U.S. 216, 221](#), 34 S.Ct. 853; Collins v. Kentucky, [234 U.S. 634, 638](#), 34 S.Ct. 924*

*[269 U.S. 385, 393] ... **The dividing line between what is lawful and unlawful cannot be left to conjecture. The citizen cannot be held to answer charges based upon penal statutes whose mandates are so uncertain that they will reasonably admit of different constructions.** A criminal statute cannot rest upon an uncertain foundation. The crime, and the elements constituting it, must be so clearly expressed that the ordinary person can intelligently choose, in advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain things, and providing a punishment for their violation, should not admit of such a double meaning that the citizen may act upon the one conception of its requirements and the courts upon another.’*
[Connally v. General Construction Co., 269 U.S. 385 (1926)]

Based on the above, the only reasonable interpretation of any statute or code is to include only that which is explicitly spelled out. There are only three ways to define a term in a law:

1. To define **every** use and application of a term within a **single** section of a code or statute. Such a definition could be relied upon as a universal rule for interpreting the word defined, to the exclusion, even, of the common definition of the word. Remember that according to the Rules of Statutory Construction, the purpose for defining a word in a statute is to exclude all other uses, and even the common use, from being used by the reader. This is the case with the word “includes” within the Internal Revenue Code, which is only defined in one place in the entire Title 26, which is found in 26 U.S.C. §7701(c). For this type of definition, the word “includes” would be used ONLY as a term of “limitation”.
2. To break the definition across multiple sections of code, where each additional section is a regional definition that is limited to a specific range of sections within the code. For this context, the term “includes” is used mainly as a word of “limitation” and it means “is limited to”. For instance, the term “United States” is defined in three places within the Internal Revenue Code, and each definition is different:
 - 2.1. 26 U.S.C. §3121
 - 2.2. 26 U.S.C. §4612
 - 2.3. 26 U.S.C. §7701(a)(9) and (a)(10).
3. To break the definition across multiple sections of code, where each additional section ADDS to the definition. For this context, the term “includes” is used mainly as a word of “enlargement”, and functions essentially as meaning “in addition to”. For instance:
 - 3.1. Code section 1 provides the following definition:

Chapter 1 Definitions
Section 1: Definition of “fruit”

For the purposes of this chapter, the term “fruit” **shall include** apples, oranges and bananas.

3.2. Code section 10 expands the definition of “fruit” as follows. Watch how the “includes” word adds and expands the original definition, and therefore is used as a term of “enlargement” and “extension”:

Chapter 2 Definitions
Section 10 Definition of “fruit”

For the purposes of this Chapter, the term “fruit” **shall include**, in addition to those items identified in section 1, the following: Tangerines and watermelons.

The U.S. Supreme Court elucidated the application of the last rule above in the case of *American Surety Co. of New York v. Marotta*, 287 U.S. 513 (1933):

“In definitive provisions of statutes and other writings, ‘include’ is frequently, if not generally, used as a word of extension or enlargement [meaning “in addition to”] rather than as one of limitation or enumeration. Fraser v. Bentel, 161 Cal. 390, 394, 119 P. 509, Ann.Cas. 1913B, 1062; People ex rel. Estate of Woolworth v. S.T. Comm., 200 App.Div. 287, 289, 192 N.Y.S. 772; Matter of Goetz, 71 App.Div. 272, 275, 75 N.Y.S. 750; Calhoun v. Memphis & P.R. Co., Fed. Cas. No. 2,309; Cooper v. Stinson, 5 Minn. 522 (Gil. 416). Subject to the effect properly to be given to context, section 1 (11 U.S.C.A. 1) prescribes the constructions to be put upon various words and phrases used in the act. Some of the definitive clauses commence with ‘shall include,’ others with ‘shall mean.’ The former is used in eighteen instances and the latter in nine instances, and in two both are used. When the section as a whole is regarded, it is evident that these verbs are not used synonymously or loosely, but with discrimination and a purpose to give to each a meaning not attributable to the other. It is obvious that, in some instances at least, ‘shall include’ is used without implication that any exclusion is intended. Subsections (6) and (7), in each of which both verbs are employed, illustrate the use of ‘shall mean’ to enumerate and restrict and of ‘shall include’ to enlarge and extend. Subsection (17) declares ‘oath’ shall include affirmation, Subsection (19) declares ‘persons’ shall include corporations, officers, partnerships, and women. Men are not mentioned. In these instances the verb is used to expand, not to restrict. It is plain that ‘shall include,’ as used in subsection (9) when taken in connection with other parts of the section, cannot reasonably be read to be the equivalent of ‘shall mean’ or ‘shall include only.’ [287 U.S. 513, 518] There being nothing to indicate any other purpose, Congress must be deemed to have intended that in section 3a(1) ‘creditors’ should be given the meaning usually attributed to it when used in the common-law definition of fraudulent conveyances. See Coder v. Arts, 213 U.S. 223, 242, 29 S.Ct. 436, 16 Ann.Cas. 1008; Lansing Boiler & Engine Works v. Joseph T. Ryerson & Son (C.C.A.) 128 F. 701, 703; Githens v. Shiffler (D.C.) 112 F. 505. Under the common-law rule a creditor having only a contingent claim, such as was that of the petitioner at the time respondent made the transfer in question, is protected against fraudulent conveyance. And petitioner, from the time that it became surety on Mogliani’s bond, was entitled as a creditor under the agreement to invoke that rule. Yeend v. Weeks, 104 Ala. 331, 341, 16 So. 165, 53 Am.St.Rep. 50; Whitehouse v. Bolster, 95 Me. 458, 50 A. 240; Mowry v. Reed, 187 Mass. 174, 177, 72 N.E. 936; Stone v. Myers, 9 Minn. 303 (Gil. 287, 294), 86 Am.Dec. 104; Cook v. Johnson, 12 N.J.Eq. 51, 72 Am.Dec. 381; American Surety Co. v. Hattrem, 138 Or. 358, 364, 3 P.(2d) 1109, 6 P.(2d) 1087; U.S. Fidelity & Guaranty Co. v. Centropolis Bank (C.C.A.) 17 F.(2d) 913, 916, 53 A.L.R. 295; Thomson v. Crane (C.C.) 73 F. 327, 331.” [American Surety Co. of New York v. Marotta, 287 U.S. 513 (1933)]

15.2.3.9 **Three Proofs that demonstrate the proper meaning of the word “includes”**

In this section, we shall use evidence from the Internal Revenue Code and the IRS’ own Internal Revenue Manual to establish the proper use of the word “includes”. We will statistically examine three different aspects about the use of the word “includes” within these sources in order to prove that the only conclusion a reasonable person can reach about the use of the word “includes” and “including” is that it is used as a term of “limitation” in these sources unless accompanied by “in addition to”.

15.2.3.9.1 **PROOF #1: Internal Revenue Code (I.R.C.) uses of the word “includes”**

The Internal Revenue Code defines the words “includes and including” under Title 26, Section 7701(c):

Title 26 – Section 7701(c) Includes and Including.

The terms “include” and “including” when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

Let us accept this definition for now on its face. If we are to accept the definition under 7701(c) then why is the Internal Revenue Code using the phrase ‘but not limited to’ twenty-five (25) times in the 2003 version Internal Revenue Code – while the code already defines it to include other things not listed? Logically, this can mean that “includes” and “including” are to

be limiting terms, because obviously there are (25) instances where the phrase ‘but not limited to’ has been used. Through logical reasoning, this implies that there are instances in the Internal Revenue Code where “includes” and ‘including’ are to be used “expansively”. Here are the following sections that use the phrase ‘including but not limited to’ or “includes but not limited to” in Section order through the Internal Revenue Code:

- 1- Section 61(a) Gross income defined
- 2- Section 127(c)(1) Educational assistance programs
- 3- Section 162(e)(2)(B) Trade or business expenses
- 4- Section 162(j)(2) Trade or business expenses
- 5- Section 175(c)(1) Soil and water conservation expenditures
- 6- Section 190(a)(3) Expenditures to remove architectural and transportation barriers to the handicapped and elderly
- 7- Section 382(m) Limitation on net operating loss carry forwards and certain built-in losses following ownership
- 8- Section 415(j) Limitations on benefits and contribution
- Section 416(f)
- 9- Section 509(d) Definition of support
- 10- Section 513(d)(2) Unrelated trade or business
- 11- Section 513(d)(3)(A) Unrelated trade or business
- 12- Section 613(B)(7) Percentage depletion
- 13- Section 851(B) (2) Definition of regulated investment company
- 14- Section 852(B)(5)(B) Taxation of regulated investment companies and their shareholders
- 15- Section 901(e)(2) Taxes of foreign countries and of possessions of United States
- 16- Section 954(f) Foreign base company income
- 17- Section 955(B)(1) Withdrawal of previously excluded subpart F income from qualified investment
- 18- Section 1253(a)(2) Transfers of franchises, trademarks, trade names
- 19- Section 1504(a)(5) Definitions
- 20- Section 4462(i) Definitions and special rules
- 21- Section 4942(g)(2)(B) (ii)(III) Failure to distribute income
- 22- Section 5002(a)(5)(B) Definitions
- 23- Section 5006(a)(1) Determination of tax
- 24- Section 7624(a) Reimbursement to State and local law enforcement agencies
- 25- Section 9712(c)(2) Establishment and coverage of 1992 UMWA Benefit Plan

The history of the Internal Revenue Code also documents that the phrase “but not limited to” was also used. The term “includes and including” were defined in this version the same way as it is defined in the 1986 version of the Internal Revenue Code. For instance, there were 6 instances of the phrase ‘including but not limited to’ in the Internal Revenue Code (1954 Version):

- 1- Section 61 Gross Income Defined
- 2- Section 175(c)(1) Soil and Water Conservation Expenditures
- 3- Section 346 (a)(2) Partial Liquidation defined
- 4- Section 613 (B)(6) Percentage depletion
- 5- Section 5006 (a)(1) Determination of tax
- 6- Section 5026 Determination and collection of rectification tax

Question for doubters that “includes” is a limiting term in the Internal Revenue Code:

If Congress and the Internal Revenue Service would like us to believe that the words “includes” and “including” are to be understood “expansively”, then why add the phrase “but not limited to” used 25 times in the Internal Revenue Code of 1986 and 6 instances of it in the 54 Code?

15.2.3.9.2 PROOF #2: The I.R.C. definition of “gross income”

This proof is a bit complex and requires a little analysis. Below is section 61 of the Internal Revenue Code:

Section 61(a) Gross income defined – Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items:

- (1) Compensation for services, including fees, commissions fringe benefits, and similar items.
- (2) Gross income derived from business
- (3) Gains derived from dealings in property
- (4) Interest
- (5) Rents
- (6) Royalties
- (7) Dividends
- (8) Alimony and separate maintenance payments
- (9) Annuities
- (10) Income from life insurance and endowment contracts
- (11) Pensions
- (12) Income from discharge of indebtedness
- (13) Distributive share
- (14) Income in respect of a decedent and
- (15) Income from an interest in an estate

Based on this Section 61(a) definition, we are to understand that “gross income” is to mean the 15 elements above and ANYTHING that is ALSO NOT listed in that category. Taking that statement into consideration, we now are confronted with 37 sections of the Internal Revenue Code Sections which use the phrase:

“gross income does not include”

at least once within their respective sections, and then lists various elements. The above phrase proves a contradiction, within the I.R.C. because there appears to be some sort of ‘definition deadlock’ where ‘gross income’ means nothing at all! Below is the list of specific sections which use the above phrase so you can prove the contradiction yourself.

Section 101(a)
Section 101(h)(1)
Section 102(a)
Section 103(a)
Section 104(a)
Section 105(c)
Section 106(a)
Section 107
Section 108(a)(1)
Section 108(f)(1)
Section 109
Section 110(a)
Section 111(a)
Section 112(a)
Section 112(B)
Section 112(d)(1)
Section 112(d)(2)
Section 114(a)
Section 115
Section 117(a)
Section 117(d)(1)
Section 118(a)
Section 120(a)
Section 121(a)
Section 122(a)
Section 123(a)
Section 126(a)
Section 127(a)
Section 127(c)(1)

1 Section 129(a)
2 Section 131(a)
3 Section 132(a)
4 Section 132(j)(4)
5 Section 134(a)
6 Section 136(a)
7 Section 138(a)
8 Section 139(a)

9 The IRS is fond of lying to us by saying that ‘includes’ and ‘including’ are to be used EXPANSIVELY. We accept that
10 definition and apply it to Section 61(a) ‘gross income’ and also apply it to the above 37 sections. Next, we take the above 37
11 sections and apply the same ‘includes’ and ‘including’ rule. For instance, when one section states ‘gross income does NOT
12 include A B C D and E’ – then we can claim that gross income does NOT INCLUDE anything, because we are told to use
13 the word EXPANSIVELY.

14 If our critics DISMISS this proof, then LOGICALLY this would mean that the they admit that the word ‘includes’ and
15 ‘including’ are used in a limiting rather expansive way, in the above 37 sections. As a result, this would also prove that the
16 phrase ‘includes’ and ‘including’ CAN ALSO be used in a limiting way, DESPITE Section 7701(c). In turn, this would
17 introduce the ‘void for vagueness’ doctrine.

18 In conclusion, either way you look at it “includes and including” are words in such a way that they compel men of common
19 intelligence must necessarily have to guess at its meaning, which the Supreme Court said no law can do.

20 Following the illogic of our detractors leads to the conclusion that the Internal Revenue Code is filled with such contradictions
21 with ‘includes’ and ‘does not include’. For instance, Section 1273 uses the word ‘includes’ and ‘include’ in a very interesting
22 manner:

23 *Section 1273(B)(5) – Property. In applying this subsection, the term ‘property’ includes services and the right to*
24 *use property, but such term does not include money.*

25 If one states that ‘include’ and ‘includes’ is used EXPANSIVELY in this Section, then the word ‘property’ as used in that
26 Section means nothing! If one states that ‘include’ and ‘includes’ is used in a LIMITING way, then this proves that ‘include’
27 and all of its derivatives as used in the Code are void for vagueness.

28 Here is another interesting way the word ‘include’ is used, as found in Section 1301(B)(2), in which the same LOGIC can be
29 used:

30 *Section 1301(B)(2) – Individual. The term ‘individual’ shall not include any estate or trust.*

31 Here is another Section that uses the word ‘include’ in a very interesting way in Section 3405(e)(11):

32 *Section 3405(e)(11) – Withholding includes deduction. The term ‘withholding’ ‘withhold’ and ‘withheld’ include*
33 *‘deducting’ ‘deduct’ and ‘deducted’*

34 An important question that might be asked is – What if Congress wished to use the word ‘include’ or any of its derivatives in
35 a limiting way? What would it need to do?

36 Answer: They would need to add the word ‘only’ before or after the word ‘include’ as they have done so with the Sections
37 below.

38 In Section 132(k):

39 *“Customers not to include employees – for the purposes of this section (other than subsection ©(2)), the term*
40 *‘customers’ shall **only include** customers who are not employees.”*

41 In Section 164(B)(2) and Section 164(B)(3):

1 “(2) State or Local taxes – A State or local taxes **includes only** a tax imposed by a State, a possession of the
2 United States, or a political subdivision of any of the foregoing, or by the District of Columbia.

3 (3) Foreign taxes. A foreign tax **includes only** a tax imposed by the authority of a foreign country.”

4 In Section 7701(a)(9):

5 “United States. The term ‘United States’ when used in a geographical sense **includes only** the States and the
6 District of Columbia.”

7 CONCLUSION OF THIS PROOF: The word “includes” and all of its derivatives is either used as a word of limitation or is
8 void for vagueness.

9 **15.2.3.9.3 PROOF #3: IRS uses of the word in their own Internal Revenue Manual (I.R.M.)**

10 Believe it or not, the Internal Revenue Service itself uses the words “includes” and ‘including’ in a limiting way. Ironically,
11 the Internal Revenue Service’s own, Internal Revenue Manual (I.R.M.) can prove this! The Manual as of April 15, 2004 uses
12 the phrases”

13 “includes but is not limited to” or

14 “including but not limited to”

15 (426) times. Furthermore, the IRM at time when it deems necessary, uses the phrase “includes” or “including” WITHOUT
16 using the phrase “but not limited to”. Obviously, the Manual recognizes this distinction. The deception is revealing. Below
17 is the list of IRM sections which contain the above two phrases:

18 1.1.10.1 - Equal Employment Opportunity and Diversity
19 1.1.12.2.1 - Office of Security Standards and Evaluation
20 1.1.16.6.1 - Program Management
21 1.2.1.5.19 - Collection Activity
22 1.2.4.7 - Additional Information
23 1.4.1.7 Employee Development and Training
24 1.4.16.5.4 - Workload Reviews
25 1.4.20.3 – Extracts
26 1.4.50.2 - Role of the Collection Field function (CFf) Manager
27 1.4.50.3 Protecting Taxpayer Rights
28 1.4.50.5.4 - Other Managerial Responsibilities
29 1.4.50.5.5 – Administrative
30 1.4.50.5.7 - Employee Development and Training
31 1.4.50.5.12 - Interaction With Employees on Flexiplace
32 1.5.2.7 - Reason for Prohibitions on the Use of ROTERS
33 1.5.2.9 - Records of Tax Enforcement Results (ROTERS)
34 1.5.2.12 Exercise of Judgment in Pursuing Enforcement of the Tax Laws
35 1.5.3.3 - Certification and Waiver Requirements
36 1.5.4.4 - Tax Enforcement Results
37 1.5.4.5 - Examples of Section 1204 Employees in Appeals
38 1.5.5.3 (10-01-2000) - Use of ROTERS in Evaluations
39 1.5.5.4 (10-01-2000) - Other Measures and Statistics
40 1.5.6.2 - Definition and Examples of Section 1204 Employees in LMSB
41 1.5.6.3 - What Are Tax Enforcement Results?
42 1.5.6.4 (10-01-2000) - What are NOT Tax Enforcement Results?
43 1.5.6.5 - What are Records of Tax Enforcement Results (ROTERS)
44 1.5.6.6 - What are Quantity and Quality Measures?
45 1.5.7.7 - Section 1204 Employees
46 1.5.7.9 - Tax Enforcement Results (TERS)
47 1.5.7.10 - Records of Tax Enforcement Results (ROTERS)

1 1.5.7.12 - Quality Measures
2 1.5.8.3 - Self-Certification
3 1.5.9.2 (10-01-2000) Examples of Section 1204 Employees in TE/GE
4 1.5.9.3 - What Are Tax Enforcement Results
5 1.5.9.5 - What Are Records of Tax Enforcement Results (ROTERS)
6 1.5.10.3 - What Are Tax Enforcement Results?
7 1.5.10.4 - What are Records of Tax Enforcement Results?
8 1.5.10.8 - What are Quantity and Quality Measures?
9 1.11.1.4.2 (07-01-2003) - IMD Coordinator Responsibilities
10 1.11.1.5 (07-01-2003) - Routing and Clearing IMDs
11 1.15.7.4 (01-01-2003) Subject Files
12 1.16.8.3.4 (07-01-2003) Significant Incidents
13 1.16.10.3 (07-01-2003) – Planning
14 1.16.13.3.4.1 (07-01-2003) – Disposition
15 1.16.14.10 (07-01-2003) - Automatic Detection Equipment
16 1.17.6.7.2 (11-01-2003) - Work Planning and Control (WP&C)
17 1.22.6.1.2 (05-28-2002) – Responsibility
18 1.22.7.5.1 (05-28-2002) - Shipment Valuation
19 1.23.2.1.3 (02-01-2003) – Definitions
20 1.23.2.2 (02-01-2003) - General Investigative Requirements
21 1.23.3.1.3 (01-02-2000) – Definitions
22 1.54.1.3.1 (09-30-2003) - Elevation to Inform Managers or Executives
23 1.54.1.3.2 (09-30-2003) - Elevation to Obtain a Decision
24 1.54.1.6.6 (09-30-2003) - Commissioner and Deputy Commissioner, TE/GE
25 3.0.257.3.1 (10-01-2002) - Centralized File
26 3.0.273.3.5 (01-01-2003) - Form 9345, Editorial Change Request
27 3.0.275.5.5.3 (12-01-2002) - Deposit Error Rate Summary Reports
28 3.8.45.6.40 (02-01-2004) - Processing Items From NCS, EFAST Processing Center OSPC only
29 3.13.5.12 (01-01-2004) - Oral Statement, Change of Address
30 3.13.5.14.1 (01-01-2004) - Updating Address Records
31 3.17.63.19.1 (10-01-2003) - After Hours Assessments
32 3.21.260.10 (10-01-2002) - Unacceptable Documentation
33 3.30.28.5.2.1 (03-01-2003) - BMF Entity SS-4 Review
34 3.30.28.5.2.2 (03-01-2003) - BMF Returns Received Without EIN's
35 3.30.28.5.3.2 (03-01-2003) - FTD Penalty Adjustments
36 3.30.28.5.3.3 (03-01-2003) - FTD Review for Accounting
37 3.31.125.3 (01-01-2004) - Types of Forms Used to Submit IRM/Program Changes
38 4.1.4.23 (05-19-1999) – Nonfilers
39 4.1.7.4 (05-19-1999) - Control and Management of Tax Return and Return Information
40 4.2.2.4 (10-01-2003) - Identification of Bad Payer Data
41 4.2.3.3.1.1 (10-01-2003) - Examples of Area Counsel Assistance
42 4.2.4.2 (10-01-2003) - Responsibilities of Examiners
43 4.3.1.1 (05-18-1999) – Overview
44 4.3.2.6 (05-18-1999) - Compliance/Compliance Services Exam Operation
45 4.4.24.7.1 (02-08-1999) - Manager's Responsibility
46 4.4.27.7.1.4 (02-08-1999) – Missing Document
47 4.4.35.9 (02-08-1999) - Resolving Unpostables without Source Docs.
48 4.5.2.1.3.1 (06-01-2003) - POA/TIA
49 4.6.1.1.2 (06-20-2002) – Outreach
50 4.6.1.1.6 (06-20-2002) - Third Party Contacts
51 4.7.4.4.1 (10-01-2003) - Role and Responsibilities of Support Manager, Planning and Special Programs Section
52 4.7.4.4.2 (10-01-2003) - Role and Responsibilities of the Project/Program Manager
53 4.7.5.7.1 (10-01-2003) - Role and Responsibilities of the Technical Employee
54 4.7.6.2.1 (10-01-2003) - Overage Report (IVL)/Inventory Listing
55 4.7.6.2.2 (10-01-2003) - Status Report

1 4.7.6.2.8 (07-31-2000) - Closed Case Report
2 4.7.6.2.9 (07-31-2000) - Tracking Code Report
3 4.7.6.2.10 (10-01-2003) - Suspense Report
4 4.7.6.3 (10-01-2003) - Time Analysis
5 4.7.6.3.2 (10-01-2003) - Case Time Analysis Report
6 4.7.6.3.5 (07-31-2000) - Inactive Case Report
7 4.7.6.5.1 (10-01-2003) - Activity Code Count Report
8 4.7.7.4 (10-01-2003) - Role and Responsibilities of Technical Services Manager Staff/Section
9 4.7.7.4.1 (10-01-2003) - Role and Responsibilities of Reviewer
10 4.7.7.4.2 (10-01-2003) - Role and Responsibilities of Secretary/Clerk
11 4.7.8.4 (10-01-2003) - Role and Responsibilities of Case Processing Support Manager and Managers
12 4.7.8.4.1 (10-01-2003) - Role and Responsibilities of Case Processing Support Users
13 4.7.9.4 (10-01-2003) - Role and Responsibilities of Chief Users
14 4.7.9.4.1 (10-01-2003) - Role and Responsibilities of Secretary and Clerical Staff
15 4.7.10.4 (10-01-2003) - Role and Responsibilities of the ERCS Functional Coordinator
16 4.7.11.3 (10-01-2003) - Role and Responsibilities of the System Administrator
17 4.8.5.4.1 (10-01-2003) - Completion of TEFRA Procedures by Examiners
18 4.10.1.6.12.1 (05-14-1999) - Third Party Contacts – Definition
19 4.10.2.7.1 (05-14-1999) - Determining the Proper Person to Contact
20 4.10.3.3.5 (03-01-2003) - Inspection of a Taxpayer’s Residence
21 4.10.3.16.6 (03-01-2003) – Work papers
22 4.10.4.6.3.4 (05-14-1999) - Gross Receipts Defined
23 4.10.8.15.1 (05-14-1999) - Determination of Taxpayer Compliance
24 4.10.9.2.5 (05-14-1999) - Supporting Work papers
25 4.10.9.3.1 (05-14-1999) - Activity Records
26 4.12.2.3.1 (04-30-1999) - Field Territory Managers Guidelines for Cases Involving IRC
27 4.12.2.4.1 (04-30-1999) – General
28 4.16.1.2 (01-01-2003) – Introduction
29 4.19.1.6.3 (10-01-2001) - incorrect Arguments
30 4.19.1.6.13.2 (10-01-2001) - Auditing Standards-Non-filer Returns
31 4.19.1.7.3.7 (10-01-2001) - Clerical Review
32 4.19.1.8 (10-01-2002) - Telephone Contacts
33 4.19.4.2 (03-01-2003) - CAWR Case Screening
34 4.20.2.2 (05-25-2000) - General Collectability Considerations
35 4.20.3.2 (05-25-2000) - Tiered Interview Approach
36 4.23.3.5 (03-01-2003) - Employment Tax Leads
37 4.23.3.10.6 (03-01-2003) - Third Party Authorization/Power of Attorney
38 4.23.5.2.2.2 (02-01-2003) - Consistency Requirement-Substantive Consistency
39 4.23.7.11 (03-01-2003) - Form 8027 Requirements
40 4.23.11.5.1 (02-01-2003) - Payments Of \$100,000 Or More
41 4.24.2.9 (02-01-2003) - Follow-up Actions After Approval
42 4.24.2.10 (02-01-2003) - Examinations Resulting from Compliance Reviews
43 4.24.6.4.3.5 (02-01-2003) - Foreign Insurance Tax
44 4.26.9.2.2.1 (01-01-2003) - Reporting Requirements
45 4.26.9.2.6.5 (01-01-2003) - Review of Record keeping
46 4.26.9.2.8.1 (01-01-2003) – Evidence
47 4.26.12.9 (01-01-2003) - Other Retail Overview
48 4.26.12.10 (01-01-2003) - Retail Vehicles Overview
49 4.26.13.3.1 (01-01-2003) - Identification of Potentially Structured Transactions in a Form 8300 Compliance
50 Review
51 4.30.1.3 (01-09-2002) - Screening of PFA Applications
52 4.30.3.2 (02-01-2002) - A Role of the Tax Attaché
53 4.31.1.12.8.10 (01-01-1999) - When Designation, Resignation, or Revocation Becomes Effective
54 4.31.1.12.10.4 (01-01-1999) – TEFRA
55 4.31.2.2 (01-01-1999) – General

1 4.37.1.1.2 (07-31-2002) – Background
2 4.37.1.2.3.4 (07-31-2002) - Team Managers
3 4.40.2.1.1 (03-01-2002) - Director, Pre-Filing and Technical Guidance
4 4.45.7.2 (01-01-2002) - Overview/Planning the Examination
5 4.60.1.2.1 (01-01-2002) - Exchangeable Information
6 4.60.4.6 (01-01-2002) - Regional Program Analyst (International) Duties
7 4.60.4.7 (01-01-2002) - DPM Duties
8 4.61.10.4 (01-01-2002) - Substantiation Requirements
9 4.62.1.8.5.8 (06-01-2002) - Separate Maintenance Allowance (SMA)
10 4.71.1.2 (10-31-2002) - Examination Jurisdiction
11 4.71.1.7 (10-31-2002) - Power of Attorney
12 4.71.1.8.1 (10-31-2002) - Third Party Contact Defined
13 4.71.1.16 (10-31-2002) - Failure to Maintain Proper Records
14 4.71.3.2 (07-01-2003) - Addressing Issues that Effect Plan Qualification
15 4.71.3.4.2.1 (07-01-2003) - Extent of Retroactive Enforcement
16 4.71.4.4.1 (10-31-2002) - IDRS Research
17 4.71.14.1 (07-01-2003) - Overview of EP Mandatory Review
18 4.71.14.4 (07-01-2003) - Cases Subject to Review
19 4.71.14.4.1 (07-01-2003) – Definitions
20 4.72.7.5.1.1 (06-14-2002) - "Traditional" IRC 415©(3) Compensation
21 4.72.11.3.1.2 (06-14-2002) - Examination Step
22 4.72.11.4.3.1.1 (06-14-2002) - Correction Involving Use of Money or Property
23 4.72.11.4.3.1.2 (06-14-2002) - Correction Involving Use of Money or Property by a Plan
24 4.72.11.4.3.1.3 (06-14-2002) - Correction of Sales of Property by a Plan
25 4.72.11.4.3.1.5 (06-14-2002) - Correction of Sale of Property to a Plan
26 4.75.11.4.3.2 (08-01-2003) - Inadequate Records
27 4.75.11.5.2.1 (08-01-2003) - Form 5464 Case Chronology Record
28 4.75.11.6 (08-01-2003) - Examination Techniques
29 4.75.16.10 (05-13-2003) - Processing Suspense Cases
30 4.75.16.12.4 (05-13-2003) - Returns, Forms, and Other Documents Enclosed in the Case File
31 4.75.17.6.2 (03-01-2003) - Suspense Procedures
32 4.75.28.3 (03-01-2003) - Processing Discrepancy Adjustments
33 4.76.8.3 (07-01-2003) - Private Schools Racial Nondiscrimination Policy
34 4.76.8.5 (07-01-2003) - Private Schools Legal Decisions
35 4.76.20.13.9 (04-01-2003) - Initial Document Requests
36 4.76.20.15.6 (04-01-2003) - Initial Document Requests
37 4.76.50.3.1 (01-01-2004) - Facts to be Determined
38 4.76.50.8.3 (01-01-2004) - UBI Exception Under IRC 513(a) and Reg. 1.513-1(e)(1)
39 4.81.1.5 (01-01-2003) - Case Selection
40 4.81.1.10.1 (01-01-2003) - Case Upgrade
41 4.81.1.32.1 (01-01-2003) - Agent Responsibility
42 4.87.1.4.7 (01-01-2003) - Compliance Checks
43 4.88.1.10.3 (01-01-2003) - Power of Attorney (POA)
44 4.88.1.12.1 (01-01-2003) - Submission Processing Center
45 4.90.4.4 (09-30-2002) - Case Processing Procedures
46 4.90.5.6 (09-30-2002) - Sources of Casework
47 4.90.5.6.2 (09-30-2002) - Form 941 Database (RICS)
48 4.90.6.2 (09-30-2002) – Introduction
49 4.90.12.7 (09-30-2002) - Procedures for Processing Suspense Cases
50 4.90.13.15.1 (11-30-2003) - Assistance from the OPR Technical/Quality Review Staff (TQR)
51 5.1.2.1.3 (01-22-2001) - Payment Documents
52 5.1.10.7 (04-01-2003) - Timely Follow-ups
53 5.1.11.6.1 (05-27-1999) - Preparing and Processing Referrals
54 5.1.17.2 (12-30-2002) - Third-Party Contacts
55 5.4.2.2 (05-31-2000) - Types of Area Office Adjustments

1 5.4.2.21 (05-31-2000) - Management Responsibilities for the Personal Liability for Excise Tax Program
2 5.6.1.2 (07-15-1998) - Types of Acceptable Securities
3 5.8.11.2.1 (11-30-2001) - Economic Hardship
4 5.10.1.3.2 (01-01-2003) - Alternative Methods of Collection
5 5.10.1.3.3 (01-01-2003) - Equity Determination
6 5.10.1.3.3.1 (01-01-2003) - Equity Determination - Expenses of Sale
7 5.10.3.20 (01-01-2003) - Transfer of Custody to PALS
8 5.10.5.1 (01-01-2003) – General
9 5.11.7.1.3 (07-26-2002) - SITLP Coordinator
10 5.12.3.11 (06-12-2001) - Data for Defense of Suits
11 5.14.1.4.3 (07-01-2002) Increases, Decreases, Varied Payment Amounts; Completing and Processing Installment
12 Agreements
13 5.14.2.1 (03-30-2002) - Collection Statute Expiration Date (CSED): Law, Policy and Procedures: Group Managers
14 Approve F900 Waivers
15 5.17.7.1.1 (09-20-2000) - Persons Subject to Trust Fund Recovery Penalty
16 5.17.10.4.2 (10-31-2000) - Appointing a Chapter 11 Trustee
17 5.17.12.4 (09-20-2000) - Work Plan
18 5.19.1.4 (12-31-2003) - Analyze Taxpayer's Ability to Pay
19 5.19.1.4.3.5 (12-31-2003) - Other Expenses
20 5.19.1.8.1 (12-15-2002) - Consequences of Non-Compliance
21 5.19.2.5 (03-01-2004) - Return Delinquency Research
22 5.19.5.5.8 (06-28-2001) - Notification of Third Party Contact
23 5.19.6.3 (08-30-2001) - ACS Support Research
24 5.19.8.5 (10-01-2002) - Collection Appeal Rights Research
25 5.19.9.2.1 (11-01-2003) - SITLP Coordinator
26 5.19.9.5.2 (11-01-2003) - How AKPFD Works
27 6.335.4.8.3 (10-30-2001) - Involuntary Cessation
28 6.410.1.1.11 (10-01-2001) - Reasonable Accommodation
29 6.410.1.3.4 (10-01-2001) - Course Development Project Agreements
30 6.500.1.11.12.4 (07-01-2003) - Back Pay Computations
31 6.711.1.11 (07-01-2002) - Job Actions Reporting Procedures
32 6.771.1.4 (07-01-2002) – Definitions
33 6.771.1.7 (07-01-2002) - Grievance Coverage
34 6.771.1.18 (07-01-2002) - Grievance Files
35 6.771.1.18.1 (07-01-2002) - Contents of the Grievance File
36 7.11.1.6.1 (09-01-2002) - Extent of Analysis
37 7.25.3.18.1 (02-23-1999) - Political Activities
38 7.25.4.2.1 (02-09-1999) - Published Precedents
39 7.25.7.1 (02-23-1999) – Overview
40 7.25.9.8.1 (02-09-1999) - Taxable Benefits
41 7.27.5.8.6 (02-23-1999) - Convention and Trade Show Activity
42 7.27.5.8.7 (02-23-1999) - Public Entertainment Activities
43 7.27.7.6 (04-30-1998) - Direct Use
44 7.27.15.4.1.1 (04-26-1999) - Sale or Exchange
45 7.27.15.7.2 (04-26-1999) – Correction
46 7.27.16.4.4.2 (04-01-1999) - Valuation of Real Property Interests
47 7.27.16.6.8.1 (04-01-1999) - Suitability Test
48 7.27.19.4.1 (02-22-1999) - Influencing the Outcome of a Specific Election
49 7.27.19.5.1 (02-22-1999) - IRC 4945(d)(3) Grants Defined
50 7.27.19.5.7.3 (02-22-1999) - Selection Criteria
51 8.1.1.2 (02-01-2003) - Appeals' Functional Authority and Jurisdiction
52 8.1.1.3.3 (02-01-2003) - Testimony by Appeals Officers or Settlement Officers in IRS Tax Case
53 8.1.1.6.2 (02-01-2003) - What are not third party contacts?
54 8.2.1.7.7 (11-30-2001) - Remittance Processing
55 8.4.1.2.4 (06-01-2002) - Preparation of Settlement Documents

1 8.7.2.3.1 (05-27-2004) - Revenue Officer/ACS Procedures under Collection Due Process Appeals
2 8.20.8.1 (01-31-2002) - Appeals Office Files
3 9.1.3.4.16 (08-11-2003) - Section 1960 Prohibition of Unlicensed Money Transmitting Businesses
4 9.2.1.13 (03-31-2004) - Instructor Assignments
5 9.4.2.5.5.2 (12-20-2001) - Responsibility of Special Agents When Dealing With a Confidential
6 Informant/Cooperating Witness/Cooperating Defendant
7 9.4.2.5.6.1 (12-20-2001) - General Information
8 9.4.2.5.10.4 (12-20-2001) - Required Justice Reports When Using Title V Witnesses In Investigations
9 9.4.4.2.18 (12-16-1998) - Federal Aviation Administration (FAA)
10 9.4.10.4.2 (03-26-2002) - Factors To Consider
11 9.4.11.7.4 (12-20-2001) - Services Provided by a Tax Fraud Investigative Assistant
12 9.4.11.8.4 (12-20-2001) - Services Provided by a Compliance Support Assistant
13 9.5.5.1.4 (07-29-2002) - 18 USC §1960 Prohibition of Illegal Money Transmitting Business
14 9.5.5.1.8 (07-29-2002) - Title 31 Definitions (31 C.F.R. §103.11)
15 9.5.5.1.9.3 (07-29-2002) - Currency Transaction Report by Casinos (Form 8362)
16 9.5.5.1.18 (07-29-2002) - Definitions of Terms Used in Section 6050I (Defined by the IRS Regulations)
17 9.5.6.1.1 (07-29-1998) - Definition of Organized Crime
18 9.7.6.10.3 (06-11-2002) - Post and Walk
19 9.7.6.10.5 (06-11-2002) - Initial Services upon Transfer of Real Property to the Seized Property Contractor
20 9.7.6.12 (06-11-2002) – Maintenance
21 9.7.7.4.5 (11-21-2001) - Criteria For Mitigation
22 9.7.8.18.2 (12-03-2002) - Limitations on the Mandatory Spending Authority
23 9.8.1.7.1.2 (01-29-2002) – Responsibilities
24 9.10.1.3 (09-16-2003) – DEFINITIONS
25 9.11.3.2.2 (09-20-1998) - Investigative Accessories and Supplies
26 9.11.4.8.3 (10-30-2001) - Involuntary Cessation
27 11.2.1.1.1 (05-15-2002) - Privacy Legislation and Guidance
28 11.3.2.4.3 (02-28-2003) – Corporations
29 11.3.2.4.11 (12-31-2001) - Deceased Individuals
30 11.3.9.7 (12-31-2001) - Letters or Documents Issued by the Service
31 11.3.10.2 (12-31-2001) - Explanation of Terms
32 11.3.10.3 (12-31-2001) - Documents That May Be Inspected
33 11.3.14.9 (12-31-2001) - Privacy Act Orientation and Training
34 11.3.15.3 (04-30-2003) - Explanation of Terms
35 11.3.23.11 (12-31-2001) - Information Available to GAO in Connection with Tax Reviews
36 11.3.23.12 (12-31-2001) - Information Available to GAO in Connection with Nontax Reviews
37 11.3.28.3 (03-31-2003) - Disclosure of Returns and Return Information Pursuant to IRC 6103(i)(1), IRC 6103(i)(2)
38 and IRC 6103(i)(5)
39 11.3.32.6.1 (05-31-2003) - Content of Implementing Agreements
40 11.3.35.3 (08-01-2003) – Definitions
41 11.3.35.6 (08-01-2003) - Procedures in IRS Matter Cases
42 11.3.35.8 (08-01-2003) - Responsibilities of Service Personnel
43 11.3.35.10 (08-01-2003) - Recommending and Preparing Testimony and Production Authorizations
44 11.3.36.7.1 (05-06-2003) - Content of Safeguard Activity Report
45 11.3.36.9.2 (05-06-2003) - Need and Use Reviews
46 11.3.38.6 (05-14-2003) - Referral of Unauthorized Disclosure and/or Inspection
47 11.3.38.6.1 (05-12-2003) - Report of Inadvertent Improper Disclosures
48 11.55.1.3.1 (04-01-2004) - Page Steward
49 13.1.7.3.8 (10-01-2001) - Contacts Meeting Criteria
50 13.1.7.4.3 (08-21-2000) - Exceptions to Transfers
51 13.1.7.5.2.2 (10-01-2001) - Hardship Validation (Step 2)
52 13.1.7.10.3.16 (10-01-2001) - Lost/Stolen Refund Checks
53 20.1.1.3.1.2.3 (08-20-1998) – Forgetfulness
54 20.1.1.3.1.2.4 (08-20-1998) - Death, Serious Illness, or Unavoidable Absence
55 20.1.1.3.1.2.5 (08-20-1998) - Unable to Obtain Records

20.1.1.3.2.3 (08-20-1998) - Undue Hardship
20.1.1.3.2.4 (08-20-1998) – Advice
20.1.4.12.1 (07-15-1998) - Manual Adjustments
20.1.6.4.11 (07-08-1999) - Coordination with other Penalties
20.1.6.6.3.3 (07-08-1999) - Evidence Supporting the Government's Burden of Proof
20.1.7.9.1 (08-20-1998) - Reasonable Cause
21.1.1.6 (10-01-2003) - Customer Service Representative (CSR) Duties
21.2.2.4.4.5 (10-01-2000) - TRDB Summary Screens
21.2.5.3 (10-01-2002) - Miscellaneous Forms Research
21.3.5.3 (10-01-2003) - Referral Research
21.3.7.11 (10-01-2003) - Specific Use Authorizations
21.3.7.12 (10-01-2003) - Civil Penalty Authorizations
21.6.2.4.2.1 (10-01-2003) - Telephone Inquiries (Toll Free)
21.10.1.3 (10-01-2003) - Quality Review Research Tools and Procedures
22.21.1.2.5.3 (09-01-2003) - Area (Local) Coordination
22.21.1.3.4.21 (09-01-2003) - Form 8027 Requirements
22.22.16.1 (01-01-2004) - SB/SE Website
22.30.1.2.1.7 (10-01-2003) - Single Entry Time Reporting (SETR)
22.30.1.2.8.2.1 (10-01-2003) - Convention Request Form Instructions
22.30.1.2.15.1.1.2 (10-01-2003) - Number of Sites
22.30.1.2.15.1.4 (10-01-2003) – Outreach
22.30.1.2.15.1.4.1 (10-01-2003) - Taxpayer Contacts
22.30.1.2.15.4.6 (10-01-2003) - Program Activity (Items 07 - 22)
22.30.1.2.15.4.9 (10-01-2003) - Number of Sites/Sessions
22.30.1.4.5 (10-01-2003) - Planning, Recruitment and Retention of Volunteers
22.30.1.5.9 (10-01-2003) - Administrative Requirements
22.30.1.6 (10-01-2003) - Outreach Program Overview
22.30.1.10.13 (10-01-2003) - Free Tax Preparation Site Information
22.30.1.12.3.1 (10-01-2003) - Tax Education Seminars
25.1.3.2 (01-01-2003) - Preparation of Form 2797
25.1.7.4 (01-01-2003) - Development of Fraud
25.1.8.4 (01-01-2003) - Fraudulent Offers In Compromise
25.5.2.4.1.2 (04-30-1999) - Corporate Records
25.5.2.4.1.3 (04-30-1999) - Individual Records
25.5.2.4.1.4 (04-30-1999) - Third Party Records
25.5.2.4.1.5 (04-30-1999) - Other Records
25.6.1.4.5 (10-01-2001) - Necessity Of Managerial Review
25.6.18.2.2 (10-01-2002) - CSED Research for Installment Agreement Extensions
25.6.18.3.2 (10-01-2002) - Conditions Which Suspend the CSED
25.8.1.2 (01-01-2004) – Revisions
25.8.1.3 (01-01-2004) - Approval Authority for Reorganization
25.15.3.4.1.2 (09-01-2003) – Item
25.15.3.8.3.1 (09-01-2003) - Divorced or Separated
25.15.3.8.3.3 (09-01-2003) - Economic Hardship
25.15.3.8.4.1 (09-01-2003) - Tier II Factors Weighing in Favor of Relief
25.15.3.8.4.2 (09-01-2003) - Tier II Factors Weighing Against Relief
25.15.7.10.12.6 (09-01-2003) - Tax Equity Fiscal Responsibility Act (TEFRA)
25.15.7.10.14 (09-01-2003) - Exceptions to Innocent Spouse Provisions
25.16.5.13 (06-01-2003) - Compliance Field Operations - Collection Procedures
25.17.2.9 (07-01-2002) - The Effect of Bankruptcy on Collection
25.17.3.4 (07-01-2002) - Automatic Stay
25.17.3.11 (07-01-2002) - Courtesy Investigations - Insolvency-Initiated
25.17.6.8 (07-01-2002) - Unassessed Claims
30.3.1.2.1.2 (06-18-1996) - Deputy Chief Counsel
30.3.1.2.3.3 (09-29-1997) - Assistant Chief Counsel (Disclosure Litigation)

30.4.2.9.5.1 (03-29-1995) - Responsibility for Establishing and Maintaining EPFs
30.4.5.6.3 (06-18-1996) – Testing
30.4.7.3.3 (01-16-1998) - Committee Operations and Functions
30.4.8.3.14 (03-2194) - Actions Included
30.4.8.7.1 (04-15-1999) - Matters to be Referred to the Deputy Chief Counsel for Referral to the Treasury
Inspector General for Tax Administration
30.4.8.7.2 (04-15-1999) - Matters to be Referred to the Deputy Chief Counsel for Consideration
30.4.8.7.4 (04-15-1999) - Matters Which May Be Handled Under Local Procedures
31.1.1.1 (04-18-1997) - Authority of Chief Counsel's Office
31.3.2.1 (12-11-1989) - Exceptions Generally
31.4.4.13 (12-09-1997) - Gasoline Excise Tax
31.8.3.2 (06-29-1994) – Seizures
34.6.1.3 (06-11-1999) - General Litigation Division Prereview
34.12.3.7.1 (06-22-1999) - Requests Referred Directly to the United States Attorney
35.4.16.13 (07-14-1992) - Attorney Fees: Processing Issues Under the Equal Access to Justice Act (Pub. L. No. 96-481)
35.8.12.7.1 (12-13-1999) - Field Responsibilities with Respect to Obtaining and Disseminating Chief Counsel Advice
35.13.2.1 (01-24-1996) - Responsibilities and Functions (Department of Justice, National Office, Field Offices)
35.13.10.3 (07-11-1991) - Assessment in Appealed Cases
42.2.2.1 (06-15-1988) - Formal Document Request
42.10.9.1 (11-15-1996) - Coordination with Ongoing Litigation
42.10.10.1 (11-15-1996) - Application of APA Methodology to Prior Years

It is obvious that the Internal Revenue Manual (I.R.M.) recognizes the difference between:

1. “includes” and “include but not limited to”
2. “including” and “including but not limited to”

15.2.3.10 Techniques for Malicious Abuse of the rules of Statutory Construction by Misbehaving Public Servants

The most famous type of abuse of the rules of statutory construction occurs in the context of terms used within the Internal Revenue Code that are used to define and limit the jurisdiction of the Internal Revenue Code. The only purpose for such abuse is to extend federal jurisdiction beyond the clear limits imposed by the code itself in order to enlarge federal revenues.

*"The love of money is the root of all evil."
[1 Tim. 6:10]*

The definitions within the Internal Revenue Code which are most frequently abused in this way are the following, all of which incorporate the word “includes” into their definitions:

1. “employee”: 26 U.S.C. §3401(c)
2. “gross income”: 26 U.S.C. §872
3. “person”: 26 U.S.C. §7701(a)(1), 26 U.S.C. §7343, 26 U.S.C. §6671(b)
4. “State”: 26 U.S.C. §7701(a)(10)
5. “trade or business”: 26 U.S.C. §7701(a)(26)
6. “United States”: 26 U.S.C. §7701(a)(9)

Tyrants in government will frequently point to the above words, when used by an American, and point out that the definitions of the terms use the word “includes”. They will then cite the definition of “includes” found in 26 U.S.C. §7701(c) and try to “enlarge” or expand the definition using some arbitrary criteria that financially benefits them, and in clear violation of the uses for that context of the word described in the previous section. They will attempt to imply that I.R.C. 7701(c) gives them carte blanche authority to include whatever they subjectively want to add into the definition of the term being controverted. This approach obviously:

1. Violates the whole purpose behind why law exists to begin with, explained earlier , which is to define and limit government power so as to protect the citizen from abuse by his government.
2. Gives arbitrary authority to a single individual to determine what the law “includes” and what it does not.

“When we consider the nature and the theory of our institutions of government, the principles on which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power. It is, indeed, quite true that there must always be lodged somewhere, and in some person or body, the authority of final decision; and in many cases of mere administration, the responsibility is purely political, no appeal lying except to the ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage. But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts bill of rights, the government of the commonwealth ‘may be a government of laws and not of men.’ **For the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself.**”
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

3. Creates a society of men and not law, in violation of *Marbury v. Madison* cited earlier.
4. Is a recipe for tyranny and oppression.
5. Creates slavery and involuntary servitude of citizens toward their government, in violation of the Thirteenth Amendment.
6. Creates a “dulocracy”, where our public servants unjustly domineer over their sovereign citizen masters:

“Dulocracy. A government where servants and slaves have so much license and privilege that they domineer.”
[Black’s Law Dictionary, Sixth Edition, p. 501]

7. Compels “presumption” and therefore violates due process of law.
8. Injures the Constitutional rights of the interested party.

The only way to eliminate the above types of abuses in the interpretation of law and to oppose such an abuse of authority by a public servant is to demand that the misbehaving “servant” produce a definition of the word somewhere within the code that clearly establishes the thing which he is attempting to “include”. If it isn’t shown in an enacted positive law, then it violates the exclusio rule and due process: To wit:

“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]

15.2.3.11 Summary: Precise Meaning of “includes”

This section shall attempt a concise, complete, and more useful definition of the word “includes” which removes the controversies over the use of the word so commonly found throughout the freedom community. In doing so, we started with the definition from Black’s Law Dictionary, Sixth Edition, and expanded upon it as little as possible so that the clear meaning can clearly and unambiguously be understood. The intention of doing so is to prevent false presumption and abuses of due process by those with a political or financial agenda who work in the tax profession or for the government. The added language is shown underlined in order to emphasize what we added to the definition in order to make it clearer:

“Include. (Lat. Inclaudere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included within general words theretofore used. “Including” within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation. *Premier Products Co. v. Cameron*, 240 Or. 123, 400 P.2d.

227, 228.” When ‘Includes’ is used as a term, of ‘enlargement’ or ‘expansion’, it is only in the context of a definition which is spread across multiple sections of a title or code and which refer and/or relate to each other, each of which usually use the phrase “in addition to”. If the definition of a word within a Title of a code is only found in **one** place, it is always used only as a term of limitation and is equivalent to “is limited to”. When “includes” it is used in the context of a definition, it may safely be concluded that the purpose of providing the definition was to **supersede, and not extend**, the commonly understood meaning of the term. Stenberg v. Carhart, 530 U.S. 914 (2000) (“**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)” *Any other method or construction or interpretation of a statute compels a statutory presumption and therefore violates due process of law.* United States v. Gainly, 380 U.S. 63 (1965) All presumption which prejudices constitutionally guaranteed rights is impermissible in any court of law. Vlandis v. Kline, 412 U.S. 441, 449, 93 S.Ct. 2230, 2235 (1973); Cleveland Bd. of Ed. v. LaFleur, 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215 (1974)” [Black’s Law Dictionary, Sixth Edition, p. 763]

15.2.4 **Methods for opposing bogus government defenses of the unlawful use of the word “includes”**

The following subsections will document some of the more prevalent methods for opposing false and fraudulent government abuses of the word “includes” to unlawfully expand federal jurisdiction and thereby destroy the separation of powers doctrine that is the foundation of our liberties. The goal of all of the approaches documented is to remove presumption from the legal process and require that every source of reasonable belief derives from admissible evidence and not presumption. If you would like to know more about how presumption is abused to perpetuate misapplication of and violation of the law, see:

[Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction](http://sedm.org/Forms/FormIndex.htm), Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

15.2.4.1 **Not a “definition”**

One effective technique for opposing the abuse of the word “includes” to “stretch” definitions within the Internal Revenue Code involves the definition of the word “Definition” found in Black’s Law Dictionary:

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

All of the terms defined in the Internal Revenue Code are identified as “Definitions”. For instance, 26 U.S.C. §7701, the definitions section of the Internal Revenue Code, begins with the following:

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

Therefore, the words described there are “definitions” of each word. A definition must describe EVERYTHING that is included or it is simply not a definition. This is confirmed by the Rules of Statutory Construction and Interpretation, which state:

“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]

The purpose of providing a definition is to REPLACE, not ENLARGE the ordinary meaning of a term used in everyday English:

“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 United States Supreme Court cannot supply what Congress has studiously omitted in a statute." [Federal Trade Com. v. Simplicity Pattern Co., 360 U.S. 55, p. 55, 475042/56451 (1959)]

15.2.4.2 **"Terms" are limiting and not expansive**

Owners and officers of companies across America issue millions of fraudulent affidavits each year about people that they have made payments to. You know these affidavits as "W-2s", "1099's" and "K-1's". These affidavits have furnished sworn testimony to the government that the payments were "wages as defined in 26 U.S.C. §3401(a), and 3121(a)" or payments made in the course of their "trade or business". It is interesting that those that fill out these affidavits have never even looked at how 26 U.S.C. §§3401(a) and 3121(a) define "wages", or at the specialized legal meaning of "trade or business"!

Thanks to these lies, the vast majority of workers across America that these affidavits were created for will be victimized by paying huge amounts of their wealth for taxes that they simply do not owe.

However, under our legal system the **responsibility for knowing the legal effect** of tax related instruments **rests on the one signing** that instrument. **Not on the tax agency**, even when that agency **has an incentive to mislead**.

"Whatever the form in which the government functions, anyone entering into an arrangement with the government takes the risk of having ascertained that he who purports to act for the government stays within the bounds of his authority."
[Federal Crop Ins. Corp v. Merrill, 332 U.S. 380 (1947)]

"Persons dealing with the government are charged with knowing government statutes and regulations, and they assume the risk that government agents may exceed their authority and provide misinformation."
[Lavin v. Marsh, 644 F.2d. 1378 (1981)]

Another contributing factor to the average American losing vast amounts of their wealth is a general lack of knowledge of the custom legal meanings that are assigned to certain key words known and identified as "TERMS" within our nations laws and particularly within taxing statutes and regulations.

State legislatures and Congress use the word "TERM" in statutes that conveys meanings that are totally different when the word "TERM" is not used. "WORD" and "TERM" are entirely two separate and distinct conveyances of ideas. When "TERM" is used in a definition it signifies a special meaning to the words that follow the word "TERM". For it is the man's idea, who is the proponent of the idea, as to just what meaning that "TERM" has in his mind. It can be totally different than what you are used to when using that word. It is really not that hard to grasp the differences. First let's set the foundation for understandable use in this discussion.

The following is from **Black's Law 4th Ed.**

"TERM" - A word or phrase; an expression; particularly one which possesses a fixed or known meaning in some science, art, or profession.
[Black's Law Dictionary, Fourth Edition, p. 1639]

"WORDS" - Symbols indicating idea and subject to contraction and expansion to meet the idea sought to be expressed. ...As used in law, this term generally signifies the technical terms and phrases appropriate to particular instruments, or aptly fitted to the expression of a particular intention in legal instruments. See the subtitles following.
[Black's Law Dictionary, Fourth Edition, p. 1779]

"WORDS OF ART" - The vocabulary or terminology of a particular art or science, and especially those expressions which are idiomatic or peculiar to it. See Cargill v. Thompson, 57, Minn. 534, 59 N.W. 638.
[Black's Law Dictionary, Fourth Edition, p. 1779]

The following is from Webster's American Dictionary of the English Language, 1828. "TERM" consists of two columns of definitions so only the pertinent parts are cited here. However, read the entire definition in that book so you will see we are not picking and choosing to make our point like the government does.

1 **"TERM"**

2 1. A limit; a bound or boundary; the extremity of anything; that which limits it's extent.

3 7. In grammar , a word or expression; that which fixes or determines ideas.

4 14. In contracts, terms in the plural, are conditions; propositions stated or promises made, which when assented to
5 or accepted by another, settle the contract and bind the parties.
6 [Webster's American Dictionary of the English Language, 1828]

8 **"WORD"**

9 1. An articulate or vocal sound or a combination of articulate or vocal sounds , uttered by the human voice, and
10 by custom expressing an idea or ideas ; a single component of human speech or language.
11 [Webster's American Dictionary of the English Language, 1828]

12 Notice that "TERM" is defined in both dictionaries quite similarly. "Term" pinpoints the idea exactly and must be specific
13 and cannot be expanded or contracted upon. However, "WORD" is quite differently defined in the standard dictionary of
14 common words we all use.

15 When we converse at home, in the street or in a store we use common words which are not "TERMS". "Term" is limiting
16 to a specific idea. "Word" definitions can be expanded or contracted upon whereas "TERM" definitions cannot.. Now refer
17 to Black's Law from above and note that they used "TERM" and not "word" in the definition of "WORD". Most people
18 would never catch this until shown. This is how closely you have to read in order to fully understand the definitions of what
19 is being presented.

20 *"I don't know what you mean by 'glory'," Alice said.*
21 *Humpty Dumpty smiled contemptuously. "Of course you don't, till I tell you.*
22 *I meant 'there's a nice knock-down argument for you!"*
23 *"But 'glory' doesn't mean 'a nice knock-down argument'," Alice objected.*
24 *"When I use a word," Humpty Dumpty said, in rather a scornful tone,*
25 *"it means just what I choose it to mean, neither more nor less."*
26 *"The question is," said Alice,*
27 *"whether you can make words mean so many different things."*
28 *"The question is," said Humpty Dumpty,*
29 *"which is to be master, that's all."*

30 What is white to you is black to them in the words employed in their "WORDS OF ART." This is never more evident than
31 in the definitions in the Internal Revenue Code (IRC). Please note that every definition in Code section (7701) starts with
32 "The TERM ...". Once you understand "TERM" is a clue to "WORDS OF ART." employed after the word "TERM", you
33 have half the battle won. That means throw out the standard dictionary definition we are all use to using and use what the
34 writers of the law, mean. They never say "The WORD" when they start the definition in any 7701 (a) part, now do they? Or
35 for that matter anywhere else in the code definitions. It has to be the word "TERM" in order to make the definitions conform
36 to constitutional and jurisdictional requirements/limitations as well as allow the words to work to confuse or fool you into
37 believing they mean something entirely different from what the law writers intended.

38 Let's take a look at 26 U.S.C. §7701(a)(28) OTHER TERMS:

39 26 U.S.C. §7701(a)(28) OTHER TERMS:

40 Any "TERM" used in this subtitle with respect to the application of, or in connection with, the provisions of **any**
41 **other subtitle of this title shall have the same meaning as in such provisions.**

42 In the case of the "TERM" and the not "WORD", "Resident", it is legally defined in United States v. Penelope, 27 Fed. Case
43 No. 16024, which states:

44 *"But admitting that the **common acceptance** of the word and its **legal technical** meaning are **different**, we must*
45 *presume that Congress meant to adopt **the latter.**" , page 487.*

46 *"But this is a highly penal act, and must have **strict construction.** . . .The question seems to be whether they*
47 *inserted 'resident' without the legal meaning generally affixed to it. If they have omitted to express their meaning,*
48 *we cannot supply it." , page 489.*

No one asks what words or their definitions are in the Internal Revenue code or for that matter any of our codes of law because they blindly use the common accepted use of the words that we all use in every day speech. This gives the Internal Revenue Service (IRS) an advantage because the idea written is specifically technical as stated by the court in the case above. In addition, the IRS moves by presumption, against the man by calling him a "person" that is defined in the code at Section 7343, but the man assumes he is a person in common words and not the "TERMS" of the law writer.

The words "including" and "includes" when used within the code, means that the definition is restricted to the specific definition given to the "TERM" and cannot be expanded upon. The use of the word "TERM" quite clearly states it is not a word that can be expanded or contracted upon when reading the definition in the above dictionaries. Therefore, "including" cannot be expanded upon to mean anything more than what is described by the "TERM." In either case the use of "WORD" can be expanded or contracted while the use of "TERM" cannot.

As example, in 26 U.S.C. §7701(a)(10), "State" is a "TERM" and not a "WORD". Therefore, it is defined exactly like the words employed and no more. "State" is exactly what is written, and that is the **District of Columbia**. It does **NOT** include any of the **states of the Union** as it cannot be expanded upon as it is not a "WORD", it's a "TERM" that is already defined as the idea of the law writer. In 26 U.S.C. §7701(a)(9) the "United States" is only the district of Columbia and only the states that the "United States" owns such as those described in 26 U.S.C. §3121(e)(1) and (2). Notice the word "TERM" in the beginning of the definition to alert you that it has a technically specific closed meaning to the words employed in that section. Therefore, in all the entire code, that meaning stands unless altered specifically.

To find out where that might be let's look at 26 U.S.C. §6103(b)(5). Note that after the word "TERM" is used it includes the word "MEANS". Nowhere else but one or two other places in the code will you see the word "MEANS" used. When "MEANS" is used it is informing you that for that section and that section only the definition is expanded upon to include all the states in the Union as it names them as such. You do not see this definition in 26 U.S.C. §3121(e)(1) and (2). Because to do so, as stated in §7701 (a) it would be "manifestly incompatible with the intent thereof."

Don't be so fast to look at what the word "MEANS" means. Just like President Clinton argued the word which was a "TERM" "is." Yes, words are used to harm you by the IRS and the government. The 1828 American Dictionary reveals why they had to use "MEANS" in Section 6103. The pertinent words of study are in bold.

The following is from **Webster's American Dictionary of the English Language, 1828.**

*"MEAN" - Pronounced ment . To mean, to intend, **also to relate**, to recite or tell, also to moan, to lament; **The primary sense is to set or thrust forward, to reach, stretch or extend.***
[Webster's American Dictionary of the English Language, 1828]

The use of the word "MEANS" to describe a different meaning to the United States and State is required to make an expansion to the "TERM" "United States and State" as found throughout the IRC. Please note the use of the word "include" is not found in section 6103, whereas in all the other definitions "include" appears.

"Includes" is argued back and forth that it can be expansive. Well this proves "includes" is restrictive when the word "TERM" is employed, which in itself has a special "technical" restrictive meaning. We all know that "includes " is defined as to shut up, confine within and so forth. Now let's read 26 U.S.C. §3121(e)(1) and (2) and we find:

26 U.S.C. §3121(e)(1) and (2)

The "TERM" "State" "includes" and "The "TERM" "United States" when used in a "Geographical" sense.
"Geographical" is yet another "WORD OF ART".

Let's now look at 26 U.S.C. §7701(a)(4) and (5), to see how easy it is to be misled by the use of "TERMS" rather than "WORDS" to define "domestic" and "foreign". Remember, the entire set of federal laws, Titles 1 through 50 are designed to apply strictly to the United States as defined within the Constitution and NOT to the States in Union. Federal laws apply to government employees and persons residing within the "Geographical" boundary of the "United States" as defined and not to the people in the States of the Union. Federal laws apply to "Domestic corporations" and NOT to the "Foreign corporations" located in the States of the Union. Can the state of Texas, Ohio, Florida or California statutes apply to any other State or to the United States? The answer is obviously not. Can the laws of the United States apply to one living in the

foreign states just mentioned? Obviously not when the Case of John Barron was decided and since then all the other cases where the Supreme Court stated the Bill of Rights was never to extend to the people in the states as it was a Bill for ONLY the United States. That means none of the laws or Constitution FOR the United States apply to the people of the States.

Have fun in reading the use of the words of art following the use of the word "TERM" in any definition in the Internal Revenue Code or for that matter any other Title of the United States code. You might want to see how your state uses the word "TERM" in its Codes. This is one reason why most people living in America today could never begin to understand that the words in law have an entirely different meaning than what they think they mean. Always remember, there is a common use of a word and there is a "legal technical" use of the word as stated by the Supreme Court case discussed above.

Even at the back of the U.S. Supreme Court Rule book at Rule 47 it says:

Supreme Court Rule 47

"The "TERM" "State Court," when used in these Rules, includes the District of Columbia Court of Appeals and the Supreme Court of the Commonwealth of Puerto Rico. See 28 U.S.C. Sections 1257 and 1258. References in these Rules to the common law and Statutes of a State include the common law and statutes of the District of Columbia and the Commonwealth of Puerto Rico."

This is a prime example of how careful you have to read because "includes" is restrictive to the "TERMS" defined which is the "State Court". Had this been properly designed to mean in the very beginning the state courts of each of the 50 states it would say so but it does not. It would have to be written this way if the word "TERM" was not used. A "State Court" when used in these Rules means the 50 State courts of the Union and includes the District of Columbia Court of Appeals and the Supreme Court of the Commonwealth of Puerto Rico. The original wording is stating that besides the U.S. Supreme Court and the other two are the State Court. It does not say or mean any of the 50 State of The Union courts are included.

The IRS carefully mixes "TERMS" with words of common meaning within many of the questions they ask in the forms that are used to report and collect federal Income taxes. As example, you are inclined to state that you are not a "Non-Resident Non-person" because they will ask, "don't you live and work in the United States?" To which you will answer "yes," not realizing the IRS agent or form was using the "legal technical" definition of the geographical "United States" yet applied it in common everyday language. In addition, you are tricked into thinking you have a federal Income Tax liability because of your misunderstanding of the "legal technical" definitions in the IRC for "employer", "employee", "wages" and "trade or Business", just to name a few.

EXAMPLE APPLICATION: FEDERAL REGULATIONS

Let's follow the Code of Federal Regulations trail to see where it leads. Please remember, a Nonresident Alien is a state citizen not domiciled on federal territory who is serving in a public office. It is not a statutory "citizen of the United States" under 8 U.S.C. §1401 or 26 C.F.R. §1.1-1(c). He is not in the state of the forum, per the "TERM" as defined within the Code. The following applies to self-employment income in 26 C.F.R., but applies equally to an American working for a corporation not chartered by Congress.

26 C.F.R. §1.1402(b)-1(a) In general:

Except for the exclusions in paragraph (b) and (c) of this section and the exception in paragraph (d) of this section, the "TERM" "self employment income" means the net earnings from self employment derived by an individual during a taxable year.

Let's see what paragraph (d) says:

26 C.F.R. §1.1402(b)-3(d) Nonresident Alien:

A "nonresident alien" individual never has self-employment income. While a "nonresident alien" individual who derives income from a "trade or business" carried on within the United States, Puerto Rico, the Virgin Islands, Guam, or American Samoa .. may be subject to the applicable income tax provisions on such income, such "nonresident alien" individual will not be subject to the tax on self employment income, since any net earnings which he may have from self employment do not constitute self-employment income. For the purposes of the tax on self-employment income, an individual who is not a citizen of the United States but who is a resident of the Commonwealth of Puerto Rico, the Virgin Islands or for taxable years beginning after 1960, of Guam or American Samoa **is not** considered to be a "nonresident alien individual."

We like "never", don't you? So just what is this "TERM" "trade or business"? Again look at the context of the statute because the "TERM" "nonresident" is used in its geographical/citizen form.

26 C.F.R. §1.1402(c)-1 Trade or Business:

*In order for an individual to have net earnings from self employment, **he must carry on a "trade or business"**, either as an individual or as a member of a partnership. Except for the exclusions discussed in §§ 1.1402 (c) (2) to 1.1402 (c) (7), inclusive, the "TERM" "trade or business", for the purpose for the tax on self-employment income, **shall have the same meaning as when used in section 162.**"*

Several have said that, if you are a United States citizen, you can use 26 U.S.C. §911 to avoid the tax because you are in one of the foreign 50 states, making foreign earned income which then cannot be taxed. That is true, you are in a foreign state, that part is correct, however, there is still a lack of understanding of the "TERM" **"United States citizen"**.

The "U.S. citizen" has to be a **"qualified individual"** 26 U.S.C. §911(d)(1), who has a **"tax home"** identified in 26 U.S.C. §911(d)(3), which is an individual listed in 26 U.S.C. §162(a)(2). That individual has earned income as defined in 26 U.S.C. §911(d)(2)(A) & (B), and is a **CONGRESSMAN**. It also talks about 'State Legislators' at 26 U.S.C. §162(h)(1) through (4), which, when the "TERM" "State" is understood, it **means the District of Columbia and the 5 federal States only**. Now go back and read 26 U.S.C. §864 again.

26 U.S.C. §911(d) DEFINITIONS AND SPECIAL RULES:

For purposes of this section...

(3) TAX HOME.-- The "TERM" "tax home" means, with respect to any individual, such individual's home for purposes of section 162 (a) (2) (relating to traveling expenses while away from home). An individual shall not be treated as having a tax home in a foreign country for any period for which his abode is within the United States.

So now they have established that to be a United States resident in the United States, you must have a tax home as relates to traveling expenses in 26 U.S.C. §162(a)(2). So we go to §162(a)(2) to see if you are the taxpayer for "internal revenue." Remember what "United States" we are talking about.

26 U.S.C. §162. TRADE OR BUSINESS EXPENSES:

(a) In general.-- There shall be allowed as a deduction all the ordinary expenses paid or incurred during the taxable year in carrying on any trade or business, including...

(1) a reasonable allowance for salaries or other compensation for personal services actually rendered;

(2) traveling expenses (including amounts expended for meals and lodging other than amounts which are lavish or extravagant under the circumstances) while away from home in the pursuit of a trade or business; and

(3) rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity. [that was one sentence]

*For purposes of the preceding sentence, the place of residence of a **MEMBER OF CONGRESS** (including any Delegate and Resident Commissioner) within the State, congressional district, or possession which he represents in Congress shall be considered his home for amounts expended by such Members within each taxable year for living expenses will not be deductible for income tax purposes in excess of \$3,000.*

There you have it folks; are you a Congressman who is effectively connected with a "trade or business", getting money from the public treasury, which is a privilege to which you are to return a portion of internal revenue? You thought they were talking about you in the beginning, right? Now read 26 C.F.R. §1.1402(c)2(b) Meaning of Public Office, as this relates to, 26 U.S.C. §7701(a)(26), which defines "Trade or Business" as "the performance of the functions of a "public office."

Bear this in mind when you look at 26 U.S.C. §911 infra. When comparing what is stated in the Social Security Handbook of 1982, Chapter 11 § 1101, pg. 176, it really helps to understand the private capacity of the laws that apply only to the United States and its agents, to wit:

*A "TRADE OR BUSINESS" for Social Security purposes means the same as when used in **section 162 of the Internal Revenue Code of 1954**, relating to income taxes.*

First let's see to whom the exclusions apply at 1.1402 above. It applies to government employees and foreign government employees. Who are these foreign government employees? Why, they are the foreign sister state governments of the Union employees while performing in the United States as defined in 26 U.S.C. §3121(e)(2). Have you ever heard of the **Public Salary Tax Act**? There is no mention of Congress in these 1.1402 sections, so we have to go back to section 162 where they are mentioned. Are you a member of Congress to be taxed?

Remember the resident of the islands, in 26 C.F.R. §1.1402(b)(3)(d), (remember he is not), cannot be considered "nonresident alien" because he resides within the "TERM" "United States". Could you, an American who is not a statutory United States citizen (8 U.S.C. §1401), and not residing within D.C. or any of the five (5) federal States be a resident of those areas? NO, then you are nonresident and alien to those areas, while those residing in the islands are residents and are not alien since they live on "United States" soil. Now the "TERM" "nonresident" takes on a geographical meaning, doesn't it?

Why isn't a resident of the islands considered "nonresident" of the U.S.? Here is a case from U.S. tax court that should help prove to those who are still skeptical because Johnson was a resident of the Island.

Johnson v. Quinn, 87-1 U.S.T.C. 9362

"As stated in Revenue Ruling 73-315, 1973-2 C.B. 225, The United States and Virgin Islands are separate and distinct taxing jurisdictions although their income tax laws arise from an identical statute applicable to each".

*"In construing the Internal Revenue Code of 1954, as in effect in the Virgin Islands, in addition to other modifications **when necessary and appropriate**, it will be necessary in **some sections** of the law to **substitute** the words "Virgin Islands" for the words "United States" in order to give the law proper effect in those islands". Emphasis theirs.*

The court also stated;

*"Petitioners, having been taxed by **A STATE OF THE UNITED STATES**, contend that they are entitled to a foreign tax credit for taxes paid to that **STATE**."*

Now you have a better understanding of why the petitioners did not understand that they were in a "**state**" belonging to that entity called the "U.S.", they thought they were in a foreign country.

You already have a taste for how colorable the "law" is in using the "TERM" "nonresident". Here is another example how **colorable** the tax law is from a now repealed statute. The Virgin Islands can be called a "foreign country" when Congress so declares:

26 U.S.C. §3455. Other definitions and special rules:

(a) DEFINITIONS.

For purposes of this subchapter

(4) FOREIGN GOVERNMENT.

The term "foreign government" means a foreign government, a political subdivision of a foreign government, and any wholly owned agency or instrumentality of any one or more of the foregoing.

[Only Congress could come up with this utterly stupid definition to deceive the functional illiterate. This is like defining a quart of milk by saying, a quart of milk is a quart of milk or part of a quart of milk. They haven't defined milk or a quart, have they?]

Continuing:

26 U.S.C. §2014 Possessions of United States Deemed a FOREIGN COUNTRY

(g) States

For purposes of the credits authorized by this section, each possession of the United States shall be deemed to be a FOREIGN COUNTRY."

The rest of 26 C.F.R. §1.1402(b) doesn't apply unless you decide to work for a government corporation or are "effectively connected with" a "trade or business" within the "United States". If you do, then follow 26 C.F.R. §1.6012(b)-1. Read this very carefully and compare it with;

26 C.F.R. §1.6015(i)-1. Nonresident Alien Individuals.

(a) Exception from requirement from making a declaration. No declaration of estimated income is required to be made under section 6015 (a) and § 1.6015 (a)-1 by a nonresident alien individual unless (1) Such individual has wages, as defined in section 3401 (a), and the regulations thereunder, upon which tax is required to be withheld under section 3402.

See how nicely the government slides around to the "TERM" "wages?" **Only Congressmen, government employees, and "public officers" earn "wages" as legally defined.**

Now let's go back to **wages in 26 C.F.R. §1.1402(b)(3)**. As a **nonresident alien working for government you do have wages**, just follow 26 C.F.R. § 1.1402 (c) -3 (a) & (d). This is where the 1040NR comes in and possibly the IRS Form 8233 for withholding. Now wait a minute, you say you don't work for government but a corporation chartered by a State of the Union? OK, then go to:

26 C.F.R. §31.3401(a)(6)-1(b). Remuneration for services performed outside the "United States".

Remuneration paid to a nonresident alien individual... for services performed outside the "United States" is exempted from "wages" and hence is NOT SUBJECT TO WITHHOLDING.

This is NOT the unless category found in 26 C.F.R. §1.6015(i)-1(1), is it? See how they slide around to "wages" like for self-employed. Isn't this in agreement with:

26 U.S.C. §3401(a) Wages.

For purposes of this chapter, the "TERM" "wages" means all remuneration... for services performed by an "employee" for his "employer", including the cash value of all remuneration... paid in any medium other than cash; **except** that such "TERM" SHALL NOT INCLUDE remuneration paid--(6) **for such services performed by a "nonresident alien individual"**, as may be designated by regulations prescribed by the Secretary;

The State chartered company may refer you to 26 C.F.R. §31.3402(f)(6)(1), but this is wrong for you are not the "employee" described in 26 U.S.C. §3401(c), working for the "employer" defined in 26 U.S.C. §3401(d), which corresponds to 26 C.F.R. §1.1402(c)3(d) and (c)2(b). This indicates you are not the "person" described in 26 U.S.C. §7343, because you are not to be treated as a resident working for the foreign (State), governments instrumentality within the "United States". Therefore, the company is not defined as a government employer.

How does the following read in your mind The Federal Register, Tuesday, September 7, 1943 Page 12267 section 404.104 EMPLOYEE:

"... x ... The "TERM" "employee" ... SPECIFICALLY INCLUDES officers and employees whether elected or appointed, of the "United States", a state ["Federal states" remember] Territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing."

Note the use of the word "TERM" and it has a specific restricted meaning.

You are not in a "Covered group" which requires a Social Security Number. This is stated in 42 U.S.C. Chapter 7, Section 418(b)(5), as you would be performing a "Proprietary function", which is described in C.F.R. Title 26 pages 6001 and 6002 section 29.22 (b)-1, as being exempt from gross income, which is, "under the Constitution, not taxable by the Federal government."

Alas, people are destroyed by words when they presume them to mean what they think they mean only to maybe never find out they don't mean what they convey in common words.

15.2.4.3 The “Reasonable Notice” approach

One of the chief purposes of all law is to give what is called “reasonable notice” to all the parties affected by it of the specific conduct that is either required or prohibited of them. This was described by the U.S. Supreme Court and lower courts as follows:

"Law fails to meet requirements of due process clause if it is so vague and standardless that it leaves public uncertain as to conduct it prohibits or leaves judges and jurors free to decide, without any legally fixed standards, what is prohibited and what is not in each particular case."
[Giacco v. State of Pennsylvania, [382 U.S. 399](#); 86 S.Ct. 518 (1966)]

"The essential purpose of the "void for vagueness doctrine" with respect to interpretation of a criminal statute, is to warn individuals of the criminal consequences of their conduct. ... Criminal statutes which fail to give due notice that an act has been made criminal before it is done are unconstitutional deprivations of due process of law."
[U.S. v. De Caden, [105 F.Supp. 202, 204 \(1952\)](#)]

"It is a basic principle of due process that an enactment [435 U.S. 982 , 986] is void for vagueness if its prohibitions are not clearly defined. Vague laws offend several important values. First, because we assume that man is free to steer between lawful and unlawful conduct, we insist that laws give the person of ordinary intelligence a reasonable opportunity to know what is prohibited, so that he may act accordingly. Vague laws may trap the innocent by not providing fair warning. Second, if arbitrary and discriminatory enforcement is to be prevented, laws must provide explicit standards for those who apply them. A vague law impermissibly delegates basic policy matters to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application." (Footnotes omitted.)
[Grayned v. City of Rockford, [408 U.S. 104, 108 \(1972\)](#)]

When a government employee introduces something to be included within a definition that does not specifically appear as either a thing or within class of things specifically pointed out somewhere in the statutes themselves, then all we have to do is:

1. Ask them where that thing they wish to include is mentioned in the law. Tell them you are a reasonable person who reads the law and who has not found any evidence within the law upon which to base a belief that the thing that they wish to “include” is specifically included within a definition found in the Internal Revenue Code itself. Tell them that you as a Christian are prohibited from making “presumptions” by the Bible in [Numbers 15:30 \(NKJV\)](#) and that your beliefs can therefore only be based upon what is actually written in the law itself, which is the only legally admissible evidence of a liability.
2. Tell them that unless they can point to a statute somewhere that includes the thing or class of things that they want to include, then they are depriving you of “reasonable notice” of the conduct that is expected of you and thereby operating in presumptuously and in “bad faith”.
3. Quote the U.S. Supreme Court, which said that failure to satisfy the requirement for “reasonable notice” deprives the government of a judicially enforceable remedy for whatever conduct they expect from you:

"It never has been doubted by this court, or any other, so far as we know, that notice and hearing are preliminary steps essential to the passing of an enforceable judgment."
[Powell v. Alabama, [287 U.S. 45 \(1932\)](#)]

"Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with sufficient awareness [reasonable notice] of the relevant circumstances and likely consequences."
[Brady v. U.S., [397 U.S. 742, at 749, 90 S.Ct. 1463 at 11469 \(1970\)](#)]

*"It is sufficient to say that there are certain immutable principles of justice which inhere in the very idea of free government which no member of the Union may disregard, as that **no man shall be condemned in his person or property without due notice and an opportunity of being heard in his own defense.**"*
[Holden v. Hardy, [169 U.S. 366 \(1898\)](#)]

If you would like to know more about this interesting subject, you can find an exhaustive analysis in the following free memorandum of law:

[Requirement for Reasonable Notice, Form #05.022](#)
<http://sedm.org/Forms/FormIndex.htm>

15.2.4.4 The “Academic Approach”

The prior two approaches for fighting the “includes” argument are simple and elegant and point to the fraud, which is the making of false or unsubstantiated “presumptions” that are not substantiated by any kind of admissible evidence. We emphasize that any presumption you make that cannot be substantiated by admissible evidence constitutes the equivalent of “religious faith”, and that the First Amendment prohibits the government from establishing or disestablishing a religion. This is why all conclusive presumptions which adversely affect constitutional rights are unconstitutional and impermissible in any legal proceeding:

(1) [8:4993] *Conclusive presumptions affecting protected interests:*

A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]
[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]

The techniques in previous sections are therefore reserved for clerks and employees who don’t read the law because they are simple and uninformed. However, you may encounter more informed opponents such as IRS or DOJ attorneys who are more educated about the law. For them, the “Academic Approach” is best. The Academic Approach involves asking them a series of detailed legal questions, hopefully in the context of legal discovery such as a deposition or interrogatory or request for admission. We have crafted detailed legal questions you can use that are found starting in section 15.3 and following of this document.

15.2.4.5 Example Rebuttal: Definition of “Trade or business”

“[J]udicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy.”
[Senator Sam Ervin, of Watergate hearing fame]

The most prevalent and notorious abuse of the word “includes” in order to unlawfully expand federal jurisdiction is the definition of the phrase “trade or business” found in [26 U.S.C. §7701\(a\)\(26\)](#). The remainder of this section will apply all of the techniques suggested in this chapter in order to provide an example argument in favor a limiting definition of this word which you can use successfully in court to defend your determination that you are a “nontaxpayer” not subject to the Internal Revenue Code.

The word “trade or business” is defined as follows:

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

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

(26) “trade or business”

“The term ‘trade or business’ includes the performance of the functions of a public office.”

The word “includes” as used above is then defined as follows:

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

(c) Includes and including

The terms “includes” and “including” when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

1 Based on the above:

- 2 1. The term “trade or business” means “the functions of a public office” as clearly shown in [26 U.S.C. §7701\(a\)\(26\)](#).
3 2. The word “includes” is used in the definition of “trade or business”.
4 3. The word “includes” can have one of two possible meanings: 1. Is limited to the things shown in the definition; or 2.
5 In addition to (enlargement) something found elsewhere within the I.R.C.

6 “**Include**. (Lat. Includere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut
7 up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an
8 enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included
9 within general words theretofore used. “Including” within statute is interpreted as a word of enlargement or of
10 illustrative application as well as a word of limitation. Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d.
11 227, 228.”
12 [Black’s Law Dictionary, Sixth Edition, p. 763]

- 13 4. An electronic search of the entire 9,500 pages and 7 Million plus words of the Internal Revenue Code reveals that
14 nowhere is anything expressly added to the above definition of “trade or business”. Therefore, the above definition is
15 all inclusive and limiting. The definition below detracts from or limits the definition within a specific subportion of the
16 I.R.C., but does not expand it:

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

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

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

23 (1) Performance of personal services for foreign employer

24 The performance of [personal services](#) -

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

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

- 32 5. Because the term “trade or business” is defined within the I.R.C., that definition supersedes rather than enlarges the
33 ordinary or common definition of the term.

34 “**It is axiomatic that the statutory definition of the term excludes unstated meanings of that term.** Colautti v.
35 Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed
36 in other legislation, has no pejorative connotation. **As judges, it is our duty to [481 U.S. 485] construe legislation**
37 **as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even**
38 **read it.**”
39 [Meese v. Keene, 481 U.S. 465, 484 (1987)]

- 40 6. If the term “includes” means “in addition to”, anything else that might be added to the statutory definition found in 26
41 U.S.C. §7701(a)(26) must expressly appear somewhere in the I.R.C., although not necessarily within the above statute.

42 “**When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s**
43 **ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition
44 of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a
45 rule, ‘a definition which declares what a term “means” . . . excludes any meaning that is not stated”); Western
46 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
47 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,
48 and n. 10 (5th ed. 1992) (collecting cases). **That is to say, the statute, read “as a whole,” post at 998 [530 U.S.**
49 **943] (THOMAS, J., dissenting), leads the reader to a definition.** That definition does not include the Attorney
50 General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”

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

7. Things or classes of things not specifically mentioned in the I.R.C. as a whole within the definition of “trade or business” are excluded by implication:

“*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]

“As a rule, a definition which declares what a term “means” . . . excludes any meaning that is not stated”
[*Colautti v. Franklin*, 439 U.S. 379 (1979), n. 10]

8. If the statutes as a whole do not prescribe EVERYTHING that is “included” within the meaning of the word defined, then:
- 8.1. The law is “void for vagueness”. . . and
- 8.2. The terms appearing in 26 U.S.C. §7701 are NOT “definitions” of anything. All “definitions” implicitly exclude non-essential things.

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

9. The regulations implementing 26 U.S.C. §7701 cannot lawfully expand the definition to include any thing or class of things not expressly defined in the Internal Revenue Code. Therefore, it is pointless to examine the regulations for additional meanings that might be added to the definition of the phrase “trade or business”:

“[i]t is axiomatic that an administrative agency’s power to promulgate legislative regulations **is limited to the authority delegated by Congress [in United States law/statutes]**”
[*Bowen v. Georgetown Univ. Hosp.*, 488 U.S. 204, 208 (1988)]

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

“When enacting §7206(1) Congress undoubtedly knew that the Secretary of the Treasury is empowered to prescribe all needful rules and regulations for the enforcement of the internal revenue laws, so long as they carry into effect the will of Congress as expressed by the statutes. Such regulations have the force of law. **The Secretary, however, does not have the power to make law.** *Dixon v. United States*, *supra*.”
[*United States v. Levy*, 533 F.2d. 969 (1976)]

10. Any judge who points to 26 U.S.C. §7701(c) and alleges that this statute implies that the definition of “trade or business” enlarges rather than supersedes the common definition is engaging in an “statutory presumption” that is unconstitutional.

“**This court has held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment.** For example, *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.

‘It is apparent,’ this court said in the *Bailey Case* (219 U.S. 239, 31 S.Ct. 145, 151) ‘that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.’

If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the guise of a rule of substantive law.
[*Heiner v. Donnan*, 285 U.S. 312 (1932)]

11. Any judge who imputes anything to be included that is not expressly described somewhere within the I.R.C. bears the burden of proof of providing a statute that specifically includes the meanings he claims are included or else he is:
- 11.1. Legislating from the bench, which he cannot lawfully do:

"Our power begins after theirs ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere, we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither. The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal principles, by positive legislation, clear contracts, moral duties, and fixed rules; they are per se questions of law, and are well suited to the education and habits of the bench."
[Luther v. Borden, 48 U.S. 1 (1849)]

- 11.2. Turning our "society of law" into a "society of men".

"The government of the United States has been emphatically termed a government of laws, and not of men."
[Marbury v. Madison, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)]

- 11.3. Engaging in prejudicial presumption that violates due process of law and renders the court's ruling void.

(1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. *[Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]*
[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]

"A judgment rendered in violation of due process is void in the rendering State and is not entitled to full faith and credit elsewhere. Pennoyer v. Neff, 95 U.S. 714, 732-733 (1878)."
[World-Wide Volkswagen Corp. v. Woodson, 444 U.S. 286 (1980)]

If the opposing counsel or the Court disagree with the above determination, they are demanded to address the following irreconcilable conflicts of law created when meanings not appearing in the I.R.C. are added to the definition of the word "trade or business" found in 26 U.S.C. §7701(a)(26).

1. What statute within the I.R.C. expands the definition of "trade or business" found in 26 U.S.C. §7701(a)(26) to "expressly include" the meanings the judge specifically wishes to include and thereby gives "fair notice" to one of what is expected?

"Vague laws may trap those who desire to be law-abiding by not providing fair notice of what is prohibited."
Papachristou v. City of Jacksonville, 405 U.S. 156, 162 (1972); United States v. Harriss, 347 U.S. 612, 617 (1954). They also provide opportunity for arbitrary and discriminatory enforcement since those [416 U.S. 924, 925] who apply the laws have no clear and explicit standards to guide them. Coates v. Cincinnati, 402 U.S. 611, 614 (1971); Shuttlesworth v. Birmingham, 382 U.S. 87, 90-91, 15 L.Ed.2d. 176 (1965). [Karlan v. City of Cincinnati, 416 U.S. 924 (1974)]

2. How can law satisfy the mandatory requirement to give "reasonable notice" to the public of what it expects if it does not expressly indicate all things or classes of things that are "included"?

As we said in *Grayned v. City of Rockford*, 408 U.S. 104, 108 (1972):

"It is a basic principle of due process that an enactment [435 U.S. 982, 986] is void for vagueness if its prohibitions are not clearly defined. Vague laws offend several important values. First, because we assume that man is free to steer between lawful and unlawful conduct, we insist that laws give the person of ordinary intelligence a reasonable opportunity to know what is prohibited, so that he may act accordingly. Vague laws may trap the innocent by not providing fair warning. Second, if arbitrary and discriminatory enforcement is to be prevented, laws must provide explicit standards for those who apply them. A vague law impermissibly delegates basic policy matters to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application." (Footnotes omitted.)

See al *Papachristou v. City of Jacksonville, 405 U.S. 156 (1972); Cline v. Frink Dairy Co., 274 U.S. 445, 47 S. Ct. 681 (1927); Connally v. General Construction Co., 269 U.S. 385 (1926). [Sewell v. Georgia, 435 U.S. 982 (1978)]*

3. How can the judge interpret 26 U.S.C. §7701(c) as giving him a license to include anything he wants to include without:
3.1. Engaging in unconstitutional presumption.

"It is apparent," this court said in the Bailey Case (219 U.S. 239 , 31 S.Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'
[Heiner v. Donnan, 285 U.S. 312 (1932)]

- 3.2. Creating the equivalent of a "statutory presumption", which the U.S. Supreme Court said was unconstitutional.

This court has held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment. For example, 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.

'It is apparent,' this court said in the Bailey Case (219 U.S. 239 , 31 S.Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'

If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the guise of a rule of substantive law.
[Heiner v. Donnan, 285 U.S. 312 (1932)]

- 3.3. Depriving one of equal protection of the law and the equal right to "presume" that everything but what appears in the statute is excluded.

4. How can law be "the definition and limitation of power" if any of the terms used within it are either undefined or are a product of subjective interpretation?

"Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power."
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

5. How can a judge add meanings to a definition that appear nowhere within the I.R.C. without violating the separation of powers doctrine by "legislating from the bench"? See:

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

6. How can the I.R.C. as a "delegation of authority" to the federal government satisfy the mandatory requirements of the Ninth and Tenth Amendments, which reserves all unenumerated powers to the states and the people if the terms it uses may be expanded to include any meaning that either a judge or a prosecuting attorney wishes to include?
7. How can the judge arbitrarily decide that things not expressly appearing in the I.R.C. are included without violating the prohibition of the Constitution against the exercise of "arbitrary power"?

*"When we consider the nature and the theory of our institutions of government, the principles upon which they are supposed to rest, and review the history of their development, **we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power.**' The first official action of this nation declared the foundation of government in these words: 'We hold these truths to be self-evident, [165 U.S. 150, 160] that all men are created equal, that they are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the pursuit of happiness.' While such declaration of principles may not have the force of organic law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases reference must be had to the organic law of the nation for such limits, yet the latter is but the body and the letter of which the former is the thought and the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of Independence. **No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation of free government.**'
*[Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)]**

8. Isn't it slavery to allow any man or group of men to decide what is included?

"But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the

1 race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous
2 language of the Massachusetts Bill of Rights, the government of the commonwealth 'may be a government of laws
3 and not of men.' For, the very idea that one man may be compelled to hold his life, or the means of living, or any
4 material right essential to the enjoyment of life, at the mere will of another [including a judge], seems to be
5 intolerable in any country where freedom prevails, as being the essence of slavery itself."
6 [Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

- 7 9. If a judge or a prosecutor expands the meaning of a word or phrase in the law for the purpose of gaining jurisdiction
8 which the law does not provide, then pursuant to footnote 16 of U.S. v. Will, 449 U.S. 200 (1980), does the judge or
9 prosecuting attorney commit treason against the constitution?

10 "In another, not unrelated context, Chief Justice Marshall's exposition in Cohens v. Virginia, 6 Wheat, 264
11 (1821), could well have been the explanation of the Rule of Necessity; he wrote that a court "must take jurisdiction
12 if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches the confines of
13 the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with whatever difficulties, a
14 case may be attended, we must decide it, if it be brought before us. We have no more right to decline the exercise
15 of jurisdiction which is given, than to usurp that which is not given. The one or the other would be treason to the
16 constitution. Questions may occur which we would gladly avoid; but we cannot avoid them." Id., at 404.
17 [U.S. v. Will, 449 U.S. 200 (1980)]

18 Based on the preceding quote by Justice Marshall, one can only conclude that any judge who practices such deceptions
19 and flagrant misuse of the law in creating presumptions which do in fact exist and in order to manufacture jurisdiction
20 which does not exist has in fact committed "treason against the constitution".

21 15.2.5 **Rebutted Propaganda Relating to abuse of word "includes"**

22 15.2.5.1 **Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal** 23 **Income Tax**

24 The Congressional Research Service Report 97-59A is often cited especially by Congressmen as a means to justify the illegal
25 and presumptuous operations of the IRS. You can find a rebutted version of this report at:

26 <u>Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal</u> <u>Income Tax</u>, Form #08.006 http://sedm.org/Forms/FormIndex.htm

27 Starting on the next page, you can find item 20 of that report entitled "What is Meant by the Term 'Includes'".

20 What is Meant by the Term "Includes"?

The use of the term "includes" in IRC definitions has given rise to at least two questions concerning the application of the tax code. Does the "State" include the fifty states? Does "employee" include anyone who does not work for the Government or is an officer of a corporation?

The IRC defines "State" to include the District of Columbia.¹⁷⁶ There are those who argue that this means that the term "State" only includes the District of Columbia and not the fifty States of the Union. The IRC defines "employee" to include officers, employees or elected officials of the United States, a State, or any political subdivision thereof, or the District of Columbia or an officer of a corporation.¹⁷⁷ There are those who argue that this means that only those in one of these categories are "employees" for purposes of the income tax.

Each of these arguments displays a basic misunderstanding of the meaning of the term "includes." The term "includes" is inclusive not exclusive. The IRC provides that the terms "includes" and "including" when used in a definition shall not be deemed to exclude other things otherwise within the meaning of the term defined.¹⁷⁸

The courts have not given any credence to arguments that "includes" implicitly excludes. They have been consistently found to be without merit and frivolous.¹⁷⁹

First of all, you will note that ALL of the cases cited are federal circuit court cases, and NOT supreme Court cases. You will probably never see a U.S. supreme Court opinion on this, because it would destroy the income tax system and expose the fraud perpetuated on us all those years since the passage of the 16th Amendment in 1913. It would be political suicide for every Chief Justice that ruled unfavorably against the government on it. The supreme Court is primarily a political court and they are much too smart to get tangled up in this scandalous mess. Consequently, it will undoubtedly deny any and every writ of certiorari (appeal) brought before it that deals with this issue. This reinforces our contention that there is a "judicial conspiracy to protect the income tax" and that it exists primarily at the circuit court level. The reason Subtitle A federal (excise) income taxes can be illegally imposed on American citizens is because of the denial of due process maintained both by the IRS and the federal courts.

The word "includes" is used in several places in the Internal Revenue Code, but it is found most often in the definitions of key words that circumscribe the jurisdiction of the Internal Revenue Code as follows:

- Definition of the term "State" found in [26 U.S.C. §7701\(a\)\(10\)](#) and [4 U.S.C. §110](#)
- Definition of the term "United States" found in [26 U.S.C. §7701\(a\)\(9\)](#)
- Definition of the term "employee" found in [26 U.S.C. §3401\(c\)](#) and [26 C.F.R. §31.3401\(c\)-1](#) Employee
- Definition of the term "person" found in [26 C.F.R. §301.6671-1](#) (which governs who is liable for penalties under Internal Revenue Code)

You must first realize that this flagrant abuse of our language and of the meaning of the word "includes" is part of an obfuscation approach designed by Congress and the IRS to illegally expand the jurisdiction of the federal government to assess I.R.C. Subtitle A income taxes beyond their clear constitutional limits and beyond federal property or territories and into the 50 sovereign states. It violates common sense, and every other use of the word "includes" in the English language we ever learned throughout our lifetime. It also violates the government's own definition of the word "includes" published in the Federal Register, :

Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65 defines the words *includes* and *including* as:

“(1) To comprise, comprehend, or embrace...

(2) To enclose within; contain; confine...But granting that the word ‘including’ is a term of enlargement, it is clear that it only performs that office by introducing the specific elements constituting

¹⁷⁶ IRC §7701(a)(10).

¹⁷⁷ IRC §3401(c).

¹⁷⁸ IRC §7701(c).

¹⁷⁹ See, *U.S. v. Rice*, 659 F.2d. 524,528 (5th Cir. 1981), *U.S. v. Latham*, 754 F.2d. 813, 815 (1st Cir. 1986), *U.S. v. Ward*, 833 F.2d. 1538 (11th Cir. 1987), and *U.S. v. Steiner*, 963 F.2d. 381 (9th Cir. 1992).

the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding general language...The word 'including' is obviously used in the sense of its synonyms, comprising; comprehending; embracing."

The IRS definition of the word includes also violates several court rulings. Below is just one example:

*"**Includes** is a word of **limitation**. Where a **general term** in Statute is followed by the word, '**including**' the primary import of the specific words following the quoted words is to indicate restriction rather than enlargement. **Powers ex re. Covon v. Charron R.I., 135 A.2d. 829, 832**
[Words and Phrases, pp. 156-156, '**limitations**']*

As you may know, Black's Law Dictionary is the Bible of legal definitions. Let's see what it says about the definition of "includes":

*"**Include**. (Lat. Inclaudere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included within general words theretofore used. "Including" within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation. Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d. 227, 228. "
[Black's Law Dictionary, Sixth Edition, p. 763]*

In other words, according to Black's, when INCLUDE is used it expands to take in all of the items stipulated or listed, but is then limited to them.

Such an obfuscating approach by the Congress and the IRS is a clear assault on our liberty, as it undermines our very language and our means of comprehending precisely and exclusively not only what the law requires of us, but what it doesn't require. Here is what Confucius said about this kind of conspiracy:

*"When words lose their meaning, people will lose their liberty."
[Confucius, circa 500 B.C.]*

Such an approach also amounts to a clear violation of due process under the Fourth and Sixth Amendment, in that it causes the law to not specifically define what is or is not required of the citizen:

*"A statute which either forbids or requires the doing of an act in terms so vague that men and women of common intelligence must necessarily guess at its meaning and differ as to its application, violates the first essential of due process of law."
[[Connally v. General Construction Co., 269 U.S. 385 \(1926\)](#)]*

The above finding gives rise to a doctrine known as the "void for vagueness doctrine", that was advocated by the U.S. supreme Court. This doctrine is deeply rooted in our right to due process (under the Fifth Amendment) and our right to know the nature and cause of any criminal accusation (under the Sixth Amendment). The latter right goes far beyond the contents of any criminal indictment. The right to know the nature and cause of any accusation starts with the statute which a defendant is accused of violating. A statute must be sufficiently specific and unambiguous in all its terms, in order to define and give adequate notice of the kind of conduct which it forbids.

*"**The essential purpose** of the "void for vagueness doctrine" with respect to interpretation of a criminal statute, is to **warn individuals of the criminal consequences of their conduct**. ... Criminal statutes which fail to give due notice that an act has been made criminal before it is done are unconstitutional deprivations of due process of law."
[U.S. v. De Cadena, 105 F.Supp. 202, 204 (1952), emphasis added]*

If it fails to indicate with reasonable certainty just what conduct the legislature prohibits, a statute is necessarily void for uncertainty, or "void for vagueness" as the doctrine is called. In the *De Cadena* case, the U.S. District Court listed a number of excellent authorities for the origin of this doctrine (see *Lanzetta v. New Jersey*, 306 U.S. 451) and for the development of the doctrine (see [Screws v. United States, 325 U.S. 91](#), [Williams v. United States, 341 U.S. 97](#), and [Jordan v. De George, 341](#)

[U.S. 223](#)). Any prosecution which is based upon a vague statute or a vague (or expansive) definition must fail, together with the statute itself. A vague criminal statute is unconstitutional for violating the 5th and 6th Amendments.

The abuse of the word “includes” or its expansive use also violates the rules of statutory construction, which are founded on the Fourth Amendment right of due process of law:

*"In view of other settled rules of statutory construction, which teach that a law is presumed, in the absence of clear expression to the contrary, to operate prospectively; that, **if doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the taxpayer...**"*
[Hassett v. Welch, 303 U.S. 303, pp. 314 - 315, 82 L.Ed. 858. (1938) (emphasis added)]

*This fact only underscores our duty to refrain from reading a phrase into the statute when Congress has left it out. " [W]here Congress includes particular language in one section of a statute but omits it in another ..., it is generally presumed that **Congress acts intentionally and purposely in the disparate inclusion or exclusion.**" "**Russello v. United States*, 464 U.S. 16, 23, 78 L.Ed.2d. 17, 104 S.Ct. 296 (1983) (citation omitted).
[Keene Corp. v. United States, 508 U.S. 200, 124 L.Ed.2d. 118, 113 S.Ct. 1993. (emphasis added)]

*If the act doesn't specifically identify what is forbidden or "included" and we have to rely **not** on the law, but some judge or lawyer or politician or a guess to describe what is "included", then our due process has been violated and our government has thereby instantly been transformed from a government of laws into a government of men.* And in this case, it only took the abuse of one word in the English language to do so!

The concept of “**due process of law**” as it is embodied in Fifth Amendment demands that a law shall not be **unreasonable, arbitrary, or capricious** and that the means selected shall have a reasonable and substantial relation to the object being sought. [Black's Law Dictionary, Sixth Edition, p. 500, under the definition of “due process of law”]

If the word “includes” can be lawlessly abused to mean other things not specifically identified or at least classified in the statute, then the whole of the Internal Revenue Code essentially defines NOTHING, because it all hinges on jurisdiction, and [26 U.S.C. §7701\(a\)\(9\)](#), which establishes jurisdiction uses the word “includes”. How can the code define ANYTHING that uses the word “includes”, based on the definition of “definition” found below?:

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

Is the word “United States” defined exactly, if “includes” can mean that you can add **whatever you arbitrarily want to be “included”** in the definition?

26 U.S.C. §7701

(a) Definitions

(9) United States

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

This clear and flagrant disregard for due process of law strikes at the heart of our liberty and freedom and we ought to boycott the income tax based on this clever ruse by the shysters in Congress and the IRS who invented it. If the word “includes” is used in its expansive sense, we have, in effect, subjected ourselves to the arbitrary whims of however the currently elected politician or judge wants to describe what is “included”. That leads to massive chaos, injustice, and unconstitutional behavior by our courts and our elected representatives, which is exactly what we have today. To put it bluntly, such deceptive actions are treasonable. The abuse also promotes unnecessary litigation over the meaning of the tax laws, to the benefit of lawyers, lawmakers, and the American Bar Association, which is a clear conflict of interest. Here is what the U.S. Supreme Court says about the confusion created by the expansive use of the word “includes”:

In the interpretation of statutes levying taxes, it is THE ESTABLISHED RULE NOT TO EXTEND their provisions, by implication, BEYOND THE CLEAR IMPORT OF THE LANGUAGE USED, OR TO ENLARGE their operations SO AS TO EMBRACE MATTERS NOT SPECIFICALLY POINTED OUT". [Gould v. Gould, 245 U.S. 151]

If this ridiculous interpretation of the word “includes” is allowed to stand by the courts and this assault on our liberty by Congress is allowed to continue, then below is the essence of what the government has done to us, represented as a satirical press release by the U.S. supreme Court:

NEW RULES FOR LAW

SMUCKWAP NEWSSERVICE, Washington: The Supreme Court ruled today that judges can do whatever the hell they want. In a landmark case, *Black-Robed Lawyers vs. Everyone Else*, the justices handed down their inestimable judgment that since lawyers in general and judges in particular are such fine examples of humanity, not to mention smart enough to get through law school, judges can do whatever they please.

“The Rule of Law has ended,” proclaimed Supreme Court Justice Arrogant B. Astart, “and the Rule of Judges begins!”

Turning their shiny black backs on the rest of America, the justices decided to toss out two hundred years of Constitutional law and indeed, to rid themselves completely of having to heed the Constitution.

*“The law is what we say it is,” said Justice Whiney I. Diot. “It has been this way for some time now, but with *Black-Robed Lawyers vs. Everyone Else*, we are coming out of our judicial closet. No more arguments will be allowed from anyone, and we don’t want to hear any more of your complaining about your rights. In fact, any mention of so-called rights will guarantee you 100 years, hard labor.”*

Justice K. Rupt Assin concurred in his opinion that “judicial oligarchy has now fully come into its place in American history and will be fully enforced by an iron rule of law, and remember, law is whatever we say it is.”

The Center for People Who Want to Leave This Country Because It Is Beginning to Look Too Much Like Nazi Germany analyzed the justices’ decision.

“Judges now legally can put anyone in prison for any reason they want, for as long as they want,” states the analysis. “Judges can also put jurors in prison for ‘obstructing justice’ and for anything else, including not handing the judge whatever money they may have on them at the time. Jurors who don’t behave exactly as the judge desired have been persecuted in the past, but “now they can receive prison terms much longer than their own lifespan added to the lifespan(s) of the defendant(s) in any trial.

The report also mentioned the justices’ decision that anyone who says anything disagreeable in their courtroom can be immediately arrested and jailed, their property confiscated, and their spouses and children taken as “wards” of the court under the justices own personal pleasure ... or... supervision.

The concept of separation of powers was addressed in the Center’s report on the decision.

“There is no separation of powers,” it reads, “when not only all the justices are lawyers, so are all Congressmen and the President, his wife, his cabinet, the entire Department of Justice, most lobbyists and almost everyone else in Washington, D.C.”

*When questioned about what effect the decision would have on all Americans, the spokesman for the Center said, “I can’t be certain. I suspect that emigration rather than immigration will become a major concern. Those Americans who are lawyers will be fine, for the most part. No one will ever again show up for jury duty. But if we thought we had an overcrowded prison problem before, we’re in for a *major* shock!”*

1 15.2.5.2 **Definition of the term “United States”**

2 Freedom advocates who have read the Internal Revenue Code for themselves learn that definitions are the most frequently
3 abused means of illegally extending federal jurisdiction. They usually start by examining the definition of “United States”
4 in the Internal Revenue Code, which follows:

5 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701. [Internal Revenue Code]
6 [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.

Freedom researchers will point to the word "State" above and say that that the "State" being referred to is only the District of Columbia. They will then cite 4 U.S.C. §110(d) as backup:

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.

Based on the above, they will apply the Rules of Statutory Construction summarized earlier in section 13.9.29 and conclude:

"The term 'United States' within Subtitle A of the Internal Revenue Code means the District of Columbia and the territories and possessions of the United States and excludes states of the Union. States of the Union are excluded because nowhere in Subtitle A are they explicitly INCLUDED in the definition of 'State'".

The freedom researcher will then use the above inference in his communications and audits with the IRS to establish that the IRS has no jurisdiction to collect a tax against them. When IRS responds to this sort of conclusion, they will respond to correspondence and communication with the following facts foremost in their minds:

1. They cannot reveal the existence of the Trustee position or federal agency/fiduciary duty held by those who participate in the Social Security Program described earlier in section 15.2.3.3, because this would:
 - 1.1. Expose the main source of their jurisdiction.
 - 1.2. Encourage people to leave the program en masse.
2. They cannot cite any section in Subtitle A of the Internal Revenue Code which specifically identifies states of the Union as being included in the definition of "State" found in 26 U.S.C. §7701(a)(10) because no such definition is found anywhere in the I.R.C.
3. They want to keep the illegal plunder flowing or they will jeopardize the fiscal integrity of the government, so they must win the argument without disclosing the truth or educating the audience about the illegal nature of their enforcement activities.
4. Those working in the I.R.S. Collection Branch receive commissions based on the amount of "inventory" they recover (STEAL) from the targets for their illegal activities. Therefore, there is a financial DISincentive for them to avoid a lawful and legal implementation of the I.R.C. in their dealings with the public. This creates a conflict of interest in violation of 18 U.S.C. §208. When this conflict of interest is pointed out to the Treasury Inspector General for Tax Administration, who is the legal oversight for the I.R.S., the complaint is largely ignored. See: <http://www.ustreas.gov/tigta/>
5. The amount of collection correspondence received by the IRS in connection with enforcement activities which are illegal and unwarranted is massive, and numbers in the millions of pieces every year. The entire staff of the IRS is only about 70,000 people and they are simply not equipped to respond to such correspondence.

Therefore, when the IRS responds to an inquiry about the meaning of "United States" in the Internal Revenue Code, they usually do so in one of the following ways:

1. They will ignore any written correspondence sent in by victims of its illegal activities and "ASSUME" or "PRESUME" that the victim agreed with their determination.
2. They will label the correspondence as "frivolous" and themselves cite irrelevant case law from federal courts that have no jurisdiction whatsoever over the party who sent the correspondence. The legal ignorance of most Americans usually will shut them up at this point, because they don't know enough to respond appropriately to such a misinformed,

malfeasant, and malicious response. If the victim then tries to employ a tax professional to correct the malfeasance and malice of the IRS in this case, the tax professional will pillage them financially worse than the IRS. This has the effect of training Americans to “just shut up” about the abuses, because fighting them is more costly and time consuming than just paying the illegal extortion.

3. They will abuse the “includes” within the definition of “United States” as follows:

The definition of “United States” found in 26 U.S.C. §7701(a)(9) uses the word “includes”. 26 U.S.C. §7701(c) states that any definition using such a word “shall not be deemed to exclude other things otherwise within the meaning of the term defined”. The other things they are talking about are states of the Union.

By the above tactic, the IRS will create a false presumption and they will do so boldly and forcefully, and argue vociferously with those who challenge such a presumption. Unless you have done your homework by reading this pamphlet and know how to respond, then you will fall victim to this abuse and organized racketeering. The proper response to such a statement by the IRS is the following:

1. The rules of statutory construction say that “includes” is a term of “limitation” and not “enlargement” in the cases where it is used.
2. The reason for providing a definition in the Internal Revenue Code is to supersede and replace the common meaning of the term, not to add to it.
3. You are attempting to use 26 U.S.C. §7701(c) to create a statutory presumption, which the Supreme Court has said many times is illegal in the case of those who are protected by the Bill of Rights, which includes me. [You may wish to quote some of the Supreme Court’s statements about statutory presumptions found earlier in section 15.2.3.5.6].
4. If you believe that I am not protected by the Bill of Rights so that statutory presumptions can be used against me, please so state and then present me with legal evidence proving that I am not covered by the Bill of Rights.
5. If you believe that I am an officer, employee, agent, or contractor of the federal government who therefore is an officer or employee of a privileged federal corporation who may not assert Constitutional rights, then please so state now and provide legally admissible evidence of same. If you do not do so now, you are estopped in the future from controverting this issue.

The above will usually shut them up. The only usual comeback you will hear is that you are “frivolous”. We must remember, however, how the word “frivolous” is defined:

“Frivolous. *Of little weight or importance. A pleading is “frivolous” when it is clearly insufficient on its face and does not controvert the material points of the opposite pleading, and is presumably interposed for mere purposes of delay or to embarrass the opponent. A claim or defense is frivolous if a proponent can present no rational argument based upon the evidence or law in support of that claim or defense. Liebowitz v. Aimexco Inc., Col.App., 701 P.2d. 140, 142. Frivolous pleadings may be amended to proper form or ordered stricken under federal and state rules of civil procedure.”*
[Black’s Law Dictionary, Sixth Edition, p. 668]

In reality, the IRS is the one acting frivolously as defined above, because they can offer you nothing but presumption, verbal abuse, and threats in response to a rational inquiry. You therefore might want to tape record your conversation with them over this issue if on the phone, or if in writing, using certified mail so that their abuse becomes “actionable” fraud for which you have legal standing to sue.

“Actionable. *That for which an action will lie, furnishing legal ground for an action. See Cause of action; Justiciable controversy.”*
[Black’s Law Dictionary, Sixth Edition, p. 29]

You may also ask them for a copy of their delegation order, which should say that they have judicial authority to interpret law. We’ll give you a hint: No one in the IRS has such authority, including the Chief Counsel.

We cover the subject of the meaning of the term “United States” in section 5.2.7 of the Great IRS Hoax, Form #11.302 book. If you would like more ammunition to use against misbehaving IRS agents on the above issue, then you may wish to cite the following U.S. Supreme Court rulings from that section:

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

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

"Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid."
[Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)]

You might then want to ask the IRS employee in the context of the Carter v. Carter ruling above whether he thinks the Internal Revenue Code qualifies as "legislation". There is only one way he can answer the question, and after he answers, you win. If he says you can't cite the Supreme Court, then read to him the quote below from his own Internal Revenue Manual on the subject, which says:

Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05/14/99): Importance of Court Decisions

1. "Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.

2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.

3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers."

No public servant or IRS employee has the power to essentially compel a "false presumption", which essentially amounts to an act of deception.

"The power to create presumptions is not a means of escape from constitutional restrictions,"
[New York Times v. Sullivan, 376 U.S. 254 (1964)]

The IRS or the government also are prohibited by the Constitution from persecuting or terrorizing those who expose any false presumption or government deception:

"In the First Amendment, the Founding Fathers gave the free press the protection it must have to fulfill its essential role in our democracy. The press [and this religious ministry] was to serve the governed, not the governors. The Government's power to censor the press was abolished so that the press would remain forever free to censure the Government. The press was protected so that it could bare the secrets of government and inform the people. Only a free and unrestrained press can effectively expose deception in government. And paramount among the responsibilities of a free press is the duty to prevent any part of the government from deceiving the people and sending them off to distant lands to die of foreign fevers and foreign shot and shell. In my view, far from deserving condemnation for their courageous reporting, the New York Times, the Washington Post, and other newspapers should be commended for serving the purpose that the Founding Fathers saw so clearly. In revealing the workings of government that led to the Vietnam war, the newspapers nobly did precisely that which the Founders hoped and trusted they would do."

[New York Times Co. v. United States, 403 U.S. 713 (1970)]

Any government or official that uses legal sophistry to coerce a citizen, to establish jurisdiction it does not have, is a terrorist government. Any government official who engages in such coercion also is engaging effectively in "false commercial speech" and his activities should be enjoined by the federal courts. It is the paramount duty of our justice system to prevent such coercion, in fact.

15.2.5.3 Otto Skinner's Misinterpretation of the word "includes"

A now deceased famous tax freedom personality is Otto Skinner. He used to sell several freedom books on his now nonexistent website at <http://ottoskinner.com>. We have bought and read several of his books. Below is a direct quote from Otto Skinner's book The Biggest Tax Loophole of All, Otto Skinner, on page 198 relating to the definition of the word "include":

Flawed argument #10

The individual claims that the term "includes" as used in definitions in the Code is a word of limitations. From this erroneous conclusion, the individual claims that the does not live in a "State" as that term is defined in the Code, and/or does not live in the "United States" as that term is defined in the Code, and then concludes that the federal government does not have authority to collect taxes from any place other than the federal territories and Washington, DC. He further concludes that he is a nonresident alien. Also from the misinterpretation of the term "includes", the individual will claim that he is not an "employee" as that term is defined in the Code.

... Probably more individuals have suffered defeat in the courtroom because of this misinterpretation than any other mistake made.

[The Biggest Tax Loophole of All, Otto Skinner, p. 198]

Otto then takes you to the U.S. Code annotated for the above section and quotes from it a part that refers to *Fidelity Trust Co. v. CIR*, 1944 (3rd circuit), which says:

"... includes shall not be deemed to exclude other things otherwise within the meaning of the term defined."

The Biggest Loophole of All then goes on to say that "includes" was not intended to limit, just eliminate doubt. Otto then shows you other quotes from law library books that say "includes" is to be considered a word of enlargement. He talks about 26 U.S.C. §7701(c) also. The explanation is very thorough and he takes you up to page 206 in his book (9 pages) to explain what he believes is a flaw in the conclusions about "includes" in this pamphlet.

Some readers have contacted us about the above, told us we are wrong, and even demanded that we rebut Otto's analysis above. None of these people have been courageous enough to try to reconcile Otto's analysis with the very pointed questions in the next chapter, however. The reason is that they simply can't without contradicting themselves. The reason they will contradict themselves is that Otto's views do not take into account any of the following important concepts explained elsewhere in this document, such as:

1. The U.S. Supreme Court's prohibition against statutory presumptions documented earlier in section 15.2.3.5.6. If 26 U.S.C. §7701(c) were interpreted as Otto recommends, then we would end up having to make a statutory presumption about what is "included" in the definition, which would represent a violation of due process of law and make the Internal Revenue Code unconstitutional. Since we must assume that it is constitutional, then we cannot conclude that it compels presumption.
2. The rules of statutory construction. Otto never even mentions the "expressio unius est exclusio alterius" rule of statutory construction, which by the way is consistent with the U.S. Supreme Court's condemnation of statutory presumptions.
3. Exactly how the word "includes" may be used as a term of enlargement, as explained earlier in section 15.2.3.8. When it is used as a term of enlargement, Black's Law dictionary says it means "in addition to". The rules of statutory construction, however, still require that the law as a whole MUST include everything that is included or added to the definition.
4. The IRS's use of the word in their own Internal Revenue Manual, which frequently uses the word "includes but not limited to". See section 15.2.3.9 et seq. If includes really were a universally used as a term of enlargement in the I.R.C., then the same would be true in the I.R.M. as well, rendering the need to use "but not limited to" unnecessary.
5. The application of the "innocent until proven guilty rule" to the situation of being a "taxpayer". See 15.2.3.1 earlier.
6. The void for vagueness doctrine described starting earlier in section 15.2.3.5. A law which is vague and does not give due notice to all those affected by it exactly what is required and which does not avoid compelling presumption in the reader violates the void for vagueness doctrine described by the U.S. Supreme Court.

In fact, the analysis in this pamphlet is the only one that is completely consistent with all of the above concepts. Otto's conclusions are either inconsistent with the above concepts and diverge from them, or do not take them into account at all, leaving the reader in a state of "cognitive dissonance". To those who question our approach and support Otto's views, we

1 simply ask them to reconcile his views with the above in a way that is completely consistent with the above. If there is
2 dissonance, it's usually because the proponent is wrong. Our materials do not have that dissonance.

3 Returning to the *Fidelity* case above, the court was correct in its application of the law to the proper subject, but not in its
4 conclusions about the meaning of the word "includes". It was incorrect because it did not take into account the affect the
5 result of participating in Social Security on the jurisdiction of the Federal Government. Yes, the Internal Revenue Code
6 Subtitle A has jurisdiction against people in the states of the Union, but not because of the meaning of the word includes.
7 Those who have a Social Security Number are in possession of public property. Public property may only be used by public
8 employees on official duty. Therefore, those who use such a number are federal employees, agents, and contractors. The
9 federal government has always had jurisdiction over its employees, agents, and contractors, no matter where they physically
10 are domiciled. The government has this jurisdiction not because of the meaning of the word "includes", but because it
11 couldn't do its important job WITHOUT such jurisdiction. This concept is thoroughly analyzed in our pamphlet below:

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

12 Otto has to try to enlarge the word "includes" as his way to try to explain the fundamental nature of the Social Security
13 Program as a form of federal employment. His books clearly reveal that he doesn't understand this important concept, so he
14 fudges a little with "includes" as a way to account for the rulings of the federal courts on this issue. He also doesn't understand
15 the precedence of law and what a reasonable belief about tax liability is. Therefore, he treats federal court rulings below the
16 Supreme Court as authoritative, when in fact they are not. This is explained in the pamphlet below:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

17 Our approach to "includes" is the only one we have found that takes all the above into account and is STILL completely
18 consistent with it all. If you still disagree with our approach, then why don't you rebut the questions at the end using Otto
19 Skinner's approach and see if you can do so without contradicting and thereby discrediting yourself. We'll give you a hint:
20 It can't be done.

21 **15.2.5.4 U.S. Attorney Argument About "Includes" and "Person"**

22 Another false argument about the abuse of the word "includes" can be found in the case of *United States v. Christopher*
23 *Hansen*, Case No. 05cv0921, filed in the United States District Court in San Diego, California. In that case, Hansen was
24 being prosecuted for abusive tax shelters and cited in his defense the definition of "person" found in [26 U.S.C. §6671\(b\)](#).

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

27 (b) Person defined

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

31 You will note that:

- 32 1. The above definition uses the word "includes".
- 33 2. There is no provision within any other part of the Internal Revenue Code that is indicated above which would add
34 anything to the above definition. Therefore, that definition is all-inclusive for the purposes of tax shelters and every IRS
35 penalty.
- 36 3. A natural person not employed with the federal government as a "public officer" is excluded from the above definition.
37 A private person does not have the fiduciary duty indicated by the phrase "who as such officer, employee, or member is
38 under a duty to perform the act in respect of which the violation occurs". Therefore, such a private person is not the
39 subject of this statute. Below is an example:

40 *Internal Revenue Manual*

2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.
[<http://www.irs.gov/irm/part5/ch14s10.html>]

4. The above definition supersedes rather than enlarges the definition of “person” found in 26 U.S.C. §7701(a)(1). If the above definition expanded that found in 26 U.S.C. §7701(a)(1), it would have to say so. This is a result of the Constitutional requirement for “reasonable notice” of the behavior expected from the law. See the following for an exhaustive analysis of why “reasonable notice” is an essential requirement of due process of law:

Requirement for Reasonable Notice, Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

5. 26 U.S.C. §7701(c) defines the word “includes” in a way that “appears” to create unconstitutional statutory presumptions. However, statutory presumptions are ILLEGAL and therefore this result cannot be presumed or inferred by any federal court in the context of any person protected by the Bill of Rights. See:

Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “presumption”
<http://famguardian.org/TaxFreedom/CitesByTopic/presumption.htm>

U.S. Attorneys just love to try to “stretch” definitions beyond their clear meaning by:

1. Violating the rules of statutory construction and interpretation documented earlier in section 15.2.2.6 and following.
2. Abusing case law and subterfuge to create statutory presumptions. For instance, they will cite cases relating to franchisees called “taxpayers” against those who are “nontaxpayers” not subject to the franchise agreement and refuse to justify why they are relevant. This technique in effect “encrypts” and hides their presumptions in case law that many opponents omit to read and are thereby injured unlawfully and prejudicially.
3. Citing 26 U.S.C. §7701(c) as a way to invoke a “statutory presumption” that allows them to unlawfully expand the meaning of any word statutorily defined using the word “includes” to arbitrarily add anything they want it to mean. In so doing, they are usually exploiting the legal ignorance of the average American to their injury.

The U.S. Supreme Court has held that the above unscrupulous and devious tactics are violation of due process of law:

“The power to create presumptions is not a means of escape from constitutional restrictions,”
[*Bailey v. Alabama*, 219 U.S. 219, 239]

That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are subject to it what conduct on their part will render them liable to its penalties is a well-recognized requirement, consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its meaning and differ as to its application violates the first essential of due process of law. International Harvester Co. v. Kentucky, 234 U.S. 216, 221, 34 S.Ct. 853; Collins v. Kentucky, 234 U.S. 634, 638, 34 S.Ct. 924

[...]

... The dividing line between what is lawful and unlawful cannot be left to conjecture. The citizen cannot be held to answer charges based upon penal statutes whose mandates are so uncertain that they will reasonably admit of different constructions. A criminal statute cannot rest upon an uncertain foundation. The crime, and the elements constituting it, must be so clearly expressed that the ordinary person can intelligently choose, in advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain things, and providing a punishment for their violation, should not admit of such a double meaning that the citizen may act upon the one conception of its requirements and the courts upon another.’
[*Connally v. General Construction Co.*, 269 U.S. 385 (1926)]

When Hansen submitted a Petition to Dismiss which invoked the definition of “person” found in 26 U.S.C. §6671(b) as a way to prove that he doesn’t fit the description, below is how the U.S. Attorney in the Hansen case attempted to counter this argument. Note that he tries to abuse presumption to stretch the definition of the word:

Hansen’s interpretation of §6671 (b) is too narrow. As the Ninth Circuit has stated when ruling on that section’s range, “[the term “person” does include officer and employee, but certainly does not exclude all others. Its scope

is illustrated rather than qualified by the specified examples." *United States v. Graham*, 309 F.2d. 210,212 (9th Cir. 1962). Code §7701(a)(1) provides a general definition of "person" to be used throughout the Code, and states that "'person' shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation." Hansen is an individual. Code §6671(b)'s definition of person expands, rather than restricts, the general definition and thus includes Hansen. See *Pacific Nat'l Ins. Co. v. United States*, 422 F.2d. 26, 30 (9th Cir. 1970); *Bailey Vaught Robertson & Co. v. United States*, 828 F.Supp. 442,444 (N.D. Tex. 1993) ("Section 6671(b) simply expands the definition of person in §7701(a)(1) to 'include' certain other individuals."); *United States v. Vaccarella*, 735 F.Supp. 1421, 143 1 (S.D. Ind. 1990) ; see also *State of Ohio v. Helvering*, 292 U.S. 360,370 (1934) (construing broadly a statutory definition using the phrase "means and includes"); *Chickasaw Nation v. United States*, 208 F.3d. 871 (10th Cir. 2000) [*Reply Brief of Defendant Shoemaker*, Docket #40, p. 2, Case No. 05cv0921]

The above statement suffers from the following defects:

1. It cites case law irrelevant to a person who is not a "taxpayer" subject to the I.R.C. The terms of the I.R.C. cannot be applied against a person not subject to it. The Courts may also not confer the status of "taxpayer" upon a person who declares their status as otherwise:

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

2. In the cases cited by the U.S. Attorney, the parties were "U.S. persons" and "citizens" and doubt about the jurisdiction of taxing statutes was at issue. The U.S. Supreme Court indicated that all such doubts must be resolved in favor of the citizen rather than the government, and yet they were not. The cites he provided violated this requirement of stare decisis and therefore violated due process and were void judgments.

"Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid." [*Spreckels Sugar Refining Co. v. McClain*, 192 U.S. 297 (1904)]

3. The statement violates the IRS' Internal Revenue Manual, which says that the service is not bound to observe any ruling below the U.S. Supreme Court. Nearly all of the cases cited by the U.S. Attorney were from courts below the U.S. Supreme Court. If the IRS isn't obligated to observe such cases, then neither is the Defendant, because this is a requirement of "equal protection of the law":

Internal Revenue Manual
Section 4.10.7.2.9.8 (05/14/99)

1 "Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.

2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.

3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers."

4. The statute itself, 26 U.S.C. §6671(b), did not specifically state that it expands rather than supersedes the definition of "person" found in 26 U.S.C. §7701(a)(1). Therefore:
 - 4.1. The statute fails to give "reasonable notice" of the conduct expected of the defendant, and therefore is void for vagueness. This is covered in the following memorandum of law:

Requirement for Reasonable Notice, Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

- 4.2. Any assertion that the statute does expand 26 U.S.C. §7701(a)(1) rather than supersede it is a "presumption" and not a fact, because it cannot be sustained from reading the statute itself. Such a statutory "presumption" cannot lawfully be invoked to injure the Constitutional rights of the party against whom it is asserted.

(1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]

[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]

The above tactic is thoroughly rebutted in the following memorandum of law:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

5. The U.S. Attorney invoked a “presumption” that prejudices constitutional rights and therefore is impermissible, by alleging that the Defendant was an “Individual”. The Internal Revenue Code nowhere defines the term “individual”. He cannot say that the Defendant is an “individual” without at least a definition. The only definition of “individual”, in fact, is found in 26 C.F.R. §1.1441-1(c)(3) and [5 U.S.C. §552a](#)(a)(2), and this is the same provision which protects “taxpayer” records maintained by the IRS:

TITLE 5—GOVERNMENT ORGANIZATION AND EMPLOYEES
5 U.S.C. §552a Records maintained on individuals

(a) Definitions.— For purposes of this section—

(2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent residence;

The reader will note that:

- 5.1. The above “individual” is a government employee or public officer, and not a private individual and that federal government has no jurisdiction over private individuals.
5.2. One can be an “individual” in a common sense WITHOUT being a STATUTORY “individual”.

“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)]

- 5.3. When the COMMON context and STATUTORY context for the term “individual” are deliberately confused, CRIMINAL IDENTITY THEFT and CRIMINAL SIMULATION OF LEGAL PROCESS are the result.
5.4. The defendant in the above case is neither a STATUTORY “citizen” under [8 U.S.C. §1401](#) or a “resident” under [26 U.S.C. §7701](#)(b)(1)(A), but instead is a “non-resident non-person” who does not satisfy the definition of “individual” above. Therefore, he cannot be a STATUTORY “individual”. All STATUTORY “individuals” under Subtitle A of the Internal Revenue Code are “public officers” who are also “U.S. Persons” with a domicile in the District of Columbia, as required by [26 U.S.C. §7701](#)(a)(30) and [4 U.S.C. §72](#). This is covered in the article below:
<http://famguardian.org/Subjects/Taxes/Articles/PublicVPrivateEmployment.htm>

For all the foregoing reasons, the U.S. Attorney was concocting an elaborate lie or disinformation to disguise the fact that he had no lawful jurisdiction to pursue an injunction under [26 U.S.C. §6700](#). In the process, he committed criminal identity theft as documented in Government Identity Theft, Form #05.046.

15.3 Violation of the rules for proving extraterritorial jurisdiction

When the government wished to enforce extaterritorially, it has the burden of proving that it is doing so lawfully. Let’s define some terms in this context:

1. By “extraterritorially”, we mean enforcing outside of the exclusive legislative jurisdiction under Article 1, Section

- 8, Clause 17.
2. By “territory”, we mean the following. States of the Union are NOT “territories” of the national government, but rather “foreign states” who by virtue of being “foreign” are beyond the legislative jurisdiction of Congress.

Corpus Juris Secundum Legal Encyclopedia
"§1. Definitions, Nature, and Distinctions

"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress."

"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word 'territory,' when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term 'territories' has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a territory is not determined by the particular form of government with which it is, more or less temporarily, invested.

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

"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."
[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]

The case below identifies the burden of proof upon the government in establishing extraterritorial jurisdiction:

While Congress certainly "has the authority to enforce its laws beyond the territorial boundaries of the United States", there must be evidence of its intent to do so in the plain language of the statute. *Arabian Am. Oil, 499 U.S. at 248, 111 S.Ct. 1227* (citing *Foley Bros. v. Filardo, 336 U.S. 281, 284-85, 69 S.Ct. 575, 93 L.Ed. 680 (1949)*; *Benz v. Compania Naviera Hidalgo, S.A., 353 U.S. 138, 147, 77 S.Ct. 699, 1 L.Ed.2d 709 (1957)*). It is a general principle that

"[b]ecause statutory language represents the clearest indication of Congressional intent, ... [this Court] must presume that Congress meant precisely what it said. Extremely strong, this presumption is rebuttable only in the "rare cases [in which] the literal application of a statute will produce a result demonstrably at odds with the intentions of its drafters."

NPR v. FCC, 254 F.3d 226, 230 (D.C.Cir. 2001) (quoting *United States v. Ron Pair Enterp., Inc., 489 U.S. 235, 242, 109 S.Ct. 1026, 103 L.Ed.2d 290 (1989)*, and citing *Qi-Zhuo v. Meissner, 70 F.3d 136, 140 (D.C.Cir.1995)* ("Where ... the plain language of the statute is clear, the court generally will not inquire further into its meaning.")). An examination of the plain language of the Civil Rights Act of 1991 demonstrates that Title VII will only apply extraterritorially to United States citizens. Title VII's definition of "employee" was specifically amended to reflect that "[w]ith respect to employment in a foreign county, such term [employee] includes an individual 66*66 who is a citizen of the United States." 42 U.S.C. § 2000e(f). If Congress had intended to extend Title VII's scope to protect non-United States citizens working abroad for American controlled companies, it could very well have included such individuals in its definition of employee. See *Iwata, 59 F.Supp.2d at 604* (holding that if Congress intended for Title VII to extend to foreign nationals working outside of the United States, it had the opportunity to do so). While Congress did not explicitly address the extraterritorial reach of Title VII to non-citizen United States nationals in the Civil Rights Act of 1991, [6] Congress was abundantly clear that Title VII's protections would not be extended abroad to aliens. 42 U.S.C. § 2000e-1 ("This subchapter shall not apply to an employer with respect to the employment of aliens outside any State"); see *Arabian Am. Oil, 499 U.S. at 246, 111 S.Ct. 1227*; *Mota v. Univ. of Tex. Houston Health Sci. Ctr., 261 F.3d 512, 524 n. 34 (5th Cir.2001)*; *Mithani v. Lehman Bros., No. 01 CIV 5927, 2002 WL 14359, at *1 (S.D.N.Y. Jan. 4, 2002)*; *Iwata, 59 F.Supp.2d at 604*. Since Title VII's reach does not extend to non-United States citizens employed outside of the United States, the Court must address (1) the plaintiff's immigration status and (2) the location of his employment. [*Shekoyan v. Sibley Intern. Corp., 217 F. Supp. 2d 59 (Dist. Court, Dist. of Columbia 2002)*]

The above case establishes that the rules of statutory construction discussed in section 13 MUST be obeyed and that the government has the burden of proving that they HAVE obeyed them when you challenge them. That challenge should BEGIN with the statutory geographical definitions and the limitations of Constitution Article 1, Section 8, Clause 17.

For further details on challenging extraterritorial jurisdiction within a state of the Union, see:

1. Law and Government Page, Section 9.3: Extraterritorial Jurisdiction, Family Guardian Fellowship
<https://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>
2. Challenge to Income Tax Enforcement Authority within Constitutional States of the Union, Form #05.052
<https://sedm.org/Forms/FormIndex.htm>
3. Challenging Federal Jurisdiction Course, Form #12.010
<https://sedm.org/Forms/FormIndex.htm>
4. Federal Jurisdiction, Form #05.018, Section 4: Laws of the National Government are limited to federal territory and property and those domiciled on federal territory
<https://sedm.org/Forms/FormIndex.htm>
5. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "extraterritorial jurisdiction"
<https://famguardian.org/TaxFreedom/CitesByTopic/ExtraterritorialJurisdiction.htm>

16 Administrative and litigation techniques for preventing the abuses found in this document

A description of government and legal deception would be incomplete without a thorough treatment of the subject of how to prevent and oppose it. The following subsections will deal exhaustively with this important subject.

16.1 Definition of words appearing on our website disclaimer

There is no better teaching method than to provide an example that implements the content of this document and which is actually used by this ministry to protect itself. The text in this section provides an effective way to define words to prevent the abuses documented in this memorandum. It is extracted from:

SEDM Disclaimer, Section 4
<http://sedm.org/disclaimer.htm>

The text of the above disclaimer starts after the horizontal line below and goes to the end of this subsection:

4. MEANINGS OF WORDS

This section is a defense against the following fraudulent tactics by those in government:

1. Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda
2. Legal Deception, Propaganda, and Fraud, Form #05.014
3. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

The biblical reason for this section is explained in the following videos:

- Oreilly Factor, April 8, 2015-John Piper of the Oklahoma Wesleyan University
- Overcoming the World 2014 Conference: Against the World -Ligonier Ministries. [Click here](#) for original source, minutes 15-24.
- Words are Our Enemies' Weapons, Part 1 (OFFSITE LINK)-[Sheldon Emry](#)
- Words are Our Enemies' Weapons, Part 2 (OFFSITE LINK)-[Sheldon Emry](#)

The legal purpose of these definitions is to prevent GOVERNMENT crime using words:

Word Crimes (OFFSITE LINK)-Weird Al Yankovic
<https://youtu.be/8Gv0H-vPoDc>

All use of the words "should", "shall", "must", or "we recommend" on this website or in any of the interactions of this ministry with the public shall mean "may at your choice and discretion". This is similar to the government's use of the same words.

1 See [Legal Deception, Propaganda, and Fraud, Form #05.014](#), Sections 12.4.13, 12.4.17, 12.4.19, and 12.4.26 for further
2 details.

3 The word "private" when it appears in front of other entity names such as "person", "individual", "business", "employee",
4 "employer", etc. shall imply that the entity is:

- 5 1. In possession of absolute, exclusive ownership and control over their own labor, body, and all their property. In Roman
6 Law this was called "[dominium](#)".
- 7 2. On [an EQUAL rather than inferior relationship to government in court](#). This means that they have no obligations to any
8 government OTHER than possibly the duty to serve on jury and vote upon voluntary acceptance of the obligations of
9 that civil status of "citizen". Otherwise, they are entirely free and unregulated.
- 10 3. A "[nonresident](#)" in relation to the state and federal government.
- 11 4. Not a PUBLIC entity defined within any state or federal statutory law. This includes but is not limited to statutory
12 "person", "individual", "taxpayer", "driver", "spouse" under any under any civil statute or franchise.
- 13 5. Not engaged in [a public office or "trade or business" \(per 26 U.S.C. §7701\(a\)\(26\)\)](#). Such offices include but are not
14 limited to statutory "person", "individual", "taxpayer", "driver", "spouse" under any civil statute or franchise.
- 15 6. [Not consenting](#) to contract with or acquire any public status, public privilege, or public right under any state or federal
16 franchise. For instance, the phrase "private employee" means a common law worker that is NOT the statutory
17 "employee" defined within 26 U.S.C. §3401(c) or 26 C.F.R. §301.3401(c)-1 or any other federal or state law or statute.
- 18 7. Not sharing ownership or control of their body or property with anyone, and especially a government. In other words:
19 7.1. Ownership is not "qualified" but "absolute".
20 7.2. There are not moieties between them and the government.
21 7.3. The government has no usufructs over any of their property.
- 22 8. Not subject to [civil enforcement or regulation](#) of any kind, except AFTER an injury to the equal rights of others has
23 occurred. Preventive rather than corrective regulation is an unlawful taking of property according to the Fifth
24 Amendment takings clause.

25 Every attempt by anyone in government to alienate rights that the Declaration of Independence says are UNALIENABLE
26 shall also be treated as "PRIVATE BUSINESS ACTIVITY" that cannot be protected by sovereign, official, or judicial
27 immunity. So called "government" cannot make a [profitable business or franchise](#) out of alienating inalienable rights without
28 ceasing to be a classical/de jure government and instead becoming in effect an [economic terrorist and de facto government](#)
29 [in violation of Article 4, Section 4](#).

30 *"No servant [or government or biological person] can serve **two masters**; for either he will hate the one and love
31 the other, or else he will be loyal to the one and despise the other. **You cannot serve God and mammon**
32 **[government]**."*
33 *[[Luke 16:13](#), Bible, NKJV]*

34 The term "government" is defined to include that group of people dedicated to the protection of purely and exclusively
35 PRIVATE RIGHTS and PRIVATE PROPERTY that are absolutely and exclusively owned by a truly free and sovereign
36 human being who is EQUAL to the government in the eyes of the law per the Declaration of Independence. It excludes the
37 protection of [PUBLIC rights or PUBLIC privileges \(franchises, Form #05.030\)](#) and [collective rights \(Form #12.024\)](#) because
38 of the tendency to subordinate PRIVATE rights to PUBLIC rights due to the CRIMINAL conflict of financial interest on the
39 part of those in the alleged "government" (18 U.S.C. §208, 28 U.S.C. §§144, and 455). See [Separation Between Public and](#)
40 [Private Course](#), Form #12.025 for the distinctions between PUBLIC and PRIVATE.

41 *"As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be*
42 *exercised in behalf of the government or of all citizens who may need the intervention of the officer. [1]*
43 ***Furthermore, the view has been expressed that all public officers, within whatever branch and whatever***
44 ***level of government, and whatever be their private vocations, are trustees of the people, and accordingly***
45 ***labor under every disability and prohibition imposed by law upon trustees relative to the making of***
46 ***personal financial gain from a discharge of their trusts. [2] That is, a public officer occupies a fiduciary***
47 ***relationship to the political entity on whose behalf he or she serves. [3] and owes a fiduciary duty to the***
48 ***public. [4] It has been said that the fiduciary responsibilities of a public officer cannot be less than those***
49 ***of a private individual. Furthermore, it has been stated that any enterprise undertaken by the public***
50 ***official which tends to weaken public confidence and undermine the sense of security for individual***
51 ***[PRIVATE] rights is against public policy. [5]"***
52 *[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]*

53

[1] *State ex rel. Nagle v. Sullivan*, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; *Jersey City v. Hague*, 18 N.J. 584, 115 A.2d. 8.

[2] *Georgia Dep't of Human Resources v. Sistrunk*, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. *Madlener v. Finley* (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

[3] *Chicago Park Dist. v. Kenroy, Inc.*, 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

[4] *United States v. Holzer* (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed.2d. 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed.2d. 608, 108 S.Ct. 2022 and (criticized on other grounds by *United States v. Osser* (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in *United States v. Little* (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in *United States v. Boylan* (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

[5] *Chicago ex rel. Cohen v. Keane*, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

[6] *Indiana State Ethics Comm'n v. Nelson* (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

Anything done CIVILLY for the benefit of those working IN the government at the [involuntary, enforced, coerced, or compelled \(Form #05.003\)](#) expense of PRIVATE free humans is classified as [DE FACTO \(Form #05.043\)](#), non-governmental, PRIVATE business activity beyond the core purpose of government that cannot and should not be protected by official, judicial, or sovereign immunity. [Click here \(Form #11.401\)](#) for a detailed exposition of ALL of the illegal methods of enforcement (Form #05.032) and [duress \(Form #02.005\)](#). "Duress" as used here INCLUDES any type of [LEGAL DECEPTION, Form #05.014](#) or any attempt to insulate government workers from responsibility or accountability for their false or misleading statements ([Form #05.014](#) and [Form 12.021 Video 4](#)) forms, or publications ([Form #05.007](#) and [Form #12.023](#)). The only type of enforcement by a DE JURE government that can or should be compelled and lawful is CRIMINAL or COMMON LAW enforcement where a SPECIFIC private human has been injured, not [CIVIL statutory enforcement \(a franchise, Form #05.030\)](#).

Every type of DE JURE CIVIL governmental service or regulation MUST be voluntary and ALL must be offered the right to NOT participate on every governmental form that administers such a CIVIL program. It shall mandatorily, publicly, and NOTORIOUSLY be enforced and prosecuted as a crime NOT to offer the right to NOT PARTICIPATE in any CIVIL STATUTORY activity of government or to call a service "VOLUNTARY" but actively interfere with and/or persecute those who REFUSE to volunteer or INSIST on unvolunteering. All statements by any government actor or government form or publication relating to the right to volunteer shall be treated as statements under penalty of perjury for which the head of the governmental department shall be help PERSONALLY liable if false. EVERY CIVIL "benefit" or activity offered by any government MUST identify at the beginning of ever law creating the program that the program is VOLUNTARY and HOW specifically to UNVOLUNTEER or quit the program. Any violation of these rules makes the activity NON-GOVERNMENTAL in nature AND makes those offering the program into a [DE FACTO government \(Form #05.043\)](#). The Declaration of Independence says that all "just powers" of government derive from the CONSENT of those governed. Any attempt to [CIVILLY enforce](#) MUST be preceded by an explicit written attempt to procure consent, to not punish those who DO NOT consent, and to not PRESUME consent by virtue of even submitting a government form that does not IDENTIFY that submission of the form is an IMPLIED [act of consent \(Form #05.003\)](#). This ensures "justice" in a constitutional sense, which is [legally defined as "the right to be left alone"](#). For the purposes of this website, those who do not consent to ANYTHING civil are referred to ["non-resident non-persons" \(Form #05.020\)](#). An example of such a human would be a devout Christian who is acting in complete obedience to the word of God in all their interactions with anyone and everyone in government. Any attempt by a PRIVATE human to consent to any [CIVIL STATUTORY offering by any government \(a franchise, Form #05.030\)](#) is a violation of their [delegation of authority order from God \(Form #13.007\)](#) that places them OUTSIDE the protection of God under the Bible.

Under this legal definition of "government" the IDEAL and DE JURE government is one that:

1. The States cannot offer THEIR taxable franchises within federal territory and the FEDERAL government may not establish taxable franchises within the territorial borders of the states. This limitation was acknowledged by the U.S.

Supreme Court in the [License Tax Cases, 72 U.S. 462 \(1866\)](#) and continues to this day but is UNCONSTITUTIONALLY ignored more by fiat and practice than by law.

2. Has the administrative burden of proof IN WRITING to prove to a common law jury of your peers that you CONSENTED in writing to the CIVIL service or offering before they may COMMENCE administrative enforcement of any kind against you. Such administrative enforcement includes, but is not limited to administrative liens, administrative levies, administrative summons, or contacting third parties about you. This ensures that you CANNOT become the unlawful victim of a [USUALLY FALSE PRESUMPTION \(Form #05.017\)](#) about your [CIVIL STATUS \(Form #13.008\)](#) that ultimately leads to [CRIMINAL IDENTITY THEFT \(Form #05.046\)](#). The decision maker on whether you have CONSENTED should NOT be anyone in the AGENCY that administers the service or benefit and should NEVER be ADMINISTRATIVE. It should be JUDICIAL.
3. Judges making decisions about the payment of any CIVIL SERVICE fee may NOT participate in ANY of the programs they are deciding on and may NOT be "taxpayers" under the I.R.C. Subtitle A Income tax. This creates a criminal financial conflict of interest that denies due process to all those who are targeted for enforcement. This sort of corruption was abused to unlawfully expand the income tax and the Social Security program OUTSIDE of their [lawful territorial extent \(Form #05.018\)](#). See [Lucas v. Earl, 281 U.S. 111 \(1930\)](#), [O'Malley v. Woodrough, 307 U.S. 277 \(1939\)](#) and later in [Hatter v. U.S., 532 U.S. 557 \(2001\)](#).
4. EVERY CIVIL service offered by any government MUST be subject to choice and competition, in order to ensure accountability and efficiency in delivering the service. This INCLUDES the minting of substance based currency. The government should NOT have a monopoly on ANY service, including money or even the postal service. All such monopolies are inevitably abused to institute duress and destroy the autonomy and sovereignty and EQUALTY of everyone else.
5. CANNOT "bundle" any service with any other in order to FORCE you to buy MORE services than you want. Bundling removes choice and autonomy and constitutes biblical "usury". For instance, it CANNOT:
 - 5.1. Use "driver licensing" to FORCE people to sign up for Social Security by forcing them to provide a "franchise license number" called an SSN or TIN in order to procure the PRIVILEGE of "driving", meaning using the commercial roadways FOR HIRE and at a profit.
 - 5.2. Revoke driver licenses as a method of enforcing ANY OTHER franchise or commercial obligation, including but not limited to child support, taxes, etc.
 - 5.3. Use funds from ONE program to "prop up" or support another. For instance, they cannot use Social Security as a way to recruit "taxpayers" of other services or the income tax. This ensures that EVERY PROGRAM stands on its own two feet and ensures that those paying for one program do not have to subsidize failing OTHER programs that are not self-supporting. It also ensures that the government MUST follow the SAME free market rules that every other business must follow for any of the CIVIL services it competes with other businesses to deliver.
 - 5.4. Piggyback STATE income taxes onto FEDERAL income taxes, make the FEDERAL government the tax collector for STATE TAXES, or the STATES into tax collectors for the FEDERAL government.
6. Can lawfully enforce the CRIMINAL laws without your express consent.
7. Can lawfully COMPEL you to pay for BASIC SERVICES of the courts, jails, military, and ROADS and NO OTHERS. EVERYONE pays the same EQUAL amount for these services.
8. Sends you an ITEMIZED annual bill for CIVIL services that you have contracted in writing to procure. That bill should include a signed copy of your consent for EACH individual CIVIL service or "social insurance". Such "social services" include anything that costs the government money to provide BEYOND the BASIC SERVICES, such as health insurance, health care, Social Security, Medicare, etc.
9. If you do not pay the ITEMIZED annual bill for the services you EXPRESSLY consented to, the government should have the right to collect ITS obligations the SAME way as any OTHER PRIVATE human. That means they can administratively lien your real or personal property, but ONLY if YOU can do the same thing to THEM for services or property THEY have procured from you either voluntarily or involuntarily. Otherwise, they must go to court IN EQUITY to collect, and MUST produce evidence of consent to EACH service they seek payment or collection for. In other words, they have to follow the SAME rules as every private human for the collection of CIVIL obligations that are in default. Otherwise, they have superior or supernatural powers and become a pagan deity and you become the compelled WORSHIPPER of that pagan deity. See [Socialism: The New American Civil Religion, Form #05.016](#) for details on all the BAD things that happen by turning government into such a CIVIL RELIGION.

For documentation on HOW to implement the above IDEAL or DE JURE government by making MINOR changes to existing foundational documents of the present government such as the Constitution, see:

[Self Government Federation: Articles of Confederation, Form #13.002](#)
<http://sedm.org/Forms/FormIndex.htm>

1 “Law” is defined to EXCLUDE any and all [civil statutory codes, franchises, or privileges](#) in relation to any and all
2 governments and to include ONLY the COMMON law, the CONSTITUTION (if trespassing government actors ONLY are
3 involved), and the CRIMINAL law.

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

7 [. . .]

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

12 [FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S.](#)
13 [641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed.](#)
14 [1108.](#)
15 [\[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 \(1936\)\]](#)

16
17 *Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme*
18 *power in a state, commanding what is right and prohibiting what is wrong."*

19 [. . .]

20 *It is also called a rule to distinguish it from a compact or agreement; **for a compact is a promise proceeding***
21 ***from us, law is a command directed to us.*** *The language of a compact is, "I will, or will not, do this"; that of a*
22 *law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in*
23 *point of conscience to that of a law; but then the original of the obligation is different. **In compacts we ourselves***
24 ***determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act***
25 ***without ourselves determining or promising anything at all.*** *Upon these accounts law is defined to be "a rule."*
26 *[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4]*

27
28 *"The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have*
29 *been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions*
30 *from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally*
31 *signified a peculiar right or private law conceded to particular persons or places **whereby a certain individual***
32 ***or class of individuals was exempted from the rigor of the common law.*** *Privilege or immunity is conferred*
33 *upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing*
34 *him to enjoy some particular advantage or exemption. "*
35 *[The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;*
36 *SOURCE:*
37 http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf
38 [f\]](#)

39 *See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien,*
40 *"Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History,*
41 *Economics, and Public Law, vol. 54, p. 31.*

42
43 *"What, then, is [\[civil\] legislation](#)? It is an [assumption \[presumption\]](#) by one man, or body of men, of absolute,*
44 *irresponsible dominion [because of abuse of [sovereign immunity](#) and the [act of "CONSENT"](#) by calling yourself*
45 *a "citizen"] over all other men whom they call subject to their power. It is the assumption by one man, or body of*
46 *men, of a right to subject all other men to their will and their service. It is the assumption by one man, or body*
47 *of men, of a right to abolish outright all the natural rights, all the natural liberty of all other men; to make all*
48 *other men their slaves; to arbitrarily dictate to all other men what they may, and may not, do; what they may,*
49 *and may not, have; what they may, and may not, be. It is, in short, the assumption of a right to banish the [principle](#)*
50 *of human rights, the [principle of justice itself](#), from off the earth, and set up their own personal will [society of*
51 *men and not law], pleasure, and interest in its place. All this, and nothing less, is involved in the very idea that*
52 *there can be any such thing as [human \[CIVIL\] legislation](#) that is obligatory upon those upon whom it is imposed*
53 *[and ESPECIALLY those who never expressly consented in writing]."*

The above methods of REMOVING the protections of the common law and the constitution from the INALIENABLE rights [rights that CANNOT lawfully be given away, even WITH consent] that are protected by them has been described by the U.S. Congress as the ESSENCE of [communism](#) itself! This is especially true when you add games with legal words of art to remove even the STATUTORY limitations upon the conduct of the government. See [Legal Deception, Propaganda, and Fraud, Form #05.014](#).

[TITLE 50](#) > [CHAPTER 23](#) > [SUBCHAPTER IV](#) > Sec. 841.
[Sec. 841. – Findings and declarations of fact](#)

The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise "codes", Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to; force and violence for using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (A.B.A.)] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced [illegally KIDNAPPED via identity theft!, Form #05.046] into the service of the world Communist movement [using FALSE information returns and other PERJURIOUS government forms, Form #04.001], trained to do its bidding [by FALSE government publications and statements that the government is not accountable for the accuracy of, Form #05.007], and directed and controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form #05.030] in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

The above corruption of our Constitutional Republic by the unconstitutional abuse of franchises, the violation of the rules of statutory construction, and interference with common law remedies was described by the U.S. Supreme Court as follows:

"These are words of weighty import. They involve consequences of the most momentous character. I take leave to say that if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will be the result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.

Although from the foundation of the Government this court has held steadily to the view that the Government of the United States was one of enumerated powers, and that no one of its branches, nor all of its branches combined, could constitutionally exercise powers not granted, or which were not necessarily implied from those expressly granted, Martin v. Hunter, 1 Wheat. 304, 326, 331, we are now informed that Congress possesses powers outside of the Constitution, and may deal with new territory, 380*380 acquired by treaty or conquest, in the same manner as other nations have been accustomed to act with respect to territories acquired by them. In my opinion, Congress has no existence and can exercise no authority outside of the Constitution. Still less is it true that Congress can deal with new territories just as other nations have done or may do with their new territories. This nation is under the control of a written constitution, the supreme law of the land and the only source of the powers which our Government, or any branch or officer of it, may exert at any time or at any place. Monarchical and despotic governments, unrestrained by written constitutions, may do with newly acquired territories what this Government may not do consistently with our fundamental law. To say otherwise is to concede that Congress may, by action taken outside of the Constitution, engraft upon our republican

institutions a colonial system such as exists under monarchical governments. Surely such a result was never contemplated by the fathers of the Constitution. If that instrument had contained a word suggesting the possibility of a result of that character it would never have been adopted by the People of the United States. The idea that this country may acquire territories anywhere upon the earth, by conquest or treaty, and hold them as mere colonies or provinces — the people inhabiting them to enjoy only such rights as Congress chooses to accord to them — is wholly inconsistent with the spirit and genius as well as with the words of the Constitution."

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

Civil statutory codes, franchises, or privileges are referred to on this website as "private law", but not "law". The word "public" precedes all uses of "law" when dealing with acts of government and hence, refers only to COMMON law and CRIMINAL law that applies equally to everyone, regardless of [their consent](#). Involvement in any and all ["private law" franchises or privileges](#) offered by any government ALWAYS undermines and threatens sovereignty, autonomy, and [equality](#), turns government into an [unconstitutional civil religion](#), and [corrupts even the finest of people](#). This is explained in:

[Government Instituted Slavery Using Franchises](#), Form #05.030

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

Any use of the word "law" by any government actor directed at us or any member, if not clarified with the words "private" or "public" in front of the word "law" shall constitute:

1. A criminal attempt and conspiracy to recruit us to be [a public officer called a "person", "taxpayer", "citizen", "resident"](#), etc.
2. A solicitation of [illegal bribes called "taxes"](#) to treat us "AS IF" we are a public officer.
3. A [criminal conspiracy to convert PRIVATE rights into PUBLIC rights](#) and to violate the Bill of Rights.

The protection of PRIVATE rights mandated by the Bill of Rights BEGINS with and requires:

1. ALWAYS keeping PRIVATE and PUBLIC rights separated and never mixing them together.
2. Using unambiguous language about the TYPE of "right" that is being protected: PUBLIC or PRIVATE in every use of the word "right". The way to avoid confusing PUBLIC and PRIVATE RIGHTS is to simply refer to PUBLIC rights as "privileges" and NEVER refer to them as "rights".
3. Only converting PRIVATE rights to PUBLIC rights with the express written consent of the HUMAN owner.
4. Limiting the conversion to geographical places where rights are NOT unalienable. This means the conversion occurred either abroad or on government territory not within the exclusive jurisdiction of a Constitutional state. Otherwise, the Declaration of Independence, which is organic law, would be violated.
5. Keeping the rules for converting PRIVATE to PUBLIC so simple, unambiguous, and clear that a child could understand them and always referring to these rules in every interaction between the government and those they are charged with protecting.
6. Ensuring that in every interaction (and ESPECIALLY ENFORCEMENT ACTION) between the government both administratively and in court, that any right the government claims to civilly enforce against, regulate, tax, or burden otherwise PRIVATE property is proven ON THE RECORD IN WRITING to originate from the rules documented in the previous step. This BURDEN OF PROOF must be met both ADMINISTRATIVELY and IN COURT BEFORE any enforcement action may be lawfully attempted by any government. It must be met by an IMPARTIAL decision maker with NO FINANCIAL interest in the outcome and not employed by the government or else a criminal financial conflict of interest will result. In other words, the government has to prove that it is NOT stealing before it can take property, that it is the lawful owner, and expressly HOW it became the lawful owner.
7. Enforcing the following [CONCLUSIVE PRESUMPTION](#) against [government jurisdiction](#) to enforce unless and until the above requirements are met:

"All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government or the CIVIL statutory franchise codes unless and until the government meets the burden of proving, WITH EVIDENCE, on the record of the proceeding that:

1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.
2. The owner was either abroad, domiciled on, or at least PRESENT on federal territory NOT protected by the Constitution and therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant of the fiduciary obligation to respect and protect the right. Those domiciled in a constitutional but not statutory

state and who are "citizens" or "residents" protected by the constitution cannot alienate rights to a real, de jure government.

3. If the government refuses to meet the above burden of proof, it shall be **CONCLUSIVELY PRESUMED** to be operating in a **PRIVATE**, corporate capacity on an **EQUAL** footing with every other private corporation and which is therefore **NOT** protected by official, judicial, or sovereign immunity."

For a detailed exposition on the mandatory separation between PUBLIC and PRIVATE as indicated above, please see the following course on our site:

[Separation Between Public and Private Course](http://sedm.org/Forms/FormIndex.htm), Form #12.025
<http://sedm.org/Forms/FormIndex.htm>

The words "Copyright" or "Copyright Sovereignty Education and Defense Ministry (SEDM)" used in connection with any of the intellectual property on this site shall mean the following:

1. Owned by an exclusively private, nonstatutory human and not any artificial entity, "person", "citizen", or "resident" under any civil statutory law.
2. Protected only under the common law and the constitution and not subject to the statutory civil law, including any tax law.
3. Not owned by this website or ministry.
4. Owned by an anonymous third party who we have an agreement with to reuse the materials on this site.
5. Not owned or controlled by any government per [17 U.S.C. §105](#). Governments are not allowed to copyright their works. Any attempt to bring this ministry under the control of any government or make it the property of any government therefore results in no copyright being held in the name of the government.

The purpose of these copyright restrictions is to ensure that no government can use legal process or tax assessment as a method to censor free speech materials found on this website.

The word "[frivolous](#)" as used by the government or on other websites in referring to this website shall mean "correct" and "truthful". Any attempts to call anything on this website incorrect or untruthful must be accompanied by authoritative, court-admissible evidence to support such a conclusion or shall be presumed by the reader to be untrustworthy and untruthful. All such evidence **MUST** derive **EXCLUSIVELY** from the consensual civil domicile of the defendant pursuant to [Federal Rule of Civil Procedure 17\(b\)](#). Parties subject to this agreement stipulate that any violation of this rule is a malicious prosecution and obstruction of justice in violation of [18 U.S.C. §1589\(a\)\(3\)](#). See the following for details on domicile:

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

The term "federal income tax", in the context of this website, means the revenue scheme described in Subtitle A of the Internal Revenue Code as applied specifically and only to human beings who are not statutory "persons" or "individuals" under federal law and shall **NOT** refer to businesses or artificial entities. This website does **NOT** concern itself with businesses or corporations or artificial entities of any description.

The word "fact" means that which is admissible as evidence in a court of law **BECAUSE ENACTED LAW** makes it admissible **AND** because the speaker (other than us) **INTENDED** for it to be factual. It does **NOT** imply that we allege that it is factual, actionable, or even truthful. Any attempt by any government to make anything published on this website or anything said by members or officers of the ministry **FACTUAL** or **ACTIONABLE** in conflict with this disclaimer is hereby declared and stipulated by all members to be **FRAUDULENT**, **PERJURIOUS**, and a willful act of international terrorism and organized extortion.

The term "statutory" when used as a prefix to any other term, means that the term it precedes pertains only to federal territory, property, **PUBLIC** rights, or privileges under the exclusive jurisdiction of the national government. Includes **NO** private property or people.

1 The term "constitutional" when used as a prefix to any other term, means that the term it precedes pertains only to land,
2 property, rights, or privileges under the exclusive jurisdiction of a state of the Union and not within the civil or criminal
3 jurisdiction of the national government.

4 The terms "law practice" or "practice of law":

- 5 1. Exclude any and all statutory references to said term in any state or federal statute.
- 6 2. Exclude any use of these terms found in any rule of court.
- 7 3. Exclude any litigation in which the party "practicing" is representing either a government instrumentality or acting as
8 an officer for said instrumentality such as a statutory "taxpayer" (under the Internal Revenue Code), "driver" (under the
9 vehicle code), "spouse" (under the family code), or "benefit recipient" (under any entitlement program, including
10 Social Security).
- 11 4. Include litigation involving ONLY the protection of EXCLUSIVELY PRIVATE rights beyond the jurisdiction of any
12 de jure government.

13 The word "sovereign" when referring to humans or governments means all the following:

- 14 1. A human being and NOT a "government". Only human beings are "sovereign" and only when they are acting in strict
15 obedience to the laws of their religion. All powers of government are delegated from the PEOPLE and are NOT
16 "divine rights". Those powers in turn are only operative when government PREVENTS the conversion of PRIVATE
17 rights into PUBLIC rights. When that goal is avoided or undermined or when law is used to accomplish involuntary
18 conversion, we cease to have a government and instead end up with [a private, de facto for profit corporation that has no](#)
19 [sovereign immunity and cannot abuse sovereign immunity to protect its criminal thefts from the people.](#)
- 20 2. EQUAL in every respect to any and every government or actor in government. All governments are legal "persons"
21 and under our Constitutional system, ALL "persons" are equal and can only become UNEQUAL in relation to each
22 other WITH their EXPRESS and NOT IMPLIED consent. Since our Constitutional rights are unalienable per the
23 Declaration of Independence, then we can't become unequal in relation to any government, INCLUDING through our
24 consent.
- 25 3. Not superior in any way to any human being within the jurisdiction of the courts of any country.
- 26 4. Possessing the EQUAL right to acquire rights over others by the same mechanisms as the government uses. For
27 instance, if the government encourages the filing of FALSE information returns that essentially "elect" people into
28 public office without their consent, then we have an EQUAL right to elect any and every government or officer within
29 government into our PERSONAL service as our PERSONAL officer without THEIR consent. See:
30 [Correcting Erroneous Information Returns, Form #04.001.](#)
- 31 5. Subject to the criminal laws of the jurisdiction they are physically situated in, just like everyone else. This provision
32 excludes "quasi criminal provisions" within civil franchises, such as tax crimes.
- 33 6. The origin of all authority delegated to the government per the Declaration of Independence.
- 34 7. Reserving all rights and delegating NONE to any and every government or government actor. U.C.C. 1-308 and its
35 predecessor, U.C.C. 1-207.
- 36 8. Not consenting to any and every civil franchise offered by any government.
- 37 9. Possessing the same sovereign immunity as any government. Hence, like the government, any government actor
38 asserting a liability or obligation has the burden of proving on the record of any court proceeding EXPRESS
39 WRITTEN consent to be sued before the obligation becomes enforceable.
- 40 10. Claiming no civil or franchise status under any statutory franchise, including but not limited to "citizen", "resident",
41 "driver" (under the vehicle code), "spouse" (under the family code), "taxpayer" (under the tax code). Any attempt to
42 associate a statutory status and the public rights it represents against a non-consenting party is THEFT and SLAVERY
43 and INJUSTICE.
- 44 11. Acting as a fiduciary, agent, and trustee on behalf of God 24 hours a day, seven days a week as an ambassador of a
45 legislatively foreign jurisdiction and as a public officer of "Heaven, Inc.", a private foreign corporation. God is the
46 ONLY "sovereign" and the source of all sovereignty. We must be acting as His agent and fiduciary before we can
47 exercise any sovereignty at all. Any attempt by so-called "government" to interfere with our ability to act as His
48 fiduciaries is a direct interference with our right to contract and the free exercise of religion. See:
49 [Delegation of Authority Order from God to Christians, Form #13.007](#)
- 50 12. Capable of being civilly sued ONLY under the common law and equity and not under any statutory civil law. All
51 statutory civil laws are law for government and public officers, and NOT for private human beings. They are civil
52 franchises that only acquire the "force of law" with the consent of the subject. See:
53 [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](#)

- 1 13. Protected from the civil statutory law by the First Amendment requirement for separation of church and state because
2 we Christians are the church and our physical body is the "temple" of the church. See: [1 Cor. 6:19](#).
3 14. Responsible for all the injuries they cause to every other person under equity and common law ONLY, and not under
4 civil statutory law.

5 The term "anarchy" implies any one or more of the following, and especially as regards so-called "governments". An
6 important goal of this site it to eliminate all such "anarchy":

- 7 1. Are superior in any way to the people they govern UNDER THE LAW.
8 2. Are not directly accountable to the people or the law. They prohibit the PEOPLE from criminally prosecuting their
9 own crimes, reserving the right to prosecute to their own fellow criminals. Who polices the police? THE
10 CRIMINALS.
11 3. Enact laws that exempt themselves. This is a violation of the Constitutional requirement for equal protection and equal
12 treatment and constitutes an unconstitutional Title of Nobility in violation of Article 1, Section 9, Clause 8 of the
13 United States Constitution.
14 4. Only enforce the law against others and NOT themselves, as a way to protect their own criminal activities by
15 persecuting dissidents. This is called "selective enforcement". In the legal field it is also called "professional
16 courtesy". Never kill the goose that lays the STOLEN golden eggs.
17 5. Break the laws with impunity. This happens most frequently when corrupt people in government engage in "selective
18 enforcement", whereby they refuse to prosecute or interfere with the prosecution of anyone in government. The
19 Department of Justice (D.O.J.) or the District Attorney are the most frequent perpetrators of this type of crime.
20 6. Are able to choose which laws they want to be subject to, and thus refuse to enforce laws against themselves. The
21 most frequent method for this type of abuse is to assert sovereign, official, or judicial immunity as a defense in order to
22 protect the wrongdoers in government when they are acting outside their delegated authority, or outside what the
23 definitions in the statutes EXPRESSLY allow.
24 7. Impute to themselves more rights or methods of acquiring rights than the people themselves have. In other words, who
25 are the object of PAGAN IDOL WORSHIP because they possess "supernatural" powers. By "supernatural", we mean
26 that which is superior to the "natural", which is ordinary human beings.
27 8. Claim and protect their own sovereign immunity, but refuse to recognize the same EQUAL immunity of the people
28 from whom that power was delegated to begin with. Hypocrites.
29 9. Abuse sovereign immunity to exclude either the government or anyone working in the government from being subject
30 to the laws they pass to regulate everyone ELSE'S behavior. In other words, they can choose WHEN they want to be a
31 statutory "person" who is subject, and when they aren't. Anyone who has this kind of choice will ALWAYS corruptly
32 exclude themselves and include everyone else, and thereby enforce and implement an unconstitutional "Title of
33 Nobility" towards themself. On this subject, the U.S. Supreme Court has held the following:

34 **"No man in this country [including legislators of the government as a legal person] is so high that he is**
35 **above the law. No officer of the law may set that law at defiance with impunity. All the officers of the**
36 **government, from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only**
37 **supreme power in our system of government, and every man who by accepting office participates in its functions**
38 **is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon**
39 **the exercise of the authority which it gives," 106 U.S., at 220. "Shall it be said... that the courts cannot give**
40 **remedy when the Citizen has been deprived of his property by force, his estate seized and converted to the use of**
41 **the government without any lawful authority, without any process of law, and without any compensation,**
42 **because the president has ordered it and his officers are in possession? If such be the law of this country, it**
43 **sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other government**
44 **which has a just claim to well-regulated liberty and the protection of personal rights," 106 U.S., at 220, 221.**
45 **[United States v. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)]**

- 46 10. Have a monopoly on anything, INCLUDING "protection", and who turn that monopoly into a mechanism to force
47 EVERYONE illegally to be treated as uncompensated public officers in exchange for the "privilege" of being able to
48 even exist or earn a living to support oneself.
49 11. Can tax and spend any amount or percentage of the people's earnings over the OBJECTIONS of the people.
50 12. Can print, meaning illegally counterfeit, as much money as they want to fund their criminal enterprise, and thus to be
51 completely free from accountability to the people.
52 13. Deceive and/or lie to the public with impunity by telling you that you can't trust anything they say, but force YOU to
53 sign everything under penalty of perjury when you want to talk to them. 26 U.S.C. §6065.

54 In support of the above definition of "anarchy", here is how the U.S. Supreme Court defined it:

Legal Deception, Propaganda, and Fraud

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form #05.014, Rev. 10/14/2016

527 of 662

EXHIBIT: _____

1 *"Decency, security, and liberty alike demand that **government officials shall be subjected to the same rules of***
2 ***conduct that are commands to the citizen.** In a government of laws, existence of the government will be*
3 *imperiled if it fails to observe the law scrupulously. **Our government is the potent, the omnipresent teacher.***
4 ***For good or for ill, it teaches the whole people by its example. Crime is contagious. If the government***
5 ***becomes a lawbreaker, it breeds contempt for law; it invites every man to become a law unto himself; it***
6 ***invites anarchy.** To declare that in the administration of the criminal law the end justifies the means-to declare*
7 *that the government may commit crimes in order to secure the conviction of a private criminal-would bring*
8 *terrible retribution. Against that pernicious doctrine this court should resolutely set its face."*
9 *[Olmstead v. United States, 277 U.S. 438 (1928)]*

10 The above requirements are a consequence of the fact that the foundation of the United States Constitution is [EQUAL](#)
11 [protection and EQUAL treatment](#). Any attempt to undermine equal rights and equal protection described above constitutes:

- 12 1. The establishment of a state sponsored religion in violation of the First Amendment and the Religious Freedom
13 Restoration Act, 42 U.S.C. Chapter 21B. That religion is described in: [Socialism: The New American Civil Religion,](#)
14 [Form #05.016](#). The object of worship of such a religion is imputing "supernatural powers" to civil rulers and forcing
15 everyone to worship and serve said rulers as "superior beings".
- 16 2. The establishment of an unconstitutional Title of Nobility in violation of [Article 1, Section 9, Clause 8 of the United](#)
17 [States Constitution](#).

18 The term "political" as used throughout our website in reference to us or our activities:

- 19 1. Excludes the endorsement of specific candidates for political office.
- 20 2. Excludes any motivation that might result in a revocation of 26 U.S.C. §501(c)(4) status.
- 21 3. Excludes activities of public officers or agents of the government.
- 22 4. Excludes those who are "persons", "individuals", "taxpayers" under any revenue law.
- 23 5. Excludes those with a domicile or residence "in this State", meaning the government.
- 24 6. Includes efforts to educate the public about the law and the legal limits upon the jurisdiction of those in the
25 government.
- 26 7. Includes ONLY EXCLUSIVELY PRIVATE people beyond the [civil legislative control](#) of the specific government
27 affected by the policy.
- 28 8. Involves the protection of purely private property and private rights exclusively owned by human beings and not
29 businesses or artificial entities of any description.
- 30 9. Includes activities undertaken ONLY in the fulfillment of [purely religious goals as a full time fiduciary of God under](#)
31 [the Bible trust indenture](#).

32 The term "state national" means those who are born in a Constitutional but not Statutory "State" as described in the Fourteenth
33 Amendment. Equivalent to a "non-citizen national **of the United States OF AMERICA**". EXCLUDES any of the following:

- 34 1. STATUTORY "person" under 26 U.S.C. §6671(b) and §7343.
- 35 2. Statutory "national and citizen of the United States** at birth" as defined in [8 U.S.C. §1401](#). This is a territorial citizen
36 rather than a state citizen.
- 37 3. "citizen of the United States**[federal zone]" under 26 U.S.C. §7701(a)(3), 26 U.S.C. §3121(e), or 26 C.F.R. §1.1-
38 1(c).
- 39 4. "National but not citizen of the United States** at birth" under [8 U.S.C. §1408](#). This is a person born in a federal
40 possession RATHER than a state of the Union.
- 41 5. "a person who, though not a citizen of the United States, owes permanent allegiance to the United States[**]" under [8](#)
42 [U.S.C. §1101](#)(a)(22)(B).
- 43 6. "U.S.[**] non-citizen national" under [8 U.S.C. §1452](#). This is a person born in a federal possession RATHER than a
44 state of the Union.

45 The term "non-person" as used on this site we define to be a human not domiciled on federal territory, not engaged in a public
46 office, and not "purposefully and consensually availing himself" of commerce within the jurisdiction of the United States
47 government. Synonymous with "transient foreigner", "in transitu", and "stateless" (in relation to the national government).
48 We invented this term. The term does not appear in federal statutes because statutes cannot even define things or people who
49 are not subject to them and therefore foreign and sovereign. The term "non-individual" used on this site is equivalent to and
50 a synonym for "non-person" on this site, even though STATUTORY "individuals" are a SUBSET of "persons" within the
51 Internal Revenue Code. Likewise, the term "private human" is also synonymous with "non-person". Hence, a "non-person":

1. Retains their sovereign immunity. They do not waive it under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part IV, Chapter 97 or the longarm statutes of the state they occupy.
2. Is protected by the United States Constitution and not federal statutory civil law.
3. May not have federal statutory civil law cited against them. If they were, a violation of Federal Rule of Civil Procedure 17 and a constitutional tort would result if they were physically present on land protected by the United States Constitution within the exterior limits of states of the Union.
4. Is on an equal footing with the United States government in court. "Persons" would be on an UNEQUAL, INFERIOR, and subservient level if they were subject to federal territorial law.

Don't expect vain public servants to willingly admit that there is such a thing as a human "non-person" who satisfies the above criteria because it would undermine their systematic and treasonous plunder and enslavement of people they are supposed to be protecting. However, the U.S. Supreme Court has held that the "right to be left alone" is the purpose of the constitution. *Olmstead v. United States*, 277 U.S. 438. A so-called "government" that refuses to leave you alone or respect or protect your sovereignty and equality in relation to them is no government at all and has violated the purpose of its creation described in the Declaration of Independence. Furthermore, anyone from the national or state government who refuses to enforce this status, or who imputes or enforces any status OTHER than this status under any law system other than the common law is:

1. "purposefully availing themselves" of commerce within OUR jurisdiction.
2. STEALING, where the thing being STOLEN are the public rights associated with the statutory civil "status" they are presuming we have but never expressly consented to have.
3. Engaging in criminal identity theft, because the civil status is associated with a domicile in a place we are not physically in and do not consent to a civil domicile in.
4. Consenting to our Member Agreement.
5. Waiving official, judicial, and sovereign immunity.
6. Acting in a private and personal capacity beyond the statutory jurisdiction of their government employer.
7. Compelling us to contract with the state under the civil statutory "social compact".
8. Interfering with our First Amendment right to freely and civilly DISASSOCIATE with the state.
9. Engaged in a constitutional tort.

If freedom and self-ownership or "ownership" in general means anything at all, it means the right to deny any and all others, including governments, the ability to use or benefit in any way from our body, our exclusively owned private property, and our labor.

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

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

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

The term "advice" or "legal advice" means education about tools, facts, remedies, and options for making your own informed choice. It does not include any method of: 1. Transferring liability or responsibility from the person asking to the person responding; 2. Anything that could be classified as "legal advice" or "law practice" as used in any statute or enacted law; 3. Anything that could be classified as factual or a basis for belief or reliance upon the person asked in connection with commercial speech subject to government protection or regulation.

Other than the words defined above, all words used on this website and in the materials on it shall:

1. Have only the common meaning ascribed to them.

- 1 **2. Be associated with the EXCLUSIVELY PRIVATE status beyond the reach of civil statutory law.**
- 2 **3. NOT be construed in any way to have the statutory meaning found in any federal or state law.**
- 3 **4. NOT be associated with a "public office", "publici juris", or "public interest", or anything within the CIVIL**
- 4 **jurisdiction of any state or federal court.**
- 5 **5. Be subject to enforcement only in the context of the common law where perfect equity and equality is enforced**
- 6 **between the government and any and every human being.**

7 The only exception to this rule is that when a word is surrounded in quotation marks and preceded or succeeded by an
8 indication of the legal definition upon which it is based, then and only then will it assume the legal definition.

9 The legal or statutory definitions for words used by this ministry in turn:

- 10 1. Shall be based FIRST upon statutory definitions provided.
- 11 2. Shall conclusively be presumed to EXCLUDE the ordinary or EXCLUSIVELY PRIVATE civil context for the
12 meaning of words. This is because the ability to regulate EXCLUSIVELY PRIVATE conduct is REPUGNANT TO
13 THE CONSTITUTION as held by the U.S. Supreme Court.
- 14 3. Shall rely FIRST on the [Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic](#) for the statutory
15 definitions.

16 *May not ADD anything not EXPRESSLY appearing in any statute in which they are defined, if a statutory*
17 *definition is provided. Any attempt to do so shall be interpreted as TREASON by the judge or government*
18 *prosecutor who attempts it.*

19 ***"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's***
20 ***ordinary meaning.*** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition
21 of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a
22 rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western
23 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
24 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,
25 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.
26 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney
27 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
28 [[Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#)]

29 The purpose of this requirement is to [eliminate ALL presumptions](#) from any legal proceeding about what we might write or
30 say so that such false and unauthorized presumptions *cannot* be used to discredit or slander us or prejudice our rights or
31 sovereignty. For instance, here are two examples:

Statement from this website	Meaning
Wages are not taxable	Earnings from labor of a human being that <i>do not</i> fit the description of "wages" defined in 26 U.S.C. §3401(a) and 26 C.F.R. §31.3401(a)-3 are not taxable without the consent of the subject.
"Wages" are taxable	Wages as defined in 26 U.S.C. §3401(a) and 26 C.F.R. §31.3401(a)-3 ARE taxable because they fit the legal description of "wages".

32 **Key to Capitalization Conventions within Laws.** Whenever you are reading a particular law, including the [U.S.](#)
33 [Constitution](#), or a statute, the [Sovereign](#) referenced in that law, who is usually the author of the law, is referenced in the law
34 with the first letter of its name capitalized. For instance, in the U.S. Constitution the phrase "**W**e the **P**eople", "**S**tate", and
35 "**C**itizen" are all capitalized, because these were the sovereign entities who were writing the document residing in the **S**tates.
36 This document formed the federal government and gave it its authority. Subsequently, the federal government wrote statutes
37 to implement the intent of the Constitution, and it became the Sovereign, but only in the context of those territories and lands
38 ceded to it by the union states. When that federal government then refers in statutes to federal "States", for instance in [26](#)
39 [U.S.C. §7701\(a\)\(10\)](#) or [4 U.S.C. §110\(d\)](#), then these federal "States" are Sovereigns because they are part of the *territory*
40 controlled by the Sovereign who wrote the statute, so they are capitalized. Foreign states referenced in the federal statutes
41 then must be in lower case. The sovereign 50 union states, for example, must be in lower case in federal statutes because of
42 this convention because they are foreign states. *Capitalization is therefore always relative to who is writing the document,*
43 *which is usually the Sovereign and is therefore capitalized.* The exact same convention is used in the Bible, where all
44 appellations of God are capitalized because they are sovereigns: "**J**esus" ", "**G**od", "**H**im", "**H**is", "**F**ather". These words

1 aren't capitalized because they are proper names, but because the entity described is a sovereign or an agent or part of the
 2 sovereign. The only exception to this capitalization rule is in state revenue laws, where the state legislators use the same
 3 capitalization as the Internal Revenue Code for "State" in referring to federal enclaves within their territory because they
 4 want to scam money out of you. In state revenue laws, for instance in the California Revenue and Taxation Code (R&TC)
 5 sections 17018 and 6017, "State" means a federal State within the boundaries of California and described as part of the Buck
 6 Act of 1940 found in [4 U.S.C. §§105-113](#).

7 **Terms in Quotation Marks:** Whenever a term appears in quotation marks, we are using the statutory or regulatory definition
 8 of the term *instead* of the layman's or dictionary definition. We do this to clarify which definition we mean and to avoid
 9 creating the kind of confusion with definitions that our government and the unethical lawyers who work in it are famous for.
 10 For instance, when we use say "employee", we mean the statutory definition of that term found in [26 U.S.C. §3401\(c\)](#) and
 11 [26 C.F.R. §31.3401\(c\)-1](#) rather than the common definition everyone uses, which means anyone who receives compensation
 12 for their labor. "Employees" are much more narrowly defined in the Internal Revenue Code to mean elected or appointed
 13 officers of the U.S. government only. We also put terms in quotation marks if they are new or we just introduced the term,
 14 to emphasize that we are trying to explain what the word means.

15 **Geographical terms:** The following geographical definitions apply within the context of discussions about law.

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state or foreign country	Union state or foreign country	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" [1]	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" [2] (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively [3]	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

16 What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not
 17 includes!) federal States only under [Title 48 of the U.S. Code](#)[\[4\]](#), and these areas do not include any of the 50 Union States.
 18 This is true in *most cases and especially in the Internal Revenue Code*. The lower case word "state" in the context of federal
 19 statutes and regulations means one of the 50 union states, which are "foreign states", and "foreign countries" with respect to
 20 the federal government as clearly explained in section 5.2.11 of the Great IRS Hoax, Form #11.302 book. In the context of
 21 the above, a "Union State" means one of the 50 Union states of the United States* (the country, not the federal United
 22 States**) mentioned in the Constitution for the United States of America.

23 _____

- 24 [\[1\]](#) See California Revenue and Taxation Code, Section 6017.
 25 [\[2\]](#) See California Revenue and Taxation Code, Section 17018.
 26 [\[3\]](#) See, for instance, U.S. Constitution Article IV, Section 2.
 27 [\[4\]](#) See <https://www.law.cornell.edu/uscode/text/48>

28 16.2 **Discrediting LYING police officers**

29 If you would like an example of how to apply the information in this memorandum to make police testimony inadmissible
 30 and ineffective generally because it is untrustworthy, see:

Waiver of Immunity: Police, Litigation Tool #01.008
<http://sedm.org/Litigation/LitIndex.htm>

1 **16.3 Anti-Thought-Control Dictionary**

2 The following document on the Family Guardian sister site contains an extensive catalog of common words of everyday
3 English which are abused as tools of propaganda and deception:

Anti-Thought-Control Dictionary, Family Guardian Fellowship
http://famguardian.org/Subjects/Spirituality/Corruption/AntiThoughtCtlDict/dictionary_set.htm

4 **16.4 Liberty University, Section 8: Resources to Rebut Government, Legal, and Tax Profession Deception and**
5 **False Propaganda**

6 Our Liberty University Section 8 contains an extensive library of legal memorandums that rebut common sources of
7 government, legal, and tax profession deception and false propaganda:

Liberty University, Section 8: Resources to Rebut Government, Legal, and Tax Profession Deception and False
Propaganda, SEDM
<http://sedm.org/LibertyU/LibertyU.htm>

8 **16.5 Liberty University, Section 9: Resources to Rebut Private Sector Deception and False Propaganda**

9 Our Liberty University Section 9 contains an extensive library of legal memorandums that rebut common sources of private
10 sector deception and false propaganda:

Liberty University, Section 9: Resources to Rebut Private Sector Deception and False Propaganda, SEDM
<http://sedm.org/LibertyU/LibertyU.htm>

11 **16.6 Typical “traps” in government forms**

12 All of the so-called “traps” described in the above presentation center around the following abuses and FRAUDS:

- 13 1. The perjury statement at the end of the form betrays where they PRESUME you geographically are. 28 U.S.C. 1746
14 identifies TWO possible jurisdictions, and if they don’t use the one in 28 U.S.C. §1746(1), they are PRESUMING,
15 usually falsely, that you are located on federal territory and come under territorial law.

16 28 U.S. Code §1746 - Unsworn declarations under penalty of perjury

17 Wherever, under any law of the United States or under any rule, regulation, order, or requirement made pursuant
18 to law, any matter is required or permitted to be supported, evidenced, established, or proved by the sworn
19 declaration, verification, certificate, statement, oath, or affidavit, in writing of the person making the same (other
20 than a deposition, or an oath of office, or an oath required to be taken before a specified official other than a
21 notary public), such matter may, with like force and effect, be supported, evidenced, established, or proved by the
22 unsworn declaration, certificate, verification, or statement, in writing of such person which is subscribed by him,
23 as true under penalty of perjury, and dated, in substantially the following form:

24 (1) If executed without the United States [federal territory or the government]: “I declare (or certify, verify, or
25 state) under penalty of perjury under the laws of the United States of America that the foregoing is true and
26 correct. Executed on (date).

27 (Signature)”.
28

29 (2) If executed within the United States [federal territory or the government], its territories, possessions, or
30 commonwealths: “I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and
31 correct. Executed on (date).

32 (Signature)”.
33

- 34 2. Telling you when you submit the form that the terms on the form have their ordinary, PRIVATE, non-statutory
35 meaning but after they RECEIVE the form, INTERPRETING all terms in their PUBLIC and STATUTORY context.
36 This is bait and switch, deception, and FRAUD.
37 3. Confusing the CONSTITUTIONAL context with the STATUTORY context for geographical words of art such as

“United States” and “State”.

4. Confusing CONSTITUTIONAL “Citizens” or “citizens of the United States” in the Fourteenth Amendment with STATUTORY “U.S. citizen”, or “nationals and citizens of the United states at birth” under 8 U.S.C. §1401.
5. Confusing CONSTITUTIONAL “persons” or “people” with STATUTORY “persons” or “individuals”. CONSTITUTIONAL “persons” are all MEN OR WOMEN AND NOT ARTIFICIAL entities or offices, while civil STATUTORY persons are all PUBLIC offices and fictions of law created by Congress.
6. Connecting you with a civil status found in civil statutory law, which is a public office. The form itself does this:
 - 6.1. In the “status” block. It either doesn’t offer a STATUTORY “non-resident non-person” status in the form or they don’t offer ANY form for STATUTORY “non-resident non-persons”.
 - 6.2. The Title of the form. The upper left corner of the 1040 identifies the applicant as a “U.S. individual”, meaning a public office domiciled on federal territory.
 - 6.3. Underneath the signature, which usually identifies the civil status of the applicant, such as “taxpayer”.

16.7 Avoiding traps with government forms and government ID

If you would like a complete course on the content of this section see:

[Avoiding Traps In Government Forms Course](http://sedm.org/Forms/FormIndex.htm), Form #12.023
<http://sedm.org/Forms/FormIndex.htm>

Below are some general principles to avoid abuse of legal deception, propaganda, and fraud on government forms:

1. The purpose of all government forms is to create and enforce usually false and prejudicial presumptions about your status that will damage your Constitutional rights and undermine your sovereignty.
 - 1.1. They use vague terms that are deliberately not defined either on the form or in the law itself in order to:
 - 1.1.1. Encourage false, unconstitutional, and prejudicial presumptions about what they mean that will financially benefit the corrupt government.
 - 1.1.2. Facilitate and encourage abuse of “words of art”.
 - 1.1.3. Give judges and administrative personnel undue discretion and latitude to exceed their authority and violate the separation of powers doctrine.
 - 1.1.4. Transform a society of law into a society of men and the policies of men.The following maxims of law illustrate WHY they will do this:

*"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]*

- 1.2. Nothing on government forms or in government publications are trustworthy or reliable.

*"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position."
[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]*

- 1.3. It is positively FOOLISH to sign a government form under penalty of perjury that even the government agrees is untrustworthy.
- 1.4. The ONLY way to prevent being victimized by false, unconstitutional, and prejudicial presumptions created by government forms is to define ANY and EVERY “word of art” on the form to exclude you from the government’s jurisdiction and make THEM the obligatory party rather than YOU. This is covered in:
 - 1.4.1. Requirement for Consent, Form #05.003, Sections 5.1 and 10.2
<http://sedm.org/Forms/FormIndex.htm>
 - 1.4.2. Socialism: The New American Civil Religion, Form #05.016, Section 16: Undermining and destroying the Civil Religion of Socialism using the government’s main recruitment mechanism –shows how to undermine the civil religion of socialism using the beast’s own forms.

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

1.5. For further details on the above scam, see:

Reasonable Belief About Income Tax Liability, Form #05.007

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

2. You will always lose when you play by their rules, use their biased forms, or declare any statutory status used on their biased forms or in their “void for vagueness” franchise “codes”. He who makes either the forms or the rules or officiates either always wins. Instead:
 - 2.1. Always add an “Other” box and make sure the form points to an attachment that completely describes your status.
 - 2.2. On the attachment, provide court admissible evidence signed under penalty of perjury that defines all words used on the government form in such a way that they are NOT connected with any status found in any state or federal law, thus making you “foreign” in respect to said law.
3. To avoid being associated with any privileged statutory franchise status (“taxpayer”, “person”, “individual”, etc.), you should consistently do the following:
 - 3.1. Avoid filling out government forms.
 - 3.2. If compelled to fill out government tax forms, write on the tax form “Not Valid Without the Attached *Tax Form Attachment*, Form #04.201 and *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001” and attach the following forms to every tax form you are compelled to fill out:
 - 3.2.1. *Tax Form Attachment*, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>
 - 3.2.2. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
 - 3.3. Every “word of art” on the forms you fill out should be legally defined either on the form itself or in the attachment you provide. Signing a form that uses terms that are not defined is like signing a blank check and putting undue discretion in the hands the bureaucrat or judge who receives or uses the form. The definitions you provide for the terms on the form should specifically state that the term DOES NOT mean what is defined in any federal or state law, and that you are not declaring a status or availing yourself of a benefit of any government franchise, but rather waive your right to ever receive the benefits of any franchise and reserve ALL your rights under U.C.C. §1-308. This practice:
 - 3.3.1. Prevents misunderstandings and arguments with the recipient of the form.
 - 3.3.2. Prevents litigation caused by the misunderstandings.
 - 3.3.3. Prevents you from being the victim of the false presumptions of those reading the form who do not know the law. The Bible makes it a sin to presume and Christians cannot therefore condone or encourage presumptions by others, and especially those that cause a surrender of rights protected by the Constitution.
 - 3.3.4. Puts the recipient in the box so that they cannot make any commercial use or abuse out of the form by compelling you to engage in franchises or assume a status that would connect you to franchises.
 - 3.4. Whenever you fill out a government form you should remember that the government that prepared the form will always self-servingly omit the two most important options in the “status” or entity type boxes, which are:
 - 3.4.1. “none of the above” AND
 - 3.4.2. “not subject but not exempt”By omitting the two above options, the government is indirectly compelling you to contract with and associate with them, because all franchises are contracts, and you must associate (exercise your First Amendment right to associate) with them by choosing a domicile WITHIN their jurisdiction (as a “protected person” and therefore a “customer” called a “citizen” or “resident”) before they can even lawfully contract with you to begin with under the civil law. The approach should always be to add a new box that says “Not subject but not exempt” and check it. This is further detailed in:

Flawed Tax Arguments to Avoid, Form #08.004, Section 8.13

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

4. If you want a form to accurately describe your status as a “nontaxpayer”, you will have to make your own or modify what they offer. The only types of forms the government makes are for franchisees called “taxpayers”. This is confirmed by the IRS Mission Statement contained in Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999), which empowers the IRS to help and “service” only “taxpayers”.
 - 4.1. For modified versions of IRS forms, see:

Federal Forms and Publications, Family Guardian Fellowship
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>
 - 4.2. For replacement forms for use by persons not engaged in government franchises or who are “nontaxpayers”, see:

5. If anyone receiving a government form tries to argue with you about what you put on the form, respond as follows:
- 5.1. Indicating that the words you use to describe yourself on forms is the method by which you both contract and politically associate with a specific government of your own choosing in order to procure protection. The First Amendment protects your right to both politically associate (and thereby become a statutory but not constitutional "citizen", "resident", or inhabitant) and to be free from compelled association. Therefore, no one but you has the right decide or declare your status on a government form, unless of course you appoint them to practice law on your behalf or represent you, which you should NEVER do. See:

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

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

- 5.2. Arguing that anyone who wants to compel you to describe yourself on a government form in a way that you know does not accurately characterize both your status and your intentions is committing the crime of suborning perjury and criminally tampering with a witness. All government forms are signed under penalty of perjury and therefore constitute "testimony of a witness". YOU and not them are the witness and all witnesses are protected from duress, coercion, and retaliation because if they weren't, the evidence they produce would be of no value and would not be admissible in a court of law. You and only you have the exclusive right to declare and establish your status under the civil law because doing so is how you exercise your Constitutionally protected rights to contract and associate. Any violation of those two rights defeats the entire purpose of establishing the government to begin with, which is the protection of private rights by preventing them from being involuntarily converted to public rights.
- 5.3. Insisting that it constitutes involuntary servitude in violation of the Thirteenth Amendment to compel you to either complete a government form or to fill it out in a certain way. It also means PROSECUTING those who engage in such slavery privately and personally because no lawyer is ever going to bite the hand that feeds him or jeopardize the license that his government benefactors use to silence dissent.
- 5.4. Emphasizing to those receiving the form that even if they are private parties, they are acting as agents of the government in either preparing or accepting or insisting on the form and that they are therefore subject to all the same constitutional constraints as the government in that capacity, including a Constitutional Tort Action for violation of rights. For instance, those accepting tax forms are statutory "withholding agents" per 26 U.S.C. §7701(a)(16) who are agents and officers of the government and therefore constrained by the Constitution while physically situated on land protected by the Constitution within the exclusive jurisdiction of a state of the Union.
6. If you try to submit a form to a company that accurately describes your status, they frequently may try to interfere with the process by refusing to accept it because if they do, it might create a civil or criminal liability and generate evidence in their records of such a liability. For instance, they may say any of the following:
- 6.1. We will not accept your form if you add any boxes to the form.
- 6.2. We will not accept your form if you add any attachments to the form.
- 6.3. We will not accept your form if modify our form or terms on the form.
7. If those receiving forms you fill out use any of the approaches described in the previous step, the best way to handle it is one of the following:
- 7.1. Send the information you wanted to submit separately as an addendum to an original account or job application you gave them, and indicate in the attachment that it must accompany any and every form you submit in the past, present and future, and especially if requested as part of legal discovery. Say that all forms you submit, if not accompanied by the addendum, are invalid, misleading, deceptive, and political but not legal or actionable speech without the attachment.
- 7.2. Send then an amendment IMMEDIATELY AFTER the transaction is completed via certified mail using a Certificate/Proof/Affidavit of Service, Form #01.002 that adds everything and all attachments they refused to accept WITH the form

For both instances above, the correspondence you send should say that this amends any and all forms submitted to the company or person for the past, present, and future and must accompany all such forms in the context of any and all legal discovery relating to you and directed at the recipient. Say that if they don't include it, they are criminally obstructing justice and tampering with a protected witness of criminal activity. Don't EVER allow them to have anything in their possession that isn't associated with explanatory and exculpatory information that reflects your true status or which creates a prima facie presumption that you are voluntarily associated with any statutory status within any franchise agreement. Otherwise, they are going to use this as evidence in litigation and exclude everything else, leaving you with no method to deny the status you claimed or what you meant in claiming it. The mandatory Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001 also helps as a

defense against such tactics, because it too is required to be associated with everything the government receives about you or else the information is not valid, untrustworthy, deceptive, and misleading.

8. We have produced forms you can submit for the occasion described in the previous step whereby a properly executed government form is rejected and the witness filling it out is criminally tampered with in violation of 18 U.S.C. §1512. Submit the following forms AFTER THE FACT to remove the risks created by the witness tampering and prevent fraud charges against you:

- 8.1. Resignation of Compelled Social Security Trustee, Form #06.002-updates an existing SSA Form SS-5 to correct the status of the applicant.
<http://sedm.org/Forms/FormIndex.htm>
- 8.2. Passport Amendment Request, Form #06.016-amends a previous USA passport application to remove false presumptions about your citizenship status and domicile
<http://sedm.org/Forms/FormIndex.htm>
- 8.3. Legal Notice to Correct Fraudulent Tax Status, Reporting, and Withholding, Form #04.401-send this form to any company you have financial dealings with that threatened to either fire, not hire, or not do business with you because of the tax withholding paperwork you gave them. Send it AFTER the transaction or hiring is completed to correct their records.
<http://sedm.org/Forms/FormIndex.htm>
- 8.4. Employer Identification Number (EIN) Application Permanent Amendment Notice, Form #06.022-updates an EIN application to disconnect you permanently from all franchises.
<http://sedm.org/Forms/FormIndex.htm>
- 8.5. Notice and Demand to Correct False IRS Form 1099-S, Form #04.403-send this form to an itinerant Escrow company that REFUSES to accept correct tax withholding paperwork on a real estate transaction and threatens to hold up the sale if you don't fill out the tax paperwork in a way that you KNOW is FRAUDULENT. Send AFTER the escrow transaction is completed so that you don't have to hold up the sale.
<http://sedm.org/Forms/FormIndex.htm>
- 8.6. Retirement Account Application Permanent Amendment Notice, Form #04.217-Changes the character of a retirement account to a PRIVATE, non-taxable account
<http://sedm.org/Forms/FormIndex.htm>

9. BEWARE THE DANGERS OF GOVERNMENT ISSUED ID:

- 9.1. Application for most forms of government ID makes you APPEAR as a privileged statutory "resident" domiciled on federal territory and divorces you from the protections of the Constitution. The "United States" they are referring to below is NOT that mentioned in the Constitution, but the statutory "United States" consisting of federal territory that is no part of any de jure state of the Union.

*State of Virginia
Title 46.2 - MOTOR VEHICLES.
Chapter 3 - Licensure of Drivers*

§46.2-328.1. Licenses, permits and special identification cards to be issued only to United States citizens, legal permanent resident aliens, or holders of valid unexpired nonimmigrant visas; exceptions; renewal, duplication, or reissuance.

A. Notwithstanding any other provision of this title, except as provided in subsection G of § 46.2-345, the Department shall not issue an original license, permit, or special identification card to any applicant who has not presented to the Department, with the application, valid documentary evidence that the applicant is either (i) a citizen of the United States, (ii) a legal permanent resident of the United States, or (iii) a conditional resident alien of the United States.

- 9.2. Most states cannot and will not issue driver's licenses to those who are nonresidents of the statutory but not Constitutional "United States", which consists only of federal territory that is no part of any state of the Union. If you give them an affidavit of non-residency, in fact, they will tell that you aren't eligible for a license and issue you a certificate of disqualification saying that they refused to issue you a license. Now wouldn't THAT be something useful to have the next time a cop stops you and tries to cite you for not having that which the government REFUSED to issue you, which is a LICENSE!
- 9.3. When or if you procure government ID of any kind, including driver's licenses, you should always do so as a NON-RESIDENT, a "transient foreigner", and neither a statutory "citizen" or statutory "resident". The place you are a "citizen" or "resident" of for all government ID applications is federal territory and not the de jure republic. Government ID is a privilege, not a right.

9.4. The only type of government ID you can procure without a domicile on federal territory and without being a statutory “citizen” or statutory “resident” who is effectively an officer and “employee” of the government are:

9.4.1. A USA passport. See:

Getting a USA Passport as a “state national”, Form #09.007
<http://sedm.org/Forms/FormIndex.htm>

9.4.2. ID issued by your own government or group.

9.4.3. ID issued by a notary public, who is a public officer and therefore part of the government.

9.5. For details on the dangers of government ID, see:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 13.6
<http://sedm.org/Forms/FormIndex.htm>

16.8 Responding to Offers or Demands¹⁸⁰

We have an unlimited ability to contract with our fellow human beings in any way that we choose. Our choices are dependent not upon our circumstances, but only upon our knowledge and will and creative intelligence.

Whether in commerce or law or life, whenever someone demands something from us, it is an offer to contract. There are only five ways we can respond to an offer to contract.

1. We can ignore.
2. We can argue or contest.
3. We can reject the offer or refuse for cause, without dishonor, as long as it is an erroneous claim and there is no liability evidenced (see U.C.C. §3-501).
4. We can accept. or
5. We can conditionally accept.

Ignoring is dishonoring, both to the offeror and the offeree. In commerce, it means agreeing by acquiescence. If someone sends us a bill and we ignore it, we have committed a commercial dishonor and we have agreed that we owe it. They have become the creditor in the matter and we have become the debtor/ slave.

Arguing is dishonoring to everyone as well, no matter how righteous it seems. Ultimately, no points of view are absolutely valid and in a fight, force and deception are relied upon by all but the saintliest of parties. The loser will certainly become a debtor in the matter; the victor's creditorship may be a crime.

Honorably rejecting and the two ways of accepting are the only ways we can remain in honor and take full responsibility for our life and our world and not be a victim or a debtor. Full acceptance is appropriate when we agree with the substance and form of whatever is being offered. Conditional acceptance is more appropriate when we are not sure about those things.

All conditional acceptances are counter-offers: "Sure, I'll go to town with you if you help me clean up that mess first" OR "Sure, I'll accept that upon proof of your claim, in the form of a signed affidavit by you, under penalties of perjury and under your personal, unlimited commercial liability".

Learning how to accept conditionally is fundamental to learning how to remain in creditor relationship with and be able to freely control any situation.

16.9 Merchant or Buyer?¹⁸¹

Within the Uniform Commercial Code (U.C.C.), there are only two types of entities that you can be:

1. Merchant (U.C.C. §2-104(1)). Sometimes also called a Creditor.
2. Buyer (U.C.C. §2-103(1)(a)). Sometimes also called a Debtor.

¹⁸⁰ Derived from: *Path to Freedom*, Form #09.015, Section 5.5; <http://sedm.org/Forms/FormIndex.htm>.

¹⁸¹ Derived from: *Path to Freedom*, Form #09.015, Section 5.6; <http://sedm.org/Forms/FormIndex.htm>.

1 Playing well the game of commerce means being a Merchant, not a Buyer, in relation to any and every government.
2 Governments try to ensure that THEY are always the Merchant, but astute freedom minded people ensure that any and every
3 government form they fill out switches the roles and makes the GOVERNMENT into the Buyer and debtor in relation to
4 them. On this subject, the Bible FORBIDS believers from EVER becoming “Buyers” in relation to any and every
5 government:

6 “You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan
7 government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by
8 becoming a “resident” or domiciliary in the process of contracting with them], lest they make you sin against
9 Me [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely
10 be a snare to you.”
11 [Exodus 23:32-33, Bible, NKJV]
12

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

17 “Therefore I also said, ‘I will not drive them out before you; but they will become as thorns [terrorists and
18 persecutors] in your side and their gods will be a snare [slavery!] to you.’”

19 So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up
20 their voices and wept.
21 [Judges 2:1-4, Bible, NKJV]

22 The Bible also forbids believers from ever being borrowers or surety, and hence, from ever being a Buyer. It says you can
23 LEND, meaning offer as a Merchant, but that you cannot borrow, meaning be a “Buyer” under the U.C.C., in relation to any
24 and every government:

25 “For the Lord your God will bless you just as He promised you; you shall lend to many nations, but you shall
26 not borrow; you shall reign over many nations, but they shall not reign over you.”
27 [Deut. 15:6, Bible, NKJV]

28 “The Lord will open to you His good treasure, the heavens, to give the rain to your land in its season, and to bless
29 all the work of your hand. You shall lend to many nations, but you shall not borrow.”
30 [Deut. 28:12, Bible, NKJV]

31 “You shall not charge interest to your brother--interest on money or food or anything that is lent out at interest.”
32 [Deut. 23:19, Bible, NKJV]

33 “To a foreigner you may charge interest, but to your brother you shall not charge interest, that the Lord your
34 God may bless you in all to which you set your hand in the land which you are entering to possess.”
35 [Deut. 23:20, Bible, NKJV]

36 God even warned His followers in the Bible what would happen if they DIDN’T follow the above commandments:

37 Curses of Disobedience [to God’s Laws]

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

42 “Moreover all these curses shall come upon you and pursue and overtake you, until you are destroyed, because
43 you did not obey the voice of the LORD your God, to keep His commandments and His statutes which He
44 commanded you. And they shall be upon you for a sign and a wonder, and on your descendants forever.

45 “Because you did not serve [ONLY] the LORD your God with joy and gladness of heart, for the abundance of
46 everything, therefore you shall serve your [covetous thieving lawyer] enemies, whom the LORD will send against
47 you, in hunger, in thirst, in nakedness, and in need of everything; and He will put a yoke of iron [franchise codes]
48 on your neck until He has destroyed you. The LORD will bring a nation against you from afar [the District of
49 CRIMINALS], from the end of the earth, as swift as the eagle flies [the American Eagle], a nation whose language
50 [LEGALESE] you will not understand, a nation of fierce [coercive and fascist] countenance, which does not
51 respect the elderly [assassinates them by denying them healthcare through bureaucratic delays on an Obamacare

waiting list] nor show favor to the young [destroying their ability to learn in the public FOOL system]. And they shall eat the increase of your livestock and the produce of your land [with “trade or business” franchise taxes], until you [and all your property] are destroyed [or **STOLEN/CONFISCATED**]; they shall not leave you grain or new wine or oil, or the increase of your cattle or the offspring of your flocks, until they have destroyed you. [Deut. 28:43-51, Bible, NKJV]

Buyers take positions, defend what they know and make statements about it; they ignore, argue and/or contest. Extreme buyer-minded people presume victimhood and seek to limit their liability. Buyers operate unwittingly from and within the public venue. They are satisfied with mere equitable title - they can own and operate, but not totally control their property. Buyer possibilities are limited and confining, as debtors are slaves.

Merchants are present to whatever opportunity arises; they ask questions to bring remedy if called for; they accept, either fully or conditionally. Accomplished Merchants take full responsibility for their life, their finances and their world. Merchants understand and make use of their unlimited ability to contract privately with anyone they want at any time. They maintain legal title and control of their property. Merchant possibilities are infinite. Merchants are sovereign and free.

Governments always at least TRY to take the Merchant role by the following tactics, none of which you should permit or tolerate:

1. Unconstitutionally presuming or assuming that everyone they deal with are statutory “taxpayers” and therefore Buyers. See Form #05.017.
2. Trying illegally to force you to prove a NEGATIVE, which is that you are NOT a Buyer called a statutory “taxpayer”.

“..the taxpayer can not be left in the unpardonable position of having to prove a negative”
[Elkins v. United States, 364 U.S. 206, 218, 80 S.Ct. 1437, 1444, 4 L.Ed.2d. 1669 (1960) ; Flores v. U.S., 551 F.2d. 1169, 1175 (9th Cir. 1977); Portillo v Comm’r, 932 F.2d. 938, Affirming, reversing and remanding 58 TCM 1386, Dec 46, 373 (M), TC Memo, 1990-68 [91-2 USTC P50, 304]; Weimerschirch [79-1 USTC P9359], 596 F.2d. at 361]

3. Refusing to proceed from the entire bases of American Jurisprudence, which is that we are all innocent until proven guilty. That means we presumed to be “nontaxpayers” until the IRS proves HOW and WHEN you consented to become a Buyer called a statutory “taxpayer”.

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

4. Falsely calling what you pay them a STATUTORY “tax”, when in fact what it really is in substance is a compelled criminal bribe for them to treat you illegally as a public officer in violation of 18 U.S.C. §§210 and 211. Once you pay them the criminal bribe, you in effect procure the “privilege” to be left alone from their lawless extortion and anonymous paper terrorism. The “right to be let alone” is the definition of “justice itself” and can NEVER become a “privilege” as they have made it. They can’t charge you for rights because they didn’t create them and they don’t own them. See Form #05.050 for the definition of “justice”. See Form #02.005 for court admissible proof that they really are LYING to call it a “tax” and that what they really are doing is in fact criminal extortion, racketeering, and identity theft.
5. Ensuring that every “tax” paid to them is legally defined as and treated as a “gift” that creates no obligation on their part:

31 U.S.C. § 321 - General authority of the Secretary

(d)

(1) The Secretary of the Treasury may accept, hold, administer, and use gifts and bequests of property, both real and personal, for the purpose of aiding or facilitating the work of the Department of the Treasury. Gifts and bequests of money and the proceeds from sales of other property received as gifts or bequests shall be deposited in the Treasury in a separate fund and shall be disbursed on order of the Secretary of the Treasury. Property accepted under this paragraph, and the proceeds thereof, shall be used as nearly as possible in accordance with the terms of the gift or bequest.

(2) For purposes of the Federal income, estate, and gift taxes, property accepted under paragraph (1) shall be considered as a gift or bequest to or for the use of the United States.

The key to defeating the above is to shift the burden of proof to them instead of you. They in fact are ALWAYS the moving party asserting an alleged but usually not ACTUAL “obligation” as proven in the following documents, not you. The moving party ALWAYS has the burden of proof according to 5 U.S.C. §556(d):

1. Lawfully Avoiding Government Obligations Course, Form #12.040
<https://sedm.org/Forms/FormIndex.htm>
2. Proof of Claim: Your Main Defense Against Government Greed and Corruption, Form #09.073
<https://sedm.org/Forms/FormIndex.htm>

Therefore, what they are really doing by making presumptions and taking positions that they do is acting in essentially a “marketing” capacity to offer their “franchise services” as a Merchant. If you are smart, you will turn it around and rent them your PRIVATE property and PRIVATE time and in effect fire them as the rule maker and substitute yourself. The “rules” we are talking about are described in Article 4, Section 3, Clause 2, which state:

U.S. Constitution
Article 4, Section 3, Clause 2
Clause 2. Property of the United States

The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.

The property they are loaning are the franchise privileges associated with the public office of “taxpayer”, as we prove in Form #05.001. If you reject their offer and keep your status Private, then YOU become the lender and “Service” them instead of them “servicing” you as the “Internal Revenue Service”. This subject of the separation of Public and Private and how to use your PRIVATE property and PRIVATE rights as a means to control them is described in:

Separation Between Public and Private Course, Form #12.025
<https://sedm.org/Forms/FormIndex.htm>

Hence, you should:

1. Define the term “taxpayer” on all correspondence with them as a human being protected by the constitution, with a foreign domicile, who is a “non-resident non-person” not subject to any civil enactment of Congress, per Form #05.020.
2. NEVER describe yourself as a statutory “taxpayer”.
3. Never describe ANYTHING you pay to them as a “tax” or a “gift”, but rather a temporary LOAN that comes with strings, just like the way they do with all their socialist franchises.
4. Emulate their behavior as a Merchant and ensure that EVERYTHING they pay you is characterized and/or legally defined as a GIFT rather than a LOAN.

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

This is consistent with the following scripture:

“The rich rules over the poor,
And the borrower is servant to the lender.”
[Prov. 22:7, Bible, NKJV]

Remember:

1. If everything you give any government is a LOAN rather than a GIFT, then they always work for you and you can NEVER work for them.
2. They can only govern you civilly with your consent. If you don't consent, everything they do to you will be unjust and a tort per the Declaration of Independence.
3. Everyone starts out EQUAL. An entire government cannot have any more rights than a single human being. That's what a government of delegated authority means. NEVER EVER consent to:
 - 3.1. Become CIVILLY unequal.
 - 3.2. Be civilly governed under civil statutory law.
 - 3.3. Waive your sovereign immunity. Instead insist that you have the SAME sovereign immunity as any and every government because we are ALL equal. If they assert their own sovereign immunity they have to recognize YOURS under the concept of equal protection and equal treatment.
4. Any attempt to penalize you or take away your property requires that all of the affected property had to be donated VOLUNTARILY and EXPRESSLY to a public use and a public purpose before it can become the subject of such a penalty. The right of property means that you have a right to deny any and every other person, including GOVERNMENTS, the right to use, benefit, or profit from your property. If they can take away something you didn't hurt someone with, they have the burden of proving that it belonged to them and that you gave it to them BEFORE they can take it. All property is presumed to be EXCLUSIVELY PRIVATE until the government meets the burden of proof that you consented to donate it to a public use, public purpose, and/or public office.

Below is a sample from our Tax Form Attachment, Form #04.201, showing how we implement the approach documented in this section:

This form and all attachments shall NOT be construed as a consent or acceptance of any proposed government "benefit", any proposed relationship, or any civil status under any government law per U.C.C. §2-206. It instead shall constitute a COUNTER-OFFER and a SUBSTITUTE relationship that nullifies and renders unenforceable the original government OFFER and ANY commercial, contractual, or civil relationship OTHER than the one described herein between the Submitter and the Recipient. See U.C.C. §2-209. The definitions found in section 4 shall serve as a SUBSTITUTE for any and all STATUTORY definitions in the original government offer that might otherwise apply. Parties stipulate that the ONLY "Merchant" (per U.C.C. §2-104(1)) in their relationship is the Submitter of this form and that the government or its agents and assigns is the "Buyer" per U.C.C. §2-103(1)(a).

Pursuant to U.C.C. §1-202, this submission gives REASONABLE NOTICE and conveys FULL KNOWLEDGE to the Recipient of all the terms and conditions exclusively governing their commercial relationship and shall be the ONLY and exclusive method and remedy by which their relationship shall be legally governed. Ownership by the Submitter of him/her self and his/her PRIVATE property implies the right to exclude ALL others from using or benefitting from the use of his/her exclusively owned property. All property held in the name of the Submitter is, always has been, and always will be stipulated by all parties to this agreement and stipulation as: 1. Presumed EXCLUSIVELY PRIVATE until PROVEN WITH EVIDENCE to be EXPRESSLY and KNOWINGLY and VOLUNTARILY (absent duress) donated to a PUBLIC use IN WRITING; 2. ABSOLUTE, UNQUALIFIED, and PRIVATE; 3. Not consensually shared in any way with any government or pretended DE FACTO government. Any other commercial use of any submission to any government or any property of the Submitter shall be stipulated by all parties concerned and by any and every court as eminent domain, THEFT, an unconstitutional taking in violation of the Fifth Amendment, and a violation of due process of law. [Tax Form Attachment, Form #04.201]

If you would like more information on how to implement this strategy from an administrative standpoint, see:

1. Requirement for Consent, Form #05.003, Sections 5.1 and 10.2
<http://sedm.org/Forms/FormIndex.htm>
2. Government Instituted Slavery Using Franchises, Form #05.030, Section 29.2
<http://sedm.org/Forms/FormIndex.htm>

16.10 He who writes the rules or the definitions always wins! DEFINE EVERYTHING on every government application and in every context¹⁸²

Governments can only tax or regulate that which they create. That which they create, in turn, is the thing that they "sell" as Merchants under the Uniform Commercial Code (U.C.C.):

¹⁸² Derived from: Path to Freedom, Form #09.015, Section 5.7; <http://sedm.org/Forms/FormIndex.htm>.

1 "The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power
2 to create; and there is a plain repugnance in conferring on one government [THE FEDERAL
3 GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which other,
4 with respect to those very measures, is declared to be supreme over that which exerts the control."
5 [Van Brocklin v. State of Tennessee, [117 U.S. 151](#) (1886)]

6 "What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which
7 certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the
8 permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature,
9 and can be revoked or altered only by the authority that made it. The life-giving principle and the death-doing
10 stroke must proceed from the same hand."
11 [VanHorne's Lessee v. Dorrance, [2 U.S. 304](#) (1795)]

12 "The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law
13 [including a tax law] involving the power to destroy. "
14 [Providence Bank v. Billings, [29 U.S. 514](#) (1830)]

15 DEFINITIONS found in franchise statutes are the precise place where government CREATES things. If you want to attack
16 a tax or regulation, you have to attack and undermine its DEFINITIONS.

17 Governments didn't create human beings. God did. Therefore, if they want to tax or regulate PRIVATE human beings, they
18 must do it INDIRECTLY by creating a PUBLIC office or franchise, fooling you into volunteering for it (usually
19 ILLEGALLY), and then regulating you INDIRECTLY by regulating the PUBLIC office.

- 20 1. The PUBLIC OFFICE was created by the government and therefore is PROPERTY of the government.
- 21 2. The PUBLIC OFFICE is legally in partnership with the CONSENTING human being volunteer filling the office. It is
- 22 the ONLY lawful "person" under most franchises.
- 23 3. Most people are enticed to volunteer for the PUBLIC OFFICE by having a carrot dangled in front of their face called
- 24 "benefits".
- 25 4. The human being volunteer becomes SURETY for and a representative of the PUBLIC office and a debtor, but is not
- 26 the PUBLIC OFFICE itself. Instead, the human being is called a PUBLIC OFFICER and is identified in Federal Rule
- 27 of Civil Procedure 17(d). The all caps name in combination with the Social Security Number is the name of the
- 28 OFFICE, not the human filling the office. The SSN behaves as the "de facto license" to represent the public office.
- 29 We say "de facto" because this is an unconstitutional method of creating new public offices.

30 [Federal Rules of Civil Procedure](#)
31 [Rule 17. Plaintiff and Defendant; Capacity; Public Officers](#)

32 (d) Public Officer's Title and Name.

33 A public officer who sues or is sued in an official capacity may be designated by official title rather than by name,
34 but the court may order that the officer's name be added.

- 35 5. Once you take the bait and apply for the PUBLIC OFFICE by filling out a government "benefit" form such as an
- 36 S.S.A. SS-5, I.R.S. W-4, etc., they LOAN you the office, which is THEIR property and continues to be THEIR
- 37 property AFTER you receive it. The BORROWER of said property is ALWAYS the servant, "PUBIC SERVANT",
- 38 and DEBTOR relative to the lender, which is "U.S. Inc.":

39 "How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or by
40 equity alone. But how can one person impose an obligation upon another? By giving property to the latter on
41 the terms of his assuming an obligation in respect to it. At law there are only two means by which the object of
42 the donor could be at all accomplished, consistently with the entire ownership of the property passing to the
43 donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting the title of the
44 donee to a condition subsequent. The first of these the law does not permit; the second is entirely inadequate.
45 Equity, however, can secure most of the objects of the doner, and yet avoid the mischiefs of real obligations by
46 imposing upon the donee (and upon all persons to whom the property shall afterwards come without value or
47 with notice) a personal obligation with respect to the property; and accordingly this is what equity does. It is in
48 this way that all trusts are created, and all equitable charges made (i.e., equitable hypothecations or liens created)
49 by testators in their wills. In this way, also, most trusts are created by acts inter vivos, except in those cases in
50 which the trustee incurs a legal as well as an equitable obligation. In short, as property is the subject of every
51 equitable obligation, so the owner of property is the only person whose act or acts can be the means of creating
52 an obligation in respect to that property. Moreover, the owner of property can create an obligation in respect
53 to it in only two ways: first, by incurring the obligation himself, in which case he commonly also incurs a legal

obligation; secondly, by imposing the obligation upon some third person; and this he does in the way just explained."

[Readings on the History and System of the Common Law, Roscoe Pound, Second Edition, 1925, p. 543]

"The rich rules over the poor, and the borrower is slave to the lender."
[Proverbs 22:7, Bible, NKJV]

The above is confirmed by the statutory definition of "person" within the criminal provisions of the Internal Revenue Code, Subtitle A "trade or business" franchise agreement. Without this partnership, there is no statutory "person" to regulate or tax:

TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > Sec. 7343.
Sec. 7343. - Definition of term "person"

The term "person" as used in this chapter [Chapter 75] includes an officer or employee of a corporation [U.S. Inc.], or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs

The PUBLIC office that they reach you through is also called the "straw man":

*"Straw man. A "front"; a third party who is put up in name only to take part in a transaction. Nominal party to a transaction; one who acts as an agent for another for the purpose of taking title to real property and executing whatever documents and instruments the principal may direct respecting the property. Person who purchases property, or to accomplish some purpose otherwise not allowed."
[Black's Law Dictionary, Sixth Edition, p. 1421]*

Once you volunteer for the office or acquiesce to OTHER PEOPLE volunteering you for the office with FALSE information returns such as IRS Forms W-2, 1042-S, 1098, and 1099, etc., then and only then do you become "domestic" and thereby subject to the otherwise "foreign" franchise agreement:

26 U.S.C. §7701 - Definitions

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

(4) Domestic

The term "domestic" when applied to a corporation or partnership means **created or organized in the United States [GOVERNMENT, U.S. Inc., NOT the geographical "United States"] or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.**

If you never volunteer or you were non-consensually volunteered by others, then you remain both "foreign" and "not subject" but not statutorily "exempt" from the provisions of the franchise agreement:

26 U.S.C. §7701 - Definitions

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

(31) Foreign estate or trust

(A) Foreign estate

The term "foreign estate" means an estate the income of which, from sources without the United States [U.S. Inc. the government] which is not effectively connected with the conduct of a trade or business [public office, per 26 U.S.C. §7701(a)(26)] within the United States[U.S. Inc. the government corporation, not the geographical "United States"], is not includible in gross income under subtitle A.

Jesus warned of this above mechanism of enslaving you as follows:

"Most assuredly, I say to you, he who does not enter the sheepfold by the door, but climbs up some other way, the same is a thief and a robber. ² But he who enters by the door is the shepherd of the sheep."
[John 10:1-2, Bible, NKJV]

Consonant with the right of governments to CREATE franchises and the PUBLIC offices that animate them, is the right to DEFINE every aspect of the thing they created:

But when Congress creates a statutory right [a “privilege” in this case, such as a “trade or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right [such as “Tax Court”, “Family Court”, “Traffic Court”] etc.].^{FN35} Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.

[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983)]

The definitions within the government franchise are the main method by which the innocent and ignorant are trapped, deceived, and ensnared. Why? Because the definitions are where the CIVIL STATUS is created that [franchise privileges or public rights](#) attach to. In order for the franchise to be enforceable, the offeror, which is the government, and the applicant MUST agree on the SAME definitions in order to have a meeting of minds and an enforceable contract based on CONSENT. In lawyer speak, “the language of the offer and the acceptance MUST be the same”. The following educational legal videos show how this process works:

1. [Mirror Image Rule](#), Mark DeAngelis
<http://www.youtube.com/watch?v=j8pgbZV757w>
2. [This Form is Your Form](#), Mark DeAngelis
<http://www.youtube.com/watch?v=b6-PRwhU7cg>

Those who wish to avoid franchises and government “benefits” but who are compelled to apply for them by the criminal coercion of others can invalidate the application by simply:

1. Indicating the existence of the duress. . .AND
2. Filing a criminal complaint asking the source of the duress to be prosecuted. . .AND
3. Either DEFINING or REDEFINING all the words on the application in order to make the GOVERNMENT the franchisee instead of the applicant. Most government forms DO NOT define the terms and in fact are NOT even trustworthy for a definition even if they did define the terms.¹⁸³ Therefore, the applicant MUST provide definitions to remove any opportunity for presumption on the part of administrators and judges in the event of dispute. NOT doing so is the equivalent of signing and submitting a BLANK check and putting oneself at the “arbitrary whims” of a corrupted thieving government.
4. Turning the GOVERNMENT’S offer of THEIR franchise into a COUNTER-OFFER of YOUR franchise and making YOU the merchant/seller instead of them. That way, the ONLY possible outcome of the interchange is the GOVERNMENT becoming YOUR slave and franchisee, rather than the other way around. You can also make YOUR acceptance of THEIR offer contingent or conditional upon THEIR acceptance of YOUR counter offer. Your counter offer, in turn, can be something like the following:

[Injury Defense Franchise and Agreement](#), Form #06.027
<http://sedm.org/Forms/FormIndex.htm>

The above approach is what we call an “anti-franchise franchise”. The use of the above tactics are based upon the concept of [EQUAL PROTECTION and EQUAL TREATMENT](#) that is the foundation of the U.S.A. Constitution. Whatever the government can do, YOU TOO can do. Many of our forms take this approach to prevent you from surrendering sovereignty by being compelled to apply for or participate in franchises. See, for instance, the following forms that take advantage of this tactic:

1. [Tax Form Attachment](#), Form #04.201, Section 4: Definitions
<http://sedm.org/Forms/FormIndex.htm>
2. [USA Passport Application Attachment](#), Form #06.007, Section 6: Definitions
<http://sedm.org/Forms/FormIndex.htm>

¹⁸³ See: [Reasonable Belief About Income Tax Liability](#), Form #05.007; <http://sedm.org/Forms/FormIndex.htm>, for extensive proof.

3. SEDM Disclaimer, Section 4: Meaning of Words
<http://sedm.org/Forms/FormIndex.htm>

If you would like a further explanation of the tactics identified in this section, see:

1. Requirement for Consent, Form #05.003, Sections 5.1 and 10.2
<http://sedm.org/Forms/FormIndex.htm>
2. Socialism: The New American Civil Religion, Form #05.016, Section 16: Undermining and destroying the Civil Religion of Socialism using the government's main recruitment mechanism
<http://sedm.org/Forms/FormIndex.htm>

16.11 Three Useful Tools for Responding to Claims or Demands¹⁸⁴

In any legal dispute, the moving party ALWAYS has the burden of proof. We want to establish facts for the record, but it is best to be careful making positive statements, which are statements that the speaker has to prove on the record with evidence. It is always better to force your opponent, and especially a government opponent, to have to satisfy the burden of proof in demonstrating their claim or assertion against you. Below are the three different ways we can respond to a demand or claim from an opponent in a legal setting:

1. Negative Averment: An averment that is negative in form but affirmative in substance that must be proved by the alleging party. "There is no evidence that I am not correct in this matter and there is no evidence that you are not wrong in this matter, and I don't believe that any such evidence exists." You're stating what is not; not what is.
2. Confession & Avoidance: A response in which the accused admits (via passive acquiescence) the allegations but asks for additional facts that deprive the admitted facts of an adverse legal effect. Accusation: "Is this your signature on this document?" Response(s): "Is there a defect in that instrument?" "Well, tell me the defect is and I'll correct it." "Well, if there is no defect in the instrument, then why are you here?" "Why should I answer your question when you can't even answer mine?" "Are you telling me that you are not even qualified to make any determinations on that negotiable instrument?" "Why are you here?"
3. Conditional Acceptance: A response, in honor without argument, that is a counter-offer. The only offer that is ever relevant is the one on top. Offer: "Let's go to town and go shopping." Counter-offer(s): "Sure, just come over and help me finish cleaning up the kitchen first." "I'll accept that upon proof of bona-fide claim in the form of a signed affidavit by you under penalty of perjury and under your own personal, unlimited commercial liability within 30 days."

The most effective way to respond to government enforcement claims or demands using the above techniques is to:

1. Define all terms and your legal status in the context of both your response and theirs so that the government cannot play word games. Do so under penalty of perjury and state that a failure to deny by the responding party constitutes an admission of the facts so stated per Federal Rule of Civil Procedure 8(b)(6).
2. Use a combination of negative averment and conditional acceptance to put the burden of proof upon the government to provide evidence that they have the authority to make the demand they are making. For instance:
 - 2.1. "I am not in receipt of either a contract or legal evidence of the existence of a public office that would grant you any enforcement powers, as required by the U.S. Supreme Court."

"All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals."
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

- 2.2. "I am not in receipt of evidence that I am lawfully *and consensually* engaged in a public office and 'trade or business' within the United States government. Please provide legally admissible evidence of same."
- 2.3. "I am not in receipt of any evidence that the national government has the authority to establish franchises (such as the 'trade or business' franchise) or the public offices that animate them within the borders of a constitutional state of the Union or that they can use SSNs or TINs as de facto license numbers to license them."

"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to

¹⁸⁴ Derived from: Path to Freedom, Form #09.015, Section 5.8; <http://sedm.org/Forms/FormIndex.htm>.

trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. **Congress cannot authorize a trade or business within a State in order to tax it.**" [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

- 2.4. "I am not in receipt of a response from the criminal complaint I filed against all those who filed information returns in connection with my name or identity. Hence, you admit that they are correct and that you are perpetuating the crime of impersonating a public officer."
- 2.5. "I am not in receipt of evidence that the SSN or TIN on the collection notice is exclusively my property or that I can use such number as an exclusively private person not engaged in a public office without STEALING."
- 2.6. "I am not in receipt of evidence proving that the laws you seek to enforce are applicable to a legislatively but not constitutionally foreign state against a nonresident party such as myself who is not 'purposefully availing themselves' of commerce within your exclusively legislative jurisdiction."
- 2.7. "I am not in receipt of evidence proving that any internal revenue districts have been lawfully established within the exclusive jurisdiction of the state that I occupy. 26 U.S.C. §7601 only allows you to enforce within internal revenue districts."
- 2.8. "I am not in receipt of evidence proving that you have jurisdiction over those who are EXCLUSIVELY PRIVATE such as myself and who have a right to exclude all others from the use, benefit, or enjoyment of their property. The purpose of establishing governments is to protect my right to exclude all others including governments from using or benefitting from the use of my absolutely owned private property."
- 2.9. "I am not in receipt of evidence that I can have any civil status including 'taxpayer' as a human being and not legal 'person' not domiciled on federal territory subject to your exclusive jurisdiction and not consenting to do business with you."
- 2.10. "I am not in receipt of evidence proving that you can add whatever you want to statutory definitions (such as 'trade or business', 'person', 'employee', 'United States', or 'State') without unlawfully exercising legislative powers, violating the rules of statutory construction, committing fraud, and criminally STEALING."

"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)]

- 2.11. "Provided that you provide the above within the constraints of all attachments to this correspondence, I will be happy to comply."
3. Insist that no presumptions be made about your status and that whatever status they claim you have, that they provide evidence that you consented to it. Otherwise, they are engaging in identity theft. This includes "driver", "taxpayer", "spouse", "citizen", "resident", etc. All presumptions that prejudice constitutional rights are a violation of due process of law and THEFT. This is covered in:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

4. Insist that the government's response be signed under penalty of perjury as required by 26 U.S.C. §6065 so that it is admissible as evidence in a court of law. They cannot exempt themselves from this requirement without exempting YOU also, under the concept of equal protection and equal treatment.

5. Insist on the REAL legal birthname of the government agent, the address they actually work and can be served with legal papers (rather than a PO Box) and a copy of their PRIVATE ID rather than agency ID. IRS agents very commonly use pseudo names and refuse to use their real names.
6. Insist that they as the moving party asserting a liability have the burden of proof that you are subject to the laws in question and that you will cooperate AFTER they satisfy the burden of proof.

If you would like to see how to apply “negative averments” to defend yourself administratively against illegal tax enforcement, see:

Negative Averments for Illegal Tax Collection Response, Form #07.007
<http://sedm.org/Forms/FormIndex.htm>

16.12 Administrative Prevention Using Attachments and Forms

If you would like to prevent most of the abuses in this document using attachments and forms, we recommend the following defensive weapons:

1. Rebutting the use of any license numbers or government numbers that might connect you to federal franchises using the following:
 - 1.1. *Tax Form Attachment*, Form #04.201-attach to any tax form you are asked to fill out so that your status as other than a franchisee called a “taxpayer” is preserved
<http://sedm.org/Litigation/LitIndex.htm>
 - 1.2. *Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”*, Form #04.205-use this to explain why you can’t lawfully use government numbers and would be committing a crime to do so.
<http://sedm.org/Litigation/LitIndex.htm>
2. Using your own franchise to defend yourself from theirs and insisting on equal protection. Insist that our government is one of delegated powers and that if they can establish a franchise using their property and their numbers, then you can do so with your property, which includes all information about you and any attempt to demand your services or your response to their correspondence.
 - 2.1. The following mandatory attachment to all tax forms does this in Section 6 of the form:

Tax Form Attachment, Form #04.201
<http://sedm.org/Litigation/LitIndex.htm>
 - 2.2. The following anti-franchise franchise document is mentioned or referenced in most attachments we provide:

Injury Defense Franchise and Agreement, Form #06.027
<http://sedm.org/Forms/FormIndex.htm>
3. Challenging the ability of the federal government to enforce federal franchises within states of the Union as both a scam and a violation of the separation of powers doctrine using the following:
 - 3.1. *The Government “Benefits” Scam*, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>
 - 3.2. *Government Instituted Slavery Using Franchises*, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>
 - 3.3. *The “Trade or Business” Scam*, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
4. Not referring to yourself as a franchisee called a “taxpayer” or a “benefit recipient” and contradicting any attempts by your opponent to do so. See:

Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>
5. Terminating participation in any and all franchises and introducing evidence that you have terminated participation. See the following for details on how to do this and how to produce evidence that you are not eligible:

SEDM Liberty University, Section 4: Avoiding Government Franchises, Licenses, and Identity Theft
<http://sedm.org/LibertyU/LibertyU.htm>
6. Ensuring that you don’t make any false presumptions or statements yourself by reading and heeding the following and challenging all those who engage in any of the false presumptions or beliefs identified:
 - 6.1. *Flawed Tax Arguments to Avoid*, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

6.2. Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”, Form #08.005

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

6.3. Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax, Form #08.006

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

16.13 Tying it all together: Sample attachment to tax form “Affidavit of Domicile: Probate”

When a person dies, the survivors must find a way to acquire the property of the decedent. Some states provide a simplified and expedited process to avoid probate called the “Small Estate Affidavit”. California is an example of such a state. The Small Estate Affidavit process allows estates with a value below a certain maximum amount to be distributed to the survivors by completing a Small Estate Affidavit and submitting it to the financial institutions which hold the decedent’s accounts. Along with such an affidavit, these companies also on occasion will ask those submitting the Small Estate Affidavit to include an “Affidavit of Domicile” establishing the civil domicile of the decedent at the time of death.

As many of our readers probably know by now, declaring any kind of domicile can be a very dangerous thing to do for those who want to remain free and avoid surrendering the protections of the Constitution and the common law. Therefore, any attempt to declare a domicile should be done with the utmost of care so as not to surrender any of one’s PRIVATE rights to any government. We cover this in the following:

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

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

The content of this section contains an attachment called “Affidavit of Domicile: Probate” which can be attached to a Small Estate Affidavit to establish the domicile of the decedent as being OUTSIDE of federal territory and outside the jurisdiction of the national government.

The language after the line below is language derived from Form #04.223 above. The language included is very instructive and helpful to our readers in identifying HOW the identity theft happens. We strongly suggest reusing this language in the administrative record of any entity who claims you are a statutory “taxpayer”, “person”, or “individual” under the Internal Revenue Code or state revenue code.

AFFIDAVIT REGARDING ESTATE OF DECEDENT: _____

I certify that the following facts are true under penalty of perjury under the criminal perjury laws of the state I am in but NOT under any OTHER of the civil statutory codes. I am not under any other civil codes as a civil non-resident non-person. The content of this form defines all geographical, citizenship, and domicile terms used on any and all forms to which this estate settlement relates for all parties concerned.

1. Civil status and domicile of decedent: Decedent at the time of his death was:

1.1. A CONSTITUTIONAL “Citizen” or “citizen of the United States” as defined in the Fourteenth Amendment.

1.2. NOT a STATUTORY “U.S. citizen” or “national and citizen of the United States at birth” under 8 U.S.C. §1401, 26 C.F.R. §1.1-1(c), or 26 U.S.C. §3121(e). 26 C.F.R. §1.1-1(c) identifies an 8 U.S.C. §1401 “U.S. citizen” as the ONLY type of “citizen” subject to the Internal Revenue Code. All such statutory “U.S. citizens” are territorial citizens born within and domiciled within federal territory and NOT a CONSTITUTIONAL “State”.

1.3. Domiciled in the CONSTITUTIONAL “United States” and CONSTITUTIONAL State at the time of his death.

“...the Supreme Court in the Insular Cases¹⁸⁵ provides authoritative guidance on the territorial scope of the term “the United States” in the Fourteenth Amendment. The Insular Cases were a series of Supreme Court decisions that addressed challenges to duties on goods transported from Puerto Rico to the continental United States. Puerto Rico, like the Philippines, had been recently ceded to the United States. **The Court considered the**

¹⁸⁵ De Lima v. Bidwell, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901); Dooley v. United States, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901); Armstrong v. United States, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901); and Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).

territorial scope of the term "the United States" in the Constitution and held that this term as used in the uniformity clause of the Constitution was territorially limited to the states of the Union. U.S. Const. art. I, § 8 ("[A]ll Duties, Imposts and Excises shall be uniform throughout the United States." (emphasis added)); see *Downes v. Bidwell*, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901) ("[I]t can nowhere be inferred that the territories were considered a part of the United States. The Constitution was created by the people of the United States, as a union of States, to be governed solely by representatives of the States; ... In short, the Constitution deals with States, their people, and their representatives."); *Rabang*, 35 F.3d. at 1452. *Puerto Rico was merely a territory "appurtenant and belonging to the United States, but not a part of the United States within the revenue clauses of the Constitution."* Downes, 182 U.S. at 287, 21 S.Ct. at 787.

The Court's conclusion in *Downes* was derived in part by analyzing the territorial scope of the Thirteenth and Fourteenth Amendments. The Thirteenth Amendment prohibits slavery and involuntary servitude "within the United States, or any place subject to their jurisdiction." U.S. Const. amend. XIII, § 1 (emphasis added). The Fourteenth Amendment states that persons "born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside." U.S. Const. amend XIV, § 1 (emphasis added). The disjunctive "or" in the Thirteenth Amendment demonstrates that "there may be places within the jurisdiction of the United States that are not part of the Union" to which the Thirteenth Amendment would apply. *Downes*, 182 U.S. at 251, 21 S.Ct. at 773. Citizenship under the Fourteenth Amendment, however, "is not extended to persons born in any place 'subject to [the United States'] jurisdiction," "but is limited to persons born or naturalized in the states of the Union. *Downes*, 182 U.S. at 251, 21 S.Ct. at 773 (emphasis added); see also *id.* at 263, 21 S.Ct. at 777 ("[I]n dealing with foreign sovereignties, the term 'United States' has a broader meaning than when used in the Constitution, and includes all territories subject to the jurisdiction of the Federal government, wherever located.").¹⁸⁶ [*Valmonte v. I.N.S.*, 136 F.3d. 914 (C.A.2, 1998)]

- 1.4. NOT domiciled in the STATUTORY "United States" or "State" as that term is defined in 26 U.S.C. §7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) or the state revenue codes. These areas are federal territory not within the exclusive jurisdiction of a state of the Union.
- 1.5. NOT a STATUTORY "U.S. person" as that term is defined in 26 U.S.C. §7701(a)(30), because it relies on the definition of "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) or the state revenue codes.
- 1.6. An "individual" in an ordinary or CONSTITUTIONAL sense. By this we mean he was a PRIVATE man or woman protected by the CONSTITUTION and the COMMON LAW and NOT subject to the jurisdiction of the STATUTORY civil law.
- 1.7. NOT an "individual" in a STATUTORY sense or as used in any revenue code. 26 C.F.R. §1.1441-1(c)(3) indicates that "individuals" are "aliens" by default and are both "foreign persons" and "aliens". Therefore the decedent could not possibly be an "individual" as that term is used in the Internal Revenue Code.

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

(c) Definitions

(3) Individual.

(i) Alien individual.

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

(ii) [Reserved]

2. Warning NOT to confuse STATUTORY and CONSTITUTIONAL contexts for geographical or citizenship terms:
 - 2.1. Recipient of this form is cautioned NOT to PRESUME that the STATUTORY and CONSTITUTIONAL contexts of geographical, citizenship, or domicile terms are equivalent. They are NOT and are mutually exclusive.
 - 2.2. One CANNOT lawfully have a domicile in two different places that are legislatively "foreign" and a "foreign estate" in relation to each other. This is what George Orwell called DOUBLETHINK and the result is CRIMINAL IDENTITY THEFT.
 - 2.3. The U.S. Supreme Court held in *Rogers v. Bellei*, 401 U.S. 815 (1971) that an 8 U.S.C. §1401 STATUTORY "U.S. citizen" is NOT a CONSTITUTIONAL "citizen of the United States" under the Fourteenth Amendment. See also *Valmonte v. I.N.S.*, 136 F.3d. 914 (C.A.2, 1998) earlier. Therefore, it is my firm understanding that the decedent:

¹⁸⁶ Congress, under the Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426, expressly extended the Constitution and federal laws to the District of Columbia. See *Downes*, 182 U.S. at 261, 21 S.Ct. at 777 (stating that the "mere cession of the District of Columbia" from portions of Virginia and Maryland did not "take [the District of Columbia] out of the United States or from under the aegis of the Constitution.").

2.3.1. Was NOT domiciled in the STATUTORY “United States” or “State” defined in 26 U.S.C. §7701(a)(9) and (a)(10) or 4 U.S.C. §110(d) or the state revenue codes. These areas are federal territory under the exclusive jurisdiction of the national government.

2.3.2. Was NOT a STATUTORY “U.S. citizen” under 8 U.S.C. §1401, which is the ONLY type of “citizen” mentioned anywhere in the Internal Revenue Code. These are territorial citizens domiciled on federal territory, and the decedent was NOT so domiciled.

3. “Intention” of the Decedent:

The transaction to which this submission relates requires the affiant to provide legal evidence of the “domicile” of the decedent for the purposes of settling the estate. This requires that he/she make a “legal determination” about someone who he/she had a blood relationship with. “Domicile” is a legal term which includes both PHYSICAL presence in a place COMBINED with consent AND intent to dwell there permanently.

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

3.1. Two types of domicile are involved in the estate of the decedent:

3.1.1. The domicile of the PRIVATE PHYSICAL MAN OR WOMAN under the common law and the constitution.

3.1.2. The domicile of any PUBLIC OFFICES he/she fills as part of any civil statutory franchises, such as the revenue codes, family codes, traffic codes, etc. These “offices” are represented by the civil statutory “person”, “individual”, “taxpayer”, “driver”, “spouse”, etc.

3.2. Legal publications recognize the TWO components of a MAN OR WOMAN, meaning the PUBLIC and the PRIVATE components as follows:

“A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them.”
[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]

*“All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation **by individual agency, either through the medium of public officers, or contracts made with [private] individuals.**”*
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

3.3. Man or woman can simultaneously be in possession of BOTH PUBLIC and PRIVATE rights. This gives rise to TWO legal “persons”: PUBLIC and PRIVATE.

3.3.1. The CIVIL STATUTORY law attaches to the PUBLIC person. It can do so ONLY by EXPRESS CONSENT, because the Declaration of Independence, which is organic law, declares that all JUST powers derive from the CONSENT of the party. The implication is that anything NOT expressly and in writing consented to is UNJUST and a tort.

3.3.2. The COMMON law and the Constitution attach to and protect the PRIVATE person. This is the person most people think of when they refer to someone as a “person”. They are not referring to the PUBLIC civil statutory “person”.

This is consistent with the following maxim of law.

Quando duo juro concurrunt in und personâ, aequum est ac si essent in diversis.
*When two rights [public right v. private right] concur in one person, it is the same as if they were **two separate persons.*** 4 Co. 118.
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

3.4. The affiant would be remiss and malfeasant NOT to:

3.4.1. Distinguish between the PRIVATE man or woman and the PUBLIC office that are both represented by the decedent.

3.4.2. Condone or allow the recipient of the form to PRESUME that they are both equivalent. They are simply NOT.

3.4.3. Require all those enforcing PUBLIC rights associated with a PUBLIC office in the government (such as “person”, “individual”, “taxpayer”, etc.) to satisfy the burden of proving that the decedent lawfully CONSENTED to the office by making an application, taking an oath, and serving where the office (also called a statutory “trade or business” in 26 U.S.C. §7701(a)(26)) was EXPRESSLY authorized to be executed.

3.5. Regarding the “intent” of the decedent, affiant is certain that the decedent had NO DESIRE to occupy, accept the benefits of, or accept the obligations of any offices he/she was compelled to fill, and therefore:

3.5.1. These offices DO NOT lawfully exist . . .and

3.5.2. It would be UNJUST to enforce the obligations of said offices WITHOUT written evidence of consent being presented by those doing the enforcing. . .and

3.5.3. The recipient of this form has a duty to provide a way NOT to accept any government “benefit” or franchise or the obligations that attach to such an acceptance in the context of any and all transactions which relate to his PRIVATE, exclusively owned property, including the entire estate that is the subject of probate.

“Invito beneficium non datur.

No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent.

Quilibet potest renunciare juri pro se inducto.

Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv. Inst. n. 83.”

[Bouvier’s Maxims of Law, 1856; SOURCE:

<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>*]*

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT

[1589.](#) A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

3.5.4. It would be criminal THEFT and IDENTITY THEFT to presume that the decedent did hold any such PUBLIC offices or to enforce the obligations of such offices upon the decedent. These offices include any and all civil statuses he might have under the Internal Revenue Code (e.g. “taxpayer”, “person”, or “individual”) or the state revenue codes. Detailed documentation on the nature of this identity theft is included in:

[Government Identity Theft, Form #05.046](#)

<http://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

4. Location of decedent, estate, and property of the estate:

4.1. All property of the estate is WITHIN the CONSTITUTIONAL “United States” and the CONSTITUTIONAL State of domicile of the decedent.

4.2. All property is WITHOUT the STATUTORY “United States” defined in 26 U.S.C. §7701(a)(9) and (a)(10), and 4 U.S.C. §110(d).

4.3. The CONSTITUTIONAL and the STATUTORY “United States” and “State” are mutually exclusive and non-overlapping.

5. The estate and all affiants are a STATUTORY “foreign estate” per 26 U.S.C. §7701(a)(31) because:

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—

(31) Foreign estate or trust

(A) Foreign estate

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

(B) Foreign trust

The term "foreign trust" means any trust other than a trust described in subparagraph (E) of paragraph (30).

5.1. WITHOUT the STATUTORY "United States".

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]
Sec. 7701. – Definitions

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

(9) United States

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

(10) State

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

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 4 - THE STATES
Sec. 110. Same; definitions

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

5.2. WITHIN the CONSTITUTIONAL "United States", meaning states of the CONSTITUTIONAL union of states.

5.3. NOT WITHIN the STATUTORY "State" or STATUTORY "United States" under the state revenue codes. It may be within these things in OTHER titles of the state codes, because other titles use different definitions for "State" and "United States".

REVENUE AND TAXATION CODE – RTC
DIVISION 2. OTHER TAXES [6001 - 60709] (Heading of Division 2 amended by Stats. 1968, Ch. 279.)
PART 10. PERSONAL INCOME TAX [17001 - 18181] (Part 10 added by Stats. 1943, Ch. 659.)
CHAPTER 1. General Provisions and Definitions [17001 - 17039.2] (Chapter 1 repealed and added by Stats. 1955, Ch. 939.)

17017 "United States," when used in a geographical sense, includes the states, the District of Columbia, and the possessions of the United States.
(Amended by Stats. 1961, Ch. 537.)

17018. "State" includes the District of Columbia, and the possessions of the United States.
(Amended by Stats. 1961, Ch. 537.)

5.4. Not connected with a STATUTORY "trade or business" within the STATUTORY "United States" as defined in 26 U.S.C. §7701(a)(26). Decedent was NOT engaged in a public office within the national but not state government.

26 U.S.C. §7701

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

(26) trade or business

"The term 'trade or business' includes the performance of the functions of a public office."

NOTE: The U.S. Supreme Court held in the License Tax Cases that Congress CANNOT establish the above "trade or business" in a state in order to tax it.

"Congress cannot authorize a trade or business within a State in order to tax it."
[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

Keep in mind that the "license" they are talking about is the constructive license represented by the Social Security Number and Taxpayer Identification Number, which are only required for those ENGAGING in a STATUTORY "trade or business" per 26 C.F.R. §301.6109-1. The number therefore behaves as the equivalent of what the Federal Trade Commission (FTC) calls a "franchise mark".

"A franchise entails the right to operate a business that is "identified or associated with the franchisor's trademark, or to offer, sell, or distribute goods, services, or commodities that are identified or associated with the franchisor's trademark." The term "trademark" is intended to be read broadly to cover not only trademarks, but any service mark, trade name, or other advertising or commercial symbol. This is generally referred to as the "trademark" or "mark" element.

The franchisor [the government] need not own the mark itself, but at the very least must have the right to license the use of the mark to others. Indeed, the right to use the franchisor's mark in the operation of the business - either by selling goods or performing services identified with the mark or by using the mark, in whole or in part, in the business' name - is an integral part of franchising. In fact, a supplier can avoid Rule coverage of a particular distribution arrangement by expressly prohibiting the distributor from using its mark.
[FTC Franchise Rule Compliance Guide, May 2008;
SOURCE: <http://business.ftc.gov/documents/bus70-franchise-rule-compliance-guide>]

Decedent, if he or she used any government issued identifying number, did so under compulsion, in violation of 42 U.S.C. §408(a)(8), and he/she hereby defines such use as NOT creating any presumption that he was engaged in any franchise or office, but rather evidence of unlawful duress against a non-resident non-person.

6. The above definitions of geographical and citizenship terms are NOT definitions as legally defined if they do not include all things or classes of things which are EXPRESSLY included. Furthermore, the rules of statutory construction require that anything and everything that is NOT EXPRESSLY INCLUDED in the above definitions is 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]

NOTE: Judges and even government administrators are NOT legislators and cannot by fiat or presumption add ANYTHING they want to the definition of statutory terms. If they do, they are violating the separation of powers and conducting a commercial invasion of the states in violation of Article 4, Section 4 of the United States Constitution. Furthermore, according the creator of our three branch system of government, there is NO FREEDOM AT ALL and liberty is IMPOSSIBLE when the executive and LEGISLATIVE functions are united under a single person:

"When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner.

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals."

[...]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may

plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."
[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;
SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

It is FRAUD to presume that the use of the word "includes" in any definition gives unlimited license to anyone to add whatever they want to a statutory definition. This is covered in:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

7. The recipient of this form is NOT AUTHORIZED to add anything to the above definitions or PRESUME anything is included that does not EXPRESSLY APPEAR in said definitions of the STATUTORY "United States" or "State". Even the U.S. Supreme Court admits that it CANNOT lawfully do that.

"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term." Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it."
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

"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)]

8. How NOT to respond to this submission: In responding to this submission, please DO NOT:
- 8.1. Tell the affiant what to put or NOT to put in his/her paperwork. That would be practicing law on affiant's behalf, which I do not consent to.
 - 8.2. Try to censor this addition or submission. That would be criminal subornation of perjury. This affidavit and the attached paperwork are signed under penalty of perjury and therefore constitute "testimony of a witness". Any attempt to influence that witness or restrict his or her testimony is criminal subornation of perjury.
 - 8.3. Threaten to withhold service or in some way punish the affiant for submitting or insisting on including this mandatory affidavit. All such efforts constitute criminal witness tampering.
 - 8.4. Violate the privacy of the affiant or anyone involved in this transaction by sharing any information about them or this transaction to any third party, whether private or in government.
 - 8.5. Communicate emotions or opinions about this correspondence. The ONLY thing requested in response is FACTS and LAW admissible as evidence in court and immediately relevant and "material" to the issues raised herein. Opinions, beliefs, or presumptions are not admissible as evidence in court under the rules of evidence and I don't consent or stipulate to admit them. Furthermore, even FACTS or LAW are not admissible as evidence unless and until they are communicated by a competent IDENTIFIED witness who signs under penalty of perjury. The identification required must include the full legal name, email address, phone number, and workplace address of the witness. Otherwise, the evidence is without foundation and will be excluded. All attempts to respond emotionally, with opinions, beliefs, or presumptions shall constitute malicious abuse of legal process per [18 U.S.C. §1589](#) and the equivalent state statutes.
 - 8.6. Cite or try to enforce any company policy that might override or supersede what is requested here. Any company policy which promotes, condones, or protects the commission of CRIMINAL activity clearly is unenforceable and non-binding on anyone it is alleged to pertain to, including the recipient of this form and the submitter as a man or woman.
 - 8.7. Contact the IRS or any government agency or rely on any government publication for help in dealing with this issue. The courts have repeatedly held that you CANNOT rely on anything said by any government representative and the IRS' own website says you can't rely on their publications as a source of reasonable belief. This is also covered in:

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

9. Invitation and time limit to rebut by recipient of this form: If the recipient disagrees about the civil status, domicile, or location of the estate of the decedent, you are required to provide court admissible evidence proving EXACTLY where the term "U.S. citizen", "United States", and "State" as you used it in your communication includes CONSTITUTIONAL states of the Union or CONSTITUTIONAL "citizens" under the Fourteenth Amendment before the transaction that is related to this submission is completed. If you do not rebut the definitions appearing in this affidavit with court admissible evidence, then:

9.1. You constructively consent and stipulate to the definitions provided here both between us and between you and other parties who might be involved in this transaction.

9.2. You are equitably estopped and subject to laches in all future proceedings from contradicting the definitions herein provided.

10. Franchise agreement protecting commercial uses or abuses of this submission or any attachments: Any attempt to do any of the following shall constitute constructive irrevocable consent to the following franchise agreement by those accepting this submission or any of the attached forms or those third parties who use such information as legal evidence in any legal proceeding:

Injury Defense Franchise and Agreement, Form #06.027

<http://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

10.1. Commercially or financially benefit anyone OTHER than the affiant and his/her immediate blood relatives.

10.2. Damage the affiant by sharing information about him/her provided in the context of this transaction with third parties.

10.3. PRESUME any thing or class of thing is included in the STATUTORY definitions of "State", "United States", "U.S. citizen", or "national and citizen of the United States at birth" in 8 U.S.C. §1401.

10.4. Enforce any portion of the Internal Revenue Code or state revenue code against this FOREIGN estate. This includes any type of withholding, reporting, or compliance to these revenue codes using any information about or provided by the affiant or anyone associated with this transaction. Any attempt to do otherwise shall be treated as a criminal offense.

11. Violations of this affidavit and agreement: Any attempt to enforce any civil status of the decedent or affiant against the affiant is a criminal offense described in the following:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005

<http://sedm.org/Forms/02-Affidavits/AffOfDuress-Tax.pdf>

Signatures:

Executor #1: _____ Date _____

16.14 Citizenship, Domicile, and Tax Status Options¹⁸⁷

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

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

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

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

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

1. The speaker is either not accountable or **REFUSES to be accountable** for the accuracy or truthfulness or definition of the word or expression.
2. Fail to recognize that there are multiple contexts in which the word could be used.
 - 2.1. CONSTITUTIONAL (States of the Union).
 - 2.2. STATUTORY (federal territory).

¹⁸⁷ Source: *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006, Section 12; <http://sedm.org/Forms/FormIndex.htm>.

1 3. Are susceptible to two or more CONTEXTS or interpretations, one of which the government representative
2 interpreting the context stands to benefit from handsomely. Thus, “equivocation” is undertaken, in which they TELL
3 you they mean the CONSTITUTIONAL interpretation but after receiving your form or pleading, interpret it to mean
4 the STATUTORY context.

5 [equivocation](#)

6 *EQUIVOCATION, n. Ambiguity of speech; the use of words or expressions that are susceptible of a double*
7 *signification. Hypocrites are often guilty of equivocation, and by this means lose the confidence of their fellow*
8 *men. Equivocation is incompatible with the Christian character and profession.*
9 *[SOURCE: <http://1828.mshaffer.com/d/search/word,equivocation/>]*

10
11 *Equivocation* (“to call by the same name”) is an [informal logical fallacy](#). It is the misleading use of a term with
12 more than one [meaning](#) or [sense](#) (by glossing over which meaning is intended at a particular time). It generally
13 occurs with [polysemic](#) words (words with multiple meanings).

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

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

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

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

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

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

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

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

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

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

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

16.14.1 The Four "United States"

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

Table 14: Geographical terms used throughout this page

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

In addition to the above GEOGRAPHICAL context, there is also a legal, non-geographical context in which the term "United States" can be used, which is the GOVERNMENT as a legal entity. Throughout this page and this website, we identify THIS context as "United States****" or "United States⁴". The only types of "[persons](#)" within THIS context are [public offices within the national and not state government](#). It is THIS context in which "sources within the United States" is used for the purposes of "income" and "gross income" within the Internal Revenue Code, as proven by Form #05.020, Section 5.4.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Federal Jurisdiction, Form #05.018

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

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

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

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

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006

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

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

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

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

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

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

4. Use the word "citizenship" in place of "nationality" OR "domicile", and refuse to disclose WHICH of the two they mean in EVERY context.
5. Confuse the POLITICAL/CONSTITUTIONAL meaning of words with the civil STATUTORY context. For instance, asking on government forms whether you are a POLITICAL/CONSTITUTIONAL citizen and then FALSELY PRESUMING that you are a STATUTORY citizen under 8 U.S.C. §1401.
6. Confuse the words "[domicile](#)" and "[residence](#)" or impute either to you without satisfying the burden of proving that you EXPRESSLY CONSENTED to it and thereby illegally kidnap your civil legal identity against your will. One can have only one "domicile" but many "residences" and BOTH require your consent. See:

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

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

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

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

Legal Deception, Propaganda, and Fraud, Form #05.014

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

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

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

Reasonable Belief About Income Tax Liability, Form #05.007

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

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

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

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

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

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

*"Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before them, to throw an anchor ahead and grapple further hold for future advances of power. **They are then in fact the corps**"*

1 of sappers and miners, steadily working to undermine the independent rights of the States and to consolidate
2 all power in the hands of that government in which they have so important a freehold estate."
3 [Thomas Jefferson: Autobiography, 1821. ME 1:121]

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

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

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

17 16.14.2 Statutory v. Constitutional contexts

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

- 20 1. Constitutional.
- 21 2. Statutory.

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

- 24 1. "State"
- 25 2. "United States"
- 26 3. "alien"
- 27 4. "citizen"
- 28 5. "resident"
- 29 6. "U.S. person"

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

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

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

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

- 39 1. Statutory "States" as indicated in [4 U.S.C. §110\(d\)](#) and "States" in nearly all federal statutes are in fact federal
40 territories and the definition does NOT include constitutional states of the Union.
- 41 2. The statutory "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) includes federal
42 territory and excludes any land within the exclusive jurisdiction of a constitutional state of the Union.
- 43 3. Terms on government forms assume the statutory context and NOT the constitutional context.
- 44 4. [Domicile is the origin of civil legislative jurisdiction](#) over human beings. This jurisdiction is called "in personam
45 jurisdiction".

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

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

6. A human being domiciled in a Constitutional state and born or naturalized anywhere in the Union. These are:
- 6.1. A state national pursuant to [8 U.S.C. §1101](#)(a)(21)
 - 6.2. A statutory "non-resident non-person" if exclusively PRIVATE and not engaged in a public office.
 - 6.3. A statutory "nonresident alien" (26 U.S.C. §7701(b)(1)(B)) in relation to the national government if they lawfully serve in a public office.
7. You can be a statutory "nonresident alien" pursuant to 26 U.S.C. §7701(b)(1)(B) and a constitutional or Fourteenth Amendment "Citizen" AT THE SAME TIME. Why? Because the Supreme Court ruled in *Hooen and Allison v. Evatt*, 324 U.S. 652 (1945), that there are THREE different and mutually exclusive "United States", and therefore THREE types of "citizens of the United States". Here is an example:

*"The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. It had been said by eminent judges that no man was a citizen of the [***] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories [STATUTORY citizens], though within the United States[*], were not [CONSTITUTIONAL] citizens."*
[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

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

[Why You are a "national", "state national", and Constitutional but not Statutory Citizen](#), Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

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

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

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

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

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

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

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

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

16.14.3 Statutory v. Constitutional citizens

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

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

6 3. Nationality:

- 7 3.1. Is not necessarily consensual or discretionary. For instance, acquiring nationality by birth in a specific place was
8 not a matter of choice whereas acquiring it by naturalization is.
9 3.2. Is a political status.
10 3.3. Is defined by the Constitution, which is a political document.
11 3.4. Is synonymous with being a "national" within statutory law.
12 3.5. Is associated with a specific COUNTRY.
13 3.6. Is called a "political citizen" or a "citizen of the United States in a political sense" by the courts to distinguish it
14 from a STATUTORY citizen. See *Powe v. United States*, 109 F.2d. 147 (1940).

15 4. Domicile:

- 16 4.1. Always requires your consent and therefore is discretionary. See:

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

- 17 4.2. Is a civil status.
18 4.3. Is not even addressed in the constitution.
19 4.4. Is defined by civil statutory law RATHER than the constitution.
20 4.5. Is in NO WAY connected with one's nationality.
21 4.6. Is usually connected with the word "person", "citizen", "resident", or "inhabitant" in statutory law.
22 4.7. Is associated with a specific COUNTY and a STATE rather than a COUNTRY.
23 4.8. Implies one is a "SUBJECT" of a SPECIFIC MUNICIPAL but not NATIONAL government.

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

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

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

34 *"This section contemplates two sources of citizenship, and two sources only,-birth and naturalization. The
35 persons declared to be citizens are 'all persons born or naturalized in the United States, and subject to the
36 jurisdiction thereof.' The evident meaning of these last words is, not merely subject in some respect or degree to
37 the jurisdiction of the United States, but completely subject to their [plural, not singular, meaning states of the
38 Union] political jurisdiction, and owing them [the state of the Union] direct and immediate
39 allegiance. And the words relate to the time of birth in the one case, as they do [169 U.S. 649, 725] to the time
40 of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth
41 cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the
42 naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired."
43 [U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898)]*

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

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

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

“. . . the Supreme Court in the Insular Cases¹⁸⁸ provides authoritative guidance on the territorial scope of the term “the United States” in the Fourteenth Amendment. The Insular Cases were a series of Supreme Court decisions that addressed challenges to duties on goods transported from Puerto Rico to the continental United States. Puerto Rico, like the Philippines, had been recently ceded to the United States. The Court considered the territorial scope of the term “the United States” in the Constitution and held that this term as used in the uniformity clause of the Constitution was territorially limited to the states of the Union. U.S. Const. art. I, § 8 (“[A]ll Duties, Imposts and Excises shall be uniform throughout the United States.” (emphasis added)); see Downes v. Bidwell, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901) (“**It can nowhere be inferred that the territories were considered a part of the United States. The Constitution was created by the people of the United States, as a union of States, to be governed solely by representatives of the States; ... In short, the Constitution deals with States, their people, and their representatives.**”); Rabang, 35 F.3d. at 1452. **Puerto Rico was merely a territory “appurtenant and belonging to the United States, but not a part of the United States within the revenue clauses of the Constitution.” Downes, 182 U.S. at 287, 21 S.Ct. at 787.**

The Court's conclusion in Downes was derived in part by analyzing the territorial scope of the Thirteenth and Fourteenth Amendments. The Thirteenth Amendment prohibits slavery and involuntary servitude “within the United States, or any place subject to their jurisdiction.” U.S. Const. amend. XIII, § 1 (emphasis added). The Fourteenth Amendment states that persons “born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside.” U.S. Const. amend XIV, § 1 (emphasis added). The disjunctive “or” in the Thirteenth Amendment demonstrates that “there may be places within the jurisdiction of the United States that are not part of the Union” to which the Thirteenth Amendment would apply. Downes, 182 U.S. at 251, 21 S.Ct. at 773. Citizenship under the Fourteenth Amendment, however, “is not extended to persons born in any place ‘subject to [the United States] jurisdiction,’ ” but is limited to persons born or naturalized in the states of the Union. Downes, 182 U.S. at 251, 21 S.Ct. at 773 (emphasis added); see also id. at 263, 21 S.Ct. at 777 (“**In dealing with foreign sovereignties, the term ‘United States’ has a broader meaning than when used in the Constitution, and includes all territories subject to the jurisdiction of the Federal government, wherever located.**”).¹⁸⁹ [Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998)]

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

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]
Sec. 7701. – Definitions

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

(9) United States

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

(10) State

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

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 4 - THE STATES
Sec. 110. Same; definitions

¹⁸⁸ De Lima v. Bidwell, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901); Dooley v. United States, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901); Armstrong v. United States, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901); and Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).

¹⁸⁹ Congress, under the Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426, expressly extended the Constitution and federal laws to the District of Columbia. See Downes, 182 U.S. at 261, 21 S.Ct. at 777 (stating that the “mere cession of the District of Columbia” from portions of Virginia and Maryland did not “take [the District of Columbia] out of the United States or from under the aegis of the Constitution.”).

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

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

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

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

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

[. . .]

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

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

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

(c) Who is a citizen.

Every person ["person" as used in 26 U.S.C. §6671(b) and 26 U.S.C. §7343, which both collectively are officers or employees of a corporation or a partnership with the United States government] born or naturalized in the United States and subject to its jurisdiction is a citizen. For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. 1401–1459). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act (8 U.S.C. 1481–1489), Schneider v. Rusk, (1964)

377 U.S. 163, and Rev. Rul. 70-506, C.B. 1970-2, 1. For rules pertaining to persons who are nationals but not citizens at birth, e.g., a person born in American Samoa, see section 308 of such Act (8 U.S.C. 1408). For special rules applicable to certain expatriates who have lost citizenship with a principal purpose of avoiding certain taxes, see section 877. A foreigner who has filed his declaration of intention of becoming a citizen but who has not yet been admitted to citizenship by a final order of a naturalization court is an alien.

[SOURCE: <http://law.justia.com/cfr/title26/26-1.0.1.1.1.0.1.2.html>]

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

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

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

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

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

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

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

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

Hence:

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

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

3 **16.14.4 Citizenship status v. tax status**

Table 15: “Citizenship status” v. “Income tax status”

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

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

NOTES:

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

"purposeful availment". Nonresidents are not mentioned in section 911. The upper left corner of the form identifies the filer as a "U.S. individual". You cannot be an "U.S. individual" without ALSO being an "individual". All the "trade or business" deductions on the form presume the applicant is a public officer, and therefore the "individual" on the form is REALLY a public officer in the government and would be committing FRAUD if he or she was NOT.

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

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

Peter said to Him, "From strangers ["aliens"/"residents" ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R. §301.6109-1(d)(3)]."

Jesus said to him, "Then the sons ["citizens" of the Republic, who are all sovereign "nationals" and "nonresident aliens" under federal law] are free [sovereign over their own person and labor. e.g. SOVEREIGN IMMUNITY]. "
[Matt. 17:24-27, Bible, NKJV]

16.14.5 Effect of Domicile on Citizenship Status

Table 16: Effect of domicile on citizenship status

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

NOTES:

- “United States” is defined as federal territory within [26 U.S.C. §§7701\(a\)\(9\)](#) and [\(a\)\(10\)](#), [7701\(a\)\(39\)](#), and [7408\(d\)](#), and [4 U.S.C. §110\(d\)](#). It does not include any portion of a Constitutional state of the Union.
- The “District of Columbia” is defined as a federal corporation but not a physical place, a “body politic”, or a de jure “government” within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: [Corporatization and Privatization of the Government](#), Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.
- “nationals” of the United States of America who are domiciled outside of federal jurisdiction, either in a state of the Union or a foreign country, are “nationals” but not “citizens” under federal law. They also qualify as “nonresident aliens”

1 under [26 U.S.C. §7701](#)(b)(1)(B) if and only if they are engaged in a public office. See sections 4.11.2 of the *Great IRS*
2 *Hoax*, Form #11.302 for details.

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

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

6 6. The term “[individual](#)” as used on the IRS Form 1040 means an “[alien](#)” engaged in a “[trade or business](#)”. All “taxpayers”
7 are “aliens” engaged in a “trade or business”. This is confirmed by 26 C.F.R. §1.1441-1(c)(3), 26 C.F.R. §1.1-1(a)(2)(ii),
8 and [5 U.S.C. §552a](#)(a)(2). Statutory “[U.S. citizens](#)” as defined in [8 U.S.C. §1401](#) are not “[individuals](#)” unless temporarily
9 abroad pursuant to [26 U.S.C. §911](#) and subject to an income tax treaty with a foreign country. In that capacity, statutory
10 “[U.S. citizens](#)” interface to the I.R.C. as “aliens” rather than “U.S. citizens” through the tax treaty.
11

16.14.6 Meaning of Geographical “Words of Art”

Because the states of the Union and the federal government are “foreign” to each other for the purposes of legislative jurisdiction, then it also follows that the definitions of terms in the context of all state and federal statutes must be consistent with this fact. The table below was extracted from the *Great IRS Hoax*, Form #11.302, section 4.9 if you would like to investigate further, and it clearly shows the restrictions placed upon definitions of terms within the various contexts that they are used within state and federal law:

Table 17: Meaning of geographical “words of art”

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ ”We the People”	Federal Government		“We the People”	State Government	
“state”	Foreign country	Union state or foreign country	Union state or foreign country	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
“State”	Union state	Federal state	Federal state	Union state	Union state	Union state
“in this State” or “in the State” ¹⁹⁰	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
“State” ¹⁹¹ (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
“several States”	Union states collectively. ¹⁹²	Federal “States” collectively	Federal “States” collectively	Federal “States” collectively	Federal “States” collectively	Federal “States” collectively
“United States”	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

NOTES:

1. The term “Federal state” or “Federal ‘States’” as used above means a federal territory as defined in [4 U.S.C. §110\(d\)](#) and EXCLUDES states of the Union.
2. The term “Union state” means a “State” mentioned in the United States Constitution, and this term EXCLUDES and is mutually exclusive to a federal “State”.
3. If you would like to investigate the various “words of art” that lawyers in the federal government use to deceive you, we recommend the following:
 - 3.1. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: <http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>
 - 3.2. *Great IRS Hoax*, Form #11.302, Sections 3.9.1 through 3.9.1.28. <http://sedm.org/Forms/FormIndex.htm>

¹⁹⁰ See California Revenue and Taxation Code, Section 6017.

¹⁹¹ See California Revenue and Taxation Code, Section 17018.

¹⁹² See, for instance, U.S. Constitution Article IV, Section 2.

1

2 **16.14.7 Citizenship and Domicile Options and Relationships**

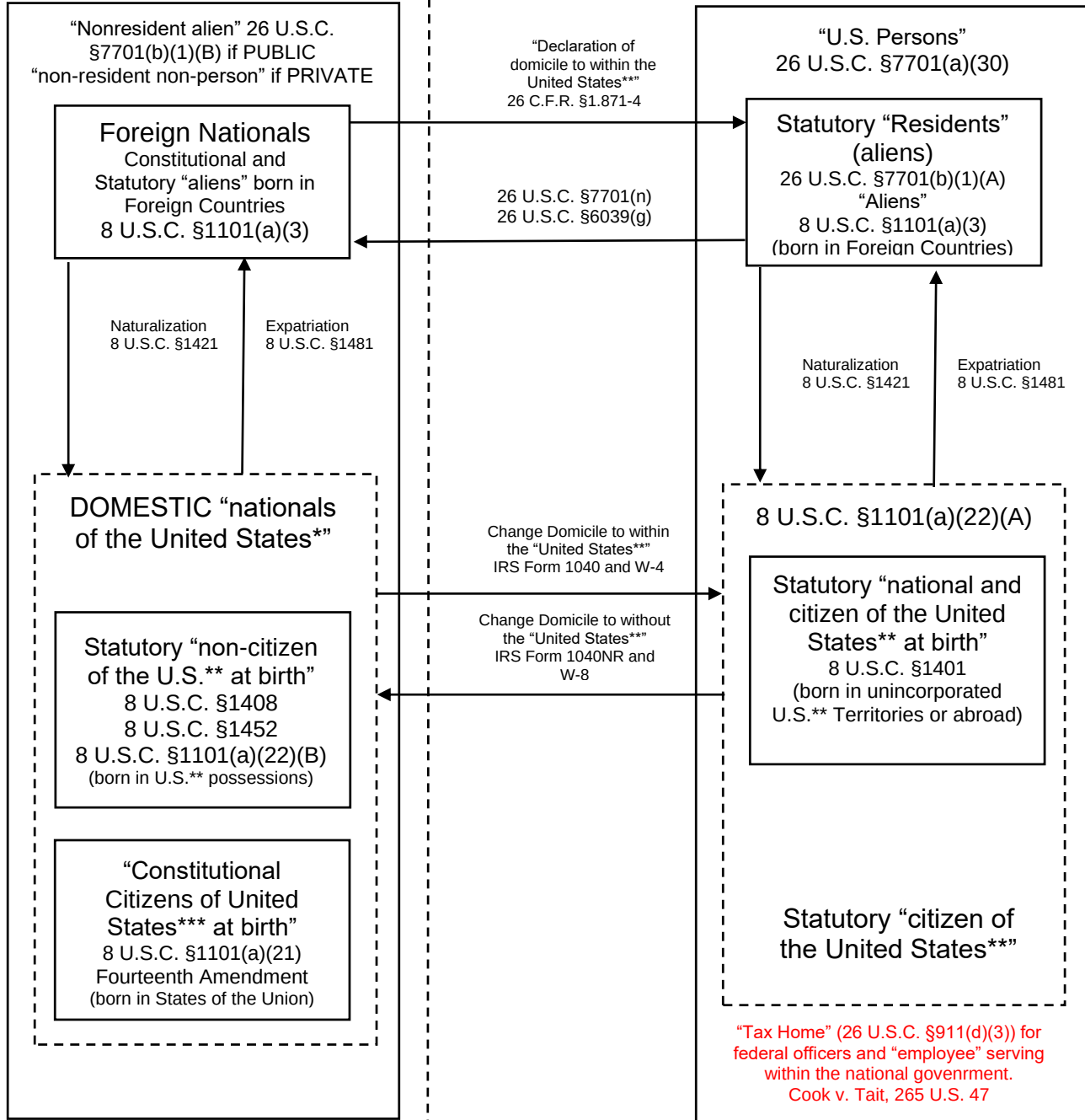
3 **Figure 1: Citizenship and domicile options and relationships**

NONRESIDENTS

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

INHABITANTS

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



NOTES:

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

- 1 2. Statutes on the right are civil franchises granted by Congress. As such, they are public offices within the national
2 government. Those not seeking office should not claim any of these statuses.
3

1

2 **16.14.8 Statutory Rules for Converting Between Various Domicile and Citizenship Options Within Federal Law**

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

- 5 1. “non-resident non-person”: Those with no domicile on federal territory and who are born either in a foreign country, a
6 state of the Union, or within the federal zone. Also called a “nonresident”, “stateless person”, or “transient foreigner”.
7 They are exclusively PRIVATE and beyond the reach of the civil statutory law because:
8 1.1. They are not a “person” or “individual” because not engaged in an elected or appointed office.
9 1.2. They have not waived sovereign immunity under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part
10 IV, Chapter 97.
11 1.3. They have not “purposefully” or “consensually” availed themselves of commerce within the exclusive or general
12 jurisdiction of the national government within federal territory.
13 1.4. They waived the “benefit” of any and all licenses or permits in the context of a specific transaction or agreement.
14 1.5. In the context of a specific business dealing, they have not invoked any statutory status under federal civil law that
15 might connect them with a government franchise, such as “U.S. citizen”, “U.S. resident”, “person”, “individual”,
16 “taxpayer”, etc.
17 1.6. If they are demanded to produce an identifying number, they say they don’t consent and attach the following form
18 to every application or withholding document:

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

- 19 2. “Aliens” or “alien individuals”: Those born in a foreign country and not within any state of the Union or within any
20 federal territory.
21 2.1. “Alien” is defined in 8 U.S.C. §1101(a)(3) as a person who is neither a citizen nor a national.
22 2.2. “Alien individual” is defined in 26 C.F.R. §1.1441-1(c)(3)(i).
23 2.3. An alien is defined in 8 U.S.C. §1101(a)(3) as a person who is neither a statutory “U.S.** citizen” per 8 U.S.C.
24 §1401 nor a “national of the United States***” per 8 U.S.C. §1101(a)(22).
25 2.4. An alien with no domicile in the “United States” is presumed to be a “nonresident alien” pursuant to 26 C.F.R.
26 §1.871-4(b).
27 3. “Residents” or “resident aliens”: An “alien” or “alien individual” with a legal domicile on federal territory.
28 3.1. “Resident aliens” are defined in 26 U.S.C. §7701(b)(1)(A).
29 3.2. A “resident alien” is an alien as defined in 8 U.S.C. §1101(a)(3) who has a legal domicile on federal territory that
30 is no part of the exclusive jurisdiction of any state of the Union.
31 3.3. An “alien” becomes a “resident alien” by filing IRS Form 1078 pursuant to 26 C.F.R. §1.871-4(c)(ii) and thereby
32 electing to have a domicile on federal territory.
33 4. “Nonresident aliens”: Those with no domicile on federal territory and who are born either in a foreign country, a state
34 of the Union, or within the federal zone. They serve in a public office in the national but not state government.
35 4.1. Defined in 26 U.S.C. §7701(b)(1)(B).
36 4.2. A “nonresident alien” is defined as a person who is neither a statutory “citizen” pursuant to 26 C.F.R. §1.1-1(c) nor
37 a statutory “resident” pursuant to 26 U.S.C. §7701(b)(1)(A).
38 4.3. A person who is a “non-citizen national” pursuant to 8 U.S.C. §1452 and 8 U.S.C. §1101(a)(22)(B) is a “nonresident
39 alien”, but only if they are lawfully engaged in a public office of the national government.
40 5. “Nonresident alien individuals”: Those who are aliens and who do not have a domicile on federal territory.
41 5.1. Status is indicated in block 3 of the IRS Form W-8BEN under the term “Individual”.
42 5.2. Includes only nonresidents not domiciled on federal territory but serving in public offices of the national
43 government. “person” and “individual” are synonymous with said office in 26 U.S.C. §6671(b) and 26 U.S.C.
44 §7343.
45 6. Convertibility between “aliens”, “resident aliens”, and “nonresident aliens”, and “nonresident alien individuals”:
46 6.1. A “nonresident alien” is not the legal equivalent of an “alien” in law nor is it a subset of “alien”.
47 6.2. IRS Form W-8BEN, Block 3 has no block to check for those who are “non-resident non-persons” but not
48 “nonresident aliens” or “nonresident alien individuals”. Thus, the submitter of this form who is a statutory “non-
49 resident non-person” but not a “nonresident alien” or “nonresident alien individual” is effectively compelled to
50 make an illegal and fraudulent election to become an alien and an “individual” if they do not add a block for
51 “transient foreigner” or “Union State Citizen” to the form. See section 5.3 of the following:

About IRS Form W-8BEN, Form #04.202

- 6.3. 26 U.S.C. §6013(g) and (h) and 26 U.S.C. §7701(b)(4)(B) authorize a “nonresident alien” who is married to a statutory “U.S. citizen” as defined in 26 C.F.R. §1.1-1(c) to make an “election” to become a “resident alien”.
- 6.4. It is unlawful for an unmarried “state national” pursuant to either 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B) to become a “resident alien”. This can only happen by either fraud or mistake.
- 6.5. An alien may overcome the presumption that he is a “nonresident alien” and change his status to that of a “resident alien” by filing IRS Form 1078 pursuant to 26 C.F.R. §1.871-4(c)(ii) while he is in the “United States”.
- 6.6. The term “residence” can only lawfully be used to describe the domicile of an “alien”. Nowhere is this term used to describe the domicile of a “state national” or a “nonresident alien”. See 26 C.F.R. §1.871-2.
- 6.7. The only way a statutory “alien” under 8 U.S.C. §1101(a)(3) can become both a “state national” and a “nonresident alien” at the same time is to be naturalized pursuant to 8 U.S.C. §1421 and to have a domicile in either a U.S. possession or a state of the Union.

7. Sources of confusion on these issues:

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

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006

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

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

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

7.8.3. Chae Chan Ping v. U.S., 130 U.S. 581 (1889)

While under our constitution and form of government the great mass of local matters is controlled by local authorities, the United States, in their relation to foreign countries and their subjects or citizens, are one nation, invested with powers which belong to independent nations, the exercise of which can be invoked for the maintenance of its absolute independence and security throughout its entire territory. The powers to declare war, make treaties, suppress insurrection, repel invasion, regulate foreign commerce, secure republican governments to the states, and admit subjects of other nations to citizenship, are all sovereign powers, restricted

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

[. . .]

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

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

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

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

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

Likewise, all governments are "corporations" as well.

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

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

(15) "United States" means -
(A) a Federal corporation;
(B) an agency, department, commission, board, or other entity of the United States; or
(C) an instrumentality of the United States.

"A federal corporation operating within a state is considered a domestic corporation rather than a foreign corporation. The United States government is a foreign corporation with respect to a state."

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

IV. PARTIES > Rule 17.

Rule 17. Parties Plaintiff and Defendant; Capacity

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

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

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

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

(b) Person defined

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

TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343
§7343. Definition of term “person”

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

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

“Penalty for private use \$300.”

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

26 U.S.C. Sec. 7701(a)(26)

“The term ‘trade or business’ includes the performance of the functions of a public office.”

For details on this scam, see:

1. Proof That There Is a “Straw Man”, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>

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

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

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

[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]

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

Treatise on the Law of Public Offices and Officers
Book 1: Of the Office and the Officer: How Officer Chosen and Qualified
Chapter I: Definitions and Divisions

§2 How Office Differs from Employment.-

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

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

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

[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-4, §2;

SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

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

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

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

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

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

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

28 [\[Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, \(1926\)\]](#)

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

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

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

12 Stat. 432.

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

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

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

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

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

19 Stat. 419

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

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

Government Instituted Slavery Using Franchises, Form #05.030

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

3

16.14.10 Federal Statutory Citizenship Statutes Diagram

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

Figure 2: Federal Statutory Citizenship Statutes Diagram

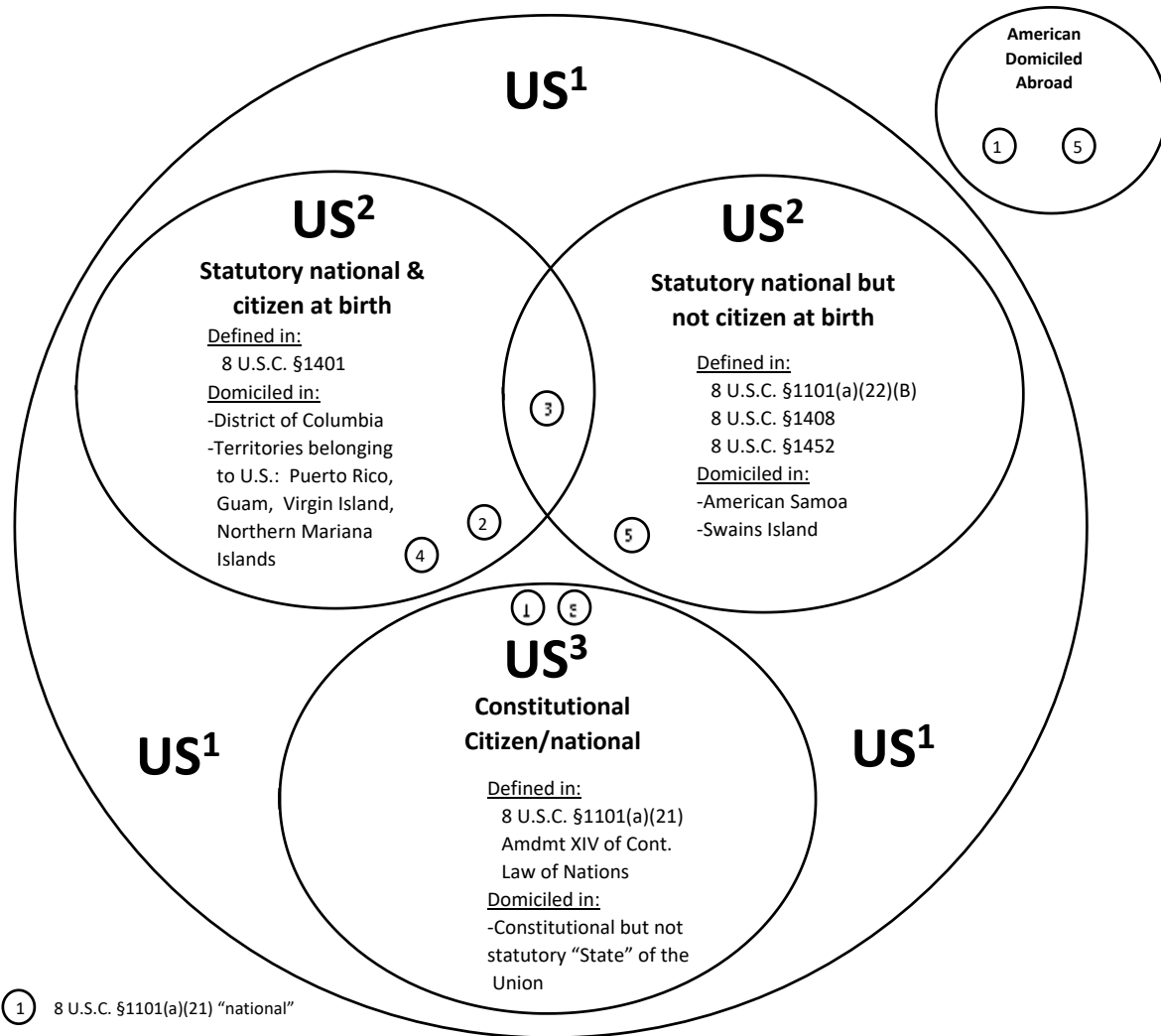
FEDERAL STATUTORY CITIZENSHIP STATUSES

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

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

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

US³-Context used regarding sovereign states of the Union united by and under the Constitution.



1 8 U.S.C. §1101(a)(21) "national"

2 8 U.S.C. §1401 "national & citizen of the United States² at birth"

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

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

5 8 U.S.C. §1101(a)(22)(B)-"person who, though not a citizen of the United States, owes permanent allegiance to the United States¹"

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

1 **16.14.11 Citizenship Status on Government Forms**

2 The table on the next page presents a tabular summary of each permutation of nationality and domicile as related to the major
3 federal forms and the Social Security NUMIDENT record.

4 **16.14.11.1 Table of options and corresponding form values**

Table 18: Tabular Summary of Citizenship Status on Government Forms

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDENT Status	Status on Specific Government Forms			
						Social Security SS-5 Block 5	IRS Form W-8 Block 3	Department of State I-9 Section 1	E-Verify System
1	"national and citizen of the United States** at birth" or "U.S.** citizen" or "Statutory U.S.** citizen"	Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	CSP=A	"U.S. Citizen"	Can't use Form W-8	"A citizen of the United States"	See Note 2.
2	"non-citizen national of the United States** at birth" or "U.S.** national"	Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408; 8 U.S.C. §1452	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer" if PRIVATE "Individual" if PUBLIC officer	"A non-citizen national of the United States**"	See Note 2.
3.1	"U.S.A.*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	State of the Union	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	CSP=D	"Other (8 U.S.C. §1101(a)(22)(B))"	"Non-resident NON-person Nontaxpayer"	"A citizen of the United States***. Not a "citizen of the United States**" under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401"	See Note 2.
3.2	"U.S.A.*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	CSP=D	"Other (8 U.S.C. §1101(a)(21))"	"Non-resident NON-person Nontaxpayer"	"A citizen of the United States***. Not a "citizen of the United States**" under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401"	See Note 2.
3.3	"U.S.A.*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1	CSP=D	"Other (8 U.S.C. §1101(a)(21))"	"Non-resident NON-person Nontaxpayer"	"A citizen of the United States***. Not a "citizen of the United States**" under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401"	See Note 2.

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDENT Status	Status on Specific Government Forms			
						Social Security SS-5 Block 5	IRS Form W-8 Block 3	Department of State I-9 Section 1	E-Verify System
3.4	Statutory “citizen of the United States**” or Statutory “U.S.** citizen”	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 14 th Amend., Sect. 1; 8 U.S.C. §1101(a)(22)(B)	CSP=A	”U.S. Citizen”	Can’t use Form W-8	”A citizen of the United States**”	See Note 2.
4.1	“alien” or “Foreign national”	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	”Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer” if PRIVATE “Individual” if PUBLIC officer	”A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.2	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	”Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	”A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.3	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	”Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	”A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.4	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	”Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	”A lawful permanent resident” OR “An alien authorized to work”	See Note 2.
4.5	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	”Legal alien authorized to work. (statutory)”	“Non-resident NON-person Nontaxpayer”	”A lawful permanent resident” OR “An alien authorized to work”	See Note 2.

NOTES:

1. “United States” is described in 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.
2. E-Verify CANNOT be used by those who are a NOT lawfully engaged in a public office in the U.S. government at the time of making application. Its use is VOLUNTARY and cannot be compelled. Those who use it MUST have a Social Security Number or Taxpayer Identification Number and it is ILLEGAL to apply for, use, or disclose said number for those not lawfully engaged in a public office in the U.S. government at the time of application. See:

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

3. For instructions useful in filling out the forms mentioned in the above table, see:
 - 3.1. Social Security Administration Form SS-5:

Why You aren’t Eligible for Social Security, Form #06.001
<http://sedm.org/Forms/FormIndex.htm>

1
2
3
4

3.2. IRS Form W-8:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

3.3. Department of State Form I-9:

I-9 Form Amended, Form #06.028
<http://sedm.org/Forms/FormIndex.htm>

3.4. E-Verify:

About E-Verify, Form #04.107
<http://sedm.org/Forms/FormIndex.htm>

16.14.11.2 How to describe your citizenship on government forms¹⁹³

This section provides some pointers on how to describe your citizenship status on government forms in order to avoid being confused with a someone who has a domicile on federal territory and therefore no Constitutional rights. Below is a summary of how we recommend protecting yourself from the prejudicial presumptions of others about your citizenship status:

1. Keep in mind the following facts about all government forms:
 - 1.1. Government forms ALWAYS imply the LEGAL/STATUTORY rather than POLITICAL/CONSTITUTIONAL status of the party in the context of all franchises, including income taxes and social security.
 - 1.2. "Alien" on government forms always means a person born or naturalized in a foreign country.
 - 1.3. The Internal Revenue Code does NOT define the term "nonresident alien". The closest thing to a definition is that found in 26 U.S.C. §7701(b)(1)(B), which defines what it ISN'T, but NOT what it IS. If you look on IRS Form W-8BEN, Block 3, you can see that there are many different types of entities that can be nonresident aliens, none of which are EXPRESSLY included in the definition at 26 U.S.C. §7701(b)(1)(B). It is therefore IMPOSSIBLE to conclude based on any vague definition in the Internal Revenue Code that a specific person IS or IS NOT a "nonresident alien."
 - 1.4. On tax forms, the term "nonresident alien" is NOT a subset of the term "alien", but rather a SUPERSET. It includes both FOREIGN nationals domiciled in a foreign country and also persons in Constitutional states of the Union. A "national of the United States*", for instance, although NOT an "alien" under Title 8 of the U.S. Code, is a "nonresident alien" under Title 26 of the U.S. Code. Therefore, a "nonresident alien" is a "word of art" designed to confuse people, and the fact that uses the word "alien" doesn't mean it IS an "alien". This is covered in:

Flawed Tax Arguments to Avoid, Form #08.004, Section 8.7

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

2. Anyone who PRESUMES any of the following should promptly be DEMANDED to prove the presumption with legally admissible evidence from the law. ALL of these presumptions are FALSE and cannot be proven:

- 2.1. That you can trust ANYTHING that either a government form OR a government employee says. The courts say not only that you CANNOT, but that you can be PENALIZED for doing so. See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

- 2.2. That nationality and domicile are synonymous.
- 2.3. That "nonresident aliens" are a SUBSET of "aliens" within the Internal Revenue Code.
- 2.4. That the term "United States" has the SAME meaning in Title 8 of the U.S. Code as it has in Title 26.
- 2.5. That a Fourteenth Amendment "citizen of the United States" is equivalent to any of the following:
 - 2.5.1. 8 U.S.C. §1401 "national and citizen of the United States".
 - 2.5.2. 26 C.F.R. §1.1-1 "citizen".
 - 2.5.3. 26 U.S.C. §3121(e) "citizen of the United States".All of the above statuses have similar sounding names, but they rely on a DIFFERENT definition of "United States" from that found in the United States Constitution.
- 2.6. That you can be a statutory "taxpayer" or statutory "citizen" of any kind WITHOUT your consent. See:

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

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

3. The safest way to describe oneself is to check "Other" for citizenship or add an "Other" box if the form doesn't have one and then do one of the following:

- 3.1. Write in the "Other" box

"See attached mandatory Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001"

and then attach the following completed form:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

- 3.2. If you don't want to include an attachment, add the following mandatory language to the form that you are a:
 - 3.2.1. A "Citizen and national of ____ (statename)"
 - 3.2.2. NOT a statutory "national and citizen of the United States" or "U.S. citizen" per 8 U.S.C. §1401
 - 3.2.3. A constitutional or Fourteenth Amendment Citizen.

¹⁹³ Adapted from *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006, Section 14.1; <http://sedm.org>.

3.2.4. A statutory nonresident alien per 26 U.S.C. §7701(b)(1)(B) for the purposes of the federal income tax but not an “individual”.

4. If the recipient of the form says they won’t accept attachments or won’t allow you to write explanatory information on the form needed to prevent perjurying the form, then send them an update via certified mail AFTER they accept your submission so that you have legal evidence that they tried to tamper with a federal witness and conspired to commit perjury on the form.

5. For detailed instructions on how to fill out the Department of State Form I-9, See:

I-9 Form Amended, Form #06.028
<http://sedm.org/Forms/FormIndex.htm>

6. For detailed instructions on how to participate in E-Verify for the purposes of PRIVATE employment, see:

About E-Verify, Form #04.107
<http://sedm.org/Forms/FormIndex.htm>

7. To undo the damage you have done over the years to your status by incorrectly describing your status, send in the following form and submit according to the instructions provided. This form says that all future government forms submitted shall have this form included or attached by reference.

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

8. Quit using Taxpayer Identifying Numbers (TINs). 20 C.F.R. §422.104 says that only statutory “U.S. citizens” and “permanent residents” can lawfully apply for Social Security Numbers, both of which share in common a domicile on federal territory such as statutory “U.S. citizens” and “residents” (aliens), can lawfully use such a number. 26 C.F.R. §301.6109-1(b) also indicates that “U.S. persons”, meaning persons with a domicile on federal territory, are required to furnish such a number if they file tax forms. “Foreign persons” are also mentioned in 26 C.F.R. §301.6109-1(b), but these parties also elect to have an effective domicile on federal territory and thereby become “persons” by engaging in federal franchises. See:

- 8.1. Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013

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

- 8.2. Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205-attach this form to every government form that asks for a Social Security Number or Taxpayer Identification Number. Write in the SSN/TIN Box (NONE: See attached form #04.205).

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

- 8.3. Resignation of Compelled Social Security Trustee, Form #06.002-use this form to quit Social Security lawfully.

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

9. If you are completing any kind of government form or application to any kind of financial institution other than a tax form and you are asked for your citizenship status, TIN, or Social Security Number, attach the following form and prepare according to the instructions provided:

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

10. If you are completing and submitting a government tax form, attach the following form and prepare according to the instructions provided:

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

11. If you are submitting a voter registration, attach the following form and prepare according to the instructions provided:

Voter Registration Attachment, Form #06.003
<http://sedm.org/Forms/FormIndex.htm>

12. If you are applying for a USA passport, attach the following form and prepare according to the instructions provided:

USA Passport Application Attachment, Form #06.007
<http://sedm.org/Forms/FormIndex.htm>

13. If you are submitting a complaint, response, pleading, or motion to a federal court, you should attach the following form:

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
<http://sedm.org/Litigation/LitIndex.htm>

14. Use as many of the free forms as you can from the page below. They are very well thought out to avoid traps set by the predators who run the American government:

SEDM Forms/Pubs Page
<http://sedm.org/Forms/FormIndex.htm>

15. When engaging in correspondence with anyone in the government, legal, or financial profession about your status that occurs on other than a standard government form, use the following guidelines:

- 15.1. In the return address for the correspondence, place the phrase “(NOT A DOMICILE OR RESIDENCE)”.
- 15.2. Entirely avoid the use of the words “citizen”, “citizenship”, “resident”, “inhabitant”. Instead, prefer the term “non-resident”, and “transient foreigner”.
- 15.3. Never describe yourself as an “individual” or “person”. 5 U.S.C. §552a(a)(2) says that this entity is a government employee who is a statutory “U.S. citizen” or “resident” (alien). Instead, refer to yourself as a “transient foreigner” and a “nonresident”. Some forms such as IRS form W-8BEN Block 3 have no block for “transient foreigner” or “nonresident NON-person”, in which case modify the form to add that option. See the following for details:

About IRS Form W-8BEN, Form #04.202

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

- 15.4. Entirely avoid the use of the phrase “United States”, because it has so many different and mutually exclusive meanings in the U.S. code and state law. Instead, replace this phrase with the name of the state you either are physically present within or with “USA” and then define that “USA” includes the states of the Union and excludes federal territory. For instance, you could say “Citizen of California Republic” and then put an asterisk next to it and at the bottom of the page explain the asterisk as follows:

** NOT a citizen of the **STATE of** California, which is a corporate extension of the federal government, but instead a sovereign American of the California Republic*

California Revenue and Taxation Code, Section 6017 defines “State of” as follows:

“6017. ‘In this State’ or ‘in the State’ means within the exterior limits of the State of California and includes all territory within these limits owned by or ceded to the United States of America.”

- 15.5. Never use the word “residence”, “permanent address”, or “domicile” in connection with either the term “United States”, or the name of the state you are in.
- 15.6. If someone else refers to you improperly, vociferously correct them so that they are prevented from making presumptions that would injure your rights.
- 15.7. Avoid words that are undefined in statutes that relate to citizenship. Always use words that are statutorily defined and if you can’t find the definition, define it yourself on the form or correspondence you are sending. Use of undefined words encourages false presumptions that will eventually injure your rights and give judges and administrators discretion that they undoubtedly will abuse to their benefit. There isn’t even a common definition of “citizen of the United States” or “U.S. citizen” in the standard dictionary, then the definition of “U.S. citizen” in all the state statutes and on all government forms is up to us! Therefore, once again, whenever you fill out any kind of form that specifies either “U.S. citizen” or “citizen of the United States”, you should be **very** careful to clarify that it means “national” under 8 U.S.C. §1101(a)(21) and/or 8 U.S.C. §1452 or you will be “presumed” to be a federal citizen and a “citizen of the United States***” under 8 U.S.C. §1401, and this is one of the biggest injuries to your rights that you could ever inflict. Watch out folks! Here is the definition we recommend that you use on any government form that uses these terms that makes the meaning perfectly clear and unambiguous:

“U.S.* citizen” or “citizen of the United States***”:** A “National” defined in either 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B) who owes their permanent allegiance to the confederation of states called the “United States”. Someone who was not born in the federal “United States” as defined in 8 U.S.C. §1101(a)(38) and who is NOT a “citizen of the United States” under 8 U.S.C. §1401.

- 15.8. Refer them to this pamphlet if they have questions and tell them to do their homework.

16. Citizenship status in Social Security NUMIDENT record:

- 16.1. The NUMIDENT record derives from what was filled out on the SSA Form SS-5, block 5. See: <http://www.ssa.gov/online/ss-5.pdf>
- 16.2. One’s citizenship status is encoded within the NUMIDENT record using the “CSP code” within the Numident record. This code is called the “citizenship code” by the Social Security administration.
- 16.3. Like all government forms, the terms used on the SSA Form SS-5 use the STATUTORY context, not the CONSTITUTIONAL context for all citizenship words. Hence, block 5 of the SSA Form SS-5 should be filled out with “Other”, which means you are a non-resident. This is consistent with the definition of “individual” found in 26 C.F.R. §1.1441-1(c)(3), which defines the term to include ONLY STATUTORY “aliens”.
- 16.4. Those who are not STATUTORY “nationals and citizens of the United States**” at birth per 8 U.S.C. §1401 or 26 U.S.C. §3121(e), and 26 C.F.R. §1.1-1(c) have a “CSP code” of B in their NUMIDENT record, which corresponds with a CSP code of “B”. The comment field of the NUMIDENT record should also be annotated with the following to ensure that it is not changed during an audit because of confusion on the part of the SSA employee:

1 "CSP Code B not designated in error-- applicant is an American national with a domicile and residence in a
2 foreign state for the purposes of the Social Security Act."

3 16.5. The local SSA office cannot provide a copy of the NUMIDENT record. Only the central SSA headquarters can
4 provide it by submitting a Privacy Act request rather than a FOIA using the following resource:

Guide to Freedom of Information Act, Social Security Administration
http://www.ssa.gov/foia/html/foia_guide.htm

5 16.6. Information in the NUMIDENT record is shared with:

- 6 16.6.1. The Department of Homeland Security (D.H.S.).
7 16.6.2. State Department of Motor Vehicles in verifying SSNs.
8 16.6.3. E-Verify.

About E-Verify, Form #04.107
<http://sedm.org/Forms/FormIndex.htm>

9 16.7. The procedures for requesting NUMIDENT information using the Freedom Of Information Act (F.O.I.A.) or
10 Privacy Act are described in:

Social Security Administration, Program Operations Manual System (P.O.M.S.), Section RM 00299.005 Form
SSA-L669 Request for Evidence in Support of an SSN Application — U.S.-Born Applicant
<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0100299005>

11 **16.14.12 How Human Beings Become "Individuals" and "Persons" Under the Revenue Statutes**

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

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

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<https://sedm.org/Forms/FormIndex.htm>

15 2. Civil statutes cannot impair PRIVATE property or PRIVATE rights.

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

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

Separation Between Public and Private Course, Form #12.025
<https://sedm.org/Forms/FormIndex.htm>

22 4. You have an inalienable PRIVATE right to choose your civil status, including "person".

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<https://sedm.org/Forms/FormIndex.htm>

23 5. All civil statuses, including "person" or "individual" are a product of a VOLUNTARY choice of domicile protected by
24 the First Amendment right of freedom from compelled association. If you don't volunteer and choose to be a
25 nonresident or transient foreigner, then you cannot be punished for that choice and cannot have a civil status. See:

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

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

30 "As independent sovereignty, it is State's province and duty to forbid interference by another state or foreign power
31 with status of its own citizens. Roberts v. Roberts (1947) 81 CA.2d. 871, 185 P.2d. 381 "
32 [Black's Law Dictionary, 4th Ed., p 1300]

33 The following subsections will examine the above assertions and prove they are substantially true with evidence from a high
34 level. If you need further evidence, we recommend reading the documents referenced above.

1 **16.14.12.1 How alien nonresidents visiting the geographical United States** become statutory “individuals”**
2 **whether or not they consent**

3 The U.S. Supreme Court defined how alien nonresidents visiting the United States** become statutory “individuals” below:

4 *The reasons for not allowing to other aliens exemption 'from the jurisdiction of the country in which they are*
5 *found' were stated as follows: 'When private individuals of one nation /states of the Unions are “nations” under*
6 *the law of nations] spread themselves through another as business or caprice may direct, mingling*
7 *indiscriminately with the inhabitants of that other, or when merchant vessels enter for the purposes of trade,*
8 *it would be obviously inconvenient and dangerous to society, and would subject the laws to continual*
9 *infraction, and the government to degradation, if such individuals or merchants did not owe temporary and*
10 *local allegiance, and were not amenable to the jurisdiction of the country. Nor can the foreign sovereign have*
11 *any motive for wishing such exemption. His subjects thus passing into foreign countries are not employed by him,*
12 *nor are they engaged in national pursuits. Consequently, there are powerful motives for not exempting persons*
13 *of this description from the jurisdiction of the country in which they are found, and no one motive for requiring*
14 *it. The implied license, therefore, under which they enter, can never be construed to grant such exemption.'* 7
15 **Cranch, 144.**

16 *In short, the judgment in the case of The Exchange declared, as incontrovertible principles, that the jurisdiction*
17 *of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed*
18 *by the nation itself; that all exceptions to its full and absolute territorial jurisdiction must be traced up to its own*
19 *consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial*
20 *jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies entering its territory*
21 *with its permission, and of their foreign ministers and public ships of war; and that the implied license, under*
22 *which private individuals of another nation enter the territory and mingle indiscriminately with its inhabitants,*
23 *for purposes of business or pleasure, can never be construed to grant to them an exemption from the*
24 *jurisdiction of the country in which they are found. See, also, Carlisle v. U.S. (1872) 16 Wall. 147, 155; Radich*
25 *v. Hutchins (1877) 95 U.S. 210; Wildenhus' Case (1887) 120 U.S. 1, 7 Sup.Ct. 385; Chae Chan Ping v. U.S.*
26 *(1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.*
27 *[United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)]*

28 Therefore, alien nonresidents visiting or doing business within a country are presumed to be party to an “implied license”
29 while there. All licenses are franchises, and all give rise to a public civil franchise status. In the case of nonresident aliens,
30 that status is “individual” and it is a public office in the government, just like every other franchise status. We prove this in:

Government Instituted Slavery Using Franchises, Form #05.030
<https://sedm.org/Forms/FormIndex.htm>

31 All “aliens” are presumed to be “nonresident aliens” but this may be overcome upon presentation of proof:

32 *Title 26: Internal Revenue*
33 [PART 1—INCOME TAXES](#)
34 [nonresident alien individuals](#)
35 [§ 1.871-4 Proof of residence of aliens.](#)

36 *(a) Rules of evidence. The following rules of evidence shall govern in determining whether or not an alien within*
37 *the United States has acquired residence therein for purposes of the income tax.*

38 *(b) Nonresidence presumed. An alien by reason of his alienage, is presumed to be a nonresident alien.*

39 *(c) Presumption rebutted—*

40 *(1) Departing alien.*

41 *In the case of an alien who presents himself for determination of tax liability before departure from the United*
42 *States, the presumption as to the alien's nonresidence may be overcome by proof--*

43 Aliens, while physically in the United States**, are presumed to be “resident” there, REGARDLESS OF THEIR CONSENT
44 or INTENT. “residence” is the word used to characterize an alien as being subject to the CIVIL and/or TAXING franchise
45 codes of the place he or she is in:

46 *Title 26: Internal Revenue*
47 [PART 1—INCOME TAXES](#)
48 [nonresident alien individuals](#)

[§1.871-2 Determining residence of alien individuals.](#)

(a) General.

The term nonresident alien individual means an individual whose residence is not within the United States, and who is not a citizen of the United States. The term includes a nonresident alien fiduciary. For such purpose the term fiduciary shall have the meaning assigned to it by section 7701(a)(6) and the regulations in part 301 of this chapter (Regulations on Procedure and Administration). For presumption as to an alien's nonresidence, see paragraph (b) of §1.871-4.

(b) Residence defined.

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

Once aliens seek the privilege of permanent resident status, then they cease to be nonresident aliens and become “resident aliens” under 26 U.S.C. §7701(b)(1)(A):

[26 U.S.C. §7701\(b\)\(1\)\(A\) Resident alien](#)

(b) Definition of **resident alien** and nonresident alien

(1) In general

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

(A) **Resident alien**

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

(i) Lawfully admitted for permanent residence

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

(ii) Substantial presence test

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

(iii) First year election

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

“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of **perpetual residence**. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”

[The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87]

Therefore, once aliens apply for and receive “permanent resident” status, they get the same exemption from income taxation as citizens and thereby CEASE to be civil “persons” under the Internal Revenue Code as described in the following sections. In that sense, their “implied license” is revoked and they thereby cease to be civil “persons”. The license returns if they abandon their “permanent resident” civil status:

Title 26: Internal Revenue

[PART 1—INCOME TAXES](#)

[nonresident alien individuals](#)

[§1.871-5 Loss of residence by an alien.](#)

An alien who has acquired residence in the United States retains his status as a resident until he abandons the same and actually departs from the United States. An intention to change his residence does not change his status

as a resident alien to that of a nonresident alien. Thus, an alien who has acquired a residence in the United States is taxable as a resident for the remainder of his stay in the United States.

We should also point out that:

1. There are literally BILLIONS of aliens throughout the world.
2. Unless and until an alien either physically sets foot within our country or conducts commerce or business with a foreign state such as the United States**, they:
 - 2.1. Would NOT be classified as civil STATUTORY “persons” or “individuals”, but rather “transient foreigners” or “stateless persons”. Domicile in a place is MANDATORY in order for the civil statutes to be enforceable per Federal Rule of Civil Procedure 17, and they have a foreign domicile while temporarily here.
 - 2.2. Would NOT be classified as “persons” under the Constitution. The constitution attaches to and protects LAND, and not the status of people ON the land.
 - 2.3. Would NOT be classified as “persons” under the CRIMINAL law.
 - 2.4. Would NOT be classified as “persons” under the common law and equity.
3. If the alien then physically comes to the United States** (federal zone or STATUTORY “United States***”), then they:
 - 3.1. Would NOT become “persons” under the Constitution, because the constitution does not attach to federal territory.
 - 3.2. Would become “persons” under the CRIMINAL laws of Congress, because the criminal law attaches to physical territory.
 - 3.3. Would become “persons” under the common law and equity of the national government and not the states, because common law attaches to physical land.
4. If the alien then physically moves to a constitutional state, then their status would change as follows:
 - 4.1. Would become “persons” under the Constitution, because the constitution attaches to land within constitutional states.
 - 4.2. Would become “persons” under the CRIMINAL laws of states of the Union, because the criminal law attaches to physical territory.
 - 4.3. Would cease to be “persons” under the CRIMINAL laws of Congress, because they are not on federal territory.
 - 4.4. Would become “persons” under the common law and equity of the state they visited and not the national government, because common law attaches to physical land.
5. If the aliens are statutory “citizens” of their state of origin, they are “agents of the state” they came from. If they do not consent to be statutory “citizens” and do not have a domicile in the state of their birth, then they are “non-residents” in relation to their state of birth. The STATUTORY “citizen” is the agent of the state, not the human being filling the public office of “citizen”.

"Under our own systems of polity, the term 'citizen', implying the same or similar relations to the government and to society which appertain to the term, 'subject' in England, is familiar to all. Under either system, the term used is designed to apply to man in his individual character and to his natural capacities -- to a being or agent [PUBLIC OFFICER!] possessing social and political rights and sustaining social, political, and moral obligations. It is in this acceptation only, therefore, that the term 'citizen', in the article of the Constitution, can be received and understood. When distributing the judicial power, that article extends it to controversies between 'citizens' of different states. This must mean the natural physical beings composing those separate communities, and can by no violence of interpretation be made to signify artificial, incorporeal, theoretical, and invisible creations. A corporation, therefore, being not a natural person, but a mere creature of the mind, invisible and intangible, cannot be a citizen of a state, or of the United States, and cannot fall within the terms or the power of the above mentioned article, and can therefore neither plead nor be impleaded in the courts of the United States."

[Rundle v. Delaware & Raritan Canal Company, 55 U.S. 80, 99 (1852) from dissenting opinion by Justice Daniel]

6. When aliens are STATUTORY citizens of the country of their birth and origin who are doing business in the United States** as a “foreign state”, they are treated as AGENTS and OFFICERS of the country they are from, hence they are “state actors”.

The Law of Nations, Book II: Of a Nation Considered in Her Relation to Other States

§ 81. The property of the citizens is the property of the nation, with respect to foreign nations.

Even the property of the individuals is, in the aggregate, to be considered as the property of the nation, with respect to other states. It, in some sort, really belongs to her, from the right she has over the property of her citizens, because it constitutes a part of the sum total of her riches, and augments her power. She is interested in that property by her obligation to protect all her members. In short, it cannot be otherwise, since nations act and treat together as bodies in their quality of political societies, and are considered as so many moral persons. All those who form a society, a nation being considered by foreign nations as constituting only one whole, one single person, — all their wealth together can only be considered as the wealth of that same person. And this is true,

that each political society may, if it pleases, establish within itself a community of goods, as Campanella did in his republic of the sun. Others will not inquire what it does in this respect: its domestic regulations make no change in its rights with respect to foreigners nor in the manner in which they ought to consider the aggregate of its property, in what way soever it is possessed.

[The Law of Nations, Book II, Section 81, Vattel;

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

7. As agents of the state they were born within and are domiciled within while they are here, aliens visiting the United States** are part of a “foreign state” in relation to the United States**.

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

[Title 28](#) › [Part IV](#) › [Chapter 97](#) › § 1605

[28 U.S. Code § 1605 - General exceptions to the jurisdictional immunity of a foreign state](#)

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

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

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

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

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

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

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

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

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

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

1 **16.14.12.2 “U.S. Persons”**

2 The statutory definition of “U.S. person” within the Internal Revenue Code is as follows:

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

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

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

8 The term “United States~~***~~ person” means -

9 (A) [a citizen or resident of the United States~~***~~](#).

10 (B) a domestic partnership,

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

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

13 (E) any trust if -

14 (i) a court within the United States~~***~~ is able to exercise primary supervision over the administration of the
15 trust, and

16 (ii) one or more United States~~***~~ persons have the authority to control all substantial decisions of the trust.
17
18

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

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

23 (9) [United States](#)

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

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

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

31 (10) [State](#)

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

34 NOTICE the following important fact: The definition of “person” in 26 U.S.C. §7701(a)(1) does NOT include “U.S. person”,
35 and therefore indicating this status on a withholding form does not make you a STATUTORY “person” within the Internal
36 Revenue Code!

37 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
38 [§ 7701. Definitions](#)

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

41 (1) [Person](#)

42 The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association,
43 company or corporation.

44 There is some overlap between “U.S. Persons” and “persons” in the I.R.C., but only in the case of estates and trusts, and
45 partnerships. NOWHERE in the case of individuals is there overlap.

There is also no tax imposed directly on a U.S. Person anywhere in the internal revenue code. All taxes relating to humans are imposed upon “persons” and “individuals” rather than “U.S. Persons”. Nowhere in the definition of “U.S. person” is included “individuals”, and you must be an “individual” to be a “person” as a human being under 26 U.S.C. §7701(a)(1). Furthermore, nowhere are “citizens or residents of the United States” mentioned in the definition of “U.S. Person” defined to be “individuals”. Hence, they can only be fictions of law and NOT humans. To be more precise, they are not only “fictions of law” but public offices in the government. See:

Proof That There Is a “Straw Man”, Form #05.042

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

There is a natural tendency to PRESUME that a statutory “U.S. person” is a “person”, but in fact it is not. That tendency begins with the use of “person” in the NAME “U.S. person”. However, the rules for interpreting the Internal Revenue Code forbid such a presumption:

U.S. Code › Title 26 › Subtitle F › Chapter 80 › Subchapter A › § 7806
26 U.S. Code § 7806 - Construction of title

(b)Arrangement and classification

No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the sidenotes and ancillary tables contained in the various prints of this Act before its enactment into law.

Portions of a specific section, such as 26 U.S.C. §7701(a)(30) is a “grouping” as referred to above. The following case also affirms this concept:

“Factors of this type have led to the wise rule that the title of a statute and the heading of a section cannot limit the plain meaning of the text. United States v. Fisher, 2 Cranch 358, 386; Cornell v. Coyne, 192 U.S. 418, 430; Strathearn S.S. Co. v. Dillon, 252 U.S. 348, 354. For interpretative purposes, they are of use only when they shed light on some ambiguous word or phrase. They are but tools available for the resolution of a doubt. But they cannot undo or limit that which the text makes plain.”
[Railroad Trainmen v. B. & O.R. Co. 331 U.S. 519 (1947)]

Therefore, we must discern the meaning of “U.S. person” from what is included UNDER the heading, and not within the heading “U.S. Person”. The following subsections will attempt to do this.

16.14.12.3 The Three Types of “Persons”

The meaning of “person” depends entirely upon the context in which it is used. There are three main contexts, defined by the system of law in which they may be invoked:

1. CONSTITUTIONAL “person”: Means a human being and excludes artificial entities or corporations or even governments.

“Citizens of the United States within the meaning of this Amendment must be natural and not artificial persons; a corporate body is not a citizen of the United States.”¹⁴

¹⁴ Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States, corporations accordingly have been declared unable “to claim the protection of that clause of the Fourteenth Amendment which secures the privileges and immunities of citizens of the United States against abridgment or impairment by the law of a State.” Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869) . This conclusion was in harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sect. 2. See also Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912) ; Berea College v. Kentucky, 211 U.S. 45 (1908) ; Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928) ; Grosjean v. American Press Co., 297 U.S. 233, 244 (1936) .

[Annotated Fourteenth Amendment, Congressional Research Service.

SOURCE: http://www.law.cornell.edu/anncon/html/amdt14a_user.html#amdt14a_hd1]

- 1 2. STATUTORY “person”: Depends entirely upon the definition within the statutes and EXCLUDES
2 CONSTITUTIONAL “persons”. This would NOT INCLUDE STATUTORY “U.S. Persons”.
- 3 3. COMMON LAW “person”: A private human who is litigating in equity under the common law in defense of his
4 absolutely owned private property.

5 The above systems of law are described in:

Four Law Systems Course, Form #12.039
<https://sedm.org/Forms/FormIndex.htm>

6 Which of the above statuses you have depends on the law system you voluntarily invoke when dealing with the government.
7 That law system determines what is called the “choice of law” in your interactions with the government. For more on “choice
8 of law” rules, see:

Federal Jurisdiction, Form #05.018, Section 3
<https://sedm.org/Forms/FormIndex.htm>

9 If you invoke a specific choice of law in the action you file in court, and the judge or government changes it to one of the
10 others, then they are engaged in CRIMINAL IDENTITY THEFT:

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

11 Identity theft can also be attempted by the government by deceiving or confusing you with legal “words of art”:

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

12 **16.14.12.4 Why a “U.S. Person” who is a “citizen” is NOT a statutory “person” or “individual” in the Internal**
13 **Revenue Code**

14 The definition of person is found in 26 U.S.C. §7701(a)(1) as follows:

15 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
16 [§7701. Definitions](#)

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

19 (1) Person

20 The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association,
21 company or corporation.

22 The term “individual” is then defined as:

23 [26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

24 (c) Definitions

25 (3) Individual.

26 (i) Alien individual.

27 The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.
28 1.1-1(c).

29 (ii) [Reserved]

Did you also notice that the definitions were not qualified to only apply to a specific chapter or section? That means that they apply generally throughout the Internal Revenue Code and implementing regulations. Therefore, we must conclude that the REAL “individual” in the phrase “U.S. **Individual** Income Tax Return” (IRS Form 1040) that Congress and the IRS are referring to can only mean “nonresident alien INDIVIDUALS” and “alien INDIVIDUALS”. That is why they don’t just come out and say “U.S. **Citizen** Tax Return” on the 1040 form. If you aren’t a STATUTORY “individual”, then obviously you are filing the WRONG form to file the 1040, which is a RESIDENT form for those DOMICILED on federal territory. This is covered in the following:

Why It’s a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021
<https://sedm.org/Forms/FormIndex.htm>

Therefore, all STATUTORY “individuals” are STATUTORY “aliens”. Hence, the ONLY people under Title 26 of the U.S. Code who are BOTH “persons” and “individuals” are ALIENS. Under the rules of statutory construction “citizens” of every description are EXCLUDED from being STATUTORY “persons”.

“It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.”
[Bailey v. Alabama, 219 U.S. 219 (1911)]

*“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”*
[Black’s Law Dictionary, Sixth Edition, p. 581]

“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term “means” . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

Who might these STATUTORY “persons” be who are also “individuals”? They must meet all the following conditions simultaneously to be “taxpayers” and “persons”:

1. STATUTORY “U.S. citizens” or STATUTORY “U.S. residents” domiciled in the geographical “United States” under 26 U.S.C. §7701(a)(9) and (a)(10) and/or 4 U.S.C. §110(d).
2. Temporarily abroad on travel under 26 U.S.C. §911.
3. Availing themselves of a tax treaty benefit (franchises) and therefore liable to PAY for said “benefit”.
4. Interface to the Internal Revenue Code as “aliens” in relation to the foreign country they are physically in but not domiciled in at the time.
5. Called a “qualified individual” in 26 U.S.C. §911(d)(1).

Some older versions of the code call the confluence of conditions above a “nonresident citizen”. The above are confirmed by the words of Jesus Himself!

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

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

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

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

1. The term "U.S." in the phrase "U.S. Person" as used in 26 U.S.C. §7701(a)(30) is never defined anywhere in the Internal Revenue Code, and therefore does NOT mean the same as "United States" in its geographical sense as defined in 26 U.S.C. §7701(a)(9) and (a)(10). It is a violation of due process to PRESUME that the two are equivalent.
2. The definition of "person" in 26 U.S.C. §7701(a)(1) does not include statutory "citizens" or "residents".
3. The definition of "U.S. person" in 26 U.S.C. §7701(a)(30) does not include statutory "individuals".
4. Nowhere in the code are "individuals" ever expressly defined to include statutory "citizens" or "residents". Hence, under the rules of statutory construction, they are purposefully excluded.
5. Based on the previous items, there is no overlap between the definitions of "person" and "U.S. Person" in the case of human beings who are ALSO "citizens" or "residents".
6. The only occasion when a human being can ALSO be a statutory "person" is when they are neither a "citizen" nor a "resident" and are a statutory "individual".
7. The only "person" who is neither a statutory "citizen" nor a statutory "resident" and is ALSO an "individual" is a "nonresident alien individual":

[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)).

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

[26 U.S. Code Subchapter A - Nonresident Aliens and Foreign Corporations](#)

[§ 1441 - Withholding of tax on nonresident aliens](#)

[§ 1442 - Withholding of tax on foreign corporations](#)

[§ 1443 - Foreign tax-exempt organizations](#)

[§ 1444 - Withholding on Virgin Islands source income](#)

[§ 1445 - Withholding of tax on dispositions of United States real property interests](#)

[§ 1446 - Withholding tax on foreign partners' share of effectively connected income](#)

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

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

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

At common law, a "corporation" was an "artificial perso[n] endowed with the legal capacity of perpetual succession" consisting either of a single individual (termed a "corporation sole") or of a collection of several individuals (a "corporation aggregate"). 3 H. Stephen, *Commentaries on the Laws of England* 166, 168 (1st Am. ed. 1845). The sovereign was considered a corporation. See *id.*, at 170; see also 1 W. Blackstone, *Commentaries* *467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as "corporations" (and hence as "persons") at the time that 1983 was enacted and the Dictionary Act recodified. See W. Anderson, *A Dictionary of Law* 261 (1893) ("All corporations were originally modeled upon a state or nation"); 1 J. Bouvier, *A Law Dictionary Adapted to the Constitution and Laws of the United States of America*

318-319 (11th ed. 1866) ("In this extensive sense the United States may be termed a corporation"); *Van Brocklin v. Tennessee*, 117 U.S. 151, 154 (1886) ("The United States is a . . . great corporation . . . ordained and established by the American people") (quoting *United States v. Maurice*, 26 F. Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); *Cotton v. United States*, 11 How. 229, 231 (1851) (*United States is "a corporation"*). See generally *Trustees of Dartmouth College v. Woodward*, 4 Wheat. 518, 561-562 (1819) (explaining history of term "corporation").
[*Ngiraingas v. Sanchez*, 495 U.S. 182 (1990)]

We have therefore come full circle in forcefully concluding that "persons" and "U.S. persons" are not equivalent and non-overlapping in the case of "citizens" and "residents", and that the only type of entity a human being can be if they are a STATUTORY "citizen" or "resident" is a statutory "U.S. person" under 26 U.S.C. §7701(a)(30) and NOT a statutory "person" under 26 U.S.C. §7701(a)(1).

None of the following could therefore TRUTHFULLY be said about a STATUTORY "U.S. Person" who are human beings that are "citizens" or "residents":

1. They are "individuals" as described in 26 C.F.R. §1.1441-1(c)(3)(i).
2. That they are a SUBSET of all "persons" in 26 U.S.C. §7701(a)(1).
3. That they are ALSO statutory "persons" in 26 U.S.C. §7701(a)(1).

Lastly, we wish to emphasize that it constitutes a CRIME and perjury for someone who is in fact and in deed a "citizen" to misrepresent themselves as a STATUTORY "individual" (alien) by performing any of the following two acts:

1. Declaring yourself to be a "payee" by submitting an IRS Form W-8 or W-9 to an alleged "withholding agent" while physically located in the statutory "United States*" (federal zone) or in a state of the Union. All human being "payees" are "persons" and therefore "individuals". "U.S. persons" who are not aliens are NOT "persons". Statutory citizens or residents must be ABROAD to be a "payee" because only then can they be both "individuals" and "qualified individuals" under 26 U.S.C. §911(d)(1).

[Title 26 > Chapter 1 > Subchapter A > Part 1 > Section 1.1441-1](#)
[26 CFR 1.1441-1 - Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

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

(b) General rules of withholding-

(2) Determination of payee and payee's status-

(i) In general.

[. . .] "[a payee is the person to whom a payment is made](#), regardless of whether such [person](#) is the [beneficial owner](#) of the [amount](#) (as [defined](#) in [paragraph \(c\)\(6\)](#) of this section)."

2. Filing an IRS Form 1040. The form in the upper left corner says "U.S. Individual" and "citizens" are NOT STATUTORY "individuals". See:

[Why It's a Crime for a State Citizen to File a 1040 Income Tax Return](#), Form #08.021
<https://sedm.org/Forms/FormIndex.htm>

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

[Individual Taxpayer Identification Number](#), Internal Revenue Service
<https://www.irs.gov/individuals/individual-taxpayer-identification-number>

The ONLY provision within the Internal Revenue Code that permits those who are STATUTORY "citizens" to claim the status of either "individual" or "alien" is found in 26 U.S.C. §911(d)(1), in which the citizen is physically abroad in a foreign country, in which case he or she is called a "qualified individual".

U.S. Code > [Title 26](#) > [Subtitle A](#) > [Chapter 1](#) > [Subchapter N](#) > [Part III](#) > [Subpart B](#) > § 911
[26 U.S. Code § 911 - Citizens or residents of the United States living abroad](#)

(d) DEFINITIONS AND SPECIAL RULES

For purposes of this section—

(1) QUALIFIED INDIVIDUAL

The term “qualified individual” **means an individual** whose tax home is in a foreign country and who is—

(A) a citizen of the United States and establishes to the satisfaction of the Secretary that he has been a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year, or

(B) a citizen or resident of the United States and who, during any period of 12 consecutive months, is present in a foreign country or countries during at least 330 full days in such period.

The above provisions SUPERSEDE the definitions within [26 U.S.C. §7701](#) only within [section 911](#) for the specific case of citizens when abroad ONLY. Those who are not physically “abroad” or in a foreign country CANNOT truthfully claim to be “individuals” and would be committing perjury under penalty of perjury if they signed any tax form, INCLUDING a 1040 form, identifying themselves as either an “individual” or a “U.S. individual” as it says in the upper left corner of the 1040 form. If this limitation of the income tax ALONE were observed, then most of the fraud and crime that plagues the system would instantly cease to exist.

16.14.12.5 “U.S. Persons” who are ALSO “persons”

26 C.F.R. §1.1441(c)(8) identifies “U.S. Persons” who are also “persons” under the Internal Revenue Code:

(8)Person.

For purposes of the regulations under chapter 3 of the Code, the term person shall mean a person described in section 7701(a)(1) and the regulations under that section and a U.S. branch to the extent treated as a U.S. person under paragraph (b)(2)(iv) of this section. For purposes of the regulations under chapter 3 of the Code, the term person does not include a wholly-owned entity that is disregarded for federal tax purposes under § 301.7701-2(c)(2) of this chapter as an entity separate from its owner. See paragraph (b)(2)(iii) of this section for procedures applicable to payments to such entities.
[26 C.F.R. §1.1441-1(c)(8)]

The ONLY way that a human being who is a “U.S. person” physically located within the statutory “United States**” (federal zone) or states of the Union can become a STATUTORY “person” is to:

1. Be treated wrongfully AS IF they are a “payee” by an ignorant “withholding agent” under 26 C.F.R. §1.1441.
2. Be falsely PRESUMED to be a statutory “individual” or statutory “person”. All such conclusive presumptions which impair constitutional rights are unconstitutional and impermissible as we prove in the following:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<https://sedm.org/Forms/FormIndex.htm>

- 17.8. All such presumption should be FORCEFULLY CHALLENGED. Anyone making such a presumption should be DEMANDED to satisfy their burden of proof and produce a statutory definition that expressly includes those who are either STATUTORY “citizens” or statutory “residents”. In the absence of such a presumption, you as the victim of such an unconstitutional presumption must be presumed to be innocent until proven guilty, which means a “non-person” and a “non-taxpayer” unless and until proven otherwise WITH COURT ADMISSIBLE EVIDENCE SIGNED UNDER PENALTY OF PERJURY BY THE MOVING PARTY, which is the withholding agent.
3. Volunteer to fill out an unmodified or not amended IRS Form W-8 or W-9. Both forms PRESUPPOSE that the submitter is a “payee” and therefore a “person” under 26 C.F.R. §1.1441-1(b)(2)(i). A withholding agent asserting usually falsely that you have to fill out this form MUST make a false presumption that you are a “person” but he CANNOT make that determination without forcing you to contract or associate in violation of law. ONLY YOU as the submitter can lawfully do that. If you say under penalty of perjury that you are NOT a statutory “person” or “individual”, then he has to take your word for it and NOT enforce the provisions of 26 C.F.R. §1.1441-1 against you. If he refuses you this right, he is committing criminal witness tampering, since the form is signed under penalty of perjury and he compelling a specific type of testimony from you. See:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<https://sedm.org/Forms/FormIndex.htm>

4. Fill out an IRS Form W-8. Block 1 for the name of the submitter calls the submitter an “individual”. You are NOT an “individual” since individuals are aliens as required by 26 C.F.R. §1.1441-1(c)(3). Only STATUTORY “U.S. citizens” abroad can be “individuals” and you aren’t abroad if you are either on federal territory or within a constitutional state.

1 The result of ALL of the above is CRIMINAL IDENTIFY THEFT at worst as described in Form #05.046, and impersonating
2 a public officer called a “person” and “individual” at best in violation of 18 U.S.C. §912 as described in Form #05.008.

3 There is also much overlap between the definition of “person” and “U.S. person”. The main LACK of overlap occurs with
4 “individuals”. The main reason for this difference in overlap is the fact that HUMAN BEINGS have constitutional rights
5 while artificial entities DO NOT. Below is a table comparing the two, keeping in mind that the above regulation refers to the
6 items listed that both say “Yes”, but not to “individuals”:

7 **Table 19: Comparison of "person" to "U.S. Person"**

#	Type of entity	“person”? 26 U.S.C. §7701(a)(1)	“U.S. Person” 26 U.S.C. §7701(a)(30)
1	Individual	Yes	No (replaced with “citizen or resident of the United States**”)
2	Trust	Yes	Yes
3	Estate	Yes	Yes
4	Partnership	Yes	Yes
5	Association	Yes	Not listed
6	Company	Yes	Not listed
7	Corporation	Yes (federal corporation domiciled on federal territory only)	Yes (all corporations, including state corporations)

8 We believe that the “citizen or resident of the United States***” listed in item 1 above and in 26 U.S.C. §7701(a)(30)(A) is a
9 territorial citizen or resident. Those domiciled in states of the Union would be NEITHER, and therefore would NOT be
10 classified as “individuals”, even if they otherwise satisfied the definition of “individual” found in 26 C.F.R. §1.1441-1(c)(3).
11 This results from the geographical definition of “United States” found in 26 U.S.C. §7701(a)(9) and (a)(10). Below is an
12 example of why we believe this:

13 [26 C.F.R. §31.3121\(e\)-1 State, United States, and citizen](#)

14 (b)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin
15 Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

16 **16.14.13 Four Withholding and Reporting Statuses Compared**

17 Albert Einstein is famous for saying:

18 *“The essence of genius is simplicity”.*

19 This section tries to simplify most of what you need to know about withholding and reporting forms and statuses into the
20 shortest possible tabular list that we can think of.

21 First we will start off by comparing the four different withholding and reporting statuses in tabular form. For each, we will
22 compare the withholding, reporting, and SSN/TIN requirements and where those requirements appear in the code or
23 regulations. For details on how the statuses described relate, refer earlier to section 16.14.12.

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

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

29 *Peter said to Him, "From strangers [[aliens](#)]/"[residents](#)" ONLY. See [26 C.F.R. §1.1-1\(a\)\(2\)\(ii\)](#) and 26 C.F.R.
30 [§1.1441-1\(c\)\(3\)](#)]."*

31 *Jesus said to him, "Then the sons [[citizens](#)] of the Republic, who are all [sovereign "nationals"](#) and "[non-resident](#)
32 [non-persons](#)" under [federal law] are free [sovereign over their own person and labor. e.g. [SOVEREIGN](#)
33 [IMMUNITY](#)]."*

1 [\[Matt. 17:24-27, Bible, NKJV\]](#)

2 The table in the following pages PROVES He was absolutely right. To put it simply, the only people who don't have rights
3 are those whose rights are "alienated" because they are privileged "aliens" or what Jesus called "strangers". For details on
4 why all "aliens" are privileged and subject to taxation and regulation, see section 16.14.12.1 earlier.

5 An online version of the subsequent table with activated hotlinks can be found in:

Citizenship Status v. Tax Status, Form #10.011, Section 13
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>

1 **Table 20: Withholding, reporting, and SSN requirements of various civil statuses**

#	Characteristic	“Employee”	“Foreign Person”	“U.S. Person”	“Non-Resident Non-Person” (See Form #05.020)
1	Defined in	26 U.S.C. §3401(c)	See IRS website: https://www.irs.gov/individuals/international-taxpayers/foreign-persons	26 U.S.C. §7701(a)(30)	Not directly defined in code. 26 U.S.C. §7701(a)(31) comes closest.
2	Presumption rule(s)		All “aliens” are presumed to be “nonresident aliens” by default. 26 C.F.R. §1.871-4(b).	Payments supplied without documentation are presumed to be made to a “U.S. person” under 26 C.F.R. §1.1441-1(b)(3)(iii).	None
3	Withholding form(s)	Form W-4	Form W-8	1. Form W-9 2. FORM 9 3. Allowed to make your own Substitute Form W-9. See Note 10 below.	1. Custom form 2. Modified or amended Form W-8 or Form W-9 3. FORM 10 4. FORM 13
4	Withholding requirements	26 U.S.C. §3402	Only if engaged in a “trade or business”. 26 U.S.C. §3406: Backup Withholding. Withholding ONLY on “reportable payments”, which means “trade or business”/public office under 26 U.S.C. §6041(a).	None if mark “OTHER” on Form W-9 and invoke 26 C.F.R. §1.1441-1(d)(1)	None. All earnings are a “foreign estate” under 26 U.S.C. §7701(a)(31)
5	Reporting form(s)	Form W-2	Form 1042	Form 1099	None. Any information returns that are filed MUST be rebutted and corrected. See Form #04.001
6	Reporting requirements ¹⁹⁴		Only if not engaged in a “trade or business”/public office. See 26 U.S.C. §6041. 26 U.S.C. §3406 lists types of “trade or business” payments that are “reportable”.	None if mark “OTHER” on Form W-9 and invoke 26 C.F.R. §1.1441-1(d)(1).	None.
7	SSN/TIN Requirement ¹⁹⁵		Only if not engaged in a “trade or business”/public office. See 26 C.F.R. §301.6109-1(b)(2) and 31 C.F.R. §306.10, Note 2.. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3)	Yes, if eligible. Most are NOT under 26 U.S.C. §6109 or the Social Security Act. ¹⁹⁶ See 26 C.F.R. §301.6109-1(b)(1)	None
8	Civil status in top row of this column includes	Any PRIVATE PARTY who files and thereby commits the crime of impersonating a public officer, 18 U.S.C. §912.	1. Resident Aliens (26 U.S.C. §7701(b)(1)(A)) 2. Nonresident aliens (26 U.S.C. §7701(b)(1)(B))	Anyone who files the Form W-4 (don’t do it, it’s a CRIME if you aren’t an elected or appointed public officer of the U.S. Inc., 18 U.S.C. §912)	A private human being domiciled in a constitutional state who: 1. Absolutely owns all of their property; 2. Is outside the statutory jurisdiction of the federal courts; 3. Owes NO DUTY to any government under 26 U.S.C.. Also called a “transient foreigner” or “stateless person” by the courts.

¹⁹⁴ For detailed background on reporting requirements, see: *Correcting Erroneous Information Returns*, Form #04.001; <https://sedm.org/Forms/FormIndex.htm>.

¹⁹⁵ See *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012; <https://sedm.org/Forms/FormIndex.htm>.

¹⁹⁶ See: 1. *Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”*, Form #04.205, ; <https://sedm.org/Forms/FormIndex.htm>; 2. *Why You aren’t Eligible for Social Security*, Form #06.001, <https://sedm.org/Forms/FormIndex.htm>.

#	Characteristic	“Employee”	“Foreign Person”	“U.S. Person”	“Non-Resident Non-Person” (See Form #05.020)
9	Includes STATUTORY “individuals” as defined in 26 C.F.R. §1.1441-1(c)(3)?	Only when abroad under 26 U.S.C. §911(d)	Yes, if you: 1. Check “individual” in block 3 of the Form W-8 or 2. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).	Only when abroad under 26 U.S.C. §911(d)	No
10	Statutory “person” under 26 U.S.C. §7701(a)(1)?	Yes (because “employees” under 5 U.S.C. §2105(a) are “individuals”)	Yes, if you: 1. Check “individual” in block 3 of the Form W-8 or 2. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).	Yes: 1. “person” is defined in 26 U.S.C. §7701(a)(1) to include “individuals” (aliens). 2. Statutory “citizens of the United States**” under 8 U.S.C. §1401 or 8 U.S.C. §1101(a)(22)(A) become “individuals” only when abroad and accepting tax treaty benefits under 26 U.S.C. §911(d)	No
11	Citizenship status ¹⁹⁷	NA	1. “Resident alien” 26 U.S.C. §7701(b)(1)(A). 2. “alien” 8 U.S.C. §1101(a)(3).	1. “citizen or resident of the United States[**]” 26 U.S.C. §7701(a)(30)(A) 2. “national and citizen of the United States[**] at birth” 8 U.S.C. §1401 3. “citizen of the “United States[**]” 8 U.S.C. §1101(a)(22)(A).	1. Fourteenth Amendment CONSTITUTIONAL citizen. 2. “a person who, though not a citizen of the United States, owes permanent allegiance to the United States” 8 U.S.C. §1101(a)(22)(B). 3. “nationals but not citizens of the United States[**] at birth” 8 U.S.C. §1408.
12	Domiciled on federal territory in the “United States**” (federal zone)?	“Employee” office under 5 U.S.C. §2105(a) is domiciled in the District of Columbia under 4 U.S.C. §72	1. No. 2. If you apply for an “INDIVIDUAL Taxpayer Identification Number (ITIN)” and don’t define “individual” as “non-resident non-person nontaxpayer” and private, you will be PRESUMED to consent to represent the office of statutory “individual” which is domiciled on federal territory.	Yes. You can’t be a statutory “U.S.** citizen” under 8 U.S.C. §1401 or statutory “U.S.** resident” under 26 U.S.C. §7701(b)(1)(A) without a domicile on federal territory.	No
13	Source of domicile on federal territory	Representing an office that is domiciled in the “United States**”/federal zone under 4 U.S.C. §72 and Federal Rule of Civil Procedure 17(b)			Domiciled outside the federal zone and not subject. Not representing a federal office.
14	Earnings are STATUTORY “wages”?	Yes. See Note 16 below for statutory definition of “wages”.	No	No	No
15	Can “elect” to become a STATUTORY “individual”?	NA	Yes, by accepting tax treaty benefits when abroad. 26 C.F.R. §301.7701(b)-7.	Yes, by accepting tax treaty benefits when abroad. 26 U.S.C. §911(d) and 26 C.F.R. §301.7701(b)-7.	Yes, by accepting tax treaty benefits when abroad. 26 C.F.R. §301.7701(b)-7.

NOTES:

1. All statutory “individuals” are aliens under 26 C.F.R. §1.1441-1(c)(3). They hid this deep in the regulations instead of the code, hoping you wouldn’t notice it. For more information on who are “persons” and “individuals” under the Internal Revenue Code, see section 16.14.12.

¹⁹⁷ For further details on citizenship, see: *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006; <https://sedm.org/Forms/FormIndex.htm>.

2. You CANNOT be a “nonresident alien” as a human being under 26 U.S.C. §7701(b)(1)(B) WITHOUT also being a statutory “individual”, meaning an ALIEN under 26 C.F.R. §1.1441-1(c)(3).
3. “Civil status” means any status under any civil statute, such as “individual”, “person”, “taxpayer”, “spouse”, “driver”, etc.
4. One CANNOT have a civil status under the civil statutes of a place without EITHER:
- 4.1. A consensual physical domicile in that geographical place.
- 4.2. A consensual CONTRACT with the government of that place.
- 17.9. For proof of the above, see: *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002; <https://sedm.org/Forms/FormIndex.htm>. The U.S. Supreme Court has admitted as much:

“All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals.”
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

5. Any attempt to associate or enforce a NON-CONSENSUAL civil status or obligation against a human being protected by the Constitution because physically situated in a Constitutional state is an act of criminal identity theft, as described in:

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

6. The civil status of “taxpayer” under 26 U.S.C. §7701(a)(14) PRESUMES the party is also a statutory “person” under 26 U.S.C. §7701(a)(1).
7. “Reportable payments” earned by “foreign persons” under 26 U.S.C. §3406 are those which satisfy ALL of the following requirements:
- 7.1. Connected with a “trade or business” and public office under 26 U.S.C. §6041(a).
- 7.2. Satisfy the requirements found in 26 U.S.C. §3406.
- 7.3. Earned by a statutory “employee” under 26 C.F.R. §31.3401(c)-1, meaning an elected or appointed public officer of the United States government. Note that 26 U.S.C. §3406 is in Subtitle C, which is “employment taxes” and within 26 U.S.C. Chapter 24, which is “collection of income tax at source of wages”. Private humans don’t earn statutory “wages”.
8. Backup withholding under 26 U.S.C. §3406 is only applicable to “foreign persons” who are ALSO statutory “employees” and earning “trade or business” or public office earnings on “reportable payments”. It is NOT applicable to those who are ANY of the following:
- 8.1. Not an elected or appointed public officer.
- 8.2. Not engaged in a “trade or business” under 26 U.S.C. §7701(a)(26) and therefore not receiving “reportable payments” under 26 U.S.C. §6041(a).
9. Payments supplied without documentation are presumed to be made to a “U.S. person” under 26 C.F.R. §1.1441-1(b)(3)(iii).
10. You are allowed to make your own Substitute Form W-9 per 26 C.F.R. §31.3406(h)-3(c)(2). The form must include the payees name, address, and TIN (if they have one). The form is still valid even if they DO NOT have an identifying number. See FORM 9 in Form #09.001, Section 25.9.
11. IRS hides the exempt status on the Form W-9 identified in 26 C.F.R. §1.1441-1(d)(1). It appeared on the Form W-9 up to year 2011 and mysteriously disappeared from the form after that. It still applies, but invoking it is more complicated. You have to check “Other” on the current Form W-9 and cite 26 C.F.R. §1.1441-1(d)(1) in the write-in block next to it.
12. Those who only want to learn the “code” and who are attorneys worried about being disbarred by a judge in cases against the government prefer the “U.S. person” position, even in the case of state nationals. It’s a way of criminally bribing the judge to buy his favor and make the case easier for him, even though technically it doesn’t apply to state nationals.
13. “U.S. person” should be avoided because of the following liabilities associated with such a status:
- 13.1. Must provide SSN/TIN pursuant to 26 C.F.R. §301.6109-1(b)(1).
- 13.2. Must report foreign bank accounts.

- 1 13.3. Subject to FATCA foreign account limitations because a “taxpayer”. See:
2 <https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>
3 14. The ONLY civil status you can have that carries NO OBLIGATION of any kind is that of a “non-resident non-person”. It is the most desirable but the most
4 difficult to explain and document to payors. The IRS is NEVER going to make it easy to document that you are “not subject” but not statutorily “exempt” and
5 therefore not a “taxpayer”. This is explained in Form #09.001, Section 19.7.
6 15. Form numbers such as "FORM XX" where "XX" is the number and which are listed above derive from: [Federal and State Tax Withholding Options for Private](#)
7 [Employers, Form #09.001, Section 25](#)
8 16. Statutory “wages” are defined in:
9

<i>Sovereignty Forms and Instructions Online</i> , Form #10.004, Cites by Topic: “wages” https://famguardian.org/TaxFreedom/CitesByTopic/wages.htm

1 **16.14.14 Withholding and Reporting By Geography**

2 Next, we will summarize withholding and reporting statuses by geography.

Table 21: Income Tax Withholding and Reporting by Geography

#	Characteristic	Everywhere	Federal territory	Federal possession	States of the Union	Abroad
1	Location	Anywhere were public offices are expressly authorized per 4 U.S.C. §72. ¹⁹⁸	“United States**” per 26 U.S.C. §7701(a)(9) and (a)(10)	Possessions listed in 48 U.S.C.	“United States****” as used in the USA Constitution	Foreign country
2	Example location(s)	NA	District of Columbia	American Samoa Swain’s Island	California	China
3	Citizenship status of those born here	NA	“national and citizen of the United States** at birth” per 8 U.S.C. §1401	“nationals but not citizens of the United States** at birth” per 8 U.S.C. §1408	Fourteenth Amendment “citizen of the United States”	Foreign national
4	Tax status(es) subject to taxation	“Employee” per 26 U.S.C. §3401(c) and 5 U.S.C. §2105(a)	1. Foreign persons 2. “U.S. persons” who do NOT select “exempt” per 26 C.F.R. §1.1441-1(d)(1)	1. Foreign persons 2. “U.S. persons” who do NOT select “exempt” per 26 C.F.R. §1.1441-1(d)(1)	None	1. Statutory citizens (8 U.S.C. §1401) domiciled in federal zone and temporarily abroad 2. Resident aliens (26 U.S.C. §7701(b)(1)(A)) domiciled in the federal zone and temporarily abroad.
5	Authority for taxation of those subject to taxation	26 U.S.C. Subtitle C	26 U.S.C. §1. See Note 1 below.	26 U.S.C. §1. See Note 1 below.	None	1. 26 U.S.C. §1. See Note 1 below. 2. 26 U.S.C. §911 3. 26 C.F.R. §301.7701(b)-7
6	Taxability of “foreign persons” here	NA	The main “taxpayers”	The main “taxpayers”	The main “taxpayers”	None
7	Taxability of “U.S. persons” here	NA	Only if STUPID enough not to take the 26 C.F.R. §1.1441-1(d)(1) exemption	Only if STUPID enough not to take the 26 C.F.R. §1.1441-1(d)(1) exemption	Not taxable	
8	Taxability of “Non-Resident Non-Persons” here	None. You can’t be a “non-resident non-person” and an “employee” at the same time	None	None	None	None
9	SSN/TIN Requirement¹⁹⁹	Always	1. Yes for “U.S. persons”, 26 C.F.R. §301.6109-1(b)(1). 2. No for “nonresident aliens” not engaged in a “trade or business”, 31 C.F.R. §306.10, Note 2 3. Yes for “nonresident aliens” with “reportable payments” connected to “trade or business”. 26 U.S.C. §3406.	1. Yes for “U.S. persons”, 26 C.F.R. §301.6109-1(b)(1). 2. No for “nonresident aliens” not engaged in a “trade or business”, 31 C.F.R. §306.10, Note 2 3. Yes for “nonresident aliens” with “reportable payments” connected to “trade or business”. 26 U.S.C. §3406.	Only for present or former public officers of the national government engaged in federal franchises. The SSN/TIN is what the Federal Trade Commission calls a “franchise mark”.	Only for present or former public officers of the national government engaged in federal franchises. The SSN/TIN is what the Federal Trade Commission calls a “franchise mark”.
10	Withholding form(s)	Form W-4	1. “U.S. Person”: Form W-9 2. “Nonresident Alien”: Form W-8	1. “U.S. Person”: Form W-9 2. “Nonresident Alien”: Form W-8	None	1. “U.S. Person”: Form W-9 2. “Nonresident Alien”: Form W-8

¹⁹⁸ See: [Secretary’s Authority in the Several States Pursuant to 4 U.S.C. 72](https://famguardian.org/Subjects/Taxes/ChallJurisdiction/BriefRegardingSecretary-4usc72.pdf), Family Guardian Fellowship; <https://famguardian.org/Subjects/Taxes/ChallJurisdiction/BriefRegardingSecretary-4usc72.pdf>.

¹⁹⁹ See *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012; <https://sedm.org/Forms/FormIndex.htm>.

11	Withholding Requirements	26 U.S.C. §3401	26 C.F.R. §1.1441-1	26 C.F.R. §1.1441-1	1. None for private people or companies 2. 26 C.F.R. §1.1441-1 for U.S. government instrumentalities.	1. 26 C.F.R. §1.1441-1 for U.S. government and federal corporations. 2. None for private companies that are not federal corporations.
12	Reporting form(s) See Note	Form W-2	1. "U.S. Person": Form 1099 2. "Nonresident Alien": Form 1042	1. "U.S. Person": Form 1099 2. "Nonresident Alien": Form 1042	1. None for private people or companies 2. "U.S. Person": Form 1099 for U.S. government instrumentalities. 3. "Nonresident Alien": Form 1042 for U.S. government instrumentalities.	1. None for private people or companies 2. "U.S. Person": Form 1099 for U.S. government instrumentalities. 3. "Nonresident Alien": Form 1042 for U.S. government instrumentalities.
13	Reporting Requirements	26 U.S.C. §6041	26 U.S.C. §6041	26 U.S.C. §6041	26 U.S.C. §6041	26 U.S.C. §6041

NOTES:

- The term "wherever resident" used in 26 U.S.C. §1 means wherever the entity referred to has the CIVIL STATUS of "resident" as defined in 26 U.S.C. §7701(b)(1). It DOES NOT mean wherever the entity is physically located. The civil status "resident" and "resident alien", in turn, are synonymous. PRESUMING that "wherever resident" is a physical presence is an abuse of equivocation to engage in criminal identity theft of "nontaxpayers". See:

Flawed Tax Arguments to Avoid, Form #08.004, Section 8.20
<https://sedm.org/Forms/FormIndex.htm>

- "United States" as used in the Internal Revenue Code is defined as follows:

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]
Sec. 7701. - Definitions

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

(9) United States

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

(10) State

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

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
 CHAPTER 4 - **THE STATES**
Sec. 110. Same; definitions

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

3. Limitations on Geographical definitions:

3.1. It is a violation of the rules of statutory construction and interpretation and a violation of the separation of powers for any judge or government worker to ADD anything to the above geographical definitions.

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, Sixth Edition, p. 581]

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

3.2. Comity or consent of either states of the Union or people in them to consent to "include" constitutional states of the Union within the geographical definitions is NOT ALLOWED, per the Declaration of Independence, which is organic law enacted into law on the first page of the Statutes At Large.

"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, -"
[Declaration of Independence]

"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."
[Black's Law Dictionary, Fourth Edition, p. 1693]

3.3. Here is what the designer of our three branch system of government said about allowing judges to become legislators in the process of ADDING things not in the statutes to the meaning of any term used in the statutes:

"When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner."

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals."

[. . .]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."

[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;

SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

4. Congress is forbidden by the U.S. Supreme Court to offer or enforce any taxable franchise within the borders of a constitutional state. This case has never been overruled.

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

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

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

5. For an exhaustive catalog of all the word games played by government workers to unconstitutionally usurp jurisdiction they do not have in criminal violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455, see:

Legal Deception, Propaganda, and Fraud, Form #05.014

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

6. The Income tax described in 26 U.S.C. Subtitle A is an excise and a franchise tax upon public offices in the national government. Hence, it is only enforceable upon elected or appointed officers or public officers (contractors) of the national government. See:

The "Trade or Business" Scam, Form #05.001

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

7. It is a CRIME to either file or use as evidence in any tax enforcement proceeding any information return that was filed against someone who is NOT engaged in a public office. Most information returns are false and therefore the filers should be prosecuted for crime by the Department of Justice. The reason they aren't is because they are BRIBED by the proceeds resulting from these false returns to SHUT UP about the crime. See:

Correcting Erroneous Information Returns, Form #04.001

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

8. The Internal Revenue Code only regulates PUBLIC conduct of PUBLIC officers on official business. The ability to regulate PRIVATE rights and PRIVATE property is prohibited by the Constitution and the Bill of Rights.

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

"A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them."
[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883); The word "execute" includes either obeying or being subject to]

1 “All the powers of the government [[including ALL of its civil enforcement powers](#) against the public] must be carried into operation **by individual agency, either through**
2 **the medium of public officers, or contracts made with [private] individuals.**”
3 [Osborn v. Bank of U.S., [22 U.S. 738](#) (1824)]

4 “A defendant sued as a wrong-doer, who seeks to substitute the state in his place, or to justify by the authority of the state, or to defend on the ground that the state has
5 adopted his act and exonerated him, cannot rest on the bare assertion of his defense. He is bound to establish it. **The state is a political corporate body, can act only**
6 **through agents, and can command only by laws.** It is necessary, therefore, for such a defendant, in order to complete his defense, to produce a law of the state which
7 constitutes his commission as its agent, and a warrant for his act.”
8 [Poindexter v. Greenhow, 114 U.S. 270 (1885)]

9 “The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes of redress” against offensive state action, was “repugnant”
10 to the Constitution. Id., at 15. See also United States v. Reese, [92 U.S. 214, 218](#) (1876); United States v. Harris, [106 U.S. 629, 639](#) (1883); James v. Bowman, [190 U.S.](#)
11 [127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, [379](#)
12 [U.S. 241](#) (1964); United States v. Guest, [383 U.S. 745](#) (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not been questioned.”
13 [[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507](#) (1997)]

14 9. You can’t simultaneously be a “taxpayer” who is “subject” to the Internal Revenue Code AND someone who is protected by the Constitution and especially the Bill
15 of Rights. The two conditions are MUTUALLY EXCLUSIVE. Below are the only documented techniques by which the protections of the Constitutions can be
16 forfeited:

17 9.1. Standing on a place not protected by the Constitution, such as federal territory or abroad.

18 9.2. Invoking the “benefits”, “privileges”, or “immunities” offered by any statute. The cite below is called the “Brandeis Rules”:

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

21 [. . .]

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

25 [FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v.](#)
26 [Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.](#)
27 [[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466](#) (1936)]

28 10. Constitutional protections such as the Bill of Rights attach to LAND, and NOT to the civil status of the people ON the land. The protections of the Bill of Rights
29 do not attach to you because you are a statutory “person”, “individual”, or “taxpayer”, but because of the PLACE YOU ARE STANDING at the time you receive
30 an injury from a transgressing government agent.

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

33 17.10. You can only lose the protections of the Constitutions by changing your LOCATION, not by consenting to give up constitutional protections. We prove this in:

[Unalienable Rights Course, Form #12.038](#)
<https://sedm.org/Forms/FormIndex.htm>

1 **16.14.15 Rebuttal of Those Who Fraudulently Challenge or Try to Expand the Statutory Definitions In This**
2 **Document**

3 The main purpose of law is to limit government power. The foundation of what it means to have a "society of law and not
4 men" is law that limits government powers. We cover this in [Legal Deception, Propaganda, and Fraud, Form #05.014](#), Section
5 5. Government cannot have limited powers without DEFINITIONS in the written law that are limiting and which define and
6 declare ALL THINGS that are included and implicitly exclude all things not expressly identified. The rules of statutory
7 construction and interpretation recognize this critical function of law with the following maxims:

8 **"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one**
9 **thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,
10 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons***
11 **or things are specified in a law, contract, or will, an intention to exclude all others from its operation may**
12 **be inferred.** *Under this maxim, if statute specifies one exception to a general rule or assumes to specify the*
13 *effects of a certain provision, other exceptions or effects are excluded."*
14 *[Black's Law Dictionary, Sixth Edition, p. 581]*

15 **"When a statute includes an explicit definition, we must follow that definition, even if it varies from that**
16 **term's ordinary meaning.** *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory
17 *definition of the term excludes unstated meanings of that term"); Colautti v. Franklin*, 439 U.S. at 392-393, n. 10
18 *("As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated");*
19 *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S.
20 *87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07,*
21 *p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530*
22 *U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney*
23 *General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*
24 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

25 The ability to define terms or ADD to the EXISTING statutory definition of terms is a LEGISLATIVE function that can
26 lawfully and constitutionally be exercised ONLY by the Legislative Branch of the government. The power to define or expand
27 the definition of statutory terms:

- 28 1. CANNOT lawfully be exercised by either a judge or a government prosecutor or the Internal Revenue Service.
29 2. CANNOT be exercised by making [PRESUMPTIONS](#) about what a term means or by enforcing the COMMON
30 meaning of the term that is already defined in a statute. See [Presumption: Chief Weapon for Unlawfully Enlarging](#)
31 [Federal Jurisdiction, Form #05.017](#):

32 **"It is apparent,' this court said in the Bailey Case ([219 U.S. 239](#) , 31 S.Ct. 145, 151) 'that a constitutional**
33 **prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it**
34 **can be violated by direct enactment. The power to create presumptions is not a means of escape from**
35 **constitutional restrictions.**"

36 *[Heiner v. Donnan, [285 U.S. 312](#) (1932)]*

37

38 A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found
39 or otherwise established in the action. **A presumption is not evidence.** A presumption is either conclusive or
40 rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence
41 or (b) a presumption affecting the burden of proof. *Calif.Evid.Code, §600.*

42 In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of
43 Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with
44 evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of the
45 risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast. *Federal*
46 *Evidence Rule 301.*

47 See also Disputable presumption; inference; *Juris et de jure*; Presumptive evidence; *Prima facie*; Raise a
48 presumption.
49 *[Black's Law Dictionary, Sixth Edition, p. 1185]*

- 50 3. Unlawfully and unconstitutionally violates the [separation of powers](#) when it IS exercised by a judge or government
51 prosecutor. See [Government Conspiracy to Destroy the Separation of Powers, Form #05.023](#).

4. Produces the following consequences when it IS exercised by a judge or government prosecutor or administrative agency. The statement below was written by the man who DESIGNED our three branch system of government. He also described in his design how it can be subverted, and corrupt government actors have implemented his techniques for subversion to unlawfully and unconstitutionally expand their power:

"When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner."

"Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?]."

"There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals."

[. . .]

"In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."

[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;
SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

Any judge, prosecutor, or clerk in an administrative agency who tries to EXPAND or ADD to statutory definitions is violating all the above. Likewise, anyone who tries to QUOTE a judicial opinion that adds to a statutory definition is violating the separation of powers, usurping authority, and STEALING your property and rights. It is absolutely POINTLESS and an act of ANARCHY, lawlessness, and a usurpation to try to add to statutory definitions.

The most prevalent means to UNLAWFULLY and UNCONSTITUTIONALLY add to statutory definitions is through the abuse of the words "includes" or "including". That tactic is thoroughly described and rebutted in:

Legal Deception, Propaganda, and Fraud, Form #05.014, Section 15.2

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

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

Government falsely accuses sovereignty advocates of practicing anarchy, but THEY, by trying to unlawfully expand statutory definitions through either the abuse of the word "includes" or through PRESUMPTION, are the REAL anarchists. That anarchy is described in Disclaimer, section 4 as follows:

SEDM Disclaimer

Section 4: Meaning of Words

The term "anarchy" implies any one or more of the following, and especially as regards so-called "governments". An important goal of this site is to eliminate all such "anarchy":

1. Are superior in any way to the people they govern UNDER THE LAW.
2. Are not directly accountable to the people or the law. They prohibit the PEOPLE from criminally prosecuting their own crimes, reserving the right to prosecute to their own fellow criminals. Who polices the police? THE CRIMINALS.
3. Enact laws that exempt themselves. This is a violation of the Constitutional requirement for equal protection and equal treatment and constitutes an unconstitutional Title of Nobility in violation of Article 1, Section 9, Clause 8 of the United States Constitution.
4. Only enforce the law against others and NOT themselves, as a way to protect their own criminal activities by persecuting dissidents. This is called "selective enforcement". In the legal field it is also called "professional courtesy". Never kill the goose that lays the STOLEN golden eggs.

5. *Break the laws with impunity. This happens most frequently when corrupt people in government engage in "selective enforcement", whereby they refuse to prosecute or interfere with the prosecution of anyone in government. The Department of Justice (D.O.J.) or the District Attorney are the most frequent perpetrators of this type of crime.*
6. *Are able to choose which laws they want to be subject to, and thus refuse to enforce laws against themselves. The most frequent method for this type of abuse is to assert sovereign, official, or judicial immunity as a defense in order to protect the wrongdoers in government when they are acting outside their delegated authority, or outside what the definitions in the statutes EXPRESSLY allow.*
7. *Impute to themselves more rights or methods of acquiring rights than the people themselves have. In other words, who are the object of PAGAN IDOL WORSHIP because they possess "supernatural" powers. By "supernatural", we mean that which is superior to the "natural", which is ordinary human beings.*
8. *Claim and protect their own sovereign immunity, but refuse to recognize the same EQUAL immunity of the people from whom that power was delegated to begin with. Hypocrites.*
9. *Abuse sovereign immunity to exclude either the government or anyone working in the government from being subject to the laws they pass to regulate everyone ELSE'S behavior. In other words, they can choose WHEN they want to be a statutory "person" who is subject, and when they aren't. Anyone who has this kind of choice will ALWAYS corruptly exclude themselves and include everyone else, and thereby enforce and implement an unconstitutional "Title of Nobility" towards itself. On this subject, the U.S. Supreme Court has held the following:*

"No man in this country [including legislators of the government as a legal person] is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only supreme power in our system of government, and every man who by accepting office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of the authority which it gives," 106 U.S., at 220. "Shall it be said... that the courts cannot give remedy when the Citizen has been deprived of his property by force, his estate seized and converted to the use of the government without any lawful authority, without any process of law, and without any compensation, because the president has ordered it and his officers are in possession? If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-regulated liberty and the protection of personal rights," 106 U.S., at 220, 221.

[United States v. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)]

10. *Have a monopoly on anything, INCLUDING "protection", and who turn that monopoly into a mechanism to force EVERYONE illegally to be treated as uncompensated public officers in exchange for the "privilege" of being able to even exist or earn a living to support oneself.*
11. *Can tax and spend any amount or percentage of the people's earnings over the OBJECTIONS of the people.*
12. *Can print, meaning illegally counterfeit, as much money as they want to fund their criminal enterprise, and thus to be completely free from accountability to the people.*
13. *Deceive and/or lie to the public with impunity by telling you that you can't trust anything they say, but force YOU to sign everything under penalty of perjury when you want to talk to them. 26 U.S.C. §6065.*

[SEDM Disclaimer, Section 4: Meaning of Words; <https://sedm.org/disclaimer.htm>]

For further information on the Rules of Statutory Construction and Interpretation, also called "textualism", and their use in defending against the fraudulent tactics in this section, see the following, all of which are consistent with the analysis in this section:

1. *How Judges Unconstitutionally "Make Law"*, Litigation Tool #01.009-how by VIOLATING the Rules of Statutory Construction and Interpretation, judges are acting in a POLITICAL rather than JUDICIAL capacity and unconstitutionally "making law".
<http://sedm.org/Litigation/01-General/HowJudgesMakeLaw.pdf>
2. *Legal Deception, Propaganda, and Fraud*, Form #05.014, Section 13.9. Section 15 talks about how these rules are UNCONSTITUTIONALLY violated by corrupt judges with a criminal financial conflict of interest.

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

3. *Reading Law: The Interpretation of Legal Texts*, Supreme Court Justice Antonin Scalia and Bryan A Garner -book about statutory interpretation

<https://www.amazon.com/Reading-Law-Interpretation-Legal-Texts/dp/031427555X>

4. *Statutory Interpretation*, Supreme Court Justice Antonin Scalia

<https://sedm.org/statutory-interpretation-justice-scalia/>

5. *Collection of U.S. Supreme Court Legal Maxims*, Litigation Tool #10.216, U.S. Department of Justice

https://sedm.org/Litigation/10-PracticeGuides/USSupremeCourtMaxims_1993-1998-Governmentattic.org.pdf

6. *Reinquist Court Canons of Statutory Construction*, Litigation Tool #10.217

https://sedm.org/Litigation/10-PracticeGuides/Rehnquist_Court_Canons_citations.pdf

7. *Statutory Interpretation: General Principles and Recent Trends*, Congressional Research Service Report 97-589, Litigation Tool #10.215

[https://sedm.org/Litigation/10-](https://sedm.org/Litigation/10-PracticeGuides/Statutory%20Interpretation.General.Principles.MARCH.30.2006.CRS97-589.pdf)

[PracticeGuides/Statutory%20Interpretation.General.Principles.MARCH.30.2006.CRS97-589.pdf](https://sedm.org/Litigation/10-PracticeGuides/Statutory%20Interpretation.General.Principles.MARCH.30.2006.CRS97-589.pdf)

8. *Family Guardian Forum 6.5*: Word Games that STEAL from and deceive people, Family Guardian Fellowship

<https://famguardian.org/forums/forums/forum/6-issue-and-research-debates-anyone-can-read-only-members-can-post/65-word-games-that-steal-from-and-deceive-people/>

For a video that emphasizes the main point of this section, watch the following:

Courts Cannot Make Law, Michael Anthony Peroutka Townhall

<https://sedm.org/courts-cannot-make-law/>

17 **Techniques for Combating Government Verbicide and Presumption When Litigating Against the Government**

The most prevalent method for unlawfully enlarging government jurisdiction and advancing the government flawed tax arguments are presumption and verbicide using “words of art”. The following subsections contain verbiage that we recommend including in any Memorandum of Law you file in any especially federal court during litigation involving taxation in order to prevent being victimized by such abuses. The language assumes that you are litigating against the government.

If you would like all of the following three subsections in one convenient form ready to attach to your pleadings, you can obtain it at the link below:

Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006

<http://sedm.org/Litigation/LitIndex.htm>

If you would like a memorandum of law you can use during litigation against the government to expose and prosecute efforts by judges to unconstitutionally “make law”, please see the following:

How Judges Unconstitutionally “Make Law”, Litigation Tool #01.009

<https://sedm.org/Litigation/LitIndex.htm>

17.1 **Identity Theft Prevention During Litigation**

1. Attaching the following to your initial complaint or response in every action in federal court:

1.1. *Federal Pleading/Motion/Petition Attachment*, Litigation Tool #01.002

<http://sedm.org/Litigation/LitIndex.htm>

1.2. *Rules of Presumption and Statutory Interpretation*, Litigation Tool #01.006

<http://sedm.org/Litigation/LitIndex.htm>

1.3. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001

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

2. Not citing statutes implementing federal franchises in your defense and instead basing your action entirely upon the constitution, equity, and equal protection. All you do by citing provisions of a franchise agreement that is voluntary is prove that you are subject to it. Such franchises include but are not limited to:

2.1. 26 U.S.C.: Internal Revenue Code.

2.2. 42 U.S.C.: Social Security Act, Medicare, and Unemployment insurance

3. Introducing the following document into evidence whenever you are either deposed or sent a request for production of documents.

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

17.2 Using the Overbreadth Doctrine to attack vague or undefined statutes or terms or attempts to compel you to fill out government forms a certain way or punish you for language you accurately used on the form

The Overbreadth Doctrine of the U.S. Supreme Court was invented to prevent the chilling effect upon the First Amendment rights of litigants caused by statutes that are vague or which use undefined words or government enforcement actions that enjoin any kind of speech, including specific types of speech on government forms or even tax forms. For instance, it is used to attack:

1. Definitions of key terms in statutes so as to include PRIVATE people or PRIVATE property. The ability to regulate PRIVATE rights and PRIVATE property is repugnant to the Constitution and therefore, Congress cannot define terms to include anything PRIVATE. See:

Enumeration of Inalienable (PRIVATE) Rights, Form #10.002
<https://sedm.org/Forms/FormIndex.htm>

2. The validity of all legislation that administratively or financially penalizes specific types of truthful speech, including on government forms.
3. Attempts by judges and IRS to call you “frivolous” without providing court admissible evidence from a neutral third party that PROVES that the speech they seek to penalize you for as “frivolous” satisfies the definition of “frivolous”. A judge cannot practice law by being the judge, jury, and executioner without jury oversight in sanctioning litigants for being frivolous and yet refusing to even prove their case. See:

Meaning of the Word “Frivolous”, Form #05.027
<https://sedm.org/Forms/FormIndex.htm>

4. Attempts by the IRS to penalize you for truthfully claiming under penalty of perjury that you are any of the following on government forms, in court, or at an IRS audit:
 - 4.1. A statutory “nonresident” or “non-resident non-person”.
 - 4.2. A statutory “nontaxpayer”.
 - 4.3. Not a statutory “employee”.
 - 4.4. Not a statutory “employer”.
 - 4.5. Not in the statutory “United States” (federal zone).
 - 4.6. Not in the CORPORATION “United States” (28 U.S.C. §3002(15)(A)) as a legal person and a public officer.All such attempts constitute criminal witness tampering if authenticated with a perjury statement.
5. Attempts by the IRS to ignore correspondence or custom or amended forms you submit claiming to be a nontaxpayer because they refuse to offer “nontaxpayer” or “non-resident non-person” status forms or status blocks on existing forms. When they ignore such correspondence, they usually will try long after receiving such forms from you to say that they either didn’t receive your correspondence or try to penalize you for truthfully claiming to be a “non-resident non-person” and a “nontaxpayer”. This also constitutes criminal witness tampering and violates the overbreadth doctrine.
6. Attempts by the IRS to penalize you for defining terms on government forms so as to place you outside of their territorial or enforcement jurisdiction. See:

Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents, Form #05.010
<https://sedm.org/Forms/FormIndex.htm>

It is important to note that the Overbreadth Doctrine:

1. Only applies to those protected by the Constitution and the First Amendment. That means people standing on land within a constitutional state at the time of the injury. The constitution attaches to LAND, and not the status of the people ON the land. ²⁰⁰
2. Does NOT apply to fictions of law or statutory franchisee creations of Congress such as “taxpayers”, all of which are public offices in the national government. Such fictions and franchisee offices have ONLY the privileges that Congress chooses by statute to convey to them. See:

²⁰⁰ “It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it.” [Balzac v. Porto Rico, 258 U.S. 298 (1922)]

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<https://sedm.org/Forms/FormIndex.htm>

3. Can be employed by those who are protected by the Constitution but were compelled under duress to declare themselves “taxpayers” under threat of administrative penalty if they DO NOT.
4. Cannot be employed by those who readily admit they are statutory “taxpayers”, “persons”, “individuals”, or those who describe themselves as such on government forms. Submitting a duress statement signed under penalty of perjury in your court pleadings is MANDATORY BEFORE undertaking an Overbreadth Action for those whose administrative record reflects the false notion that they are “taxpayers”, “individuals”, “persons”, etc. A failure to do so will result in them rightfully being penalized as “frivolous”. For an example of such a duress statement in a tax context, see:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005
<https://sedm.org/Forms/FormIndex.htm>

5. Can be successfully employed even among those who cannot personally demonstrate an injury. This makes it different from most common law actions and adds a LOT of flexibility and coverage to many more situations than usual.
6. Applies to ALL First Amendment activity, including not only speech but the exercise of your First Amendment right to both politically and CIVILLY DISASSOCIATE with anyone and everyone and to be protect ONLY by the CRIMINAL and CONSTITUTIONAL law and not any civil statutes. In fact, the means by which you associate or disassociate with any political entity are the civil statutes that you connect yourself with VOLUNTARILY on government forms. A REFUSAL or FAILURE to associate with any political group and thereby become a “non-resident non-person” or “nontaxpayer” is, in fact, an act of DISASSOCIATION protected by the First Amendment and the Overbreadth Doctrine. See:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<https://sedm.org/Forms/FormIndex.htm>

The following subsections deal with the employment of this doctrine. They derive from the American Jurisprudence 2d, 16A Am.Jur.2d, Constitutional Law, Sections 409 through 414 (1999).

17.2.1 Validity of legislation, in general

In determining the validity of legislation where a violation of protected First Amendment freedoms has been alleged, a comprehensive review of the entire record is important to assure that no intrusion upon them has occurred. 13 Moreover, in appraising a statute's inhibitory effect upon First Amendment rights, the United States Supreme Court will not hesitate to take into account the possible applications of the statute in other factual contexts besides the one being specifically considered. 14 In this connection, it has been held that the limit placed upon the power of the states by the Fourteenth Amendment is not narrower than that placed upon the national government by the First Amendment, 15 but, by the same token, it has also been held that stricter scrutiny of validity should not be exercised in instances of a national statute under the First Amendment than in those of a state statute under the Fourteenth Amendment. 16 Decisions of the United States Supreme Court as to whether a congressional act contravenes the First Amendment are authoritative when a state court considers whether a state enactment contravenes the Fourteenth Amendment. 17

Courts will not assume in advance that Congress will pass legislation in violation of the First Amendment, and will presume, until the contrary appears, that Congress will fulfill its obligation to defend and preserve the Constitution. 18

Footnotes

Footnote 13. *Grausam v. Murphey*, 448 F.2d. 197 (3d Cir. 1971), cert. dismissed, 405 U.S. 981, 92 S.Ct. 1207, 31 L.Ed.2d. 257 (1972).

Footnote 14. *Bigelow v. Virginia*, 421 U.S. 809, 95 S.Ct. 2222, 44 L.Ed.2d. 600, 1 Media L. Rep. (BNA) 1919 (1975).

Footnote 15. *Rase v. U.S.*, 129 F.2d. 204 (C.C.A. 6th Cir. 1942); *Bolling v. Superior Court for Clallam County*, 16 Wash.2d. 373, 133 P.2d. 803 (1943).

Footnote 16. *Dunne v. U. S.*, 138 F.2d. 137 (C.C.A. 8th Cir. 1943), cert. denied, 320 U.S. 790, 64 S.Ct. 205, 88 L.Ed. 476 (1943), reh'g denied, 320 U.S. 814, 64 S.Ct. 260, 88 L.Ed. 492 (1943) and reh'g denied, 320 U.S. 815, 64 S.Ct. 426, 88 L.Ed. 493 (1944).

1 Footnote 17. *State v. Barlow*, 107 Utah 292, 153 P.2d. 647 (1944), appeal dismissed, 324 U.S. 829, 65 S.Ct. 916, 89 L.Ed.
2 1396 (1945), reh'g denied, 324 U.S. 891, 65 S.Ct. 1026, 89 L.Ed. 1438 (1945).

3 Footnote 18. *U.S. v. Josephson*, 165 F.2d. 82 (C.C.A. 2d Cir. 1947), cert. denied, 333 U.S. 838, 68 S.Ct. 609, 92 L.Ed. 1122
4 (1948), reh'g denied, 333 U.S. 858, 68 S.Ct. 731, 92 L.Ed. 1138 (1948) and reh'g denied, 335 U.S. 899, 69 S.Ct. 294, 93 L.Ed.
5 434 (1948).

6 **17.2.2 Vagueness of legislation**

7 The vagueness of a content-based regulation of speech raises special First Amendment concerns because of its obvious
8 chilling effect on free speech. 19 Thus, reasonable certainty in statutes is more essential than usual when vagueness might
9 induce individuals to forgo their First Amendment rights for fear of violating an unclear law. 20

10 While a statute punishing verbal acts, carefully drawn so as not unduly to impair liberty of expression, is not too vague for a
11 criminal law, 21 a statute which, upon its face, and as authoritatively construed, is so vague as to permit the punishment of
12 the fair use of the opportunity of free political discussion is repugnant to the guarantee of liberty contained in the Fourteenth
13 Amendment. 22 Vague laws in any area suffer a constitutional infirmity, but when First Amendment rights are involved,
14 the United States Supreme Court looks even more closely lest, under the guise of regulating conduct that is reachable by the
15 police power, a First Amendment freedom suffers; such a law must be narrowly drawn to prevent the supposed evil. 23
16 Because First Amendment freedoms need breathing space to survive, the government may regulate in the area only with
17 narrow specificity. 24 Stricter standards of permissible statutory vagueness may be applied to a statute having a potentially
18 inhibiting effect on speech; 25 precision of regulation must be the touchstone in an area so closely involving our most
19 precious freedoms. 26 And since standards of permissible statutory vagueness are strict in the area of free expression, the
20 United States Supreme Court will not assume that an ambiguous line between permitted and prohibited activities curtails
21 constitutionally protected activity as little as possible, or that in subsequent enforcement of the statute, ambiguities will be
22 resolved in favor of adequate protection of First Amendment rights. 27

23 “ Observation: Although the Supreme Court has held that the application of the overbreadth doctrine 28 is inappropriate in
24 commercial speech cases, 29 it has not limited the reach of the vagueness doctrine in the same way. 30

25

26 **Footnotes**

27 Footnote 19. *Reno v. American Civil Liberties Union*, 117 S.Ct. 2329, 138 L.Ed.2d. 874, 25 Media L. Rep. (BNA) 1833
28 (U.S. 1997) (holding provisions of the Communications Decency Act (CDA) prohibiting transmission of obscene or indecent
29 communications over the Internet to persons under the age of 18, or sending patently offensive communications through the
30 use of an interactive computer service to persons under that age, to be unconstitutional).

31 Footnote 20. *Scull v. Com. of Va. ex rel. Committee on Law Reform and Racial Activities*, 359 U.S. 344, 79 S.Ct. 838, 3
32 L.Ed.2d. 865 (1959).

33 As to vagueness of statutes in general, see 73 Am Jur 2d, Statutes § 346.

34 As to certainty and definiteness, or vagueness, of criminal statutes, see 21 Am Jur 2d, Criminal Law § 17.

35 Footnote 21. *Chaplinsky v. State of New Hampshire*, 315 U.S. 568, 62 S.Ct. 766, 86 L.Ed. 1031 (1942).

36 Annotation: Supreme Court's views regarding validity of criminal disorderly conduct statutes under void-for-vagueness
37 doctrine, 75 L.Ed.2d. 1049.

38 Footnote 22. *Cox v. State of Louisiana*, 379 U.S. 536, 85 S.Ct. 466, 13 L.Ed.2d. 487 (1965); *Edwards v. South Carolina*, 372
39 U.S. 229, 83 S.Ct. 680, 9 L.Ed.2d. 697 (1963); *Cramp v. Board of Public Instruction of Orange County, Fla.*, 368 U.S. 278,
40 82 S.Ct. 275, 7 L.Ed.2d. 285 (1961); *Winters v. New York*, 333 U.S. 507, 68 S.Ct. 665, 92 L.Ed. 840 (1948).

41 But the First Amendment is not implicated by the Cuban Asset Control Regulations, restricting travel to Cuba, and the
42 regulations are not subject to challenge for vagueness on the ground that their vague language gives officials of the Office of

Foreign Assets Control the ability to arbitrarily interfere with the right to gather firsthand information about Cuba. Freedom to Travel Campaign v. Newcomb, 82 F.3d. 1431 (9th Cir. 1996).

Footnote 23. Ashton v. Kentucky, 384 U.S. 195, 86 S.Ct. 1407, 16 L.Ed.2d. 469 (1966).

Footnote 24. Gooding v. Wilson, 405 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972); National Ass'n for Advancement of Colored People v. Button, 371 U.S. 415, 83 S.Ct. 328, 9 L.Ed.2d. 405 (1963).

Generally, as to the requirement of narrow specificity in legislation affecting fundamental rights, see § 397.

As to overbreadth of legislation affecting First Amendment rights, see §§ 411 et seq.

Footnote 25. Keyishian v. Board of Regents of University of State of N.Y., 385 U.S. 589, 87 S.Ct. 675, 17 L.Ed.2d. 629 (1967); National Ass'n for Advancement of Colored People v. Button, 371 U.S. 415, 83 S.Ct. 328, 9 L.Ed.2d. 405 (1963); Cramp v. Board of Public Instruction of Orange County, Fla., 368 U.S. 278, 82 S.Ct. 275, 7 L.Ed.2d. 285 (1961); Smith v. People of the State of California, 361 U.S. 147, 80 S.Ct. 215, 4 L.Ed.2d. 205, 14 Ohio.Op.2d. 459 (1959), reh'g denied, 361 U.S. 950, 80 S.Ct. 399, 4 L.Ed.2d. 383 (1960).

Footnote 26. Keyishian v. Board of Regents of University of State of N.Y., 385 U.S. 589, 87 S.Ct. 675, 17 L.Ed.2d. 629 (1967).

Footnote 27. National Ass'n for Advancement of Colored People v. Button, 371 U.S. 415, 83 S.Ct. 328, 9 L.Ed.2d. 405 (1963).

Footnote 28. As to the overbreadth doctrine, see § 411.

Footnote 29. § 413.

Footnote 30. Jacobs v. The Florida Bar, 50 F.3d. 901, 23 Media L. Rep. (BNA) 1718 (11th Cir. 1995), reh'g and suggestion for reh'g en banc denied, (June 16, 1995).

17.2.3 Overbreadth of legislation; generally

"Overbreadth" is a judicially created doctrine designed to prevent the chilling of protected expression. 31 The doctrine of overbreadth derives from the recognition that an unconstitutional restriction of expression may deter protected speech by parties not before the court and thereby escape judicial review. 32 Numerous decisions have dealt with the question whether legislation 33 is invalid, upon its face or as applied, because due to its overbreadth, it infringes upon First Amendment rights, that is, the rights of free speech and press, of freedom of religion, of peaceful assembly and association, and of petitioning the government for a redress of grievances.

The doctrine of overbreadth is of relatively recent origin. 34 Claims of facial overbreadth have been entertained in cases: (1) involving statutes which, by their terms, seek to regulate "only spoken words," in such cases it being the judgment of the court that the possible harm to society in permitting some unprotected speech to go unpunished is outweighed by the possibility that protected speech of others may be muted and perceived grievances left to fester because of the possible inhibitory effect of overly broad statutes; (2) where the court thought that rights of association were ensnared in statutes which, by their broad sweep, might result in burdening innocent associations; and (3) where statutes, by their terms, purport to regulate the time, place, and manner of expressive or communicative conduct and such conduct has required official approval under laws that delegated standardless discretionary power to local functionaries, resulting in virtually unreviewable prior restraints on First Amendment rights. 35

Practice guide: In order to prevail on a facial attack on the constitutionality of a statute on grounds of overbreadth, the challenger must show either that every application of the statute creates an impermissible risk of suppression of ideas, or that the statute is "substantially" overbroad, which requires the court to find a realistic danger that the statute itself will significantly compromise recognized First Amendment protections of parties not before the court. 36

The distinction between the doctrine of overbreadth and the doctrine of vagueness 37 is that the overbreadth doctrine is applicable primarily in the First Amendment area 38 and may render void legislation which is lacking neither in clarity nor

precision, 39 whereas the vagueness doctrine is based on the due process clauses of the Fifth and Fourteenth Amendments 40 and is applicable solely to legislation which is lacking in clarity and precision. 41

“ Observation: However, in some cases, legislation has been struck down on the grounds of both overbreadth and vagueness, 42 and the Supreme Court has not always made a clear distinction between the two doctrines. 43

While in general there is no such thing as a First Amendment challenge for "underbreadth," that is, an underinclusiveness of the law, as evidenced by the failure of government to regulate other, similar activity, such a circumstance may, in some rare cases, give rise to the conclusion that the government has in fact made an impermissible distinction on the basis of the content of regulated speech. 44

Footnotes

Footnote 31. *Massachusetts v. Oakes*, 491 U.S. 576, 109 S.Ct. 2633, 105 L.Ed.2d. 493 (1989).

A complete ban on handbilling, by suppressing a great quantity of speech that does not cause the evils that it seeks to eliminate, whether they be fraud, crime, litter, traffic congestion, or noise, is substantially broader than necessary to achieve the interests justifying it, and thus violates the free speech provision of the First Amendment. *Ward v. Rock Against Racism*, 491 U.S. 781, 109 S.Ct. 2746, 105 L.Ed.2d. 661 (1989), reh'g denied, 492 U.S. 937, 110 S.Ct. 23, 106 L.Ed.2d. 636 (1989).

Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d. 725.

Footnote 32. *Central Hudson Gas & Elec. Corp. v. Public Service Commission of New York*, 447 U.S. 557, 100 S.Ct. 2343, 65 L.Ed.2d. 341, 6 Media L. Rep. (BNA) 1497, 34 Pub. Util. Rep. 4th (PUR) 178 (1980).

Footnote 33. As used in this discussion, the term "legislation" includes federal and state statutes and ordinances, as well as executive and administrative regulations.

However, it should be noted that not only legislation, but also a court's injunction, may be challenged as overbroad. *Carroll v. President and Com'rs of Princess Anne*, 393 U.S. 175, 89 S.Ct. 347, 21 L.Ed.2d. 325, 1 Media L. Rep. (BNA) 1016 (1968).

Footnote 34. *Gooding v. Wilson*, 405 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972).

Footnote 35. *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

A city ordinance which is not limited to fighting words, or to obscene or opprobrious language, but which prohibits speech that "in any manner" interrupts a police officer in the performance of his duties, is unconstitutionally overbroad. *City of Houston, Tex. v. Hill*, 482 U.S. 451, 107 S.Ct. 2502, 96 L.Ed.2d. 398 (1987).

Annotation: Supreme Court's view as to the protection or lack of protection, under the Federal Constitution, of the utterance of "fighting words," 39 L.Ed.2d. 925.

Law Reviews: Wertheimer, *The First Amendment Distinction Between Conduct and Content: A Conceptual Framework for Understanding Fighting Words Jurisprudence*. 63 Fordham LR 793, December, 1994.

Footnote 36. *New York State Club Ass'n, Inc. v. City of New York*, 487 U.S. 1, 108 S.Ct. 2225, 101 L.Ed.2d. 1, 46 Empl. Prac. Dec. (CCH) ¶ 38035 (1988).

Footnote 37. Generally, as to the vagueness doctrine, see § 410.

Footnote 38. § 413.

1 Footnote 39. *Grayned v. City of Rockford*, 408 U.S. 104, 92 S.Ct. 2294, 33 L.Ed.2d. 222 (1972); *Cameron v. Johnson*, 390
2 U.S. 611, 88 S.Ct. 1335, 20 L.Ed.2d. 182 (1968), reh'g denied, 391 U.S. 971, 88 S.Ct. 2029, 20 L.Ed.2d. 887 (1968); *U.S. v.*
3 *Robel*, 389 U.S. 258, 88 S.Ct. 419, 19 L.Ed.2d. 508 (1967).

4 Footnote 40. See, for instance, *Parker v. Levy*, 417 U.S. 733, 94 S.Ct. 2547, 41 L.Ed.2d. 439 (1974) (Fifth Amendment);
5 *Baggett v. Bullitt*, 377 U.S. 360, 84 S.Ct. 1316, 12 L.Ed.2d. 377 (1964) (Fourteenth Amendment).

6 Footnote 41. *Grayned v. City of Rockford*, 408 U.S. 104, 92 S.Ct. 2294, 33 L.Ed.2d. 222 (1972); *Zwickler v. Koota*, 389 U.S.
7 241, 88 S.Ct. 391, 19 L.Ed.2d. 444 (1967) (distinguishing the overbreadth and vagueness doctrines).

8 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
9 725.

10 Footnote 42. See, for instance *Plummer v. City of Columbus, Ohio*, 414 U.S. 2, 94 S.Ct. 17, 38 L.Ed.2d. 3, 68 Ohio.Op.2d.
11 78 (1973); *Coates v. City of Cincinnati*, 402 U.S. 611, 91 S.Ct. 1686, 29 L.Ed.2d. 214, 58 Ohio.Op.2d. 481 (1971); *Keyishian*
12 *v. Board of Regents of University of State of N.Y.*, 385 U.S. 589, 87 S.Ct. 675, 17 L.Ed.2d. 629 (1967).

13 Footnote 43. *Cox v. State of Louisiana*, 379 U.S. 536, 85 S.Ct. 466, 13 L.Ed.2d. 487 (1965) (where the court held that the
14 challenged statute was "unconstitutionally vague in its overly broad scope"); *National Ass'n for Advancement of Colored*
15 *People v. Button*, 371 U.S. 415, 83 S.Ct. 328, 9 L.Ed.2d. 405 (1963).

16 In *Adderley v. State of Fla.*, 385 U.S. 39, 87 S.Ct. 242, 17 L.Ed.2d. 149 (1966), reh'g denied, 385 U.S. 1020, 87 S.Ct. 698,
17 17 L.Ed.2d. 559 (1967), the court pointed out that in *Cantwell v. State of Connecticut*, 310 U.S. 296, 60 S.Ct. 900, 84 L.Ed.
18 1213, 128 A.L.R. 1352 (1940), a breach-of-the-peace statute was struck down as being "so broad and all-embracing" as to
19 jeopardize speech, press, assembly, and petition, and that "it was on this same ground of vagueness" that another state's breach
20 of the peace statute was invalidated in *Cox v. State of Louisiana*, 379 U.S. 536, 85 S.Ct. 466, 13 L.Ed.2d. 487 (1965).

21 Footnote 44. *DLS, Inc. v. City of Chattanooga*, 107 F.3d. 403, 1997 FED.App. 66P (6th Cir. 1997), reh'g and suggestion for
22 reh'g en banc denied, (Apr. 15, 1997).

23 Law Reviews: Lee, *The First Amendment Doctrine of Underbreadth*. 71 Wash U LQ 637, Fall, 1993.

24 **17.2.4 Procedural aspects of doctrine**

25 The general rule governing the standing of a party to challenge the constitutionality of legislation is that a litigant to whom a
26 statute may constitutionally be applied will not be heard to challenge the statute on the ground that it may conceivably be
27 applied unconstitutionally to others in situations not before the court. A closely related principle is that constitutional rights
28 are personal and may not be asserted vicariously. However, the Supreme Court has recognized some limited exceptions to
29 this rule in the presence of the most "weighty countervailing policies." 45

30 One of these modifications or exceptions has been carved out by the Supreme Court in the area of the First Amendment,
31 where the court, altering its traditional rules of standing, permits attacks on overly broad statutes without requiring that the
32 person making the attack demonstrate that his or her own conduct cannot be regulated by a statute drawn with the requisite
33 narrow specificity. 46 A defendant's standing to challenge a statute on First Amendment grounds as facially overbroad has
34 been held not to depend upon whether his or her own activity is shown to be constitutionally privileged. 47 In other words,
35 although a statute or ordinance is not vague, overbroad, or otherwise invalid as applied to conduct charged against a particular
36 defendant, he or she is permitted by the court to raise its unconstitutional vagueness or overbreadth as applied to other persons
37 in situations not before the court. 48 The same rule applies to corporations and other entities. 49 However, a litigant has
38 no standing to attack legislation on overbreadth grounds, where he or she does not claim a specific present subjective harm
39 or a threat of specific future harm, or where the alleged overbreadth is not substantial. 50 Also, the overbreadth exception
40 to the general rule of standing has less weight in the military than in the civilian context, 51 and has ordinarily not been
41 applied by the Supreme Court to litigation in areas other than those relating to the First Amendment. 52

42 In addition, the doctrine of abstention—under which, as a general proposition, a federal court, confronted with issues of
43 constitutional dimension which implicate or depend upon unsettled questions of state law, should abstain and stay its
44 proceedings until those state law questions are definitely resolved by the state courts 53 —has been held inapplicable where

a clear and precise state statute, not susceptible to a narrowing construction by the state courts, is challenged on the grounds of overbreadth. 54

Footnotes

Footnote 45. *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d. 725.

Generally, as to the interest essential to raising the question of the constitutionality of legislation, see §§ 139 et seq.

As to the necessity of having a personal interest, generally, see § 145.

Footnote 46. *Bigelow v. Virginia*, 421 U.S. 809, 95 S.Ct. 2222, 44 L.Ed.2d. 600, 1 Media L. Rep. (BNA) 1919 (1975) (where the court rested the exception on the danger of tolerating, in the area of First Amendment freedoms, the existence of a penal statute susceptible of sweeping and improper application); *Lewis v. City of New Orleans*, 415 U.S. 130, 94 S.Ct. 970, 39 L.Ed.2d. 214 (1974); *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973); *Gooding v. Wilson*, 405 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972); *Dombrowski v. Pfister*, 380 U.S. 479, 85 S.Ct. 1116, 14 L.Ed.2d. 22 (1965); *Freedman v. State of Md.*, 380 U.S. 51, 85 S.Ct. 734, 13 L.Ed.2d. 649, 1 Media L. Rep. (BNA) 1126 (1965).

Footnote 47. *Bigelow v. Virginia*, 421 U.S. 809, 95 S.Ct. 2222, 44 L.Ed.2d. 600, 1 Media L. Rep. (BNA) 1919 (1975).

Footnote 48. *Board of Airport Com'rs of City of Los Angeles v. Jews for Jesus, Inc.*, 482 U.S. 569, 107 S.Ct. 2568, 96 L.Ed.2d. 500 (1987); *Doran v. Salem Inn, Inc.*, 422 U.S. 922, 95 S.Ct. 2561, 45 L.Ed.2d. 648 (1975); *Bigelow v. Virginia*, 421 U.S. 809, 95 S.Ct. 2222, 44 L.Ed.2d. 600, 1 Media L. Rep. (BNA) 1919 (1975); *Plummer v. City of Columbus, Ohio*, 414 U.S. 2, 94 S.Ct. 17, 38 L.Ed.2d. 3, 68 Ohio Op.2d. 78 (1973); *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973); *Grayned v. City of Rockford*, 408 U.S. 104, 92 S.Ct. 2294, 33 L.Ed.2d. 222 (1972); *Gooding v. Wilson*, 405 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972).

Given a case or controversy, a litigant whose own activities are unprotected may challenge a statute by showing that it substantially abridges the First Amendment rights of other parties not before the court. *Village of Schaumburg v. Citizens for a Better Environment*, 444 U.S. 620, 100 S.Ct. 826, 63 L.Ed.2d. 73 (1980), reh'g denied, 445 U.S. 972, 100 S.Ct. 1668, 64 L.Ed.2d. 250 (1980).

The overbreadth doctrine permits litigants to challenge a law's facial validity on grounds that it unconstitutionally restricts the First Amendment rights of third parties not before the court; the application of the overbreadth doctrine depends in part upon whether commercial or noncommercial speech is involved, and a statute is unconstitutionally overbroad only if it reaches a "substantial amount" of noncommercial speech. *Garner v. White*, 726 F.2d. 1274 (8th Cir. 1984).

Footnote 49. *Board of Airport Com'rs of City of Los Angeles v. Jews for Jesus, Inc.*, 482 U.S. 569, 107 S.Ct. 2568, 96 L.Ed.2d. 500 (1987); *Village of Schaumburg v. Citizens for a Better Environment*, 444 U.S. 620, 100 S.Ct. 826, 63 L.Ed.2d. 73 (1980), reh'g denied, 445 U.S. 972, 100 S.Ct. 1668, 64 L.Ed.2d. 250 (1980) (a nonprofit environmental-protection organization is entitled to a judgment of the facial invalidity of a municipal ordinance prohibiting the solicitation of contributions by charitable organizations that do not use at least 75 percent of their receipts for "charitable purposes" if the ordinance purports to prohibit canvassing by a substantial category of charities to which the 75-percent limitation cannot be applied consistently with First and Fourteenth Amendments, even if there is no demonstration that the environmental organization itself is one of those organizations).

Footnote 50. *Young v. American Mini Theatres, Inc.*, 427 U.S. 50, 96 S.Ct. 2440, 49 L.Ed.2d. 310, 1 Media L. Rep. (BNA) 1151 (1976), reh'g denied, 429 U.S. 873, 97 S.Ct. 191, 50 L.Ed.2d. 155 (1976); *Bigelow v. Virginia*, 421 U.S. 809, 95 S.Ct. 2222, 44 L.Ed.2d. 600, 1 Media L. Rep. (BNA) 1919 (1975).

Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d. 725.

1 Footnote 51. *Parker v. Levy*, 417 U.S. 733, 94 S.Ct. 2547, 41 L.Ed.2d. 439 (1974).

2 Footnote 52. *Moose Lodge No. 107 v. Irvis*, 407 U.S. 163, 92 S.Ct. 1965, 32 L.Ed.2d. 627 (1972).

3 But see *Eisenstadt v. Baird*, 405 U.S. 438, 92 S.Ct. 1029, 31 L.Ed.2d. 349 (1972) , where the exception to the general rule of
4 standing was applied in a case decided under the equal protection clause of the Fourteenth Amendment.

5 Footnote 53. As to abstention by the federal courts, generally, see 32A Federal Courts §§ 1277 et seq.

6 Footnote 54. *Zwickler v. Koota*, 389 U.S. 241, 88 S.Ct. 391, 19 L.Ed.2d. 444 (1967).

7 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
8 725.

9 Generally, as to the abstention doctrine, see § 122.

10 **17.2.5 Substantive aspects of doctrine**

11 The Supreme Court's departure from traditional rules of standing in the First Amendment area, discussed in the preceding
12 section, has been held by the Court also to have consequences in deciding an overbreadth case on its merits. The Supreme
13 Court has ruled that if a law is found deficient because of overbreadth as applied to others, it may not be applied to the
14 particular litigant either, until and unless a satisfactorily limiting construction is placed on the legislation. 55 In addition, the
15 Supreme Court has stated the following general rules for determining whether a statute is overbroad or not:

- 16 1. legislation is unconstitutionally overbroad where it is susceptible of application to conduct protected by the First
17 Amendment 56
- 18 2. a challenge of overbreadth is based on the ground that legislation, even if lacking neither clarity nor precision, offends
19 the constitutional principle that a governmental purpose to control or prevent activities constitutionally subject to state
20 regulation may not be achieved by means which sweep unnecessarily broadly and thereby invade the area of freedom
21 protected by the First Amendment 57
- 22 3. where conduct and not mere speech is involved, the overbreadth must not only be real, but substantial as well, judged in
23 relation to the challenged statute's plainly legitimate sweep 58
- 24 4. the breadth of legislative abridgement of First Amendment rights must be viewed in the light of less drastic or narrower
25 means for achieving the same basic purpose 59
- 26 5. where statutes have an overbroad sweep, just as where they are vague, the hazard of loss or substantial impairment of
27 the precious First Amendment rights may be critical, since those persons covered by the statutes are bound to limit their
28 behavior to that which is unquestionably safe. 60

29 " Observation: An important factor considered by the Supreme Court in determining the overbreadth of legislation is the
30 Court's balancing of the governmental interests involved against First Amendment rights. 61

31 Where First Amendment freedoms are at stake, precision of drafting and clarity of purpose of regulating legislation are
32 essential. 62 While the government may regulate the content of constitutionally protected speech in order to promote a
33 compelling interest, it must choose the least restrictive means to further the articulated interest. 63

34 In public places considered to be public forums, the government's ability to permissibly restrict expressive conduct is very
35 limited. The government may enforce reasonable time, place, and manner regulations as long as the restrictions are content-
36 neutral, are narrowly tailored to serve a significant governmental interest, and leave open ample alternative channels of
37 communication. Additional restrictions, such as an absolute prohibition on a particular type of expression, will be upheld
38 only if narrowly drawn to accomplish a compelling governmental interest. 64 Thus, the consequence of the Court's departure
39 from traditional rules of standing in the First Amendment area is that any enforcement of a statute challenged on the ground
40 of overbreadth is totally forbidden, until and unless a limiting construction or partial invalidation so narrows it as to remove

the seeming threat or deterrents to the constitutionally protected expression. 65 Obviously, for this rule to apply, the legislation must be susceptible of a narrowing construction in the first place. 66

The application of the overbreadth doctrine has been held by the Supreme Court to be limited to freedoms guaranteed by the Bill of Rights. 67 On the other hand, there are cases in which legislation occasionally has been held to be overbroad and hence to violate provisions of the Federal Constitution other than the freedoms guaranteed by the Bill of Rights. 68

“ Caution: The overbreadth doctrine does not apply to commercial speech. 69

The Supreme Court has observed that declaring a statute facially unconstitutional because of overbreadth "is, manifestly, strong medicine," and that such a declaration has been employed by the Court sparingly and only as a last resort. 70 In regard to the overbreadth doctrine, a declaration of facial invalidity of legislation has been held inappropriate where: (1) there are a substantial number of situations to which the legislation might be validly applied; 71 (2) the legislation covers a whole range of easily identifiable and constitutionally proscribable conduct; 72 or (3) the legislation is susceptible of a narrowing construction. 73

In determining whether legislation which violates the First Amendment on the ground of overbreadth may be saved from invalidity by a narrowing construction, the Supreme Court has made a distinction, based on a general rule, not limited to the overbreadth doctrine, between the scope of its review of federal and of state statutes. This general rule is to the effect that the Supreme Court lacks jurisdiction to authoritatively construe state legislation so as to avoid constitutional issues, but has the power to give a federal statute such authoritative construction. 74 The Court has also ruled that only the state courts can supply the requisite narrowing construction, since the Supreme Court lacks jurisdiction to authoritatively construe state legislation. 75 The Court, on the other hand, has observed that although its interpretation of a state statute is obviously not binding on state authorities, a federal court still must determine what a state statute means before it can judge its facial constitutionality. 76 Where possible, the Court gives federal legislation a narrowing construction, 77 whereas the determination of the issue of overbreadth of state legislation depends upon whether a state court has given the legislation in question a properly narrowing construction. 78 In many cases, an overbreadth challenge to state legislation has been rejected by the Supreme Court on the ground that the state courts had given such legislation a narrowing construction. 79 On the other hand, in other cases state legislation has been held invalid on the ground of overbreadth since the state court's construction of such legislation did not properly narrow its scope. 80

Footnotes

Footnote 55. *Plummer v. City of Columbus, Ohio*, 414 U.S. 2, 94 S.Ct. 17, 38 L.Ed.2d. 3, 68 Ohio.Op.2d. 78 (1973); *Gooding v. Wilson*, 405 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972).

Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d. 725 , § 5.

Footnote 56. *Lewis v. City of New Orleans*, 415 U.S. 130, 94 S.Ct. 970, 39 L.Ed.2d. 214 (1974); *Plummer v. City of Columbus, Ohio*, 414 U.S. 2, 94 S.Ct. 17, 38 L.Ed.2d. 3, 68 Ohio.Op.2d. 78 (1973); *Grayned v. City of Rockford*, 408 U.S. 104, 92 S.Ct. 2294, 33 L.Ed.2d. 222 (1972); *Coates v. City of Cincinnati*, 402 U.S. 611, 91 S.Ct. 1686, 29 L.Ed.2d. 214, 58 Ohio.Op.2d. 481 (1971); *Dandridge v. Williams*, 397 U.S. 471, 90 S.Ct. 1153, 25 L.Ed.2d. 491 (1970), reh'g denied, 398 U.S. 914, 90 S.Ct. 1684, 26 L.Ed.2d. 80 (1970).

Footnote 57. *Cameron v. Johnson*, 390 U.S. 611, 88 S.Ct. 1335, 20 L.Ed.2d. 182 (1968), reh'g denied, 391 U.S. 971, 88 S.Ct. 2029, 20 L.Ed.2d. 887 (1968); *Zwickler v. Koota*, 389 U.S. 241, 88 S.Ct. 391, 19 L.Ed.2d. 444 (1967).

Footnote 58. *Parker v. Levy*, 417 U.S. 733, 94 S.Ct. 2547, 41 L.Ed.2d. 439 (1974); *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

A state statute providing for enhancement of a defendant's sentence whenever he intentionally selects his victim based on the victim's race is not unconstitutionally overbroad because of its possible chilling effect on free speech; the possibility that the statute might lead a citizen to suppress his unpopular bigoted opinions, out of fear that these opinions might later be offered against him to enhance his sentence if he later commits an offense covered by the statute, is too speculative to support an

1 overbreadth claim. *Wisconsin v. Mitchell*, 508 U.S. 476, 113 S.Ct. 2194, 124 L.Ed.2d. 436, 21 Media L. Rep. (BNA) 1520
2 (1993).

3 Law Reviews: Gellman, Hate Speech and a New View of the First Amendment. 24 Cap.U.L.R. 309, 1995.

4 Schweitzer, Hate Speech on Campus and the First Amendment: Can They Be Reconciled? 27 Conn LR 493, Winter, 1995.

5 Degan, "Adding the First Amendment to the Fire": Cross Burning and Hate Crime Laws. 26 Creighton LR 1109, June, 1993.

6 Turner, Regulating Hate Speech and the First Amendment: The Attractions of, and Objections to, an Explicit Harms-Based
7 Analysis. 29 Ind LR 257, 1995.

8 Size and Britton, Is There Hate Speech?: R.A.V. and Mitchell in the Context of First Amendment Jurisprudence. 21
9 Ohio.NU.L.R. 913, 1995.

10 Burnett, *Wisconsin v. Mitchell*: First Amendment Fast-Food Style. 4 Temp Pol & Civ Rts LR 379, Spring, 1995.

11 Turner, Hate Speech and the First Amendment: The Supreme Court's R.A.V. Decision. 61 Tenn.L.R. 197, Fall, 1993.

12 Footnote 59. *Keyishian v. Board of Regents of University of State of N.Y.*, 385 U.S. 589, 87 S.Ct. 675, 17 L.Ed.2d. 629
13 (1967); *Shelton v. Tucker*, 364 U.S. 479, 81 S.Ct. 247, 5 L.Ed.2d. 231 (1960).

14 Footnote 60. *Keyishian v. Board of Regents of University of State of N.Y.*, 385 U.S. 589, 87 S.Ct. 675, 17 L.Ed.2d. 629
15 (1967); *Dombrowski v. Pfister*, 380 U.S. 479, 85 S.Ct. 1116, 14 L.Ed.2d. 22 (1965).

16 Footnote 61. *Erznoznik v. City of Jacksonville*, 422 U.S. 205, 95 S.Ct. 2268, 45 L.Ed.2d. 125, 1 Media L. Rep. (BNA) 1508
17 (1975) (invalidating the challenged ordinance); *Grayned v. City of Rockford*, 408 U.S. 104, 92 S.Ct. 2294, 33 L.Ed.2d. 222
18 (1972) (upholding the challenged ordinance); *Colten v. Kentucky*, 407 U.S. 104, 92 S.Ct. 1953, 32 L.Ed.2d. 584 (1972)
19 (upholding the challenged statute); *Keyishian v. Board of Regents of University of State of N.Y.*, 385 U.S. 589, 87 S.Ct. 675,
20 17 L.Ed.2d. 629 (1967) (invalidating state statute).

21 Footnote 62. *Erznoznik v. City of Jacksonville*, 422 U.S. 205, 95 S.Ct. 2268, 45 L.Ed.2d. 125, 1 Media L. Rep. (BNA) 1508
22 (1975).

23 A statutory classification impinging upon First Amendment rights must be narrowly tailored to serve a compelling
24 governmental interest. *Austin v. Michigan Chamber of Commerce*, 494 U.S. 652, 110 S.Ct. 1391, 108 L.Ed.2d. 652 (1990);
25 *Larson v. Valente*, 456 U.S. 228, 102 S.Ct. 1673, 72 L.Ed.2d. 33 (1982), reh'g denied, 457 U.S. 1111, 102 S.Ct. 2916, 73
26 L.Ed.2d. 1323 (1982).

27 Footnote 63. *Sable Communications of California, Inc. v. F.C.C.*, 492 U.S. 115, 109 S.Ct. 2829, 106 L.Ed.2d. 93, 16 Media
28 L. Rep. (BNA) 1961 (1989); *Boos v. Barry*, 485 U.S. 312, 108 S.Ct. 1157, 99 L.Ed.2d. 333 (1988); *Widmar v. Vincent*, 454
29 U.S. 263, 102 S.Ct. 269, 70 L.Ed.2d. 440, 1 Ed.Law.Rep. 13 (1981).

30 The government may impose reasonable restrictions on the time, place, or manner as to the exercise of protected speech, even
31 of speech in a public forum, as long as the restrictions are justified without reference to the content of the regulated speech,
32 serve a significant governmental interest, and leave open ample alternative channels for the communication of information.
33 *Ward v. Rock Against Racism*, 491 U.S. 781, 109 S.Ct. 2746, 105 L.Ed.2d. 661 (1989), reh'g denied, 492 U.S. 937, 110 S.Ct.
34 23, 106 L.Ed.2d. 636 (1989).

35 Similar statements appear in *Regan v. Time, Inc.*, 468 U.S. 641, 104 S.Ct. 3262, 82 L.Ed.2d. 487 (1984); *U.S. v. Grace*, 461
36 U.S. 171, 103 S.Ct. 1702, 75 L.Ed.2d. 736 (1983); *Perry Educ. Ass'n v. Perry Local Educators' Ass'n*, 460 U.S. 37, 103 S.Ct.
37 948, 74 L.Ed.2d. 794, 9 Ed.Law.Rep. 23, 112 L.R.R.M. (BNA) 2766 (1983); and *Matney v. County of Kenosha*, 86 F.3d.
38 692 (7th Cir. 1996) (a regulation which imposes a financial burden on speakers because of the content of their speech must
39 be narrowly tailored to achieve a compelling state interest).

40 While the First Amendment does not guarantee the right to employ every conceivable method of communication at all times
41 and in all places, a restriction on expressive activity may be invalid if the remaining modes of communication are inadequate.

1 Members of City Council of City of Los Angeles v. Taxpayers for Vincent, 466 U.S. 789, 104 S.Ct. 2118, 80 L.Ed.2d. 772
2 (1984).

3 Footnote 64. U.S. v. Grace, 461 U.S. 171, 103 S.Ct. 1702, 75 L.Ed.2d. 736 (1983); Perry Educ. Ass'n v. Perry Local Educators'
4 Ass'n, 460 U.S. 37, 103 S.Ct. 948, 74 L.Ed.2d. 794, 9 Ed.Law.Rep. 23, 112 L.R.R.M. (BNA) 2766 (1983); Schad v. Borough
5 of Mount Ephraim, 452 U.S. 61, 101 S.Ct. 2176, 68 L.Ed.2d. 671, 7 Media L. Rep. (BNA) 1426 (1981); Mahoney v. Babbitt,
6 105 F.3d. 1452 (D.C. Cir. 1997), reh'g denied, 113 F.3d. 219 (D.C. Cir. 1997).

7 Footnote 65. Broadrick v. Oklahoma, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

8 Footnote 66. Broadrick v. Oklahoma, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

9 While a demonstrably overbroad statute or ordinance may deter the legitimate exercise of First Amendment rights,
10 nevertheless, when considering a facial challenge it is necessary to proceed with caution and restraint, since invalidation may
11 result in unnecessary interference with a state regulatory program; in accommodating these competing interests a state statute
12 should not be deemed facially invalid unless it is not readily subject to a narrowing construction by the courts. Erznoznik v.
13 City of Jacksonville, 422 U.S. 205, 95 S.Ct. 2268, 45 L.Ed.2d. 125, 1 Media L. Rep. (BNA) 1508 (1975).

14 Footnote 67. Dandridge v. Williams, 397 U.S. 471, 90 S.Ct. 1153, 25 L.Ed.2d. 491 (1970), reh'g denied, 398 U.S. 914, 90
15 S.Ct. 1684, 26 L.Ed.2d. 80 (1970); Aptheker v. Secretary of State, 378 U.S. 500, 84 S.Ct. 1659, 12 L.Ed.2d. 992 (1964).

16 Footnote 68. Eisenstadt v. Baird, 405 U.S. 438, 92 S.Ct. 1029, 31 L.Ed.2d. 349 (1972) (involving an anticontraceptive statute);
17 McGautha v. California, 402 U.S. 183, 91 S.Ct. 1454, 28 L.Ed.2d. 711, 58 Ohio.Op.2d. 243 (1971) (involving definitions in
18 a murder statute).

19 Footnote 69. Village of Hoffman Estates v. Flipside, Hoffman Estates, Inc., 455 U.S. 489, 102 S.Ct. 1186, 71 L.Ed.2d. 362
20 (1982), reh'g denied, 456 U.S. 950, 102 S.Ct. 2023, 72 L.Ed.2d. 476 (1982).

21 Footnote 70. Bigelow v. Virginia, 421 U.S. 809, 95 S.Ct. 2222, 44 L.Ed.2d. 600, 1 Media L. Rep. (BNA) 1919 (1975);
22 Broadrick v. Oklahoma, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

23 Footnote 71. Parker v. Levy, 417 U.S. 733, 94 S.Ct. 2547, 41 L.Ed.2d. 439 (1974).

24 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
25 725.

26 Footnote 72. Parker v. Levy, 417 U.S. 733, 94 S.Ct. 2547, 41 L.Ed.2d. 439 (1974); Broadrick v. Oklahoma, 413 U.S. 601, 93
27 S.Ct. 2908, 37 L.Ed.2d. 830 (1973); U.S. Civil Service Commission v. National Ass'n of Letter Carriers, AFL-CIO, 413 U.S.
28 548, 93 S.Ct. 2880, 37 L.Ed.2d. 796 (1973).

29 Footnote 73. Broadrick v. Oklahoma, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

30 A statute will not be struck down as overbroad when limiting its construction could end the statute's chilling effect on
31 protected expression. Holton v. State, 602 P.2d. 1228 (Alaska 1979).

32 Footnote 74. U.S. v. 12 200-Foot Reels of Super 8mm. Film, 413 U.S. 123, 93 S.Ct. 2665, 37 L.Ed.2d. 500 (1973); U.S. v.
33 Thirty-Seven (37) Photographs, 402 U.S. 363, 91 S.Ct. 1400, 28 L.Ed.2d. 822, 1 Media L. Rep. (BNA) 1130 (1971), for
34 dissenting opinion, see, 402 U.S. 363, 91 S.Ct. 1416, 28 L.Ed.2d. 822, 1 Media L. Rep. (BNA) 1130 (1971) and reh'g denied,
35 403 U.S. 924, 91 S.Ct. 2221, 29 L.Ed.2d. 702 (1971).

36 Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d.
37 725 , § 9[a].

38 Footnote 75. Lewis v. City of New Orleans, 415 U.S. 130, 94 S.Ct. 970, 39 L.Ed.2d. 214 (1974); Gooding v. Wilson, 405
39 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972).

A state law prohibiting the possession of nude photographs of minors does not violate the First Amendment on overbreadth grounds, even though the statute proscribes lewd exhibitions of nudity rather than lewd exhibitions of the genitals, and even though the statute does not specify any required mental state, inasmuch as the state supreme court interpreted and narrowed the statute to require a lewd exhibition or to involve graphic focus on the genitals of a person who is neither a child nor ward of the person being charged, and since another state statute required proof of recklessness. *Osborne v. Ohio*, 495 U.S. 103, 110 S.Ct. 1691, 109 L.Ed.2d. 98 (1990), reh'g denied, 496 U.S. 913, 110 S.Ct. 2605, 110 L.Ed.2d. 285 (1990).

Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d. 725.

Footnote 76. *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973).

Footnote 77. *Arnett v. Kennedy*, 416 U.S. 134, 94 S.Ct. 1633, 40 L.Ed.2d. 15 (1974), reh'g denied, 417 U.S. 977, 94 S.Ct. 3187, 41 L.Ed.2d. 1148 (1974); *U.S. v. Thirty-Seven (37) Photographs*, 402 U.S. 363, 91 S.Ct. 1400, 28 L.Ed.2d. 822, 1 Media L. Rep. (BNA) 1130 (1971), for dissenting opinion, see, 402 U.S. 363, 91 S.Ct. 1416, 28 L.Ed.2d. 822, 1 Media L. Rep. (BNA) 1130 (1971) and reh'g denied, 403 U.S. 924, 91 S.Ct. 2221, 29 L.Ed.2d. 702 (1971).

Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d. 725 , § 9[b].

Footnote 78. *Lewis v. City of New Orleans*, 415 U.S. 130, 94 S.Ct. 970, 39 L.Ed.2d. 214 (1974).

Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d. 725 , § 9[c].

Footnote 79. *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973); *Law Students Civil Rights Research Council, Inc. v. Wadmond*, 401 U.S. 154, 91 S.Ct. 720, 27 L.Ed.2d. 749 (1971).

Footnote 80. *Erznoznik v. City of Jacksonville*, 422 U.S. 205, 95 S.Ct. 2268, 45 L.Ed.2d. 125, 1 Media L. Rep. (BNA) 1508 (1975); *Lewis v. City of New Orleans*, 415 U.S. 130, 94 S.Ct. 970, 39 L.Ed.2d. 214 (1974); *Plummer v. City of Columbus, Ohio*, 414 U.S. 2, 94 S.Ct. 17, 38 L.Ed.2d. 3, 68 Ohio.Op.2d. 78 (1973); *Gooding v. Wilson*, 405 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972); *Cox v. State of Louisiana*, 379 U.S. 536, 85 S.Ct. 466, 13 L.Ed.2d. 487 (1965).

17.2.6 Specific fields of legislation

Decisions on the merits of a challenge of overbreadth of legislation affecting First Amendment rights cover a wide range of subject matter, such as legislation directed to: abusive, profane, or otherwise opprobrious language; 81 breach of the peace; 82 cable television; 83 courtroom news coverage; 84 denying access to military posts; 85 disorderly or annoying conduct; 86 disrupting a public employee's performance of official duties; 87 disrupting official proceedings; 88 distribution of literature and handbills; 89 licensing and license taxes; 90 loyalty oaths and proof; 91 military laws; 92 noise abatement; 93 obscene matters; 94 picketing, demonstrations, and protest marches; 95 prison control and management; 96 public employment, including political activities, 97 employment of subversives, 98 subversive activities; 99 public nudity; 1 and miscellaneous other statutes. 2

Footnotes

Footnote 81. *Lewis v. City of New Orleans*, 415 U.S. 130, 94 S.Ct. 970, 39 L.Ed.2d. 214 (1974); *Plummer v. City of Columbus, Ohio*, 414 U.S. 2, 94 S.Ct. 17, 38 L.Ed.2d. 3, 68 Ohio.Op.2d. 78 (1973); *Gooding v. Wilson*, 405 U.S. 518, 92 S.Ct. 1103, 31 L.Ed.2d. 408 (1972); *Street v. New York*, 394 U.S. 576, 89 S.Ct. 1354, 22 L.Ed.2d. 572 (1969).

Generally, as to the Supreme Court's view as to the protection or lack of protection, under the Federal Constitution of the utterance of "fighting words," see § 502.

Annotation: Supreme Court's views as to overbreadth of legislation in connection with First Amendment rights, 45 L.Ed.2d. 725 , §§ 11 et seq.

1 Supreme Court's view as to the protection or lack of protection, under the Federal Constitution, of the utterance of "fighting
2 words," 39 L.Ed.2d. 925.

3 Footnote 82. *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973); *Brown v. State of La.*, 383 U.S.
4 131, 86 S.Ct. 719, 15 L.Ed.2d. 637 (1966); *Cox v. State of Louisiana*, 379 U.S. 536, 85 S.Ct. 466, 13 L.Ed.2d. 487 (1965);
5 *Edwards v. South Carolina*, 372 U.S. 229, 83 S.Ct. 680, 9 L.Ed.2d. 697 (1963).

6 Footnote 83. *Swarner v. U.S.*, 937 F.2d. 1478 (9th Cir. 1991).

7 Footnote 84. *Nebraska Press Ass'n v. Stuart*, 427 U.S. 539, 96 S.Ct. 2791, 49 L.Ed.2d. 683, 1 Media L. Rep. (BNA) 1064
8 (1976); *Chicago Council of Lawyers v. Bauer*, 522 F.2d. 242, 1 Media L. Rep. (BNA) 1094 (7th Cir. 1975), cert. denied, 427
9 U.S. 912, 96 S.Ct. 3201, 49 L.Ed.2d. 1204 (1976).

10 A local court rule prohibiting the taking of photographs in a courtroom or its environs was not overbroad as applied to the
11 taking of photographs in a parking lot of a two-story federal building housing a post office on the first floor and court facilities
12 on the second floor. *Mazzetti v. U. S.*, 518 F.2d. 781 (10th Cir. 1975).

13 Footnote 85. *Swarner v. U.S.*, 937 F.2d. 1478 (9th Cir. 1991).

14 Footnote 86. *Coates v. City of Cincinnati*, 402 U.S. 611, 91 S.Ct. 1686, 29 L.Ed.2d. 214, 58 Ohio.Op.2d. 481 (1971); *Squire*
15 *v. Pace*, 516 F.2d. 240 (4th Cir. 1975), cert. denied, 423 U.S. 840, 96 S.Ct. 68, 46 L.Ed.2d. 58 (1975).

16 On the other hand, in the following cases the legislation prohibiting the disorderly conduct described therein was upheld by
17 the Supreme Court against a challenge of overbreadth: *Grayned v. City of Rockford*, 408 U.S. 104, 92 S.Ct. 2294, 33 L.Ed.2d.
18 222 (1972); *Colten v. Kentucky*, 407 U.S. 104, 92 S.Ct. 1953, 32 L.Ed.2d. 584 (1972).

19 Footnote 87. *U.S. v. Brice*, 926 F.2d. 925 (9th Cir. 1991).

20 Footnote 88. *Melugin v. Hames*, 38 F.3d. 1478 (9th Cir. 1994).

21 Footnote 89. *Talley v. California*, 362 U.S. 60, 80 S.Ct. 536, 4 L.Ed.2d. 559 (1960); *Martin v. City of Struthers, Ohio*, 319
22 U.S. 141, 63 S.Ct. 862, 87 L.Ed. 1313 (1943), for dissenting opinion, see, 319 U.S. 157, 63 S.Ct. 882, 87 L.Ed. 1324 (1943).

23 Where a minister of a religious group who was prevented from distributing free religious literature at the Los Angeles
24 International Airport brought suit challenging a resolution of the board of airport commissioners banning all "First
25 Amendment activities" within the "Central Terminal Area" at the airport, the Supreme Court held that the resolution was
26 facially unconstitutional under the First Amendment overbreadth doctrine, regardless of whether the airport was considered
27 a nonpublic forum or not, because no conceivable governmental interest could justify such an absolute prohibition of speech.
28 *Board of Airport Com'rs of City of Los Angeles v. Jews for Jesus, Inc.*, 482 U.S. 569, 107 S.Ct. 2568, 96 L.Ed.2d. 500 (1987).

29 Footnote 90. *Joseph Burstyn, Inc. v. Wilson*, 343 U.S. 495, 72 S.Ct. 777, 96 L.Ed. 1098, 1 Media L. Rep. (BNA) 1357 (1952);
30 *Saia v. People of State of New York*, 334 U.S. 558, 68 S.Ct. 1148, 92 L.Ed. 1574 (1948); *Murdock v. Com. of Pennsylvania*,
31 319 U.S. 105, 63 S.Ct. 870, 87 L.Ed. 1292, 146 A.L.R. 81 (1943), for dissenting opinion, see, 319 U.S. 157, 63 S.Ct. 882, 87
32 L.Ed. 1324 (1943) and for dissenting opinion, see, 319 U.S. 105, 63 S.Ct. 891, 87 L.Ed. 1292 (1943).

33 Footnote 91. *Communist Party of Indiana v. Whitcomb*, 414 U.S. 441, 94 S.Ct. 656, 38 L.Ed.2d. 635 (1974), reh'g denied,
34 415 U.S. 952, 94 S.Ct. 1476, 39 L.Ed.2d. 568 (1974); *Elfbrandt v. Russell*, 384 U.S. 11, 86 S.Ct. 1238, 16 L.Ed.2d. 321
35 (1966).

36 On the other hand, the New York system for screening applicants for admission to the New York Bar was unsuccessfully
37 challenged, primarily on First Amendment vagueness and overbreadth grounds, in *Law Students Civil Rights Research*
38 *Council, Inc. v. Wadmond*, 401 U.S. 154, 91 S.Ct. 720, 27 L.Ed.2d. 749 (1971).

39 The non-Communist affidavit provision of the Labor Management Relations Act (29 U.S.C.A. §159(h)), was upheld in
40 *American Communications Ass'n, C.I.O., v. Douds*, 339 U.S. 382, 70 S.Ct. 674, 94 L.Ed. 925 (1950), reh'g denied, 339 U.S.
41 990, 70 S.Ct. 1017, 94 L.Ed. 1391 (1950) and reh'g denied, 339 U.S. 990, 70 S.Ct. 1017, 94 L.Ed. 1391 (1950).

1 Footnote 92. *Secretary of Navy v. Avrech*, 418 U.S. 676, 94 S.Ct. 3039, 41 L.Ed.2d. 1033 (1974), reh'g denied, 419 U.S. 885,
2 95 S.Ct. 156, 42 L.Ed.2d. 129 (1974); *Parker v. Levy*, 417 U.S. 733, 94 S.Ct. 2547, 41 L.Ed.2d. 439 (1974).

3 Footnote 93. *Reeves v. McConn*, 631 F.2d. 377 (5th Cir. 1980), reh'g denied, 638 F.2d. 762 (5th Cir. 1981) (a municipal
4 ordinance which prohibits operation of any sound amplification equipment with excess of 20 watts of power in the last stage
5 of amplification is unconstitutionally overbroad to the extent that amplification is limited absent any showing that sound
6 amplification in excess of 20 watts is disruptive).

7 Footnote 94. *U.S. v. Orito*, 413 U.S. 139, 93 S.Ct. 2674, 37 L.Ed.2d. 513 (1973).

8 Footnote 95. *Madsen v. Women's Health Center, Inc.*, 512 U.S. 753, 114 S.Ct. 2516, 129 L.Ed.2d. 593 (1994) (by restraining
9 antiabortion protesters from using images observable to the patients inside an abortion clinic, a state court injunction burdened
10 more speech than was necessary to achieve the purpose of limiting threats to clinic patients or their families or to reduce the
11 level of anxiety and hypertension suffered by patients inside the clinic; nothing more than pulling the curtains was required
12 to avoid seeing placards through the windows of the clinic); *Howard Gault Co. v. Texas Rural Legal Aid, Inc.*, 848 F.2d. 544,
13 128 L.R.R.M. (BNA) 2890, 109 Lab. Cas. (CCH) ¶ 55908 (5th Cir. 1988).

14 A District of Columbia provision which prohibited signs or displays critical of foreign governments within 500 feet of their
15 embassies, although not viewpoint-based, was a content-based restriction on political speech in a public forum, which was
16 not narrowly tailored to serve a compelling state interest and thus violated the First Amendment. *Boos v. Barry*, 485 U.S.
17 312, 108 S.Ct. 1157, 99 L.Ed.2d. 333 (1988).

18 Activities such as demonstrations, protest marches, and picketing are protected by the First Amendment. *Collins v. Jordan*,
19 102 F.3d. 406 (9th Cir. 1996).

20 Annotation: Governmental regulation of nonlabor picketing as violating freedom of speech or press under Federal
21 Constitution's First Amendment—Supreme Court cases, 101 L.Ed.2d. 1052.

22 Validity, construction, and application of Freedom of Access to Clinic Entrances Act (FACE) (18 U.S.C.S. §248), 134 A.L.R.
23 Fed. 507.

24 Law Reviews: Elliott, *Madsen v. Women's Health Center, Inc.: Heightened Scrutiny for Injunctions Implicating First*
25 *Amendment Freedoms*. 24 Cap.U.L.R. 457, 1995.

26 Kelly, *Silencing the Lambs: Restricting the First Amendment Rights of Abortion Clinic Protestors in Madsen v. Women's*
27 *Health Center*. 68 S.Cal.LR 427, January, 1995.

28 Footnote 96. *U.S. v. Berrigan*, 482 F.2d. 171, 21 A.L.R. Fed. 105 (3d Cir. 1973).

29 Footnote 97. *Broadrick v. Oklahoma*, 413 U.S. 601, 93 S.Ct. 2908, 37 L.Ed.2d. 830 (1973); *U.S. Civil Service Commission*
30 *v. National Ass'n of Letter Carriers, AFL-CIO*, 413 U.S. 548, 93 S.Ct. 2880, 37 L.Ed.2d. 796 (1973).

31 Footnote 98. *Keyishian v. Board of Regents of University of State of N.Y.*, 385 U.S. 589, 87 S.Ct. 675, 17 L.Ed.2d. 629
32 (1967); *Shelton v. Tucker*, 364 U.S. 479, 81 S.Ct. 247, 5 L.Ed.2d. 231 (1960).

33 See also *Elfbrandt v. Russell*, 384 U.S. 11, 86 S.Ct. 1238, 16 L.Ed.2d. 321 (1966) , where a state statute requiring state
34 employees to take a loyalty oath was voided by the court, apparently on grounds of overbreadth.

35 Footnote 99. *Brandenburg v. Ohio*, 395 U.S. 444, 89 S.Ct. 1827, 23 L.Ed.2d. 430, 48 Ohio.Op.2d. 320 (1969); *U.S. v. Robel*,
36 389 U.S. 258, 88 S.Ct. 419, 19 L.Ed.2d. 508 (1967).

37 On the other hand, the federal statutes punishing the advocacy of the overthrow of the government (18 U.S.C.A. §2385) and
38 advising or urging of disloyalty by members of the armed forces (18 U.S.C.A. §2387) have been upheld as against claims
39 that they were overbroad. *Dunne v. U. S.*, 138 F.2d. 137 (C.C.A. 8th Cir. 1943), cert. denied, 320 U.S. 790, 64 S.Ct. 205, 88
40 L.Ed. 476 (1943), reh'g denied, 320 U.S. 814, 64 S.Ct. 260, 88 L.Ed. 492 (1943) and reh'g denied, 320 U.S. 815, 64 S.Ct.
41 426, 88 L.Ed. 493 (1944).

1 Law Reviews: Wireninus, The Road to Brandenburg: A Look at the Evolving Understanding of the First Amendment. 43
2 Drake.LR. 1, 1994.

3 Footnote 1. Triplett Grille, Inc. v. City of Akron, 40 F.3d. 129, 1994 FED.App. 386P (6th Cir. 1994); Dodger's Bar & Grill,
4 Inc. v. Johnson County Bd. of County Com'rs, 32 F.3d. 1436 (10th Cir. 1994).

5 Footnote 2. Challenges based on overbreadth were sustained as to:

6 –a federal statute (18 U.S.C.A. §1718) punishing persons for writing libelous and defamatory words on the outside of
7 envelopes, or on postcards. Tollett v. U. S., 485 F.2d. 1087 (8th Cir. 1973).

8 –an ordinance making it unlawful to encumber or obstruct any street with any article or thing whatsoever. People v. Katz, 21
9 N.Y.2d 132, 286 N.Y.S.2d 839, 233 N.E.2d 845 (1967).

10 On the other hand, challenges based on overbreadth were rejected as to:

11 –the provisions of the Federal Election Campaign Act of 1971 (18 U.S.C.A. §608(b)(1)) imposing a \$1,000 limitation on
12 contributions by individuals and groups to any single candidate with respect to any election for federal office. Buckley v.
13 Valeo, 424 U.S. 1, 96 S.Ct. 612, 46 L.Ed.2d. 659, 76-1 U.S. Tax Cas. (CCH) ¶ 9189 (1976).

14 –a federal statute concerning imparting false information concerning an alleged attempt to be made to commit air piracy. U.S.
15 v. Irving, 509 F.2d. 1325 (5th Cir. 1975), cert. denied, 423 U.S. 931, 96 S.Ct. 281, 46 L.Ed.2d. 259 (1975).

16 –a statute extending juvenile court jurisdiction over incorrigible children. Blondheim v. State, 84 Wash.2d. 874, 529 P.2d.
17 1096 (1975).

18 –a statute punishing "terroristic threats" or acts. Lanthrip v. State, 235 Ga. 10, 218 S.E.2d. 771 (1975).

19 **17.3 Preventing the enforcement of perjury statements and ALL civil franchises against you in court**

20 All franchises are LOANS rather than GIFTS of money, property, or services. That's what a "privilege" is: a loan of
21 government property WITH conditions. Perjury statements on government forms that you signed are the main method abused
22 by the government to establish franchises and to "selectively enforce" against those who don't want to participate in,
23 subsidize, or permit the enforcement of government franchises against them. It is very important to understand how to prevent
24 these abuses and that is the focus of this section.

25 Criminal perjury at the federal level is enforced under the authority of 18 U.S.C. §§1001, 1542, and 1621. Criminal perjury
26 is very difficult to prosecute and infrequently prosecuted because like other crimes, they require the government to prove
27 mens rea. Mens rea in the context of criminal perjury requires them to prove that:

- 28 1. You KNEW the statement contained a factual falsehood.
29 2. That falsehood would or did result in a direct, quantifiable injury to a specific person. In other words, the falsehood
30 was "material" to an injury:

31 *MATERIAL. Important; more or less necessary; having influence or effect; going to the merits; having to do with*
32 *matter, as distinguished from form.*

33 *Representation relating to matter which is so substantial and important as to influence party to whom made is*
34 *"material." McGuire v. Gunn, 133 Kan. 422, 300 P. 654, 656. Any misrepresentation bringing about issuance of*
35 *policy on reduced premium rate is "material." Brooks Transp. Co. v. Merchants' Mut. Casualty Co., 6 W.W.Harr.*
36 *40, 171 A. 207.*
37 *[Black's Law Dictionary, Fourth Edition, p. 1128]*

38 *MATERIAL EVIDENCE. Such as is relevant and goes to the substantial matters in dispute, or has a legitimate*
39 *and effective influence or bearing on the decision of the case. Porter v. Valentine, 18 Misc. 213, 41 N.Y.S. 507;*
40 *Connecticut Fire Ins. Co. of Hartford, Conn., v. George, 52 Okl. 432, 153 P. 116, 119. "Materiality," with*
41 *reference to evidence does not have the same signification as "relevancy." Pangburn v. State, Tex.Cr.App., 56*
42 *S.W. 72, 73.*
43 *[Black's Law Dictionary, Fourth Edition, p. 1128]*

3. The injured party was physically on territory under the exclusive jurisdiction of the national government, meaning federal territory. All law is prima facie territorial.

In order to establish the above elements of a valid claim of criminal perjury in the context of a government civil statutory franchise, the government must FIRST have provided commercial money, property, or services to the recipient that they were typically NOT eligible for, and the perjury by the recipient was intended to falsely establish that they WERE eligible. Otherwise, there could be no “damages” that could be recovered and the government would have no “standing” to sue. Lack of standing under Federal Rule of Civil Procedure 12(b)(6) is the most frequently cited authority for dismissing such a case.

Rule 12. Defenses and Objections: When and How Presented; Motion for Judgment on the Pleadings; Consolidating Motions; Waiving Defenses; Pretrial Hearing

(b) How to Present Defenses.

Every defense to a claim for relief in any pleading must be asserted in the responsive pleading if one is required. But a party may assert the following defenses by motion:

- (1) lack of subject-matter jurisdiction;
- (2) lack of personal jurisdiction;
- (3) improper venue;
- (4) insufficient process;
- (5) insufficient service of process;
- (6) failure to state a claim upon which relief can be granted; and**
- (7) failure to join a party under Rule 19.

A motion asserting any of these defenses must be made before pleading if a responsive pleading is allowed. If a pleading sets out a claim for relief that does not require a responsive pleading, an opposing party may assert at trial any defense to that claim. No defense or objection is waived by joining it with one or more other defenses or objections in a responsive pleading or in a motion.

[SOURCE: https://www.law.cornell.edu/rules/frcp/rule_12]

Therefore, in order to PREVENT or DEFEAT criminal perjury under a civil statutory franchise enforcement proceeding, the defendant needs to do use the following:

1. Define all critical terms on every government form when submitted.
 - 1.1. This is already done for those who are compliant members in the following mandatory submissions they sent to the government when joining:
 - 1.1.1. Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>
 - 1.1.2. Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>
 - 1.2. If you haven't sent in the above forms, you can use the following primary attachments for individual applications:
 - 1.2.1. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
 - 1.2.2. Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>
2. If the form was already submitted without definitions, mail in an addendum after the fact using the forms mentioned in the previous step 1.
3. In the definition, state that:
 - 3.1. The terms are EXCLUDE all STATUTORY contexts and include ONLY YOUR definitions or, if you didn't define it, the ORDINARY/PRIVATE meaning.
 - 3.2. The application is a request for a RETURN of funds ALREADY paid to the government and loaned temporarily to them WITH CONDITIONS AND COVENANTS ATTACHED. Those CONDITIONS AND COVENANTS are documented in:

Injury Defense Franchise and Agreement, Form #06.027
<http://sedm.org/Forms/FormIndex.htm>
 - 3.3. The government is not returning property that it OWNS, but rather property it is holding as a custodian that is and always WAS owned by the recipient.

- 1 3.4. The money, property, or services provided by you were not paid as a “tax” as that term is statutorily defined, but
2 rather a LOAN from you to them.
- 3 3.5. Any government form or application containing the alleged perjury statement is rendered FALSE, FRAUDULENT,
4 AND/OR PERJURIOUS BY THE GOVERNMENT RECIPIENT if the attachment or changes to it containing the
5 covenant and/or definitions is either redacted or removed.
- 6 3.6. The above approach is an implementation of your First Amendment right to practice your religion. God commands
7 believers to owe nothing to no one and to be a LENDER but not a BORROWER to all “nations”. By “nations” He
8 can only mean “governments”. See Romans 13:8, Deut. 15:6, and Deut. 28:12.

9 **REMEMBER**, as we say in our Path to Freedom, Form #09.015, Section 5.7:

10 *“He who writes the rules OR the definitions ALWAYS WINS!”*

11 The above tactic is PRECISELY HOW the government, in fact, ensures that IT wins against the public, and therefore YOU
12 must emulate their behavior. Furthermore, under the concept of equal protection and equal treatment, the government MUST
13 allow you to do so. Otherwise, they have implemented the equivalent of a civil religion in which THEY are the pagan “god”
14 being worshipped. That religion is exhaustively described in Socialism: The New American Civil Religion, Form #05.016.

15 Using the above tactic makes it literally impossible for the government to prosecute any franchise or tax crime against you.
16 It also forces the government to fight against itself and disprove its own enforcement authority. After all, if they want to
17 claim that YOU can’t do it, then indirectly neither can THEY under the concept of equal protection and equal treatment. This
18 is the Sun Tzu approach: Use your enemy’s greatest strength against them! You are using your OWN franchises to fight
19 THEIR franchises, and recruiting them to YOUR franchises by EXACTLY the same method as they are recruiting you! All
20 franchises are LOANS rather than GIFTS or PAYMENTS of property. As long as you never give up ownership of your
21 PRIVATE property and everything you give them remains YOURS loaned with CONDITIONS, then you remain the
22 Merchant, they remain the Buyer, and you can NEVER owe them ANYTHING.

23 *“Owe no one anything except to love one another, for he who loves another has fulfilled the law.”*
24 *[Romans 13:8, Bible, NKJV]*

25 *“For the Lord your God will bless you just as He promised you; you shall lend to many nations, but you shall not*
26 *borrow; you shall reign over many nations, but they shall not reign over you.”*
27 *[Deut. 15:6, Bible, NKJV]*

28 *“The Lord will open to you His good treasure, the heavens, to give the rain to your land in its season, and to*
29 *bless all the work of your hand. You shall lend to many nations, but you shall not borrow.”*
30 *[Deut. 28:12, Bible, NKJV]*

31 The above scriptures are COMMANDMENTS direct from God. They are therefore a religious practice protected by the First
32 Amendment. Any attempt to actively interfere with the above religious practice is a violation of the First Amendment AND
33 possibly even a crime.

34 Some in the government might claim that this is an “unfair” tactic, but in fact, if it is UNFAIR, it is EQUALLY unfair for the
35 government to use it! And if they can’t use it, they can’t offer or enforce ANY franchise, including the ENTIRE civil code,
36 against anyone, because that is what it is BASED on! See:

- 37 1. Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
38 <http://sedm.org/Forms/FormIndex.htm>
- 39 2. Government Instituted Slavery Using Franchises, Form #05.030
40 <http://sedm.org/Forms/FormIndex.htm>

41 For further authorities on perjury, see:

<u>Sovereignty Forms and Instructions Online</u> , Form #10.004, Cites by Topic: “perjury” http://famguardian.org/TaxFreedom/CitesByTopic/perjury.htm

42 For a more detailed explanation of this approach, see:

17.4 Legal Constraints Upon the Meaning and Interpretation of All “Terms” Used by All Parties Throughout All Pleadings, Motions, and Orders Filed in This Proceeding

In the interests of justice, and to prevent abusive verbicide using “words of art” by government opponent and the court, the following subsections hereby conclusively establish the rules for construction and interpretation of legal “terms” and definitions, and the meaning of such terms when the specific and inclusive definition is NOT provided by the speaker. These presumptions shall apply to ALL FUTURE PLEADINGS throughout this FRAUDULENT action by the government. The intent and spirit of these prescriptions is motivated by the Founding Fathers themselves and other famous personalities, who said of this MOST IMPORTANT subject the following:

“It has been frequently remarked, with great propriety, that a voluminous code of laws is one of the inconveniences necessarily connected with the advantages of a free government. To avoid an arbitrary discretion in the courts, it is indispensable that they should be bound down by strict rules [of statutory construction and interpretation] and precedents, which serve to define and point out their duty in every particular case that comes before them; and it will readily be conceived from the variety of controversies which grow out of the folly and wickedness of mankind, that the records of those precedents must unavoidably swell to a very considerable bulk, and must demand long and laborious study to acquire a competent knowledge of them.”
[Federalist Paper No. 78, Alexander Hamilton]

“Judicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy.”
[Senator Sam Ervin, during Watergate hearing]

“When words lose their meaning, people will lose their liberty.”
[Confucius, 500 B.C.]

“Every nation, consequently, whose affairs betray a want of wisdom and stability, may calculate on every loss which can be sustained from the more systematic policy of their wiser neighbors. But the best instruction on this subject is unhappily conveyed to America by the example of her own situation. She finds that she is held in no respect by her friends; that she is the derision of her enemies; and that she is a prey to every nation which has an interest in speculating on her fluctuating councils and embarrassed affairs.

The internal effects of a mutable policy are still more calamitous. It poisons the blessing of liberty itself. It will be of little avail to the people, that the laws are made by men of their own choice, if the laws be so voluminous that they cannot be read, or so incoherent that they cannot be understood; if they be repealed or revised before they are promulgated, or undergo such incessant changes that no man, who knows what the law is to-day, can guess what it will be to-morrow. Law is defined to be a rule of action; but how can that be a rule, which is little known, and less fixed?

Another effect of public instability is the unreasonable advantage it gives to the sagacious, the enterprising, and the moneyed few over the industrious and uniformed mass of the people. Every new regulation concerning commerce or revenue, or in any way affecting the value of the different species of property, presents a new harvest to those who watch the change, and can trace its consequences; a harvest, reared not by themselves, but by the toils and cares of the great body of their fellow-citizens. This is a state of things in which it may be said with some truth that laws are made for [benefit of] the FEW, not for the MANY.”
[Federalist Paper No. 62, James Madison]

17.5 Rules of Statutory Construction and Interpretation

For the purpose of all “terms” used by the government, myself, and the Court, the following rules of statutory construction and interpretation shall apply.

1. The law should be given it’s plain meaning wherever possible.

2. Statutes must be interpreted so as to be entirely harmonious with all law as a whole. The pursuit of this harmony is often the best method of determining the meaning of specific words or provisions which might otherwise appear ambiguous:

It is, of course, true that statutory construction "is a holistic endeavor" and that the meaning of a provision is "clarified by the remainder of the statutory scheme ... [when] only one of the permissible meanings produces a substantive effect that is compatible with the rest of the law." United Sav. Assn. of Tex. v. Timbers of Inwood Forest Associates, Ltd., 484 U.S. 365, 371, 108 S.Ct. 626, 98 L.Ed.2d. 740 (1988).
[*U.S. v. Cleveland Indians Baseball Co.*, 532 U.S. 200, 121 S.Ct. 1433 (2001)]

3. Every word within a statute is there for a purpose and should be given its due significance.

"This fact only underscores our duty to refrain from reading a phrase into the statute when Congress has left it out. " [W]here Congress includes particular language in one section of a statute but omits it in another ..., it is generally presumed that Congress acts intentionally and purposely in the disparate inclusion or exclusion."
[*Russello v. United States*, 464 U.S. 16, 23, 78 L.Ed.2d. 17, 104 S.Ct. 296 (1983)]

4. All laws are to be interpreted consistent with the legislative intent for which they were originally enacted, as revealed in the Congressional Record prior to the passage. The passage of no amount of time can change the original legislative intent of a law.

"Courts should construe laws in Harmony with the legislative intent and seek to carry out legislative purpose. With respect to the tax provisions under consideration, there is no uncertainty as to the legislative purpose to tax post-1913 corporate earnings. We must not give effect to any contrivance which would defeat a tax Congress plainly intended to impose."
[*Foster v. U.S.*, 303 U.S. 118 (1938)]

"We are bound to interpret the Constitution in the light of the law as it existed at the time it was adopted."
[*Mattox v. U.S.*, 156 U.S. 237 (1938)]

5. Presumption may not be used in determining the meaning of a statute. Doing otherwise is a violation of due process and a religious sin under Numbers 15:30 (Bible). A person reading a statute cannot be required by statute or by "judge made law" to read anything into a Title of the U.S. Code that is not expressly spelled out. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

6. The proper audience to turn to in order to deduce the meaning of a statute are the persons who are the subject of the law, and not a judge. Laws are supposed to be understandable by the common man because the common man is the proper subject of most laws. Judges are NOT common men.

"It is a basic principle of due process that an enactment [435 U.S. 982 , 986] is void for vagueness if its prohibitions are not clearly defined. Vague laws offend several important values. First, because we assume that man is free to steer between lawful and unlawful conduct, we insist that laws give the person of ordinary intelligence a reasonable opportunity to know what is prohibited, so that he may act accordingly. Vague laws may trap the innocent by not providing fair warning. Second, if arbitrary and discriminatory enforcement is to be prevented, laws must provide explicit standards for those who apply them. A vague law impermissibly delegates basic policy matters to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application."
[*Grayned v. City of Rockford*, 408 U.S. 104, 108 (1972)]

"...whether right or wrong, the premise underlying the constitutional method for determining guilt or innocence in federal courts is that laymen are better than specialists to perform this task."
[*United States ex rel. Toth v. Quarles*, 350 U.S. 11, 18 (1955)]

7. If a word is not statutorily defined, then the courts are bound to start with the common law meaning of the term.

"Absent contrary direction from Congress, we begin our interpretation of statutory language with the general presumption that a statutory term has its common law meaning. See Taylor v. United States, 495 U.S. 575, 592 (1990); Morissette v. United States, 342 U.S. 246, 263 (1952)."
[*Scheidler v. National Organization for Women*, 537 U.S. 393 (2003)]

8. The purpose for defining a word within a statute is so that its ordinary (dictionary) meaning is not implied or assumed by the reader. A "definition" by its terms excludes non-essential elements by mentioning only those things to which it shall apply.

"**Define.** To explain or **state the exact meaning** of words and phrases; to state explicitly; **to limit;** to determine essential qualities of; to determine **the precise signification** of; to settle; to establish or prescribe authoritatively; to make clear. (Cite omitted)"

"To "define" with respect to space, means to set or establish its boundaries authoritatively; to **mark the limits** of; to determine with precision or exhibit clearly the boundaries of; to **determine the end or limit;** to fix or **establish the limits.** It is the equivalent to declare, fix or establish.
[Black's Law Dictionary, Sixth Edition, p. 422]

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

9. When a term is defined within a statute, that definition is provided usually to supersede and not enlarge other definitions of the word found elsewhere, such as in other Titles or Codes.

"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)]

10. It is a violation of due process of law to employ a "statutory presumption", whereby the reader is compelled to guess about precisely what is included in the definition of a word, or whereby all that is included within the meaning of a term defined is not described SOMEWHERE within the body of law or Title in question.

The Schlesinger Case has since been applied many times by the lower federal courts, by the Board of Tax Appeals, and by state courts;²⁰¹ and **none of them seem to have been **361 at any loss to understand the basis of the decision, namely, that a statute which imposes a tax upon an assumption of fact which the taxpayer is forbidden to controvert is so arbitrary and unreasonable that it cannot stand under the Fourteenth Amendment.**

[. . .]

A rebuttable presumption clearly is a rule of evidence which has the effect of shifting the burden of proof, Mobile, J. & K. C. R. Co. v. Turnipseed, 219 U.S. 35, 43, 31 S.Ct. 136, 32 L.R.A. (N. S.) 226, Ann.Cas. 1912A, 463; and it is hard to see how a statutory rebuttable presumptions is turned from a rule of evidence into a rule of substantive law as the result of a later statute making it conclusive. In both cases it is a substitute for proof; in the one open to challenge and disproof, and in the other conclusive. However, whether the latter presumption be treated as a rule of evidence or of substantive law, it constitutes an attempt, by legislative fiat, to enact into existence a fact which here does not, and cannot be made to, exist in actuality, and the result is the same, unless we are ready to overrule the Schlesinger Case, as we are not; for that case dealt with a conclusive presumption, and the court held it invalid without regard to the question of its technical characterization. **This court has held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment.** For example, 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.

'It is apparent,' this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'
[Heiner v. Donnan, 285 U.S. 312 (1932)]

The implications of this rule are that the following definition cannot imply the common definition of a term IN ADDITION TO the statutory definition, or else it is compelling a presumption, engaging in statutory presumptions, and violating due process of law:

²⁰¹ See, for example, Hall v. White (D. C.) 48 F.(2d) 1060; Donnan v. Heiner (D. C.) 48 F.(2d) 1058 (the present case); Guinzburg v. Anderson (D. C.) F. (2d) 592; American Security & Trust Co. et al., Executors, 24 B. T. A. 334; State Tax Commission v. Robinson's Executor, 234 Ky. 415, 28 S.W.(2d) 491 (involving a three-year period).

The terms 'include' and 'including' when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined."

11. Expressio Unius est Exclusio Alterius Rule: The term "includes" is a term of limitation and not enlargement in most cases. Where it is used, it prescribes all of the things or classes of things to which the statute pertains. All other possible objects of the statute are thereby excluded, by implication.

"expressio unius, exclusio alterius"—if one or more items is specifically listed, omitted items are purposely excluded. *Becker v. United States*, 451 U.S. 1306 (1981)

"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]

12. When the term "includes" is used as implying enlargement or "in addition to", it only fulfills that sense when the definitions to which it pertains are scattered across multiple definitions or statutes within an overall body of law. In each instance, such "scattered definitions" must be considered AS A WHOLE to describe all things which are included. The U.S. Supreme Court confirmed this when it said:

"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)]

An example of the "enlargement" or "in addition to" context of the use of the word "includes" might be as follows, where the numbers on the left are a fictitious statute number :

- 12.1. "110 The term "state" includes a territory or possession of the United States."
12.2. "121 In addition to the definition found in section 110 earlier, the term "state" includes a state of the Union."
13. Statutes that do not specifically identify ALL of the things or classes of things or persons to whom they apply are considered "void for vagueness" because they fail to give "reasonable notice" to the reader of all the behaviors that are prohibited and compel readers to make presumptions or to guess at their meaning.

"It is a basic principle of due process that an enactment is void for vagueness if its prohibitions are not clearly defined. Vague laws offend several important values. First, because we assume that man is free to steer between lawful and unlawful conduct, we insist that laws give the person of ordinary intelligence a reasonable opportunity to know what is prohibited, so that he may act accordingly. Vague laws may trap the innocent by not providing fair warning. Second, if arbitrary and discriminatory enforcement is to be prevented, laws must provide explicit standards for those who apply them. A vague law impermissibly delegates basic policy matters to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application." (Footnotes omitted.)

See al *Papachristou v. City of Jacksonville*, 405 U.S. 156 (1972); *Cline v. Frink Dairy Co.*, 274 U.S. 445, 47 S. Ct. 681 (1927); *Connally v. General Construction Co.*, 269 U.S. 385 (1926). [Sewell v. Georgia, 435 U.S. 982 (1978)]

14. Judges may not extend the meaning of words used within a statute, but must resort ONLY to the meaning clearly indicated in the statute itself. That means they may not imply or infer the common definition of a term IN ADDITION to the statutory definition, but must rely ONLY on the things clearly included in the statute itself and nothing else.

"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v. Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it." [Meese v. Keene, 481 U.S. 465, 484 (1987)]

15. Citizens [not “taxpayers”, but “citizens”] are presumed to be exempt from taxation unless a clear intent to the contrary is clearly manifested in a positive law taxing statute.

“In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions by implication beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the government and in favor of the citizen.”
[Gould v. Gould, 245 U.S. 151, at 153 (1917)]

For additional authorities similar to those above, see: *Spreckles Sugar Refining Co. v. McClain*, 192 U.S. 397, 416 (1904); *Smietanka v. First Trust & Savings Bank*, 257 U.S. 602, 606 (1922); *Lucas v. Alexander*, 279 U.S. 573, 577 (1929); *Crooks v. Harrelson*, 282 U.S. 55 (1930); *Burnet v. Niagara Falls Brewing Co.*, 282 U.S. 648, 654 (1931); *Miller v. Standard Nut Margarine Co.*, 284 U.S. 498, 508 (1932); *Gregory v. Helvering*, 293 U.S. 465, 469 (1935); *Hassett v. Welch*, 303 U.S. 303, 314 (1938); *U.S. v. Batchelder*, 442 U.S. 114, 123 (1978); *Security Bank of Minnesota v. CIA*, 994 F.2d. 432, 436 (CA8 1993).

16. Ejusdem Generis Rule: Where general words follow an enumeration of persons or things, by words of a particular and specific meaning, such general words are not to be construed in their widest extent, but are to be held as applying only to persons or things of the same general kind or class as those specifically mentioned

“[w]here general words [such as the provisions of 26 U.S.C. §7701(c)] follow specific words in a statutory enumeration, the general words are construed to embrace only objects similar in nature to those objects enumerated by the preceding specific words.”
[*Circuit City Stores v. Adams*, 532 U.S. 105, 114-115 (2001)]

“Under the principle of ejusdem generis, when a general term follows a specific one, the general term should be understood as a reference to subjects akin to the one with specific enumeration.”
[*Norfolk & Western R. Co. v. Train Dispatchers*, 499 U.S. 117 (1991)]

Ejusdem generis. Of the same kind, class, or nature. In the construction of laws, wills, and other instruments, the “ejusdem generis rule” is, that where general words follow an enumeration of persons or things, by words of a particular and specific meaning, such general words are not to be construed in their widest extent, but are to be held as applying only to persons or things of the same general kind or class as those specifically mentioned. *U.S. v. LaBrecque*, D.C. N.J., 419 F.Supp. 430, 432. The rule, however, does not necessarily require that the general provision be limited in its scope to the identical things specifically named. Nor does it apply when the context manifests a contrary intention.

Under “ejusdem generis” cannon of statutory construction, where general words follow the enumeration of particular classes of things, the general words will be construed as applying only to things of the same general class as those enumerated. *Campbell v. Board of Dental Examiners*, 53 Cal.App.3d. 283, 125 Cal.Rptr. 694, 696.”
[*Black’s Law Dictionary*, Sixth Edition, p. 517]

17. In all criminal cases, the “Rule of Lenity” requires that where the interpretation of a criminal statute is ambiguous, the ambiguity should be resolved in favor of the defendant and against the government. An ambiguous statute fails to give “reasonable notice” to the reader what conduct is prohibited, and therefore renders the statute unenforceable. The Rule of Lenity may only be applied when there is ambiguity in the meaning of a statute:

This expansive construction of § 666(b) is, at the very least, inconsistent with the rule of lenity -- which the Court does not discuss. This principle requires that, to the extent that there is any ambiguity in the term “benefits,” we should resolve that ambiguity in favor of the defendant. See United States v. Bass, 404 U.S. 336, 347 (1971) (“In various ways over the years, we have stated that, when choice has to be made between two readings of what conduct Congress has made a crime, it is appropriate, before we choose the harsher alternative, to require that Congress should have spoken in language that is clear and definite” (internal quotation marks omitted)).”
[*Fischer v. United States*, 529 U.S. 667 (2000)]

“It is not to be denied that argumentative skill, as was shown at the Bar, could persuasively and not unreasonably reach either of the conflicting constructions. About only one aspect of the problem can one be dogmatic. **When**

Congress has the will it has no difficulty in expressing it - when it has the will, that is, of defining what it desires to make the unit of prosecution and, more particularly, to make each stick in a faggot a single criminal unit. When Congress leaves to the Judiciary the task of imputing to Congress an undeclared will, the ambiguity should be resolved in favor of lenity. And this not out of any sentimental consideration, or for want of sympathy with the purpose of Congress in proscribing evil or antisocial conduct. It may fairly be said to be a presupposition of our law to resolve doubts in the enforcement of a penal code against the imposition of a harsher punishment. This in no wise implies that language used in criminal statutes should not be read with the saving grace of common sense with which other enactments, not cast in technical language, are to be read. Nor does it assume that offenders against the law carefully read the penal [349 U.S. 81, 84] code before they embark on crime. It merely means that if Congress does not fix the punishment for a federal offense clearly and without ambiguity, doubt will be resolved against turning a single transaction into multiple offenses, when we have no more to go on than the present case furnishes."
[Bell v. United States, 349 U.S. 81 (1955)]

18. When Congress intends, by one of its Acts, to supersede the police powers of a state of the Union, it must do so very clearly.

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

19. There are no exceptions to the above rules. However, there are cases where the "common definition" or "ordinary definition" of a term can and should be applied, but ONLY where a statutory definition is NOT provided that might supersede the ordinary definition. See:

19.1. Crane v. Commissioner of Internal Revenue, 331 U.S. 1, 6 (1947) , Malat v. Riddell, 383 U.S. 569, 571 (1966);

"[T]he words of statutes--including revenue acts--should be interpreted where possible in their ordinary, everyday senses."
[Crane v. Commissioner of Internal Revenue, 331 U.S. 1, 6 (1947), Malat v. Riddell, 383 U.S. 569, 571 (1966)]

19.2. Commissioner v. Soliman, 506 U.S. 168, 174 (1993) ;

"In interpreting the meaning of the words in a revenue Act, we look to the 'ordinary, everyday senses' of the words."
[Commissioner v. Soliman, 506 U.S. 168, 174 (1993)]

19.3. Helvering v. Horst, 311 U.S. 112, 118 (1940) ; Old Colony R. Co. v. Commissioner of Internal Revenue, 248 U.S. 552, 560 (1932)

"Common understanding and experience are the touchstones for the interpretation of the revenue laws."
[Hilvering v. Horst, 311 U.S. 112, 118 (1940); Old Colony R. Co. v. Commissioner of Internal Revenue, 248 U.S. 552, 560 (1932)]

20. We must ALWAYS remember that the fundamental purpose of law is "the definition and limitation of power":

"When we consider the nature and theory of our institutions of government, the principles upon which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power."

From Marbury v. Madison to the present day, no utterance of this Court has intimated a doubt that in its operation on the people, by whom and for whom it was established, the national government is a government of enumerated powers, the exercise of which is restricted to the use of means appropriate and plainly adapted to constitutional ends, and which are "not prohibited, but consist with the letter and spirit of the Constitution."

The powers delegated by the people to their agents are not enlarged by the expansion of the domain within which they are exercised. When the restriction on the exercise of a particular power by a particular agent is ascertained, that is an end of the question.

To hold otherwise is to overthrow the basis of our constitutional law, and moreover, in effect, to reassert the proposition that the states, and not the people, created the government.

It is again to antagonize Chief Justice Marshall, when he said:

The government of the Union, then (whatever may be the influence of this fact on the case), is emphatically and truly a government of the people. In form and in substance, it emanates from them. Its powers are granted by them, and are to be exercised directly on them and for their benefit. This government is acknowledged by all to be one of enumerated powers.

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

17.6 Presumptions about the Meaning of Terms

My religious beliefs do NOT allow me to “presume” anything, or to encourage or allow others to make presumptions.

“But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the Lord, and he shall be cut off from among his people.”
[Numbers 15:30, Bible, NKJV]

Consonant with the above, I have a mandate from my God to define all the words that I use and that anyone else might use against me. The following table provides default definitions for all key “words of art” that both the Government opponent and the Court are likely to use in order to destroy and undermine my rights throughout this proceeding.

17.6.1 Geographical and political terms

This section describes the meaning of various geographical and political terms used throughout this proceeding.

Table 22: Summary of meaning of various terms and the contexts in which they are used

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ “We The People”	Federal Government		“We The People”	State Government	
“state”	Foreign country	Union state or foreign country	Union state or foreign country	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
“State”	Union state	Federal state	Federal state	Union state	Union state	Union state
“in this State” or “in the State” ²⁰²	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
“State” ²⁰³ (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state

²⁰² See California Revenue and Taxation Code, Section 6017

²⁰³ See California Revenue and Taxation Code, Section 17018

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"several States"	Union states collectively ²⁰⁴	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)²⁰⁵, and these areas do not include any of the 50 Union States. This is true in *most cases and especially in the Internal Revenue Code*. In the context of the above, a "Union State" means one of the 50 Union states of the United States* (the country, not the federal United States**), which are sovereign and foreign with respect to federal legislative jurisdiction.

I will interpret each and every use of any one of the words of art or geographical terms defined above and used in any pleading filed in this matter as having the default meanings provided if no specific statutory definition is provided by the government opponent or the court.

All geographical terms appearing in Table 1 describe six different and unique contexts in which legal "terms" can be used, and each implies a DIFFERENT meaning. Government opponent and the court are demanded to describe which context they intend for each use of a geographical term in order to prevent any ambiguity. For instance, if they use the term "United States", they MUST follow the term with a parenthesis and the context such as "United States (Federal constitution)". The contexts are:

1. Federal constitution
2. Federal statutes
3. Federal regulations
4. State constitution
5. State statutes
6. State regulations

If the context is "Federal statutes", the specific statutory definition from the I.R.C. MUST be specified after that phrase to prevent any ambiguity. For instance:

"United States (Federal statutes, 26 U.S.C. §7701(a)(9) and (a)(10))."

If the context is "Federal regulations", the specific regulation to which is referred to or assume must be provided if there is one. For instance:

"United States (Federal regulations, 26 C.F.R. §31.3121(e)-1)".

Every unique use of a geographical term may ONLY have ONE context. If multiple contexts are implicated, then a new sentence and a new statement relevant to that context only must be made. For instance:

1. "Defendant is a citizen of the United States (Federal constitution)."
2. "Defendant is NOT a citizen of the United States (Federal statutes or 8 U.S.C. §1401)."

²⁰⁴ See, for instance, U.S. Constitution Article IV, Section 2.

²⁰⁵ See <https://www.law.cornell.edu/uscode/text/48>

1 If a geographical term is used and the context is not specified by the speaker and the speaker is talking about jurisdiction, it
2 shall imply the statutory context only.

3 I welcome a rebuttal on the record of anything appearing in the above pamphlet within 30 days, including an answer to all
4 the admissions at the end. If no rebuttal is provided, government opponent admits it all pursuant to Federal Rule of Civil
5 Procedure 8(b)(6). Silence is an admission, because injustice and prejudicial presumptions about the status of the litigants
6 will result if the government opponent does not speak on the record about this MOST PIVOTAL subject. Government
7 opponent is using this proceeding to enforce “club dues” called taxes, and Defendant simply seeks to establish that he/she
8 chooses not to join the club and cannot be compelled to join without violating the First Amendment prohibition against
9 compelled association.

10 **“The Supreme Court, though rarely called upon to examine this aspect of the right to freedom of association,**
11 **has nevertheless established certain basic rules which will cover many situations involving forced or prohibited**
12 **associations.** Thus, where a sufficiently compelling state interest, outside the political spectrum, can be
13 accomplished only by requiring individuals to associate together for the common good, then such forced
14 association is constitutional. ²⁰⁶ **But the Supreme Court has made it clear that compelling an individual to**
15 **become a member of an organization with political aspects [such as a “citizen”], or compelling an individual**
16 **to become a member of an organization which financially supports [through payment of club membership**
17 **dues called “taxes”], in more than an insignificant way, political personages or goals which the individual**
18 **does not wish to support, is an infringement of the individual's constitutional right to freedom of association.**
19 ²⁰⁷ The First Amendment prevents the government, except in the most compelling circumstances, from wielding
20 its power to interfere with its employees' freedom to believe and associate, or to not believe and not associate; it
21 is not merely a tenure provision that protects public employees from actual or constructive discharge. ²⁰⁸ Thus,
22 First Amendment principles prohibit a state from compelling any individual to associate with a political party,
23 as a condition of retaining public employment. ²⁰⁹ The First Amendment protects nonpolicymaking public
24 employees from discrimination based on their political beliefs or affiliation. ²¹⁰ But the First Amendment protects
25 the right of political party members to advocate that a specific person be elected or appointed to a particular
26 office and that a specific person be hired to perform a governmental function. ²¹¹ In the First Amendment context,
27 the political patronage exception to the First Amendment protection for public employees is to be construed
28 broadly, so as presumptively to encompass positions placed by legislature outside of “merit” civil service.
29 Positions specifically named in relevant federal, state, county, or municipal laws to which discretionary authority
30 with respect to enforcement of that law or carrying out of some other policy of political concern is granted, such
31 as a secretary of state given statutory authority over various state corporation law practices, fall within the

²⁰⁶ Lathrop v. Donohue, 367 U.S. 820, 81 S.Ct. 1826, 6 L.Ed.2d. 1191 (1961), reh'g denied, 368 U.S. 871, 82 S.Ct. 23, 7 L.Ed.2d. 72 (1961) (a state supreme court may order integration of the state bar); Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S.Ct. 714, 100 L.Ed. 1112 (1956), motion denied, 351 U.S. 979, 76 S.Ct. 1044, 100 L.Ed. 1494 (1956) and reh'g denied, 352 U.S. 859, 77 S.Ct. 22, 1 L.Ed.2d. 69 (1956) (upholding the validity of the union shop provision of the Railway Labor Act).

The First Amendment right to freedom of association of teachers was not violated by enforcement of a rule that white teachers whose children did not attend public schools would not be rehired. Cook v. Hudson, 511 F.2d. 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975), reh'g denied, 515 F.2d. 762 (5th Cir. 1975) and cert. granted, 424 U.S. 941, 96 S.Ct. 1408, 47 L.Ed.2d. 347 (1976) and cert. dismissed, 429 U.S. 165, 97 S.Ct. 543, 50 L.Ed.2d. 373, 12 Empl. Prac. Dec. (CCH) ¶ 11246 (1976).

Annotation: Supreme Court's views regarding Federal Constitution's First Amendment right of association as applied to elections and other political activities, 116 L.Ed.2d. 997, § 10.

²⁰⁷ Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) (conditioning public employment hiring decisions on political belief and association violates the First Amendment rights of applicants in the absence of some vital governmental interest).

²⁰⁸ Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990).

Annotation: Public employee's right of free speech under Federal Constitution's First Amendment—Supreme Court cases, 97 L.Ed.2d. 903.

First Amendment protection for law enforcement employees subjected to discharge, transfer, or discipline because of speech, 109 A.L.R. Fed. 9.

First Amendment protection for judges or government attorneys subjected to discharge, transfer, or discipline because of speech, 108 A.L.R. Fed. 117.

First Amendment protection for public hospital or health employees subjected to discharge, transfer, or discipline because of speech, 107 A.L.R. Fed. 21.

First Amendment protection for publicly employed firefighters subjected to discharge, transfer, or discipline because of speech, 106 A.L.R. Fed. 396.

²⁰⁹ Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S.Ct. 1782, 52 L.Ed.2d. 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977), reh'g denied, 433 U.S. 915, 97 S.Ct. 2989, 53 L.Ed.2d. 1102 (1977); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

²¹⁰ LaRou v. Ridlon, 98 F.3d. 659 (1st Cir. 1996); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

²¹¹ Vickery v. Jones, 100 F.3d. 1334 (7th Cir. 1996), cert. denied, 117 S.Ct. 1553, 137 L.Ed.2d. 701 (U.S. 1997).

Responsibilities of the position of director of a municipality's office of federal programs resembled those of a policymaker, privy to confidential information, a communicator, or some other office holder whose function was such that party affiliation was an equally important requirement for continued tenure. Ortiz-Pinero v. Rivera-Arroyo, 84 F.3d. 7 (1st Cir. 1996).

political patronage exception to First Amendment protection of public employees.²¹² However, a supposed interest in ensuring effective government and efficient government employees, political affiliation or loyalty, or high salaries paid to the employees in question should not be counted as indicative of positions that require a particular party affiliation.²¹³”
[American Jurisprudence 2d, Constitutional law, §546: Forced and Prohibited Associations (1999)]

If the “Federal constitution” and the “Federal statutes” meanings of a geographical term are said by the speaker to be equivalent, some authority MUST be provided. The reason is that this is VERY seldom the case. For instance:

1. The term “United States” in the context of the Federal constitution implies ONLY the states of the Union and excludes federal territory.. . WHEREAS
2. The term “United States” in the statutory sense includes only federal territory and excludes states of the Union.

Example proofs for the above consists of the following:

“The earliest case is that of *Hepburn v. Ellzey*, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word ‘state.’ in that connection, was used simply to denote a distinct political society. ‘But,’ said the Chief Justice, ‘as the act of Congress obviously used the word ‘state’ in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. **The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution , . . and excludes from the term the signification attached to it by writers on the law of nations.’ This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L.Ed. 825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that ‘neither of them is a state in the sense in which that term is used in the Constitution.’ In *Scott v. Jones*, 5 How. 343, 12 L.Ed. 181, and in *Miners’ Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, **an act of a territorial legislature was not within the contemplation of Congress.**”
[Downes v. Bidwell, 182 U.S. 244 (1901)]**

“As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during good behavior, it necessarily follows that, **if Congress authorizes the creation of courts and the appointment of judges for limited time, it must act independently of the Constitution upon territory which is not part of the United States within the meaning of the Constitution.**”
[O’Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]

Notice that last quote “not part of the United States within THE meaning of the Constitution”, which implies that there is ONLY ONE meaning and that meaning does not include the “territory” of the United States, which is the community property of the states mentioned in ONLY ONE place in the constitution, which is Article 1, Section 8, Clause 17 and nowhere else.

²¹² McCloud v. Testa, 97 F.3d. 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 FED.App. 335P (6th Cir. 1996), reh’g and suggestion for reh’g en banc denied, (Feb. 13, 1997).

Law Reviews: Stokes, When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995.

Pave, Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 N.W.U.L.R. 304, Fall, 1995.

Singer, Conduct and Belief: Public Employees’ First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.

As to political patronage jobs, see § 472.

²¹³ Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

The most likely words to be subjected to “deliberate and malicious and self-serving verbicide” and deceit by the government opponent and the Court are “United States”, “State”, and “trade or business”. The rules of statutory construction indicated in section 17.5 shall be VERY STRICTLY applied to these terms:

1. Since the terms are statutorily defined, the statutory definition shall SUPERSEDE the common meaning or the constitutional meaning of the term.
2. Only that which is expressly specified SOMEWHERE within the statutes cited as authority may be “included” within the meaning.
3. That which is NOT expressly specified shall be presumed to be purposefully excluded by implication:

“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”
[Black’s Law Dictionary, Sixth Edition, p. 581]

“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term ‘means’ . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term ‘propaganda’ in this statute, as indeed in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.”
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

17.6.2 The Three Definitions of “United States”

The U.S. Supreme Court provided three definitions of the term “United States” in *Hooven and Allison v. Evatt*.

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

We will now break the above definition into its three contexts and show what each means.

Table 23: Meanings assigned to “United States” by the U.S. Supreme Court in *Hooven & Allison v. Evatt*

#	U.S. Supreme Court Definition of “United States” in <i>Hooven</i>	Context in which usually used	Referred to in this article as	Interpretation
1	“It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations.”	International law	“United States*”	“These united States,” when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where “U.S.” refers to the sovereign society. You are a “Citizen of the United States” like someone is a Citizen of France, or England. We identify this version of “United States” with a single asterisk after its name: “United States*” throughout this article.
2	“It may designate the territory over which the sovereignty of the United States extends, or”	“National government” Federal law Federal forms Federal territory ONLY and no	“United States**”	“The United States (the District of Columbia, possessions and territories)”. Here Congress has exclusive legislative jurisdiction. In this sense, the term “United States” is a singular noun. You are a person residing in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in the one of the sovereign States could still be a member of the Federal area and therefore a “citizen of the United States.” This is the definition used

#	U.S. Supreme Court Definition of "United States" in Hooven	Context in which usually used	Referred to in this article as	Interpretation
		part of any state of the Union		in most "Acts of Congress" and federal statutes. We identify this version of "United States" with two asterisks after its name: "United States**" throughout this article. This definition is also synonymous with the "United States" corporation found in 28 U.S.C. §3002(15)(A).
3	"...as the collective name for the states which are united by and under the Constitution."	"Federal government" States of the Union and NO PART of federal territory Constitution of the United States	"United States***"	"The <u>several States</u> which is the <u>united States of America</u> ." Referring to the <u>50 sovereign States</u> , which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the <u>Congress does not</u> have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the <u>States</u> in the 9th and 10th Amendments, and you are a "Citizen of these united States." This is the definition used in the Constitution for the United States of America. We identify this version of "United States" with a three asterisks after its name: "United States***" throughout this article.

The U.S. Supreme Court helped to clarify which of the three definitions above is the one used in the U.S. Constitution, when it ruled the following. Note they are implying the THIRD definition above and not the other two:

"The earliest case is that of *Hepburn v. Ellzey*, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution, . . . and excludes from the term the signification attached to it by writers on the law of nations.' This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L.Ed. 825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In *Scott v. Jones*, 5 How. 343, 12 L.Ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress." [Downes v. Bidwell, 182 U.S. 244 (1901)]

The Supreme Court further clarified that the Constitution implies the third definition above, which is the United States*** when they ruled the following. Notice that they say "not part of the United States within the meaning of the Constitution" and that the word "the" implies only ONE rather than multiple meanings:

"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of judges for limited time, it must act independently of the Constitution upon territory which is not part of the United States within the meaning of the Constitution." [O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]

Another important distinction needs to be made. Definition 1 above refers to the country "United States", but this country is not a "nation", in the sense of international law. This very important point was made clear by the U.S. Supreme Court in 1794 in the case of *Chisholm v. Georgia*, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793), when it said:

This is a case of uncommon magnitude. One of the parties to it is a State; certainly respectable, claiming to be sovereign. The question to be determined is, whether this State, so respectable, and whose claim soars so high, is amenable to the jurisdiction of the Supreme Court of the United States? This question, important in itself, will depend on others, more important still; and, may, perhaps, be ultimately resolved into one, no less radical than this 'do the people of the United States form a Nation?'

A cause so conspicuous and interesting, should be carefully and accurately viewed from every possible point of sight. I shall examine it; 1st. By the principles of general jurisprudence. 2nd. By the laws and practice of particular States and Kingdoms. From the law of nations little or no illustration of this subject can be expected. By that law the several States and Governments spread over our globe, are

1 **considered as forming a society, not a NATION.** It has only been by a very
2 few comprehensive minds, such as those of Elizabeth and the Fourth Henry, that this last great idea has been
3 even contemplated. 3rdly, and chiefly, I shall examine the important question before us, by the Constitution of the
4 United States, and the legitimate result of that valuable instrument.
5 [Chisholm v. Georgia, 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793)]

6 Black's Law Dictionary further clarifies the distinction between a "nation" and a "society" by clarifying the differences
7 between a **national** government and a **federal** government, and keep in mind that the existing government is called "federal
8 government":

9 "NATIONAL GOVERNMENT. The government of a whole nation, as distinguished from that of a local or
10 territorial division of the nation, and also as distinguished from that of a league or confederation.

11 "A national government is a government of the people of a single state or nation, united as a community by what
12 is termed the "social compact," and possessing complete and perfect supremacy over persons and things, so far
13 as they can be made the lawful objects of civil government. A federal government is distinguished from a
14 national government by its being the government of a community of independent and sovereign states, united
15 by compact." Piqua Branch Bank v. Knoup, 6 Ohio.St. 393."
16 [Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176]
17

18 "FEDERAL GOVERNMENT. The system of government administered in a state formed by the union or
19 confederation of several independent or quasi independent states; also the composite state so formed.

20 In strict usage, there is a distinction between a confederation and a federal government. **The former term denotes**
21 **a league or permanent alliance between several states, each of which is fully sovereign and independent, and**
22 **each of which retains its full dignity, organization, and sovereignty, though yielding to the central authority a**
23 **controlling power for a few limited purposes, such as external and diplomatic relations. In this case, the**
24 **component states are the units, with respect to the confederation, and the central government acts upon them,**
25 **not upon the individual citizens. In a federal government, on the other hand, the allied states form a union,-**
26 **not, indeed, to such an extent as to destroy their separate organization or deprive them of quasi sovereignty**
27 **with respect to the administration of their purely local concerns, but so that the central power is erected into a**
28 **true state or nation, possessing sovereignty both external and internal,-while the administration of national**
29 **affairs is directed, and its effects felt, not by the separate states deliberating as units, but by the people of all,**
30 **in their collective capacity, as citizens of the nation.** The distinction is expressed, by the German writers, by the
31 use of the two words "Staatenbund" and "Bundesstaat;" the former denoting a league or confederation of states,
32 and the latter a federal government, or state formed by means of a league or confederation."
33 [Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740]

34 So the "United States*" the country is a "society" and a "sovereignty" but not a "nation" under the law of nations, by the
35 Supreme Court's own admission. Because the Supreme Court has ruled on this matter, it is now incumbent upon each of us
36 to always remember it and to apply it in all of our dealings with the Federal Government. If not, we lose our individual
37 Sovereignty by default and the Federal Government assumes jurisdiction over us. So, while a sovereign Citizen will want to
38 be the third type of Citizen, which is a "Citizen of the United States***" and on occasion a "citizen of the United States*",
39 he would never want to be the second, which is a "citizen of the United States*". A human being who is a "citizen" of the
40 second is called a statutory "U.S. citizen" under 8 U.S.C. §1401, and he is treated in law as occupying a place not protected
41 by the Bill of Rights, which is the first ten amendments of the United States Constitution. Below is how the U.S. Supreme
42 Court, described this "other" United States, which we call the "federal zone":

43 "Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform
44 to the effect [182 U.S. 244, 279] that **the Constitution is applicable to territories acquired by purchase or**
45 **conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every**
46 **state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the**
47 **definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and**
48 **is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the**
49 **territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,**
50 **Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing**
51 **a much greater analogy to a British Crown colony than a republican state of America,** and to vest the legislative
52 power either in a governor and council, or a governor and judges, to be appointed by the President. It was not
53 until they had attained a certain population that power was given them to organize a legislature by vote of the
54 people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress
55 thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that
56 the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of
57 habeas corpus, as well as other privileges of the bill of rights."
58 [Downes v. Bidwell, 182 U.S. 244 (1901)]

17.6.3 Citizenship and nationality

If the speaker is talking about the citizenship:

- Any reference to the citizenship of a litigant MUST specify one and only one definition of “United States” identified in the preceding section and follow the term “United States” with the asterisk symbology shown in section 16.14 earlier. For instance, the following would define a person who is a citizen of a state of the Union who has a domicile within that state on other than federal territory within:

*“citizen of the United States*** (Federal Constitution)”*

- If one of the six contexts for a geographical term is not specified when describing citizenship or if the term “United States” is not followed by the correct number of asterisks to identify WHICH “United States” is intended from within section 17.6.2, then the context shall imply the “Federal constitution” and exclude the “Federal statutes” and imply THREE asterisks.
- If the context is the “Federal Constitution”, the following citizenship status shall be imputed to the person described.
 - Constitutional citizen within the meaning of the Fourteenth Amendment.
 - Not a statutory citizen pursuant to 8 U.S.C. §1401 or 26 C.F.R. §1.1-1(c) or 26 U.S.C. §911.
 - “national” pursuant to 8 U.S.C. §1101(a)(21).
 - NOT a “U.S. national” pursuant to 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B).
- If the term “United States” is used in describing citizenship, it shall imply the “Federal Constitution” and exclude the “Federal Statutes” contexts.
- The only method for imputing a citizenship status within the “Federal Statutes” context is to invoke one of the following terms, and to specify WHICH SINGLE definition of “United States” is implied within the list of three definitions defined by the U.S. Supreme Court in *Hooven & Allison Co. v. Evatt*, 324 U.S. 652 (1945).
 - “statutory citizen of the United States pursuant to 8 U.S.C. §1401”.
 - “citizen pursuant to 26 C.F.R. §1.1-1(c)”.

The implication of all the above is that the person being described by default:

- Is not domiciled or resident on federal territory of the “United States**” and is therefore protected by the United States Constitution.
- Is not domiciled or resident within any United States judicial district.
- Is not domiciled or resident within any internal revenue district described in Treasury Order 150-02. The only remaining internal revenue district is the District of Columbia.
- May not lawfully have his or her or its legal identity kidnapped and transported to the District of Columbia involuntarily pursuant to 26 U.S.C. §7701(a)(39) or 26 U.S.C. §7408(d).
- Is a “stateless person” within the meaning of 28 U.S.C. §1332 because not domiciled in the “States” described in 28 U.S.C. §1332(e). See [Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)](#) for the meaning of the term “stateless person”.
- Is a nonresident to the exclusive jurisdiction of the United States government described in Article 1, Section 8, Clause 17 of the United States Constitution.
- Is a non-resident non-person for the purposes of federal taxation and is NOT a “nonresident alien individual”. All “individuals” are “aliens” and public offices and creations of Congress within the I.R.C. The only exception is statutory “U.S.** citizens” when temporarily abroad under 26 U.S.C. §911(d), and in that capacity, they interface to the Internal Revenue Code as alien residents of a foreign country.
- Is protected by the separation of legislative powers between the states and the federal government:

*“The people of the United States, by their Constitution, have affirmed a division of internal governmental powers between the federal government and the governments of the several states-committing to the first its powers by express grant and necessary implication; to the latter, or [301 U.S. 548, 611] to the people, by reservation, ‘the powers not delegated to the United States by the Constitution, nor prohibited by it to the States.’ The Constitution thus affirms the complete supremacy and independence of the state within the field of its powers. *Carter v. Carter Coal Co.*, 298 U.S. 238, 295, 56 S.Ct. 855, 865. The federal government has no more authority to invade that field than the state has to invade the exclusive field of national governmental powers; for, in the oft-repeated words of this court in *Texas v. White*, 7 Wall. 700, 725, ‘the preservation of the States, and the maintenance of their governments, are as much within the design and care of the Constitution as the preservation of the Union and the maintenance of the National government.’ The necessity of preserving each from every form of illegitimate intrusion or interference on the part of the other is so imperative as to require this court, when its judicial power is properly invoked, to view with a careful and discriminating eye any legislation challenged as constituting such*

an intrusion or interference. See *South Carolina v. United States*, [199 U.S. 437, 448](#), 26 S.Ct. 110, 4 Ann.Cas. 737."
[*Steward Machine Co. v. Davis*, [301 U.S. 548](#) (1937)]

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

9. Is protected by the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part IV, Chapter 97 because an instrumentality of a foreign state, meaning a state of the Union, as a jurist, voter, or domiciliary.

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

Foreign Laws: "The laws of a foreign country or sister state. In conflicts of law, the legal principles of jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws, and in that respect are called 'jus receptum'."
[*Black's Law Dictionary*, Sixth Edition, p. 647]

If you want to know why the above rules are established for citizenship, please refer to:

[Why You are a "national", "state national", and Constitutional but not Statutory Citizen](#), Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

17.7 Applicability of IRS Presumption Rules in 26 C.F.R. §1.1441-1(b)(3)

IRS Presumption Rules found in 26 C.F.R. §1.1441-1(b)(3) do NOT apply unless and until the government satisfies the burden of proving the following:

1. The owner of the property is a statutory "alien", and therefore "individual" (26 C.F.R. §1.1441-1(c)(3)) and "person" (26 U.S.C. §7701(a)(1)). You cannot be a "payee" who has ANY duty a "withholding agent" to prove ANYTHING WITHOUT FIRST being a statutory "person" and therefore an "alien".

[Title 26](#) > [Chapter I](#) > [Subchapter A](#) > [Part 1](#) > [Section 1.1441-1](#)
[26 CFR 1.1441-1 - Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

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

(b) General rules of withholding-

(2) Determination of payee and payee's status-

(i) In general.

[. . .] "[a payee is the person to whom a payment is made](#), regardless of whether such [person](#) is the [beneficial owner](#) of the [amount](#) (as [defined](#) in [paragraph \(c\)\(6\)](#) of this section)."

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

(c) Definitions

(3) Individual.

(i) Alien individual.

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

2. The property subject to tax was lawfully converted from PRIVATE to PUBLIC ownership or control by satisfying the burden of proof identified below and in the Separation Between Public and Private Course, Form #12.025.

SEDM Disclaimer

4. Meaning of Words

The word "private" when it appears in front of other entity names such as "person", "individual", "business", "employee", "employer", etc. shall imply that the entity is:

1. In possession of absolute, exclusive ownership and control over their own labor, body, and all their property. In Roman Law this was called "dominium".
2. On an EQUAL rather than inferior relationship to government in court. This means that they have no obligations to any government OTHER than possibly the duty to serve on jury and vote upon voluntary acceptance of the obligations of the civil status of "citizen" (and the DOMICILE that creates it). Otherwise, they are entirely free and unregulated unless and until they INJURE the equal rights of another under the common law.
3. A "nonresident" in relation to the state and federal government.
4. Not a PUBLIC entity defined within any state or federal statutory law. This includes but is not limited to statutory "person", "individual", "taxpayer", "driver", "spouse" under any under any civil statute or franchise.
5. Not engaged in a public office or "trade or business" (per 26 U.S.C. §7701(a)(26)). Such offices include but are not limited to statutory "person", "individual", "taxpayer", "driver", "spouse" under any civil statute or franchise.
6. Not consenting to contract with or acquire any public status, public privilege, or public right under any state or federal franchise. For instance, the phrase "private employee" means a common law worker that is NOT the statutory "employee" defined within 26 U.S.C. §3401(c) or 26 C.F.R. §301.3401(c)-1 or any other federal or state law or statute.
7. Not sharing ownership or control of their body or property with anyone, and especially a government. In other words, ownership is not "qualified" but "absolute".
8. Not subject to civil enforcement or regulation of any kind, except AFTER an injury to the equal rights of others has occurred. Preventive rather than corrective regulation is an unlawful taking of property according to the Fifth Amendment takings clause.

Every attempt by anyone in government to alienate rights that the Declaration of Independence says are UNALIENABLE shall also be treated as "PRIVATE BUSINESS ACTIVITY" that cannot be protected by sovereign, official, or judicial immunity. So called "government" cannot make a profitable business or franchise out of alienating inalienable rights without ceasing to be a classical/de jure government and instead becoming in effect an economic terrorist and de facto government in violation of Article 4, Section 4.

"No servant [or government or biological person] can serve **two masters**; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. **You cannot serve God and mammon [government].**"
[Luke 16:13, Bible, NKJV]

[SEDM Disclaimer, Section 4: Meaning of Words; SOURCE: <http://sedm.org/disclaimer.htm>]

3. The owner of the property was acting as a public officer on official business and therefore was subject to regulations and supervision. The reason for this is explained in:

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

The above is consistent with the following holding by the U.S. Supreme Court, in referencing "congressionally created rights", meaning statutory privileges:

1 “The distinction between public rights and private rights has not been definitively explained in our precedents.”²¹⁴
2 Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a
3 minimum arise “between the government and others.” *Ex parte Bakelite Corp.*, *supra*, at 451, 49 S.Ct., at 413.²¹⁵
4 In contrast, “the liability of one individual to another under the law as defined,” *Crowell v. Benson*, *supra*, at 51,
5 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the
6 former category may be removed from Art. III courts and delegated to legislative courts or administrative
7 agencies for their determination. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430
8 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); *Crowell v. Benson*, *supra*, 285 U.S., at 50-
9 51, 52 S.Ct., at 292. See also Katz, *Federal Legislative Courts*, 43 Harv.L.Rev. 894, 917-918 (1930).^{FN24}
10 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power.”

11 [. . .]

12 Although *Crowell* and *Raddatz* do not explicitly distinguish between rights created by Congress and other rights,
13 such a distinction underlies in part *Crowell*'s and *Raddatz*' recognition of a critical difference between rights
14 created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us
15 to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected
16 in Art. III. The constitutional system of checks and balances is designed to guard against “encroachment or
17 aggrandizement” by Congress at the expense of the other branches of government. *Buckley v. Valeo*, 424 U.S., at
18 122, 96 S.Ct., at 683. **But when Congress creates a statutory right [a “privilege” in this case, such as a “trade
19 or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of
20 proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before
21 particularized tribunals created to perform the specialized adjudicative tasks related to that right.**^{FN35} Such
22 provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to
23 define the right that it has created. No comparable justification exists, however, when the right being adjudicated
24 is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally
25 been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to
26 define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial
27 power of the United States, which our Constitution reserves for Art. III courts.

28 [Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

29 For more on the IRS Presumption Rules, see:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017, Section 7.1 https://sedm.org/Forms/FormIndex.htm

30 18 **Resources for further study and rebuttal**

31 If you would like to further investigate the matters discussed in this pamphlet beyond what appears here, we refer you to the
32 following FREE resources elsewhere on the Internet:

- 33 1. **Statutory Interpretation**-Supreme Court Justice Antonin Scalia and Bryan Garner. This excellent video summarizes and
34 explains some of the more popular canons of statutory interpretation and how they are abused to allow judges to
35 unconstitutionally “make law”. The speakers are U.S. Supreme Court Justice Antonin Scalia (now deceased) and Bryan
36 Garner, who is the author of *Black’s Law Dictionary*.
37 <https://sedm.org/statutory-interpretation-justice-scalia/>
- 38 2. **How Judges Unconstitutionally “Make Law”**, Litigation Tool #01.009-This form documents common tactics by which
39 judges unconstitutionally, injuriously, and even criminally “make law”. It is useful as a preemptive tool to prevent judicial
40 abuse and also as a way to prosecute and punish it.
41 <https://sedm.org/Litigation/LitIndex.htm>

²¹⁴ *Crowell v. Benson*, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932), attempted to catalog some of the matters that fall within the public-rights doctrine:

“Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans.” *Id.*, at 51, 52 S.Ct., at 292 (footnote omitted).

²¹⁵ Congress cannot “withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty.” *Murray’s Lessee v. Hoboken Land & Improvement Co.*, 18 How. 272, 284 (1856) (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing “private rights” from “public rights.” And it is also clear that even with respect to matters that arguably fall within the scope of the “public rights” doctrine, the presumption is in favor of Art. III courts. See *Glidden Co. v. Zdanok*, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21 (opinion of Harlan, J.). See also Currie, *The Federal Courts and the American Law Institute*, Part 1, 36 U.Chi.L.Rev. 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13.

3. Statutes and Statutory Construction, Second Edition, Jabez Sutherland, 1904. The book that most judges use to determine the rules of statutory construction.
 - 3.1. Volume 1: <http://books.google.com/books?id=Jw49AAAAIAAJ&printsec=titlepage>
 - 3.2. Volume 2: <http://books.google.com/books?id=4x9AAAAIAAJ&printsec=titlepage>
4. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>
5. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "includes"
<http://famguardian.org/TaxFreedom/CitesByTopic/includes.htm>
6. Family Guardian Forum 6.5: Word Games that STEAL from and Deceive People
<http://famguardian.org/forums/forums/forum/6-issue-and-research-debates-anyone-can-read-only-members-can-post/65-word-games-that-steal-from-and-deceive-people/>
7. Lost Horizons Website: "includes", Pete Hendrickson
<http://www.losthorizons.com/comment/The%20Law%20Means%20What%20It%20Says.pdf>
8. Truth in Taxation Hearing, Section 9, Ambiguity of Law, Family Guardian Fellowship
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2009.htm>
9. Words and Phrases: "includes"
<http://famguardian.org/TaxFreedom/CitesByTopic/Include-WP.pdf>
10. Great IRS Hoax, Form #11.302, Section 2.8.2: Presumption
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
11. Statutory Interpretation: General Principles and Recent Trends, Congressional Research Service, Report 97-589
<http://famguardian.org/PublishedAuthors/Govt/CRS/Statutory%20Interpretation.General.Principles.MARCH.30.2006.CRS97-589.pdf>

19 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government

This section contains some questions which are very effective at "shutting up" those who enjoy arguing the "includes" issue in favor of the government. It uses admissible, positive law evidence to prove each point where possible.

The We the People Foundation for Constitutional Education held a formal question and answer session on February 27-28, 2002 at the Washington Marriott in Washington D.C. The Internal Revenue Service and the U.S. Department of Justice were formally invited and absolutely refused to attend. Thirteen avenues of inquiry were conducted, one of which involved resolving ambiguity of law. The Ambiguity of Law area included 27 questions that shed much light on the subject of "includes". You can review the questions and all accompanying evidence at:

<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2009.htm>

The remainder of Section 5 devotes itself to showing most of the We The People questions relating to the ambiguity of law, which is strongly related to the use of the word "includes". These questions have been expanded to address additional information provided elsewhere in this pamphlet.

19.1 Introduction

In the tax code, the IRS formally redefines the word "includes" to effectively mean "includes everything". This deliberate misuse of the word "includes" leads the masses to falsely believe the IRS has jurisdiction over things, places and People that it does not.

This deliberately induced confusion and ambiguity is an act of tyranny against the People and a usurpation of power not authorized the IRS under the Constitution. Without well-defined words, the laws are meaningless, null, void, and unenforceable.

19.2 Findings and Conclusions

With the assistance of the following series of questions, we will show that the government has deliberately obfuscated and confused the laws on taxation to create "cognitive dissonance", uncertainty, confusion, and fear of citizens about the exact requirements of the laws on taxation and the precise jurisdiction of the U.S. government. This confusion has been exploited to violate the due process rights of the sovereign People and encourage lawless and abusive violations of due process protections guaranteed by the Fifth and Sixth Amendments to the U.S. Constitution. We will also show that:

Legal Deception, Propaganda, and Fraud

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form #05.014, Rev. 10/14/2016

653 of 662

EXHIBIT: _____

- Critical legal terms in the IRS code defy proper definition and interpretation because of the IRS's misuse of the word "includes".
- This deliberate misuse of the word "includes" leads the masses to falsely believe the IRS has jurisdiction over things, places and People it does not.
- This deliberately induced confusion and ambiguity is an act of tyranny against the People and a usurpation of power not authorized the IRS under the Constitution.

Bottom Line: Without well-defined words, a law is meaningless and unenforceable. This is a basic principle of due process.

19.3 Section Summary

[Acrobat version of this section including questions and evidence](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2009-All.pdf) (large: 3.83 Mbytes)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2009-All.pdf>

19.4 Further Study On Our Website:

1. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "includes"
<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/DefinitionOfIncludes.htm>
2. Great IRS Hoax, Form #11.302:
 - 2.1. Section 3.9.1: "Words of Art": Lawyer Deception Using Definitions
 - 2.2. Section 3.9.1.8: "Includes" and "Including" ([26 U.S.C. §7701\(c\)](#))
 - 2.3. Section 5.10.6: Scams with the Word "includes"
 - 2.4. Section 5.10.9: Why the "Void for Vagueness Doctrine" Should be Invoked By The Courts to Render the Internal Revenue Code Unconstitutional in Total
 - 2.5. Section 6.9: Treasury/IRS Cover-Ups, Obfuscation and Scandals
 - 2.6. Section 6.12: Judicial Scandals Related to Income Tax
 - 2.7. Section 6.13: Legal Profession Scandals
 - 2.8. Chapter 6: History of Federal Government Income Tax Fraud, Racketeering, and Extortion in the U.S.A.

19.5 Open-ended questions

1. How can a federal government of limited, delegated powers that is consistent with the requirements of the Ninth and Tenth Amendments be defined using words whose meaning can only be determined by subjective and changing interpretation?

"The powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite. The former will be exercised principally on external [to the States] objects, as war, peace, negotiation, and foreign commerce; with which last the power of taxation will, for the most part, be connected."
[Federalist Paper #45, James Madison]

2. How can we have a "society of laws and not of men" if the IRS insists that I must rely on their interpretation of the meaning of a word instead of what a person with average intelligence would conclude by reading enacted positive law for themselves? Isn't the law supposed to be written so that the man of average intelligence can clearly and unambiguously discern what is required of him without the aid of an "ordained priest" of the civil religion of socialism fostered by the IRS?

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

"The government of the United States is the latter description. The powers of the legislature are defined and limited; and that those limits may not be mistaken, or forgotten, the constitution is written. To what purpose are powers limited, and to what purpose is that limitation committed to writing, if these limits may, at any time, be passed by those intended to be restrained? The distinction between a government with limited and unlimited powers is abolished, if those limits do not confine the persons on whom they are imposed, and if acts prohibited and acts allowed, are of equal obligation. It is a proposition too plain to be contested, that the constitution controls any legislative act repugnant to it; or, that the legislature may alter the constitution by an ordinary act."

3. Aren't those who conclude that 26 U.S.C. §7701(c) authorizes the extension of a meaning of a word beyond what is clearly shown in the code itself engaging in a statutory presumption which is unconstitutional if implemented against those who are covered by the Bill of Rights and not exercising any agency of the federal government or of a privileged federal corporation? (see section 15.2.3.5.6)

This court has held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment. For example, 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.

'It is apparent,' this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'

[Heiner v. Donnan, 285 U.S. 312 (1932)]

4. If "includes" is used in its additive/expansive sense and not all things are described in a law that are added, then how can what is added be determined without the use of presumption and without leaving room for the play of "purely arbitrary power". Isn't this a violation of due process?

"When we consider the nature and the theory of our institutions of government, the principles on which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts.

And the law is the definition and limitation of power. It is, indeed, quite true that there must always be lodged somewhere, and in some person or body, the authority of final decision; and in many cases of mere administration, the responsibility is purely political, no appeal lying except to the ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage. But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts bill of rights, the government of the commonwealth 'may be a government of laws and not of men.' **For the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself."**

[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

19.6 Admissions

These admissions are included for the obstinate readers who just can't believe the preceding analysis. If you fit into one of these categories and you find yourself in receipt of this pamphlet from one of your workers, you are demanded to rebut it within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. This admission may form the basis for future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully withhold. If you get other than an "Admit" answer, we would certainly like to see the proof of why from enacted law. Please send it to us!

1. Admit that when Supreme Court Justices, Judges of the Courts of Appeals, and Presidents of the United States are unable to agree on what a law says, that law is ambiguous.

- [Click here to see Kolender v. Lawson, 461 U.S. 352, 103 S.Ct. 1855 \(1983\)](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.001.htm>

YOUR ANSWER (circle one): Admit/Deny

2. Admit that an ambiguous meaning for a word violates the requirement for due process of law by preventing a person of average intelligence from being able to clearly understand what the law requires and does not require of him, thus making it impossible at worst or very difficult at best to know if he is following the law.

YOUR ANSWER (circle one): Admit/Deny

3. Admit that Black's Law Dictionary, Sixth Edition, p. 500, under the definition of "due process of law" states the following:

*"The concept of "due process of law" as it is embodied in Fifth Amendment demands that a law shall not be unreasonable, arbitrary, or capricious and that the means selected shall have a reasonable and substantial relation to the object being sought."
[Black's Law Dictionary, Sixth Edition, p. 500]*

- [Click here for evidence
http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.013.pdf](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.013.pdf)

YOUR ANSWER (circle one): Admit/Deny

4. Admit that when a law is ambiguous, it is unconstitutional and cannot be enforced under the "void for vagueness doctrine" because it violates due process protections guaranteed by the [Fifth](#) and [Sixth Amendments](#) as described by the Supreme Court in the following decisions:

Origin of the doctrine (see Lanzetta v. New Jersey, 306 U.S. 451)

- [Click here for Lanzetta v. New Jersey, 306 U.S. 451
http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002a.pdf](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002a.pdf)
- *Development of the doctrine (see [Screws v. United States, 325 U.S. 91](#), [Williams v. United States, 341 U.S. 97](#), and [Jordan v. De George, 341 U.S. 223](#)).*
- [Click here for Screws v. United States, 325 U.S. 91
http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002b.pdf](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002b.pdf)
- [Click here for Williams v. United States, 341 U.S. 97
http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002c.pdf](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002c.pdf)
- [Click here for Jordan v. De George, 341 U.S. 223
http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002d.pdf](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002d.pdf)

YOUR ANSWER (circle one): Admit/Deny

5. Admit that the "void for vagueness doctrine" of the Supreme Court was described in *U.S. v. DeCadena* as follows:

*"The essential purpose of the "void for vagueness doctrine" with respect to interpretation of a criminal statute, is to warn individuals of the criminal consequences of their conduct. ... Criminal statutes which fail to give due notice that an act has been made criminal before it is done are unconstitutional deprivations of due process of law."
[U.S. v. De Cadena, 105 F.Supp. 202, 204 (1952), emphasis added]*

- [Click here for U.S. v. De Cadena, 105 F.Supp. 202, 204 \(1952\)
http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.003.pdf](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.003.pdf)

YOUR ANSWER (circle one): Admit/Deny

6. Admit that the word "includes" is defined in [26 U.S.C. §7701\(c\)](#) as follows:

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

(c) Includes and including

The terms "includes" and "including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

- [Click here for 26 U.S.C. §7701](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.004.pdf)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.004.pdf>

YOUR ANSWER (circle one): Admit/Deny

7. Admit that the word "includes" is defined by the Treasury in the Federal Register as follows:

"(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...But granting that the word 'including' is a term of enlargement, it is clear that it only performs that office by introducing the specific elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding general language...The word 'including' is obviously used in the sense of its synonyms, comprising; comprehending; embracing."
[Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65, Definition of "includes"]

- [Click here for Treasury Decision 3980](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.005.pdf)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.005.pdf>

YOUR ANSWER (circle one): Admit/Deny

8. Admit that the definition of the word "includes" found in Black's Law Dictionary, Sixth Edition, p. 763 is as follows:

"Include. (Lat. Inclaudere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included within general words theretofore used. "Including" within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation. Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d. 227, 228."
[Black's Law Dictionary, Sixth Edition, p. 763]

- [Click here for evidence](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.006.pdf)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.006.pdf>

YOUR ANSWER (circle one): Admit/Deny

9. Admit that the ordinary or common definition of a word appearing within a revenue statute may only be implied when there is no governing statutory definition that might supersede it.

YOUR ANSWER (circle one): Admit/Deny

10. Admit that when a statutory definition of a word is provided, that definition supersedes and replaces, rather than enlarges, the common or ordinary meaning of the word.

"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it."
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

YOUR ANSWER (circle one): Admit/Deny

11. Admit that the things or classes of things described in a statutory definition exclude all things not specifically identified somewhere within the statute or other related sections of the Title:

"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)]

"As a rule, **`a definition which declares what a term "means" . . . excludes any meaning that is not stated'**" [Colautti v. Franklin, 439 U.S. 379 (1979), n. 10]

"*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]

YOUR ANSWER (circle one): Admit/Deny

12. Admit that statutory presumptions which prejudice Constitutionally protected rights are unconstitutional.

his court has held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment. For example, *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.

'It is apparent,' this court said in the Bailey Case ([219 U.S. 239](#), 31 S.Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'
[[Heiner v. Donnan](#), [285 U.S. 312](#) (1932)]

YOUR ANSWER (circle one): Admit/Deny

13. Admit that vague laws or statutes which do not AS A WHOLE define all that is included have the tendency to compel presumption and to "politicize" the courts by forcing judges and juries to become policymakers instead of factfinders and law enforcers.

"It is a basic principle of due process that an enactment [435 U.S. 982 , 986] is void for vagueness if its prohibitions are not clearly defined. Vague laws offend several important values. First, because we assume that man is free to steer between lawful and unlawful conduct, we insist that laws give the person of ordinary intelligence a reasonable opportunity to know what is prohibited, so that he may act accordingly. Vague laws may trap the innocent by not providing fair warning. Second, if arbitrary and discriminatory enforcement is to be prevented, laws must provide explicit standards for those who apply them. **A vague law impermissibly delegates basic policy matters to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application.**" [Grayned v. City of Rockford, [408 U.S. 104, 108](#) (1972)]

YOUR ANSWER (circle one): Admit/Deny

14. Admit that the Constitution creates a "society of law and not men":

"The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested legal right." *Marbury v. Madison*, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)

YOUR ANSWER (circle one): Admit/Deny

15. Admit that when a judge or jury add to the definition of a word that which does not appear somewhere in the statutes, we end up with a "society of men and not law", which is based on the play of "arbitrary power" which the U.S. Supreme Court describes as "the essence of slavery itself":

"When we consider the nature and the theory of our institutions of government, the principles on which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the

people, by whom and for whom all government exists and acts.

And the law is the definition and limitation of power. It is, indeed, quite true that there must always be lodged somewhere, and in some person or body, the authority of final decision; and in many cases of mere administration, the responsibility is purely political, no appeal lying except to the ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage. But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts bill of rights, the government of the commonwealth 'may be a government of laws and not of men.' For the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself."
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

YOUR ANSWER (circle one): Admit/Deny

16. Admit that the Thirteenth Amendment outlaws slavery and involuntary servitude of every sort.

YOUR ANSWER (circle one): Admit/Deny

17. Admit that the following definitions found within the Internal Revenue Code rely upon the meaning of the word "includes" as defined in 26 U.S.C. §7701(c)).

- "State" found in 26 U.S.C. §7701(a)(10) and 4 U.S.C. §110. [Click here for evidence http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007a.pdf](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007a.pdf)
- "United States" found in 26 U.S.C. §7701(a)(9). [Click here for evidence http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007a.pdf](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007a.pdf)
- "employee" found in 26 U.S.C. §3401(c) and 26 C.F.R. §31.3401(c)-1 Employee.
- [Click here for 26 U.S.C. §3401\(c\) http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007b.pdf](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007b.pdf)
- [Click here for 26 C.F.R. §31.3401\(c\)-1 http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007c.pdf](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007c.pdf)
- "person" found in 26 C.F.R. §301.6671-1 (which governs who is liable for penalties under Internal Revenue Code). [Click here for evidence \(WTP Exhibit 421\) http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007d.pdf](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007d.pdf)

YOUR ANSWER (circle one): Admit/Deny

18. Admit that if the meaning of "includes" as used in the definitions in the previous question is "and" or "in addition to" and the statutes AS A WHOLE do not define everything that is added, then these statutes cannot define any of the words described, based on the definition of the word "definition" found in Black's Law Dictionary, Sixth Edition, p. 423:

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

- [Click here for evidence http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.008.pdf](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.008.pdf)

YOUR ANSWER (circle one): Admit/Deny

19. Admit that the Internal Revenue Code, IN TOTAL defines and describes all things which are included in the definition of the words above and that nothing is included in the definitions above which is not explicitly mentioned.

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.

YOUR ANSWER (circle one): Admit/Deny

20. Admit that the phrase “read as a whole” in the previous section implies looking at all sections of a body of law to discern all things which might be added in order to discern everything that is included, but to assume nothing that is not explicitly mentioned.

YOUR ANSWER (circle one): Admit/Deny

21. Admit that the U.S. Government is one of finite, delegated, enumerated powers.

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

YOUR ANSWER (circle one): Admit/Deny

22. Admit that it is impossible to establish a government of finite, delegated, enumerated powers whose authority is not completely, unambiguously, and fully described in written law that is not open to subjective or arbitrary interpretation or presumption of any kind.

YOUR ANSWER (circle one): Admit/Deny

23. Admit that the definition of “includes” provided in [26 U.S.C. §7701\(c\)](#) when used in its context of “in addition to” would create a statutory presumption if the Internal Revenue Code IN TOTAL or AS A WHOLE, did not define everything that is included in definitions that rely upon that word.

YOUR ANSWER (circle one): Admit/Deny

24. Admit that Congress does not have the authority under the Constitution to delegate its basic and sole function of writing law or defining the terms in the law to a judge or jury, because the Separation of Powers Doctrine does not allow it to delegate any of its powers and this doctrine would be unlawfully violated by doing so.

“To the contrary, the Constitution divides authority between federal and state governments for the protection of individuals. State sovereignty is not just an end in itself: “Rather, federalism secures to citizens the liberties that derive from the diffusion of sovereign power.” Coleman v. Thompson, 501 U.S. 722, 759 (1991) (BLACKMUN, J., dissenting). “Just as the separation and independence of the coordinate branches of the Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front.” Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458. See The Federalist No. 51, p. 323. (C. Rossiter ed. 1961).

Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional plan cannot be ratified by the “consent” of state officials. An analogy to the separation of powers among the branches of the Federal Government clarifies this point. The Constitution’s division of power among the three branches is violated where one branch invades the territory of another, whether or not the encroached-upon branch approves the encroachment. In Buckley v. Valeo, [424 U.S. 1, 118](#) -137 (1976), for instance, the Court held that Congress had infringed the President’s appointment power, despite the fact that the President himself had manifested his consent to the statute that caused the infringement by signing it into law. See National League of Cities v. Usery, [426 U.S., at 842](#) , n. 12. In INS v. Chadha, [462 U.S. 919, 944](#) -959 (1983), we held that the legislative veto violated the constitutional requirement that legislation be presented to the President, despite Presidents’ approval of hundreds of statutes containing a legislative veto provision. See id., at 944-945. The constitutional authority of Congress cannot be expanded by the “consent” of the governmental unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.

1 State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in
2 the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both
3 federal and state officials to view departures from the federal structure to be in their personal interests.
4 [New York v. United States, [505 U.S. 144](#) (1992)]

5 YOUR ANSWER (circle one): Admit/Deny

6 25. Admit that no judge has the authority to enlarge or expand a definition to include things not explicitly stated in the statute
7 itself.

8 YOUR ANSWER (circle one): Admit/Deny

9 26. Admit that a judge who extends the meaning of a term beyond that clearly stated in the statute is effectively “legislating
10 from the bench” and exceeding his or her Constitutionally delegated authority.

11 “But, allowing the people to make constitutions and unmake them, allowing their representatives to make laws
12 and unmake them, and without our interference as to their principles or policy in doing it, yet, when constitutions
13 and laws are made and put in force by others, then the courts, as empowered by the State or the Union, commence
14 their functions and may decide on the rights which conflicting parties can legally set up under them, rather than
15 about their formation itself. Our power begins after theirs ends. Constitutions and laws precede the judiciary,
16 and we act only under and after them, and as to disputed rights beneath them, rather than disputed points in
17 making them. We speak what is the law, jus dicere, we speak or construe what is the constitution, after both
18 are made, but we make, or revise, or control neither.”
19 [[Luther v. Borden, 48 U.S. 1](#) (1849)]

20 27. Admit that when the word “include” is used within a statutory definition in its context of meaning “in addition to”, the
21 other things that it adds to must also be specified in another section of the statutes as well or the statute is void for vagueness.

22 YOUR ANSWER (circle one): Admit/Deny

23 28. Admit that when the interpretation of a statute or regulation is unclear or ambiguous, then by the rules of statutory
24 construction, the doubt must be resolved “most strongly against the government and in favor of the citizen” (not “taxpayer”,
25 but “citizen”) as indicated in the cite from the Supreme Court below:

26 “In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions by
27 implication beyond the clear import of the language used, or to enlarge their operations so as to embrace matters
28 not specifically pointed out. In case of doubt they are construed most strongly against the government and in
29 favor of the citizen.”
30 [[Gould v. Gould, 245 U.S. 151](#) (1917)]

31 YOUR ANSWER (circle one): Admit/Deny

32 **Affirmation:**

33 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
34 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
35 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
36 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not
37 necessarily lower federal courts.

38 Name (print): _____

39 Signature: _____

40 Date: _____

41 Witness name (print): _____

42 Witness Signature: _____

1 Witness Date:_____

2