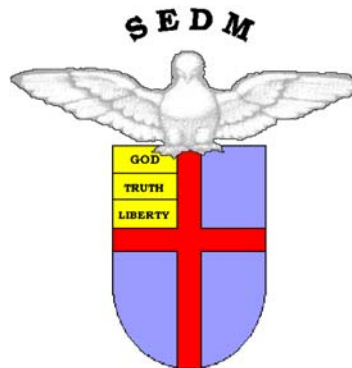


Citizenship and Sovereignty

by:
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<http://sedm.org>

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Course Materials

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

<http://sedm.org/LibertyU/CitAndSovereignty.pdf>

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- Information appearing in this presentation is educational in nature
- Everything presented is based on:
 - Thousands of hours of scriptural and legal research
 - Review and use of the resulting research by the over 1 Million people who have visited and are currently using the [Family Guardian Website](#)
 - Continuous feedback from our several readers that have improved the quality of the information over time
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Introduction

- **There is much confusion in the freedom community about citizenship and sovereignty**
- **We need to clear up this confusion before we can move forward as a community, because the government loves to keep us confused and fractured so we don't become a threat to their feudal tax system**
- **We aim to clear up most of that confusion in this course and show you how to apply this information to real life**
- **You will never learn what we are going to talk about in public schools because the government doesn't want you to know**
- **Understanding these concepts:**
 - **Is essential in your progress toward being a free and sovereign person**
 - **Will save you literally thousands of hours of tedious research**
 - **Will prevent lots of arguments with your freedom loving friends**
 - **Will allow you and your friends to focus on much more important issues, like getting your families educated and and protecting your assets and your Constitutional rights**

Overview

- **Sovereignty**
- **Words of art**
- **What is a “state”?**
- **Natural Order**
- **Rights v. Privileges**
- **Law**
- **Equal protection**
- **Consent**
- **Government**
- **Separation of Powers**
- **The Constitution**
- **The USA is a Republic-not a Democracy**
- **Two political models**
- **The Federal zone**
- **Police powers**
- **Extraterritorial/Longarm Jurisdiction**
- **Residence**
- **Domicile**
- **Federalism**
- **Sovereign Immunity**
- **Taxes**
- **Citizenship**
- **Stateless persons**
- **How can we apply what we have just learned?**

Sovereignty

- **What is sovereignty?**

Sovereignty. The supreme, absolute, and uncontrollable power by which any independent state is governed; supreme political authority; paramount control of the constitution and frame of government and its administration; self sufficient source of political power, from which all specific political powers are derived; the international independence of a state, combined with the right and power of regulating its internal affairs without foreign dictation; also a political society, or state, which is sovereign and independent. Chisholm v. Georgia, 2 Dall. 455, 1 L.Ed. 440; Union Bank v. Hill, 3 Cold., Tenn 325; Moore v. Shaw, 17 Cal. 218, 79 Am.Dec. 123; State v. Dixon, 66 Mont. 76, 213 P. 227.

[Black's Law Dictionary, 4th Edition, p. 1568]

- **The requirement for consent is the foundation of all of your sovereignty as individuals. See:**

Requirement for Consent, Form #05.003

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

- **“Sovereignty” and “dependency” are mutually exclusive**

“The more you want or need, the more the world can hurt you.” Confucius

- **Sovereign people:**

- Can only remain free if they are educated
- Must learn to trust their own judgment and intellect above and beyond what the government or others, especially those in the legal profession, tell them
- Take 100% personal responsibility for every aspect of their lives
- Do not depend on the government for any kind of handouts
- Are skeptical about what people in government tell them because they are jealous for their liberties, as Thomas Jefferson said they should be
- Do not depend on others to determine their status or their rights, whether it be the their citizenship status or their tax status

- **Don't ask us to make determinations about your legal status, because if you do, you're admitting that you aren't “sovereign” and you are giving control of your life to us. We don't want to be your Master: we want YOU to be your own master! You own your life and we want to make sure no one takes that ownership away from you!**

Sovereignty

- In our country, the people, not the government, are the “sovereigns” and the government exercises “sovereign powers” explicitly delegated to it by the people through a written Constitution:
 - [Julliard v. Greenman, 110 U.S. 421 \(1884\)](#): “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.”
 - [Perry v. U.S., 294 U.S. 330 \(1935\)](#): “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.”
 - [Yick Wo v. Hopkins, 118 U.S. 356 \(1886\)](#): “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.”

Sovereignty

- **Purpose of defining sovereignty:** *Identify exclusive responsibility and authority over something*
- **Sovereignty defines and circumscribes legal jurisdiction**
- **Three types of legal jurisdiction:**
 - **In personam-jurisdiction over the person. Conferred by:**
 - » Service on persons physically present in forum state AND
 - » Domicile within the state AND
 - » Consent or appearance in the action
 - **In rem-jurisdiction over property-determined by whether property is within the territorial limits of the sovereign irregardless of where the owners are domiciled**
 - **Subject matter-is the court empowered to hear your case by the Constitution and laws? This can be a complicated matter with several criteria**

Words of Art in the Law

- **Most corruption and injustice within the legal field is done using deliberately deceptive definitions engineered to confuse or mislead you:**
 - Called “Words of Art”
 - Read the definitions before you read the rest of the law and this will keep you from being deceived
 - The definitions in the Internal Revenue Code are at the END, not the BEGINNING of the code, because government quite frankly doesn’t want paying attention to them!
 - Trust your own judgment when you read the law and don’t rely on an expert. Supreme Court says the laws are supposed to be understandable by the common man
- **After government obfuscates the law using tricky definitions, they will try to convince you that you can’t trust your own judgment when reading the law. This:**
 - Forces you to rely on a corrupt judge or lawyer
 - Puts your liberty in the hands of someone else instead of you
 - Makes the judge and lawyer into “witch doctors” and “priests” and government into a “religion”, because now you have to trust them instead of your own understanding

Definitions: **IMPORTANT!**

- If a word is defined in the law, then you can safely conclude that you cannot rely on the common definition or the definition found in the dictionary, or it wouldn't have been defined in the law to begin with!
 - "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. 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." [Meese v. Keene, 481 U.S. 465, 484 (1987)]

The Three United States

- The Supreme Court has declared that there are three definitions of the term **United States**:

"The term 'United States' may be used in any one of several senses. [Definition 1] It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. [Definition 2] It may designate the territory over which the sovereignty of the United States extends, or [Definition 3] it may be the collective name of the states which are united by and under the Constitution."

[Hooven and Allison v. Evatt, 324 U.S. 652 (1945)]

- Which of the above three definitions of "**United States**" provided by the supreme Court of the United States applies in a particular case depends on the context:

Context	Author	Applicable definition (from above)	Meaning of "United States" in referenced context(s)
Federal Constitution	Union States/"We The People"	3	States of the Union
Federal statutes	Federal government	2	Federal zone
Federal regulations	Federal government	2	Federal zone
State constitutions	"We The People"	2	Federal zone
State statutes	State Government	2	Federal zone
State regulations	State Government	2	Federal zone

What is a “state”?

- **What is a state?**

State. A people permanently occupying a fixed territory bound together by common-law habits and custom into one body politic exercising, through the medium of an organized government, independent sovereignty and control over all persons and things within its boundaries, capable of making war and peace and of entering into international relations with other communities of the globe. United States v. Kusche, D.C.Cal., 56 F.Supp. 201 207, 208. The organization of social life which exercises sovereign power in behalf of the people. Delany v. Moralitis, C.C.A.Md., 136 F.2d 129, 130. In its largest sense, a “state” is a body politic or a society of men. Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d 636, 254 N.Y.S.2d 763, 765. A body of people occupying a definite territory and politically organized under one government. State ex re. Maisano v. Mitchell, 155 Conn. 256, 231 A.2d 539, 542. A territorial unit with a distinct general body of law. Restatement, Second, Conflicts, §3. Term may refer either to body politic of a nation (e.g. United States) or to an individual government unit of such nation (e.g. California).

[Black’s Law Dict., 6th, p. 1407]

- **In our republican form of government, the “state” is the PEOPLE, not the government or anyone in the government:**
 - The people are the sovereigns according to the Supreme Court.
 - The government is their agent and their servant
- **In non-republican forms of government such as monarchies and democracies, the “state” is the government or the people in government, because the rulers/government and not individuals making up the body politic is the “sovereign”**

Natural Order

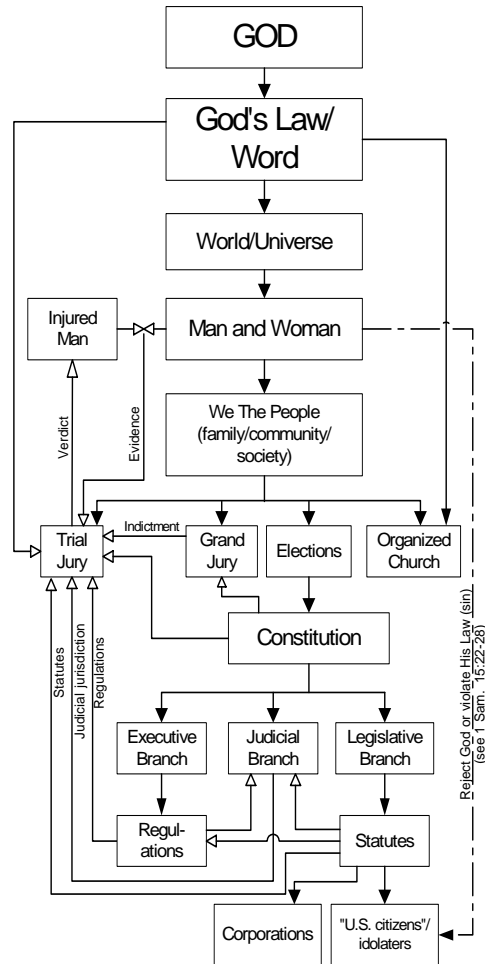
- Natural Order is based on the sequence things were created
- The sequence of creation defines the hierarchy of sovereignty and authority. This sequence is:
 1. God
 2. Man (as individuals and not as a collective)
 3. Creations of man:
 1. Families
 2. Contracts
 3. Trusts
 4. Elections
 5. Petit juries
 6. Grand Juries
 7. Organized churches
 4. State constitution
 5. Creations of the state government authorized by the state constitution:
 1. Independent branches of state governments, including Executive, Legislative, Judicial
 2. State statutes
 3. State regulations
 4. State corporations
 6. Federal constitution
 7. Creations of the federal government authorized by the federal constitution:
 1. Independent branches of federal government: Executive, Legislative, Judicial
 2. Federal statutes
 3. Federal regulations
 4. Federal corporations
 5. Federal territories

Sovereignty (greatest)
↑
(least)

Natural Order Diagram

Symbology:

- Act of creation →
- Information flow →
- Loss of sovereignty - - ->



Sovereign	References	Explanation	SOVEREIGNTY
God	John 15:20	Omnipotent, omnipresent, source of all Truth <i>"Remember the word that I said to you, 'A servant is not greater than his master.'"</i>	↑ GREATEST
	John 1:1 Hebrews 11:3	"In the beginning was the Word, and the Word was with God, and the Word was God."	
	Gen. 1:1-25 Psalms 89:11-12	"In the beginning, God created the heavens and the earth."	
	Gen. 1:26-31 Matt. 4:10	"Let Us make man in Our image" "You shall worship the Lord your God and Him ONLY you shall serve."	
We The People as <u>Individuals</u> (NOT government)	Julliard v. Greenman, 110 U.S. 421 (1884) Haile v. Henkel, 240 U.S. 43 (1906) Perry v. U.S., 394 U.S. 330 (1935)	Sovereignty resides in the people, not in the government. The People created trial by jury, and grand jury to punish prevent sin. People created elections to organize government. Created church to promote spiritual welfare.	↑ LEAST
	Church: Gen. 3:15	These organizations prevent injustice and protect our life, liberty, and pursuit of happiness.	
	Ten Commandments: Exodus 20:1 thru 20:17	Constitution is a social contract approved through elections.	
	Gen. 11:4-9 Matt. 20:25-29 Declaration of Independence	Government created by the people. "...whoever desires to become great [in the government] among you, <u>let him be your servant</u> . And whoever desires to be first among you, let him be your slave."	
	U.S. v. Mersky, 361 U.S. 431 (1960)	Statutes and regulations (laws) created by government. Executive branch writes implementing regulations based on statutes passed by legislative branch.	
	Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926)	Corporations are fictions created by law. Lies in IRS publications and treason by judiciary try to put you here.	

Natural Order: Delegated authority

- Our government is one of delegated authority
- Sovereignty flows downhill from its source, the Sovereign People (“We The People”) as individuals and *not* as a “collective”
- Collectivism inevitably leads to communism and socialism, which are the anti-thesis of the republican government we have
- The People are the “Masters” and government is their “Servant”:
“A government of the people, for the people, and by the people” [Abraham Lincoln]
- “***No servant can serve two masters***” ([Luke 16:13](#)), and therefore:
 - The people cannot simultaneously serve God and Government
 - The people must be sovereign over government at all times, and this is the authority the Constitution bestows upon us
- All authority derived from the Sovereign People is delegated to the government by our state and federal constitutions
- The Legislative Branch then delegates its authority to the Executive Branch using the statutes and codes that it enacts into positive law
- The Executive Branch writes implementing regulations that describe how it interprets the statutes written by the Legislative Branch
- The Judicial Branch interprets or reconciles the implementing regulations against the statutes to determine how they affect the rights of the people
- If it isn’t specifically authorized in writing in the Constitution, then the government can’t do it and you can sue them if they do...especially if they hurt you.

Rights

- **What is a right?**

Right. As a noun, and taken in an *abstract* sense, means justice, ethical correctness, or consonance with the rules of law or the principles of morals. In this signification it answers to one meaning of the Latin "jus," and serves to indicate law in the abstract, considered as the foundation of all rights, or the complex of underlying moral principles which impart the character of justice to all positive law, or give it an ethical content. As a noun, and taken in a *concrete* sense, a power, privilege, faculty, or demand, inherent in one person and incident upon another. Rights are defined generally as "powers of free action." And the primal rights pertaining to men are enjoyed by human beings purely as such, being grounded in personality, and existing antecedently to their recognition by positive law. But leaving the abstract moral sphere, and giving to the term a juristic content, a "right" is well defined as "a capacity residing in one man of controlling, with the assent and assistance of the state, the actions of others."

[Black's Law Dictionary, Sixth, p. 1323]

- **Where do rights come from?: Only God**

Declaration of Independence: "all men are created equal and **endowed by their Creator** with certain unalienable rights"

Rights v. Privileges

- **Rights v. privileges**

- Rights are unalienable Examples:
 - » Life, liberty, and property rights
- Privileges can be taken away at any time at the whim of government. Examples:
 - » Government hand-outs such as Social Security, Medicare, TANIF (formerly welfare), etc
- Governments intent on expanding their power will attempt to fool you into exchanging your rights for taxable privileges and thereby diminish your rights
- Means of fooling you into exchanging your rights for taxable privileges involves bribing constituents with money stolen from someone in the name of “taxation”. President Clinton and the democrats euphemistically call this “investing in America”
- Politicians and governments do not produce anything, so they have to steal money from one group of people to bribe another group to vote in favor of them. Here is why the Supreme Court thinks this is wrong:

“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.”

[Loan Association v. Topeka, 20 Wall. 655 (1874)]

- Only small governments with limited jurisdiction and revenue can provide us the greatest rights and the most liberty:

“The history of liberty is the history of the limitation of governmental power, not the increase of it.”

[Woodrow Wilson, President of the United States]

Law

- The purpose of law is to:
 - Protect everyone (not just citizens)
 - Define and limit government jurisdiction
 - Eliminate injustice (but not to promote justice)
- In the words of Calvin Coolidge, former President of the United States:

“Men do not make laws. They do but discover them. Laws must be justified by something more than the will of the majority. They must rest on the eternal foundation of righteousness. That state is most fortunate in its form of government which has the aptest instruments for the discovery of law.”

[Calvin Coolidge, to the Massachusetts State Senate, January 7, 1914]
- There is no such thing as a government of limited jurisdiction that is described with words in the law that have an unlimited or unclear or ambiguous definitions:
 - If IRS tells you the word “includes” makes the definition of “employee” or “trade or business” unlimited, then they are blowing smoke and trying to expand their jurisdiction beyond the clear bounds of the law

Two classes of law

- Law can only be created through the consent of the sovereign (YOU!) and is enacted to protect the sovereign

- Definition of “law”:

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 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]

- There are two classes of law:
 - Public Law-enacted by the collective consent of the people and applies equally to all persons within the jurisdiction of the state.
 - Private Law/Special Law-created by the individual consent of particular persons.
- Most law passed by government is private law that only applies to those who individually consent in some way

Public law

- **Definition**

“Public law. A general classification of law, consisting generally of constitutional, administrative, criminal, and international law, concerned with the organization of the state, the relations between the state and the people who compose it, the responsibilities of public officers to the state, to each other, and to private persons, and the relations of states to one another. An act which relates to the public as a whole. It may be (1) general (applying to all persons within the jurisdiction), (2) local (applying to a geographical area), or (3) special (relating to an organization which is charged with a public interest).

[Blacks Law Dictionary, Sixth Edition, p. 1230]

- **Examples**

- Constitution
- Criminal code
- Title 5 of the U.S. Code, which applies only to those who accept federal employment

- **All “public law” must apply equally to all persons and things who are its object in order to meet the Constitutional requirement for “equal protection” because laws which are “unequal” are discriminatory are unjust and will therefore cause civil unrest**

Equal Protection

- Example of “equal protection of the law” in the Declaration of Independence
 - 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,”
[SOURCE: http://www.archives.gov/national_archives_experience/charters/declaration_transcript.html]
- Examples of “equal protection of the law” in the Constitution
 - Constitution, Article IV, Section 2: “The Citizens of each State shall be entitled to all Privileges and Immunities of Citizens in the several States.”
[SOURCE: <http://caselaw.lp.findlaw.com/data/constitution/article04/>]
 - Constitution, Fourteenth Amendment, Section 1: “No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; **nor deny to any person within its jurisdiction the equal protection of the laws.**”
[SOURCE: <http://caselaw.lp.findlaw.com/data/constitution/amendment14/>]
 - Constitution, Article IV, Section 1: Full Faith and Credit shall be given in each State to the public Acts, Records, and judicial Proceedings of every other State. And the Congress may by general Laws prescribe the Manner in which such Acts, Records and Proceedings shall be proved, and the Effect thereof.
- For exhaustive details on equal protection, see:
Requirement for Equal Protection and Equal Treatment, Form #05.033
<http://sedm.org/Forms/FormIndex.htm>

Private law

- **Definition**

“Private law. That portion of the law which defines, regulates, enforces, and administers relationships among [or BETWEEN] 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]

- **All private law is created by individual consent in some form**
- **Examples of private law:**
 - **Contracts**
 - **Trusts**
 - **Wills**
 - **Social Security Act (private insurance)**
 - **State Family Code (Family Law)**
 - **State Vehicle Code**
 - **Internal Revenue Code Subtitle A**

Private Law (cont)

- **What form does our consent take that makes us subject to private law?**
 - **Contracts, trusts**: Your signature
 - **Social Security Act**: Signing and submitting the SS-4 or SS-5 form
 - **State Family Code**: Getting a Marriage License
 - **State Vehicle Code**: Applying for a driver's license
 - **Internal Revenue Code Subtitle A**:
 - » **Private individuals**: Filling out and signing under penalty of perjury a W-4, 1040, or 1040NR
 - » **Businesses**: Filling out and signing under penalty of perjury an 940, 1120, SS-4 forms
- **For further information on this subject of “consent” in the context of private law, see the free pamphlet:**
Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

Deception by reclassifying law

- Those in government intent on usurping power will
 - Pass a private law
 - Write the law so that it is so vague that it is difficult for the average person to discern whether it is a “public law” or a “private law”
 - Lie to the people by pretending that it is a “public law” that everyone must obey, even though it really only applies to people who individually consent
 - Prosecute people who don’t consent for violating the law in question in order to scare the rest of the people into obeying
- Example: [Internal Revenue Code Subtitle A](#)
 - It is private law for those who individually consent
 - Filling out and submitting the following forms constitutes “prima facie evidence” of consent: W-4, 1040, and/or SS-5 forms
 - The main parties who are subject are those who have earnings connected with a “trade or business”
 - If you don’t have earnings connected with a “[trade or business](#)”, then you can’t have a tax liability
 - Those who don’t have earnings connected to a “[trade or business](#)” are sometimes lied about by ignorant third parties, who file Information Returns such as the [W-2](#), [1042-S](#), [1098](#), and [1099](#) against them illegally and wrongfully
 - The government sometimes prosecutes and enforces against people who are the subject of the false and illegal reports, in order to terrorize them and others who are not engaged in a “[trade or business](#)” in order to improve “voluntary compliance”

Withdrawing Consent to Private Law

- **How do we remove our consent?**
 - **Contracts, trusts**: Governed by the contract
 - **Social Security Act**: Signing and submitting
 - » Resignation of Compelled Social Security Trustee:
<http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>
 - » IRS form 4029
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm4029.pdf>
 - » Social Security form 521
<http://famguardian.org/TaxFreedom/Instructions/3.17QuitSocialSecurity.htm>
 - **California Family Code**: Getting a divorce and replacing the marriage license with a private contract
 - **California Vehicle Code**: Rescind your driver's license and replace it with either an international license or a letter of disqualification

Withdrawing Consent for IRC Subtitle A

- **Internal Revenue Code Subtitle A:**
 - Close all financial accounts and reopen with W-8BEN form and without an SSN or EIN
 - Do not use Social Security Number for anything ever again. See: <http://www.sedm.org/cgi-bin/ccp51prod/cp-app.cgi?&pg=prod&ref=SSNPolicyManual&cat=eBooks&catstr=HOME:eBooks>
 - Submit the [IRS form W-8](#) to control withholding instead of the IRS form W-4. For further detailed information on how to control withholding, see:
 - » **About IRS Form W-8BEN:**
<http://sedm.org/Forms/Tax/W-8BEN/AboutIRSFormW-8BEN.htm>
 - » **Federal and State Withholding Options for Private Employers** book (FREE):
<http://famguardian.org/Publications/FedStateWHOOptions/FedStateWHOOptions.pdf>
 - If you file, file IRS form 1040NR instead of 1040
 - Correct all false Information Returns indicated “trade or business” earnings, including W-2, 1098, and 1099. See:
 - » Correcting Erroneous IRS Form W-2’s:
<http://sedm.org/Forms/Tax/FormW2/CorrectingIRSFormW2.htm>
 - » Correcting Erroneous IRS Form 1042’s
<http://sedm.org/Forms/Tax/Form1042/CorrectingIRSForm1042.htm>
 - » Correcting Erroneous IRS Form 1098’s
<http://sedm.org/ItemInfo/RespLtrs/Form1098/CorrectingIRSForm1098.htm>
 - » Correcting Erroneous IRS Form 1099’s
<http://sedm.org/ItemInfo/RespLtrs/Form1099/CorrectingIRSForm1099.htm>
 - Educate financial institutions and employers about what the law requires so that quit filing false Information Returns against you in the future

Words of Art: Lawyer Deception using Definitions

- “[trade or business](#)”= “the functions of a public office”. See [26 U.S.C. §7701\(a\)\(26\)](#)
- “[personal services](#)”=work performed by an individual in connection with a “[trade or business](#)”. See [26 CFR §1.469-9\(b\)\(4\)](#).
- “[employee](#)”=a privileged elected or appointed officer of the United States government. [26 U.S.C. §3401\(c\)](#), and [26 CFR §31.3401\(c\)-1](#)
- “[employer](#)”= someone who has “employees”. Technically, this means the federal government only in the context of taxes. See [26 U.S.C. §3401\(d\)](#)
- “[United States](#)”=District of Columbia, federal [territories](#), or enclaves within states of the Union
- “[State](#)”=a federal territory or the District of Columbia. See [4 U.S.C. §110\(d\)](#) and [26 U.S.C. §7701\(a\)\(10\)](#)
- “[state](#)”=a state of the Union
- “[tax](#)”=a pecuniary sum extracted under authority of law and used only for support of the government and not citizens. You technically don’t pay “taxes”
- “[U.S. citizen](#)”= (also called a “statutory citizen” in this presentation) A person domiciled in a territory or the District of Columbia under [8 U.S.C. §1401](#), which includes the District of Columbia, Guam, Puerto Rico, or the Virgin Islands.
- “[wages](#)”=monies earned by a person who has a voluntary W-4 withholding agreement in place with the U.S. government (see [26 U.S.C. §3401\(a\)](#)). If you never volunteered, then you don’t earn “wages”.
- “[income](#)”=corporate profit only. The Internal Revenue Code doesn’t define this term and the Supreme Court says it can’t.

Laws are Void if they are Vague

- Called “Void for Vagueness Doctrine” by the Supreme Court
- If you have to guess what the law really requires of you or rely on an expert or a computer to understand or interpret it, then:
 - It’s an unconstitutional law.
 - Your due process has been violated under the [Fifth](#) and [Sixth](#) and [Fourteenth Amendments](#)
 - The government is trying to replace our “society of laws” with a “society of men” and thereby corrupt it. The “men” who become the agents of corruption in that case are lawyers and judges and the people who write the laws. See *Marbury v. Madison*, [5 U.S. 137](#) (1803)
- "Men of common intelligence cannot be required to guess at the meaning of penal enactment."
[*Winters v. People of State of New York*, [333 U.S. 507](#); 68 S.Ct. 665 (1948)]
- "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)]
- For more information on the requirement for “reasonable notice” of what the law demands, see:
 - [Requirement for Reasonable Notice](#), Form #05.022,
<http://sedm.org/Forms/FormIndex.htm>
 - [Meaning of the Words “Includes” and “Including”](#), Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

Government

- **Purpose of government**
 - **Protect rights of everyone (not just citizens)**
 - **Rights include right to life, liberty, and property**
- **All governments are corporations:**

"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)]

Government (cont.)

- **God and government are competitors in providing protection to the people:**
 - People flock to government mostly out of fear
 - People flock to God mostly out of love
- **Governments expand their jurisdiction by maximizing fear in the people:**
 - God says not to fear ([Matt. 6:25-34](#))
 - Result of excessive fear by people is totalitarian government and tyranny. Recent abuses resulting from terrorism such as the USA Patriot Act have demonstrated this practical result.
- **Churches expand their influence by proclaiming God's love**
- **When fear and love are in balance and in their proper proportions, then church and state separation are balanced and liberty is maximized**

Governments and Taxes

- **Only legitimate purpose of taxes is to support government, not the people or constituents:**

"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)]

- **When taxes are used for bribery and wealth redistribution instead of supporting the government ONLY then:**

- All governments, judiciaries, and tax collection systems invariably become corrupt
- Governments invariably grow out of control because of thirst for money and power
- The liberties of the people are eliminated one-by-one as taxes are increased and the tax code becomes a means of political control

- **Taxes pay for government protection. Here is how one Congressman ably described it during the Sixteenth Amendment debates:**

- "M. Thiers, the great French statesman, says, 'a tax paid by a citizen to his government is like a premium paid by the insured to the insurance company, and should be in proportion to the amount of property insured in one case and the other to the amount of property protected or defended by the government.'"
[[44 Cong.Rec. 4959 \(1909\)](#)]

Separation of Powers

- **Purpose is to:**
 - Limit size of government
 - Prevent concentration of power
 - Limit government corruption
- **The greater the separation, the greater the protection**
- **Founders originally gave us following types of separation of powers:**
 - Separation of marriage and state
 - Separation of family and state
 - Separation of school and state
 - Separation of retirement and state
 - Separation of church and state
 - Separation of money and state
 - Separation of States and Federal government
- **The above types of separation of powers have been constantly eroded over the years, mostly by the government in order to expand its power**

The Constitution

- **The United States is a federal corporation:**

United States Code

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 reason we keep having Enron scandals is because companies are simply emulating the criminal mafia behavior of the mother corporation: the U.S. government!**
- **The U.S. Constitution:**
 - Is the corporate charter
 - Is written by the “We the People”
 - Is a sacred contract between the people and their government officials
 - Creates a fiduciary relationship between the people as masters and their elected or appointed officials as servants
 - Does not bind citizens, but only government officials. It is a document of limitation on government power.
 - Prescribes both what government can and cannot do
- **All powers not delegated to the federal government are reserved to the States or the people under the Tenth Amendments**

USA is a Republic Not a Democracy

- **Republic defined:**

“REPUBLIC. N. A system of government in which **the people [as individuals]** hold sovereign power and elect representatives who exercise that power. It contrasts on the one hand with a pure democracy, in which **the people or community as an organized whole** wield the sovereign power of government, and on the other with the rule of one person (such as a king, emperor, czar, or sultan).”

[Black's Law Dictionary, 7th Edition]

- **The entity that holds sovereign power defines what type of government a country has as follows:**

- Single individual such as a king or monarch: Monarchy
- People as a collective and not as individuals: Democracy or socialism
- People individually: Republic

- **The founders believed that democracy was to be avoided in favor of a republic based on individual rather than collective rights:**

“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.”

[[Federalist Paper #10](#), James Madison]

- **Any attempt to ignore or undermine the Bill of Rights in favor of the “majority vote” or the “public good” is an attempt to turn a republic into a pure democracy**

- **To the extent that juries override the Bill of Rights in favor of the collective sovereignty and at the expense of individual rights is the extent to which they corrupt and undermine our republican system of government**

- **Democracy is the first step in the continuum between a pure republic and pure communism. Next after that is socialism.**

- **[Play Red Skelton's Pledge of Allegiance](#)**

Two Political Models

- Our federal government legislates for two separate and distinct political communities or jurisdictions:
 - “[United States](#)” the Federal Corporation, consisting of the District of Columbia and the [territories](#) and possessions
 - “United States of America” consisting of the 50 states of the Union
- Each of these two political jurisdictions has its own unique set of governing laws, citizens, and territory:
 - “United States” the federal corporation
 - » Consists of the federal zone only
 - » The proper and only subject of most federal statutes and “[Acts of Congress](#)”
 - » Persons born in [territories](#) are called “citizens and nationals of the United States” under [8 U.S.C. §1401](#)
 - » Not covered by the Constitution or the Bill of Rights
 - “United States of America” the 50 states:
 - » Only subject to federal jurisdiction in the context of:
 - Foreign commerce or commerce between states under [Article 1, Section 8](#), Clauses 1 and 3 of the Constitution
 - Slavery under the Thirteenth Amendment
 - Mail fraud under Article 1, Section 8, Clause 7 of the Constitution.
 - Counterfeiting under Article 1, Section 8, Clause 5 of the Constitution
 - » Persons born in states of the Union are called “non-citizen nationals” or simply “nationals” under [8 U.S.C. §1101\(a\)\(21\)](#)
 - » Protected by the Bill of Rights and the [U.S. Constitution](#)

The Federal Zone

- The “[federal zone](#)” consists of the District of Columbia, enclaves within the states of the Union, and the [territories](#) and possessions of the United States
- The “federal zone” as a term that is recognized and used even by the U.S. Supreme Court. See U.S. v. Lopez, [514 U.S. 549](#) (1995)

“Each of these [schools] now has an invisible *federal zone* extending 1,000 feet beyond the (often irregular) boundaries of the school property. In some communities no doubt it would be difficult to navigate without infringing on those zones. Yet throughout these areas, school officials would find their own programs for the prohibition of guns in danger of displacement by the federal authority unless the State chooses to enact a parallel rule.
- We could not find a reference to this term in any federal or state statute
- We use the term to describe the area over which the sovereignty of the United States is exclusive and absolute under [Article 1, Section 8](#), Clause 17 of the Constitution.
- We emphasize that the exclusive sovereignty of the United States under Article 1, Section 8, Clause 17 also extends to areas other than the federal zone, such as admiralty/maritime jurisdiction, which includes the territorial waters of the United States
- We sometimes refer to this “federal zone” area also as the “federal United States”

Police Powers

- **Defined:**

“Police power. An authority conferred by the American constitutional system in the Tenth Amendment, U.S. Const., upon the individual states, and, in turn, delegated to local governments, through which they are enabled to establish a special department of police; adopt such laws and regulations as tend to prevent the commission of fraud and crime, and secure generally the comfort, safety, morals, health, and prosperity of the citizens by preserving the public order, preventing a conflict of rights in the common intercourse of the citizens, and insuring to each an uninterrupted enjoyment of all the privileges conferred upon him or her by the general laws.

The power of the State to place restraints on the personal freedom and property rights of persons for the protection of the public safety, health, and morals or the promotion of the public convenience and general prosperity. The police power is subject to limitations of the federal and State constitutions, and especially to the requirement of due process. Police power is the exercise of the sovereign right of a government to promote order, safety, security, health, morals and general welfare within constitutional limits and is an essential attribute of government. Marshall v. Kansas City, Mo., 355 S.W.2d 877, 883.”

[Black’s Law Dictionary, Sixth Edition, page 1156]

- The federal government has no police powers inside states of the Union but it does have such powers in federal States, which include only territories such as Puerto Rico, Guam, and the Virgin Islands
- Police powers are equivalent to “legislative jurisdiction”
- The Internal Revenue Code is “legislation”
- Implication of no federal police powers inside states of the Union:
 - “United States”= states of the Union in the U.S. Constitution
 - “United States”= federal zone in all federal statutes and “Acts of Congress” by default and unless clearly shown otherwise

“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)]
 - “State”= state of the Union in the Constitution
 - “State”= federal territory or the District of Columbia in “Acts of Congress”

Extraterritorial/Longarm Jurisdiction

- **Definition**: Jurisdiction outside the general or exclusive jurisdiction of a sovereign state or nation.
- Extraterritorial Jurisdiction of a state of the Union is called “Longarm” jurisdiction
- Every state of the Union has a “longarm” statute that prescribes the conditions under which it may lawfully assert jurisdiction over a nonresident person
- The usual conditions for asserting extraterritorial **federal** jurisdiction are as follows, from [Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d 1199 \(9th Cir. 01/12/2006\)](#) :
 - 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;
 - the claim must be one which arises out of or relates to the defendant's forum-related activities; and
 - the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.

Extraterritorial/Longarm Jurisdiction

- **The usual conditions for asserting longarm state jurisdiction are as follows:**
 - **1. transacts any business within the state or contracts anywhere to supply goods or services in the state. This criteria is usually satisfied by addressing the following requirements of the courts in the state:**
 - » (1) The interest of the state in providing a forum for its residents;
 - » (2) the ease with which the one asserting jurisdiction could gain access to another forum;
 - » (3) the amount, kind, and continuity of activities carried on by the person in the state;
 - » (4) the significance of the economic benefits accruing to the person as a result of activities purposely conducted in the state of Washington; and
 - » (5) the foreseeability of injury resulting from the use of the persons' product.
 - **2. Commits a tortious act within the state, except as to a cause of action for defamation of character arising from the act**
 - **3. Owns, uses or possesses any real property situated within the state**

Extraterritorial/Longarm Jurisdiction

- In the absence of subject matter jurisdiction from a longarm statute, extraterritorial jurisdiction **MUST** originate from “comity”, which means voluntary consent of the parties subject:

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, page 267]

"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)]

Extraterritorial/Longarm Jurisdiction (cont.)

- States of the Union are NOT “[territories](#)” of the “[United States](#)”, and consequently, [consent of the inhabitants](#) (domiciliaries) is MANDATORY in connection with any federal enforcement action:

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

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

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

- **Consent/comity is manifested in the following forms:**
 - Constitutional grants of power by the states to the federal government. The Constitution is a contract that grants extraterritorial jurisdiction. See [Parden v. Terminal R. Co., 377 U.S. 184 \(1964\)](#).
 - Private contract or private law. This includes:
 - » Contracts with the government.
 - » Government employment contracts.
 - » Corporate charters, which are contracts.
 - » Federal benefit programs such as Social Security, Medicare, etc.

Extraterritorial/Longarm Jurisdiction (cont.)

- » The entire [Internal Revenue Code Subtitle A](#). See sections 8 through 8.6 of the following:
Requirement for Consent, Form #05.003
<http://sedm.org/Forms/MemLaw/Consent.pdf>
- **Specific sources of federal extraterritorial jurisdiction in the case of income taxes:**
 - Being an agent or instrumentality of the federal government, regardless of where situated, pursuant to [26 U.S.C. §871\(b\)](#). All such instrumentalities are engaged in a “[trade or business](#)”, which the I.R.C. defines as a “[public office](#)” in [26 U.S.C. §7701\(a\)\(26\)](#). This includes:
 - » Federal “[employees](#)”.
 - » Federal “[corporations](#)”.
 - » Elected “[public officers](#)”
 - » Federal benefit recipients. See [5 U.S.C. §552a\(a\)\(13\)](#)
 - Federal payments not connected with a “[trade or business](#)”, as defined in [26 U.S.C. §871\(a\)](#). This includes social security (see [26 U.S.C. §871\(a\)\(3\)](#))
- **The filing of an information return against a nonresident party outside the territorial jurisdiction of the federal government, such as IRS forms [W-2](#), [1042-S](#), [1098](#), and [1099](#), is proof of [consent](#) to the private law embodied in the [I.R.C. Subtitle A](#). If you don’t ensure these forms are NOT filed against you and rebut those that are, then you are [presumed](#) to be a resident alien “[taxpayer](#)” who consents to the entire I.R.C. Subtitle A contract to become a “[public office](#)” or federal instrumentality. See:**
 - *Correcting Erroneous IRS Form W-2’s*
<http://sedm.org/Forms/Tax/FormW2/CorrectingIRSFormW2.htm>
 - *Correcting Erroneous IRS Form 1099’s*
<http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm>

Extraterritorial/Longarm Jurisdiction (cont.)

- **For all the foregoing reasons, IT'S UNWISE AND FOOLISH to argue:**
 - That the jurisdiction of the federal government is limited only to the federal zone.
 - That the federal government has no extraterritorial jurisdiction
- **See:**
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/CourtCasesDenouncingFedZone.htm>
- **Instead, you should do the following to protect the requirement for consent/comity on your part:**
 - Show that the law in question is “private/contract law” that only applies to those who explicitly or implicitly consent
 - Demonstrate that it is “private/contract” law by showing that:
 - » There is no statute making you “liable”. See:
<http://famguardian.org/Subjects/Taxes/Articles/NoStatuteLiable.htm>
 - » The law was never enacted into positive law
 - Demand proof of informed consent on your part in order to enforce the private law against you
- **For further details on the requirement for consent and how to argue it in court, see:**
***Requirement for Consent*, Form #05.003**
<http://sedm.org/Forms/FormIndex.htm>

“Residence”

- **Defined in Black’s Law Dictionary, Sixth, p. 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.App2d 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, F2d 1267, 1271][Underline added]

- **Definition of “State” from above:**

- [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 [naturalization]

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

- [4 U.S.C. §110\(d\)](#) Definitions

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.

- **You’re making a BIG mistake to claim you are a “resident” of anything! “inhabitant” or “Domicile” are better words to use**

“Residence” (cont)

- “Residence” from the Internal Revenue Code:

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.

- **IMPORTANT FACTS ABOUT “RESIDENCE”:**

- Only “aliens” can have a “residence” under the Internal Revenue Code. The term is not defined in the context of any other “person” in the I.R.C.
- The only place aliens can have a “residence” under the I.R.C. is in the “federal zone” or admiralty/maritime jurisdiction and be “taxpayers”
- When an “alien” has a domicile in the federal zone, then he/she becomes a “resident” under the Internal Revenue Code

“Resident”

- All “residents” are “aliens” under 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).

- The terms “resident”, “resident alien”, and “alien” are all synonymous in the Internal Revenue Code
- Definition of “resident” from The Law of Nations, which was used by the Founders to write the Constitution, agrees:

“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 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, E. De Vattel, Volume Three, Translation of the edition of 1758 by Charles G. Fenwick; Published by the Carnegie Institution of Washington, 1916, p. 87]

“Domicile”

- **Defined:**

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. 310m 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," "habitanacy," 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, page 485]

- **By default, one can only “reside” in the federal zone, based on the definition of “State” earlier, and this applies to most income tax forms you will ever fill out**
- **This is a word trick designed to suck you inside the federal zone so that you will be simultaneously subject to both federal and state police powers**
- **In the legal field, the word “domicile” is equivalent to “allegiance”**

Domicile: Games with Words (cont)

- Facts about “[domicile](#)”:
 - It is a person’s “legal home”
 - Is the source of the law and “permanent protection” that they claim allegiance to
 - It is based on the coincidence of “Intent” to live somewhere, and NOT on where a person actually physically lives.
 - Only we can define and express our “intent”
 - The government cannot coerce us to declare places within its jurisdiction as our “[domicile](#)”
- For Christians, the Lord is the source of ALL of our permanent protection and we may not rely on man’s law as a substitute or replacement for His protection
- Legal definition of “permanent” to prove our point:
[8 U.S.C. §1101](#)
(a)(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.
- The only thing described as “permanent” in the Bible is God and Heaven. The earth will be destroyed. See [Isaiah 66:22](#). Therefore, we cannot literally make earth a “permanent place of abode” or “[domicile](#)” without committing idolatry

Domicile: Games with Words (cont)

- The earth is presently controlled but not owned by Satan, and NOT God.
*"I [Jesus] will no longer talk much with you, for the ruler of this world [Satan] is coming, and he has nothing in Me. But that the world may know that I love the Father, and as the Father gave Me commandment, so I do. Arise, let us go from here."
[Jesus in [John 14:30-31](#), Bible, NKJV]*
- Claiming our “**domicile**” to be anyplace but “Heaven” of the Kingdom of Heaven as a Christian amounts to idolatry. The most that Christians can be while here is:
 - “Inhabitants”
 - Not “residents”. All “residents” are “aliens” under the Internal Revenue Code. See: <http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>
 - “nationals” but not “citizens”. A person who is “national” but not a “citizen” under federal law is treated as a “nonresident alien” under the Internal Revenue Code. See: <http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyANational.pdf>
- Biblical Proof:
 - *Then Haman said to King Ahasuerus, “There is a certain people [Jews/Christians] scattered and dispersed among the people in all the provinces of your kingdom; their laws are different from all other people’s, and they do not keep the king’s 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]*
- In the above scripture, the Jews were criticized by the government because essentially, they did NOT claim the King’s land for their “domicile” and thereby participate in his corrupt system of “tribute”/taxation. The reason was because they did not want to commit idolatry!
- Challenge: Please prove us wrong!—you can’t.

All income taxes are based on “domicile”

- One’s “**domicile**” establishes the “**situs**” or place where paying “tribute” may be enforced under the authority of law
- Definitions of “**situs**” from law dictionary:
 - “**Situs**. Lat. Situation; location; e.g. location or place of crime or business. Site; position; the place where a thing is considered, for example, with reference to jurisdiction over it, or the right or power to tax it. It imports fixedness of location. Situs of property, for tax purposes, is determined by whether the taxing state has sufficient contact with the personal property sought to be taxed to justify in fairness the particular tax. *Town of Cady v. Alexander Const. Co.*, 12 Wis.2d 236, 107 N.W.2d 267, 270.”

*Generally, personal property has its taxable "situs" in that state where owner of it is domiciled. *Smith v. Lummus*, 149 Fla. 660, 6 So.2d 625, 627, 628. Situs of a trust means place of performance of active duties of trustee. *Campbell v. Albers*, 313 Ill.App. 152, 39 N.E.2d 672, 676.”*
[*Black's Law Dictionary, Sixth Edition, p. 1387*]
- “Taxation” is the formal means of paying “tribute” for the protection that government affords

Why “tribute” must be voluntary and cannot be enforced

- All government in America is based on “consent of the governed” according to the Declaration of Independence
- If we don’t consent to accept the protection afforded by government, then we can’t be compelled to pay for it.
- Our choice of domicile establishes whether we consent to the government that rules the place where we live
- We cannot and should not be compelled to pay for protection that we don’t want or don’t need. To admit otherwise, is to sanction a government that:
 - Is a “protection racket”
 - Is involved in organized crime and racketeering
 - Has an illegal monopoly “on protection” in violation of the Sherman Antitrust Act, codified at [15 U.S.C. §2](#)
- A government that forces you to pay for protection you either don’t want or don’t need is described in the [Rev. 19:19](#) as “the Beast”:

“And I saw the beast, the kings [political rulers] of the earth, and their armies [of nonbelievers under a totalitarian democratic form of government], gathered together to make war against Him [God] who sat on the horse and against His army.”
[Revelations 19:19, Bible, NKJV]

Why “tribute” must be voluntary and cannot be enforced

- A government that does not respect the requirement for consent in all interactions with the public is a “terrorist government”

Title 28: Judicial Administration

[PART 0—ORGANIZATION OF THE DEPARTMENT OF JUSTICE](#)

[§ 0.85 General functions.](#)

(I) Exercise Lead Agency responsibility in investigating all crimes for which it has primary or concurrent jurisdiction and which involve terrorist activities or acts in preparation of terrorist activities within the statutory jurisdiction of the United States. Within the United States, this would include the collection, coordination, analysis, management and dissemination of intelligence and criminal information as appropriate. If another Federal agency identifies an individual who is engaged in terrorist activities or in acts in preparation of terrorist activities, that agency is requested to promptly notify the FBI. Terrorism includes the unlawful use of force and violence against persons or property to intimidate or coerce a government, the civilian population, or any segment thereof, in furtherance of political or social objectives.

- By sending such a terrorist government our money, we are fornicating with “the Beast” as described in Revelations. Black’s Law Dictionary defines “commerce” as “intercourse”. To wit:

“[Commerce](#). ...Intercourse by way of trade and traffic between different peoples or states and the citizens or inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it is carried on...”
[Black’s Law Dictionary, Sixth Edition, p. 269]

What the Bible says about the “domicile” scam

- **Apostle Paul, [Col. 2:8-10](#):**
 - ***"Beware lest anyone cheat you through philosophy and empty deceit, according to the tradition of men [including through man's deceptive laws written by scumbag lawyers], according to the basic principles of the world, and not according to Christ, for in Him dwells all the fullness of the Godhead bodily; and you are complete in Him, who is the head of all principality and power."***
[\[Col. 2:8-10, Bible, NKJV\]](#)
- **We cannot be a friend [domiciliary] of the earth without being an enemy of God. This means we CANNOT be “citizens”, “residents”, “inhabitants”, or “taxpayers”, all of whom have in common an earthly rather than heavenly domicile:**
 - ***"For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ"***
[\[Philippians 3:20, Bible, NKJV\]](#)
 - ***"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 on the earth."***
[\[Hebrews 11:13, Bible, NKJV\]](#)
 - ***"Beloved, I beg you as sojourners and pilgrims [temporarily occupying the world], abstain from fleshly lusts which war against the soul..."***
[\[1 Peter 2:1, Bible, NKJV\]](#)
 - ***"Do you not know that friendship [and citizenship] with the world is enmity with God? Whoever therefore wants to be a friend [or "resident"] of the world makes himself an enemy of God."***
[\[James 4:4, Bible, NKJV\]](#)
 - ***"And do not be conformed to this world, but be transformed by the renewing of your mind, that you may prove what is that good and acceptable and perfect will of God."***
[\[Romans 12:2, Bible, NKJV\]](#)

What the Bible says about the “domicile” scam (cont)

- **Therefore, the only thing we can be without blaspheming God as Christians are “transient foreigners”**

*“Transient foreigner. One who visits the country, without the intention of remaining.”
[Black's Law Dictionary, Sixth Edition,, p. 1498]*

- **If we can't have an earthly “domicile”, then we also can't owe “allegiance” to any earthly protector. All protectors must be SERVANTS and not “Kings” or “Caesars”**

*“You know that the rulers of the Gentiles lord it over them, and those who are great exercise authority over them. 26 Yet it shall not be so among you; but whoever desires to become great among you, let him be your servant. 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]*

Federalism

- **Definition:**

Federalism: Term which includes interrelationships among the states and relationship between the states and the federal government.

[Black's Law Dictionary, Sixth Edition, p. 612]

- **Legal Implications of Federalism:**

- The Constitution creates separation of legislative power between state and federal government and between individual states. The purpose of this separation of legislative jurisdiction is to protect the constitutional rights of everyone

*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 \(1992\)](#)]

- The federal and state governments are “foreign” and sovereign with respect to each other for the purposes of legislative jurisdiction.
 - The state governments are “foreign” and sovereign with respect to each other for the purposes of legislative jurisdiction
 - If the federal government invades the exclusive jurisdiction of a state, and it cannot produce a provision in the U.S. Constitution as a warrant for its authority, it must pursue express consent or “comity” of the state in some form
 - State official cannot consent to an enlargement of federal jurisdiction beyond the clear boundaries of the U.S. Constitution.
- **Federalism is discussed in the following Executive Orders of the President of the United States:**
 - [Executive Order 13083: Federalism, May 14, 1998](#)
 - [Executive Order 12612: Federalism, Oct. 26, 1987](#)

Federalism (cont.)

- **Fundamental Federalism Principles, from E.O.12612:**
 - Federalism is rooted in the knowledge that our political liberties are best assured by limiting the size and scope of the national government.
 - The people of the States created the national government when they delegated to it those enumerated governmental powers relating to matters beyond the competence of the individual States. All other sovereign powers, save those expressly prohibited the States by the Constitution, are reserved to the States or to the people.
 - The constitutional relationship among sovereign governments, State and national, is formalized in and protected by the Tenth Amendment to the Constitution.
(d) The people of the States are free, subject only to restrictions in the Constitution itself or in constitutionally authorized Acts of Congress, to define the moral, political, and legal character of their lives.
 - In most areas of governmental concern, the States uniquely possess the constitutional authority, the resources, and the competence to discern the sentiments of the people and to govern accordingly. In Thomas Jefferson's words, the States are "the most competent administrations for our domestic concerns and the surest bulwarks against antirepublican tendencies."
 - The nature of our constitutional system encourages a healthy diversity in the public policies adopted by the people of the several States according to their own conditions, needs, and desires. In the search for enlightened public policy, individual States and communities are free to experiment with a variety of approaches to public issues.
 - Acts of the national government--whether legislative, executive, or judicial in nature--that exceed the enumerated powers of that government under the Constitution violate the principle of federalism established by the Framers.
 - Policies of the national government should recognize the responsibility of--and should encourage opportunities for--individuals, families, neighborhoods, local governments, and private associations to achieve their personal, social, and economic objectives through cooperative effort.
 - In the absence of clear constitutional or statutory authority, the presumption of sovereignty should rest with the individual States. Uncertainties regarding the legitimate authority of the national government should be resolved against regulation at the national level.

Federalism (cont.)

- **Further Reference:**

Cooperative Federalism, Item 2.5

<http://sedm.org/LibertyU/LibertyU.htm>

Sovereign Immunity

- **Definition:**

Sovereign immunity. Doctrine precludes litigant from asserting an otherwise meritorious cause of action against a sovereign or a party with sovereign attributes unless sovereign consents to suit. Principe Compania Naviera, S. A. v. Board of Com'rs of Port of New Orleans, D.C.La., 333 F.Supp. 353, 355. Historically, the federal and state governments, and derivatively cities and towns, were immune from tort liability arising from activities which were governmental in nature. Most jurisdictions, however, have abandoned this doctrine in favor of permitting tort actions with certain limitations and restrictions. See Federal Tort Claims Act; Governmental immunity; Tort Claims Acts. [Black's Law Dictionary, Fifth Edition, p. 1252]

- **Implications of sovereign immunity:**

- States enjoy immunity from suit in federal courts
- Federal government enjoys immunity from suit in state courts
- A sovereign cannot be sued in its own courts without its own express consent
- Private parties wishing to sue a government must produce an express waiver of sovereign immunity somewhere in an enactment of the legislature in order to prevail in court

Sovereign Immunity (cont.)

- Internationally recognized methods for foreign sovereigns to waive sovereign immunity are described in:
 - [Foreign Sovereign Immunities Act, 28 U.S.C., Part IV, Chapter. 97](#)
- Explicit waivers of federal sovereign immunity include the following:
 - [Federal Tort Claims Act, 28 U.S.C. §2671-2680](#)-waives sovereign immunity in the case of acts or omissions of government employees
 - [26 U.S.C. §7426\(a\)\(1\)](#)-sovereign immunity waived by federal government in the case of wrongful levy
 - [28 U.S.C. §1491: Tucker Act](#)-sovereign immunity waived in the case of any express or implied contract with the United States. See [United States v. Mitchell, 463 U.S. 206 \(1983\)](#)
 - [Religions Freedom Restoration Act, 42 U.S.C. §2000bb-1\(c\)](#)-waives sovereign immunity in the case of violations of religious freedom
 - [28 U.S.C. §2680](#)-exceptions to the waiver of sovereign immunity under the Federal Tort Claims Act, [28 U.S.C. §2671-2680](#)
 - » [28 U.S.C. §2680\(c\)](#) -tax assessment exempted from waiver of sovereign immunity
 - » [28 U.S.C. §2680\(k\)](#) -offenses in a foreign country excepted from waiver of sovereign immunity
- For further information on sovereign immunity, see:
 - [Alden v. Maine, 527 U.S. 706 \(1999\)](#)-recent supreme court case about sovereign immunity of states. Also describes history of sovereign immunity
 - [Sovereignty and Freedom Topic, Family Guardian Website:](#)
<http://sedm.org/LibertyU/LibertyU.htm>

Citizenship

- There is a lot of confusion over citizenship within the freedom community-important to understand distinctions
- A “citizen” is defined simply as a member of a political community:

“There cannot be a nation without a people. The very idea of a political community, such as a nation is, implies an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the persons associated becomes a member of the nation formed by the association. He owes it allegiance and is entitled to its protection. Allegiance and protection 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)]

- Membership in a political community simply means:
 - Ability to vote
 - Ability to serve on jury duty
 - That we have can defend our fellow citizens but are not necessarily subject to all the laws or legislative jurisdiction of the community
- There are exceptions to the above, but they are rare. Some states have additional voter and jury duty qualifications beyond simply being a “citizen”, such as age restrictions
- A “national” is therefore simply someone who owes allegiance to a “state” (see [8 U.S.C. §1101\(a\)\(21\)](#))

What Citizenship is NOT

- Citizenship is NOT the source of your civil rights.
 - Rights come from God
 - Rights are recognized but not created by the Bill of Rights and the Constitution
 - Rights attach to the land, and not to your citizenship status, because the Constitution attaches to the land. See *Downes v. Bidwell*, [182 U.S. 244](#) (1901)
 - The more laws that government passes, the fewer rights that citizens have. Laws take away, not expand rights. The fewer laws we have, the more rights we have.
- Your ability to demand the protection of government and the law for your civil rights does NOT come from your citizenship status. Even aliens have civil rights that are equal to those of citizens.

“The very essence of civil liberty certainly consists in the right of every individual [not citizen, but individual] to claim the protection of the laws, whenever he receives an injury. One of the first duties of government is to afford that protection.”
[*Marbury v. Madison*, [5 U.S. 137](#), 1 Cranch 137, 2 L.Ed. 60 (1803)]
- Your ability to exercise your political rights to vote and serve on jury duty in a state of the Union does NOT come from your status as a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#), but from your status as a constitutional “citizen”, which is called a “national” in federal statutes:
 - Allegiance is the only thing you need to vote or serve on jury duty
 - Allegiance is a product of your nationality, and not your statutory “U.S. citizen” status (see [8 U.S.C. §1101\(a\)\(21\)](#))
 - Allegiance derives from being a “national” under [8 U.S.C. §1101\(a\)\(21\)](#) and not from “U.S. citizen” status under [8 U.S.C. §1401](#)
- If you would like to learn more about the above concepts, see:
 - [Great IRS Hoax](#), section 4.2.4
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
 - [Why you are a “national” or a “state national” and not a “U.S. citizen”](#), Form #05.006
<http://sedm.org/Forms/MemLaw/WhyANational.pdf>

Types of Citizens

- There are two classes and four distinct types of citizens:
 - State citizens:
 - » State citizens born in a state of the Union: Not described directly in federal citizenship statutes
 - Federal citizens:
 - » CONSTITUTIONAL “citizens of the United States”:
 - Described in Fourteenth Amendment section 1
 - Born anywhere within the Union of states called the “United States of America”
 - Described in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1101(a)(22)(B)
 - Called simply “nationals” or “state nationals” but not “citizens” under federal law
 - » STATUTORY “citizens and nationals of the United States”: born in the District of Columbia and the territories of the United States and described in 8 U.S.C. §1401
 - » STATUTORY “nationals but not citizens of the United States at birth”:
 - Born in American Samoa and Swain’s Island
 - Described in 8 U.S.C. 1408
 - Called “U.S. nationals”
- According to the U.S. Supreme Court in *Boyd v. State of Nebraska*, 143 U.S. 135 (1892) all “state citizens” are ipso facto a “citizen of the United States” under the Fourteenth Amendment
- Most confusion over citizenship results from differences in meaning of the term “United States” between the Constitution v. “United States” in federal statutes and codes
 - In the Constitution: “United States” means the collective states of the Union
 - In federal statutes such as Title 8 and the Internal Revenue Code: “United States” means the District of Columbia and the territories, which include Puerto Rico, Guam, and the Virgin Islands and excludes states of the Union, which are “foreign states”

Types of Citizens

- **IMPORTANT:** STATUTORY “citizens of the United States” under [8 U.S.C. §1401](#) and CONSTITUTIONAL “citizens of the United States” under the [Fourteenth Amendment](#) are mutually exclusive groups of people!
 - You can be one or the other, but you can’t be both!
 - The name is the same for these but the meaning of “United States” is NOT
- **REMEMBER:** According to the Supreme Court in *Minor v. Happersett*, a “citizen” is simply a member of a political community
- We have TWO, not one, political communities, in our country:
 - The federal zone, consisting of the District of Columbia, and the territories and possessions of the United States
 - The states of the Union, united under the Constitution
- This separation of political communities is a consequence of the Separation of Powers Doctrine:

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)]
- Anyone who tries to confuse the two types of “citizens” above is trying to destroy the separation of powers and prejudice your God given rights! See:
 - Separation of Powers Doctrine
<http://famguardian.org/Subjects/LawAndGovt/Articles/SeparationOfPowersDoctrine.htm>
 - Government Conspiracy to Destroy the Separation of Powers, Form #05.025
<http://sedm.org/Forms/FormIndex.htm>

“Stateless Persons”

- A “stateless person” is a person who has no “domicile” within the country whose courts he seeks to litigate
- A person is statutorily “stateless” if he does not maintain a domicile in one of the federal “States” listed in 28 U.S.C. §1332(d), which are all federal territories
- There are two ways to become a statutorily “stateless person”:
 - Abandoning one’s nationality in all countries on earth, which is called “expatriation”. See: <http://famguardian.org/TaxFreedom/CitesByTopic/expatriation.htm>
 - Abandoning “domicile” in the forum in which you are litigating and thereby disassociating with that government while retaining one’s “nationality” by birth or naturalization. See: <http://sedm.org/Forms/MemLaw/Domicile.pdf>
- A person may simultaneously be:
 - A “national” or constitutional citizen under the Fourteenth Amendment but not a statutory “citizen of the United States” under 8 U.S.C. §1401 and 8 U.S.C. §1452
 - A statutorily “stateless person” if he abandons domicile in the federal zone
 - Not be constitutionally “stateless under Article III of the Constitution because he maintains a domicile within a state of the Union
- Federal Rule of Civil Procedure 17(b) says that the choice of law in any federal case is determined by the “domicile” of the parties
- The down side of being a “stateless person” is that it is more difficult to defend your rights in federal court, because standing to sue civilly is determined by one’s legal domicile under F.R.Civ.P. Rule 17(b)

“Stateless Persons” (cont.)

- A “[stateless person](#)”:
 - Is a “[nontaxpayer](#)” no subject to the [Internal Revenue Code](#)
 - May not invoke *statutory* diversity of citizenship, as described in [28 U.S.C. §1332\(a\)\(2\)](#) and [\(a\)\(3\)](#). See [Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)](#)
 - Must therefore invoke *constitutional* diversity of citizenship pursuant to [Article III](#) Section 2 of the Constitution
 - Must litigate as a foreign sovereign under the [Foreign Sovereign Immunities Act, 28 U.S.C. §1602](#) and following and satisfy the requirements of the Minimum Contacts Doctrine described in *International Shoe Co. v. Washington, 326 U.S. 310* (1945)
- How to protect your rights in the courts of a foreign state as a stateless person:
 - Sue under equity and the invoke the [Common Law](#), and thereby repudiate all laws of the corrupted state
 - Cite the [laws of the Bible](#) as “foreign law” under [Fed.Rule.Civ.Proc. 44.1](#) and insist that the Court apply ONLY this as law in your case
 - Form your own “[state](#)” that protects its members
 - Form your own church or group or family that protects its own members

“Stateless Persons” (cont.)

- What the U.S. Supreme Court says about being a “stateless person”

An expatriate who, like Cort, had no other nationality becomes a stateless person -- a person who not only has no rights as an American citizen, but no membership in any national entity whatsoever.

Such individuals as do not possess any nationality enjoy, in general, no protection whatever, and if they are aggrieved by a State, they have no means of redress, since there is no State which is competent to take up their case. As far as the Law of Nations [372 U.S. 161] is concerned, there is, apart from restraints of morality or obligations expressly laid down by treaty . . . , no restriction whatever to cause a State to abstain from maltreating to any extent such stateless individuals.

*1 Oppenheim, International Law (8th ed., Lauterpacht, 1955), § 291, at 640. {14} The calamity is "[n]ot the loss of specific rights, then, but the loss of a community willing and able to guarantee any rights whatsoever. . . ." Arendt, *The Origins of Totalitarianism* (1951), 294. The stateless person may end up shunted from nation to nation, there being no one obligated or willing to receive him, {15} or, as in Cort's case, may receive the dubious sanctuary of a Communist regime lacking the essential liberties precious to American citizenship. {16} [372 U.S. 162] [*Kennedy v. Mendoza-Martinez*, 372 U.S. 144 (1963)]*

- We therefore think it is a BAD idea to “[expatriate](#)”. Your constitutional citizenship is one of the most valuable things you can have. HOWEVER, we also think that having an earthly “domicile” in a pagan godless state instead of a church group violates the Bible. Consequently, the Christian who is following the Bible must be a “national” but not “citizen” with no earthly domicile. See: <http://sedm.org/Forms/MemLaw/Domicile.pdf>
- A person domiciled in a state of the Union who has not expatriated and is a “nontaxpayer”:
 - Cannot lawfully suffer the ill fate of Cort above
 - Is statutorily “stateless” pursuant to [28 U.S.C. §1332\(d\)](#) but not constitutionally “stateless”
 - May invoke [Article III](#) jurisdiction in federal court to defend his rights, but may not cite any portion of the Internal Revenue Code in his defense, because not subject to it
 - Still has standing to sue under the [Foreign Sovereign Immunities Act, 28 U.S.C. §1602](#) and following
 - May still invoke [42 U.S.C. §1983](#) suits for violations of constitutional rights
 - May still defend his rights with a [Bivens Action](#) in federal court

Proof that the Israelites and ALL Sovereign people are “Stateless”

- ***“Those people who are not governed [ONLY] by GOD and His laws will be ruled by tyrants.”***
[William Penn (after which Pennsylvania was named)]
- ***"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 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]
- ***"A free people [claim] their rights as derived from the laws of nature [God and His laws], and not as the gift of their chief magistrate [or any government law]."***
[[Thomas Jefferson](#): Rights of British America, 1774. ME 1:209, Papers 1:134]

Citizenship and taxation

- “corporations” are also either “[citizens](#)” within the jurisdictions they are domiciled:

"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 legal encyclopedia, Corporations, §886]

- The federal income tax is imposed on statutory but not constitutional “[citizens](#)” and “[residents](#)” in [26 U.S.C. §1](#), by which is meant mainly federal corporations incorporated in the District of Columbia
- Corporations incorporated under state law are not statutory “[citizens](#)” or “[residents](#)” within the meaning of the Internal Revenue Code
- Christians cannot have an earthly “domicile” and therefore are not allowed to be statutory “[citizens](#)”. They can only be constitutional “[citizens](#)” and statutory “[nationals](#)” but not “[citizens](#)” under federal and state law pursuant to [8 U.S.C. §1452](#):
 - *"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]*
 - *"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 on the earth." [Hebrews 11:13]*
 - *"Beloved, I beg you as sojourners and pilgrims, abstain from fleshly lusts which war against the soul..." [1 Peter 2:11]*

**Your Government Doesn't Want You To Know the Truth
about Citizenship...and LOTS of other things, Folks!**



Your Government Doesn't Want You To Know the Truth about Citizenship!

- **Definition of “United States” in federal law for purposes of statutory citizenship:**

8 U.S.C. [Sec. 1101. - Definitions](#)

(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.

- **Definition of “continental United States” above:**

8 CFR [Section 215.1: Definitions](#)

(f) The term continental United States means the District of Columbia and the several [States](#), except Alaska and Hawaii.

- **Definition of “States” in the above:**

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

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

- **Substituting “States” definition (in red) into 8 CFR §215.1:**

8 CFR [Section 215.1: Definitions](#)

(f) The term continental United States means the District of Columbia and **the District of Columbia, Puerto Rico, Guam, and the Virgin Islands**, except Alaska and Hawaii.

Your Government Doesn't Want You To Know the Truth about Citizenship!

- Removing redundancy in [8 CFR §215.1](#), we end up with:

8 CFR [Section 215.1: Definitions](#)

(f) The term continental United States means the District of Columbia, [Puerto Rico, Guam, and the Virgin Islands](#), except Alaska and Hawaii.

- Substituting the definition of “continental United States” above from 8 CFR 215.1 into [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 the District of Columbia, Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.

- The reason Alaska and Hawaii appear above is because this statute refers to them only when they were federal territories under “Ejusdem Generis”

"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" canon 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]

Your Government Doesn't Want You To Know the Truth about Citizenship!

- Alaska and Hawaii appear in [8 U.S.C. §1101\(a\)\(38\)](#) under the definition of “[United States](#)” because it refers to them when they were [territories](#) only:
 - The “Ejusdem generis” rule of statutory construction requires that all things of a similar kind be grouped together and Alaska and Hawaii are listed with other territories of the United States
 - The end of the grouping says “of the United States”, meaning belonging to the United States as a territory
 - Alaska and Hawaii are not presently territories of the “[United States](#)” and they do not “belong” to the federal United States government since they were admitted as states in 1959
- **Conclusions from this exercise:**
 - The term “continental United States” adds nothing to the statutory definition of “[United States](#)” and is redundant
 - The only reasonable purpose for adding “continental United States” to the definition of “[United States](#)” is to deceive the reader into concluding that he is a statutory “citizen of the United States” instead of a constitutional but not statutory citizen, thereby unlawfully expanding jurisdiction of the federal government to include persons in states of the Union and destroying the [separation of powers](#)
 - The federal government and the legal profession want to deceive constitutional citizens into falsely declaring themselves to also be statutory citizens in order to unlawfully and unconstitutionally enlarge their power, prestige, income, and jurisdiction

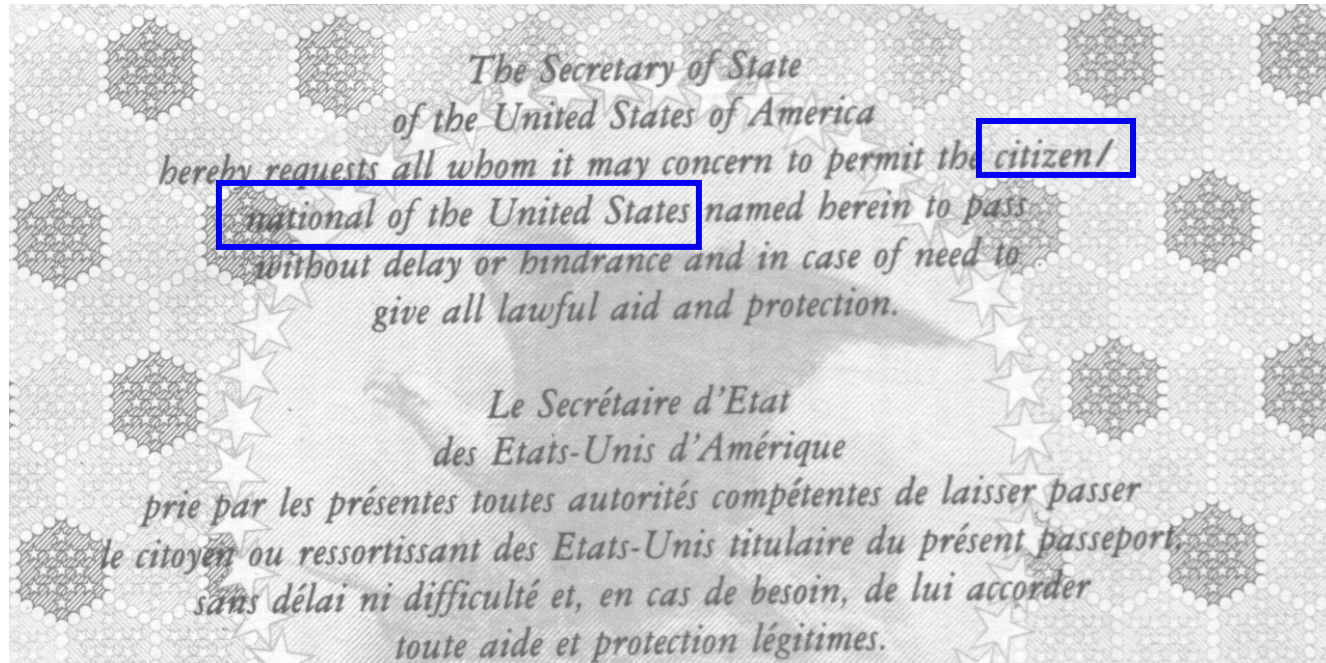
Important Facts About Citizenship

- If you were born in a State of the Union, you *shouldn't* be looking in federal statutes to determine your citizenship status because:
 - The Constitution only grants Congress authority to establish Uniform rules of Naturalization under [Article 1](#), Section 8, Clause 4
 - The Constitution does NOT grant Congress authority to define the citizenship status of persons born in states of the Union, which are outside their subject matter or territorial jurisdiction
 - The states of the Union are “foreign” from the federal government for the purposes of legislative jurisdiction
 - The laws of the federal government therefore do not apply inside states of the Union

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

[Carter v. Carter Coal Co., 298 U.S. 238 (1936)]
- The term “citizen of the United States” or “U.S. citizen” are equivalent but together they have two different meanings that depend on the **context**:
 - In the Constitution: they both mean a Fourteenth Amendment Citizen who is born in a state of the Union. This is equivalent to a “non-citizen national” under [8 USC §1452](#). Also described in [8 U.S.C. §1101\(a\)\(21\)](#) and [8 USC §1101\(a\)\(22\)\(B\)](#)
 - In 8 U.S.C. §1401 and all federal statutes: they mean a person born in the District of Columbia or a territory of the United States
- The above two distinctions are a result of the fact that we have two political communities in our country which have their own unique citizens:
 - The states of the Union
 - The federal government and its territories

“national” is recognized on passports



“Citizen/national”: “/” means “or”

“/”: called a “virgule”

Federal Filing Status for Individuals

Status	Domicile WITHIN the FEDERAL ZONE	Temporary domicile WITHOUT the FEDERAL ZONE	Permanent domicile WITHOUT the FEDERAL ZONE
Tax form(s) to file	IRS Form 1040	IRS Form 1040 PLUS IRS Form 2555	IRS form 1040NR
Location of domicile	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY	Foreign nations States of the Union
Domestic national	Citizen 8 U.S.C. §1401 (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)	National but not citizen 8 U.S.C. §1101(a)(21) 8 U.S.C. §1101(a)(22)(B) 8 U.S.C. §1452 8 U.S.C. §1408
Foreign national	Resident 26 U.S.C. §7701(b)(1)(A)	Resident abroad 26 U.S.C. §911 (Meets presence test)	Nonresident Alien 26 U.S.C. §7701(b)(1)(B)

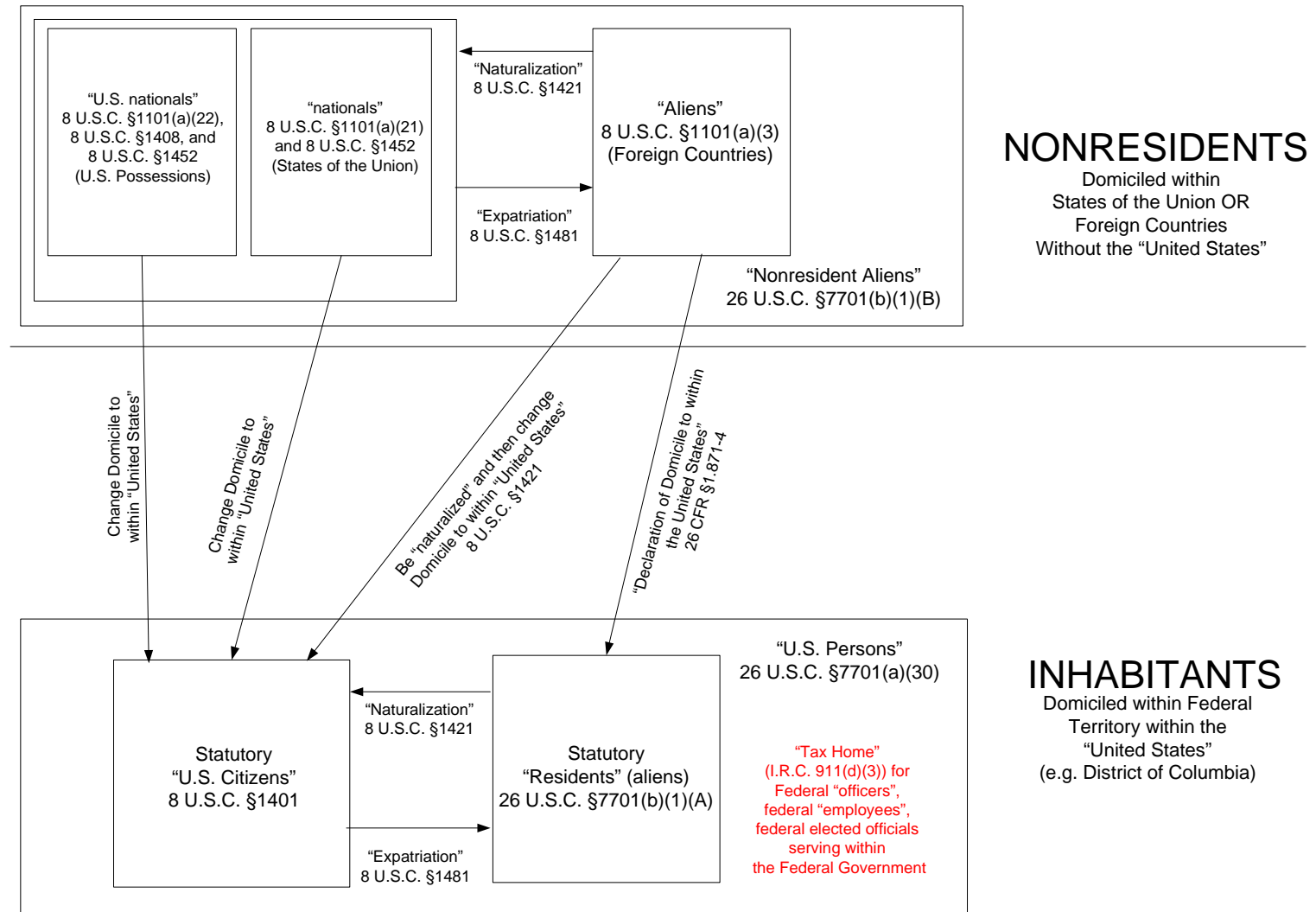
NOTES:

- American citizens 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. See [Why You Are a “national” or a “state national” and not a “U.S. citizen”](#), Form #05.006, <http://sedm.org/Forms/FormIndex.htm>
- Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented in IRS publications.
- “FEDERAL ZONE”=District of Columbia and territories of the United States
- All “nationals but not citizens” above in the right column are also classified as nonresident aliens under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#)
- 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 CFR §1.1441-1(c)(3), 26 CFR §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.

Citizenship Status v. Federal Income Tax Status

Citizenship status	Where born	Defined in	Constitutional citizen?"	Tax Status under 26 U.S.C./Internal Revenue Code		
				Statutory "Citizen"? (defined in 26 CFR §1.1-1)	"Nonresident alien"? (defined in 26 U.S.C. §7701(b)(1)(B))	"Alien/Resident"? (defined in 26 CFR §1.1441-1(c)(3)(i) and 26 CFR §1.1-1(a)(2)(ii))
"U.S. citizen"	District of Columbia, Puerto Rico, Guam, Virgin Islands	8 U.S.C. §1401	No	Yes (only pay income tax abroad with IRS Forms 1040/2555. See Cook v. Tait, 265 U.S. 47 (1924))	No	No
"U.S. national"	American Samoa; Swain's 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	No	No (see 26 U.S.C. §7701(b)(1)(B))	Yes (see IRS form 1040NR for proof)	No
"national" or "state national"	State of the Union	8 U.S.C. §1101(a)(21) ; 8 U.S.C. §1452 ; Fourteenth Amendment, Section 1	Yes	No	Yes	No
"Foreign national"	Foreign country	None	No	No	Yes (if domiciled outside the federal United States /federal zone)	Yes

Citizenship, Domicile, and Tax Status



How do I become a “national” or “state national”?

- If you were born in a state of the Union or outside the country to parents, at least one of whom was a “state national” or a “national” and you didn’t “[expatriate](#)” your citizenship, then:

YOU ALREADY ARE a “national” or “state national”!

- Even if you were born in the federal zone and started out as a statutory citizen, if you change your domicile to be outside the federal zone in a state of the Union, you become a “national” or a “state national” and lose your statutory citizen status.
 - [8 U.S.C. §1401](#) has a prerequisite for statutory citizenship “and subject to the jurisdiction thereof”, which means subject to the legislative and not political jurisdiction. What they really meant was subject to “its” jurisdiction, which means the exclusive jurisdiction of the “[United States](#)”
 - This language is similar to that in the [Fourteenth Amendment Section 1](#) but has a different meaning. In the Fourteenth Amendment, “subject to THE jurisdiction” means the political and NOT legislative jurisdiction

*“This section [of the 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 political [and NOT legislative] jurisdiction, and owing them [the states of the Union, not the federal government] 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.”*

[. . .]

“To be ‘completely subject’ to the political jurisdiction of the United States is to be in no respect or degree subject to the political jurisdiction of any other government.”

[U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

***How do I become a “national” or “state national”?* (cont.)**

- You must have a domicile in a place to be subject to the laws of that place. Therefore, you cannot be “subject to the [legislative] jurisdiction” of the federal **United States** unless you have a domicile on federal **territory**. See:
Why Domicile and Income Taxes are Voluntary, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>
- How can you inform the government that you have this status and get proof of it?
 - Apply for a U.S. passport as a “national”. Do a Freedom of Information Act Request for the DS-11 passport application and ask to have it certified. Keep that in a safe place as evidence
 - Register to vote as a “national” and have the registration form notarized and keep that as evidence. We have a sample application on the Family Guardian website
 - Serve on jury duty as a “national” by filling out the jury summons indicating that you are a “national” and a **constitutional “citizen of the United States”** under the **Fourteenth Amendment** but not a **statutory “citizen of the United States”** under **8 U.S.C. §1401**
 - Petitioning your state court for a declaratory judgment to declare you a “national of _____”, where the underline is the name of your state

How do I become a “national” or “state national”? (cont.)

- **For further information on correcting government records to reflect your true status as a “national”, see:**
 - ***Developing Evidence of Citizenship and Sovereignty*, [Liberty University](http://sedm.org/LibertyU/DevEvidenceOfCitizenship.pdf) Item #2.3
<http://sedm.org/LibertyU/DevEvidenceOfCitizenship.pdf>**
 - ***Legal Notice of Change in Citizenship/Domicile Records and Divorce from the United States*, Form #06.005
<http://sedm.org/Forms/FormIndex.htm>**
 - ***Sovereignty Forms and Instructions*, Instruction #3.13:
<http://famguardian.org/TaxFreedom/Instructions/3.13ChangeUSCitizenshipStatus.htm>**
 - ***Sovereignty Forms and Instructions Manual*, Section 2.5.3.13:
<http://famguardian.org/Publications/SovFormsInstr/SovFormsInstr.pdf>**
 - ***Why You Are a “national” or a “state national” and not a “U.S. citizen”*, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>**

“state nationals” and Federal Taxes

- “nationals” or “state nationals” are “[nonresident aliens](#)” under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#)
- “nationals” or “state nationals” file the [form 1040NR](#). It says “[U.S. national](#)” on the [1040NR form](#), but “nationals” have the same rights as “U.S. nationals”, even though they are not exactly the same
- “nationals” and “state nationals” pay taxes as follows:
 - “[gross income](#)” which is “effectively connected with a [trade or business](#) in the [federal] United States” under [26 U.S.C. §871\(b\)](#). This is a graduated rate income tax. “trade or business”=public office
 - “[gross income](#)” from “within the [federal] [United States](#)” not connected with a “[trade or business](#)” at a flat rate of 30% under [26 U.S.C. §871\(a\)](#). This would include mainly Social Security and other federal “entitlements”
- **BUT(!):**
 - One cannot earn “gross income” until they first earn “income”, and the Supreme Court has never defined “[income](#)” to mean anything other than “corporate profit”, because the income tax is an indirect excise tax on corporate privileges associated with foreign commerce and defined in [26 U.S.C. §7001!](#)
 - [26 U.S.C. §872\(a\)](#) says only earnings from the “[United States](#)”, which is the District of Columbia, are subject to tax.
 - [26 CFR §1.872-2\(f\)](#) says that nonresident aliens with no “[trade or business](#)” earnings earn no reportable “[gross income](#)”

“state nationals” and Federal Taxes

- “state nationals” who have no earnings from the District of Columbia or connected to an excise taxable activity called a “**trade or business**” under **26 U.S.C. §871**:
 - Are “nontaxpayers” not subject to the Internal Revenue Code or the jurisdiction of any federal court in the context of their earnings
 - Cannot use the IRS form W-4 without committing perjury under penalty of perjury, which is a crime
 - Are not “liable” to deduct “kickbacks” on their earnings
 - Are not required to file the form 1040NR
 - Need not withhold:

Title 26
PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE
Subpart E—Collection of Income Tax at Source
§ 31.3401(a)(6)-1 Remuneration for services of nonresident alien individuals.

[. . .]

(b) Remuneration for services performed outside the United States. Remuneration paid to a nonresident alien individual (other than a resident of Puerto Rico) for services performed outside the United States is excepted from wages and hence is not subject to withholding.

Reasons For Correcting Government Citizenship Records

- The main reason to correct government records containing false information about our citizenship are the following:
 - Restoring one's sovereignty. Under the Foreign Sovereign Immunities Act, [28 U.S.C. §1603\(b\)](#) and under [28 U.S.C. §1332\(c\)](#) and (d), a legal person *cannot* be classified as an agency or instrumentality of a foreign state if they are a citizen of a [federal] state of the United States, meaning a person born in a federal territory, possession, or the District of Columbia as defined in [4 U.S.C. §110\(d\)](#). This conclusion is also confirmed on the Department of State website at: http://travel.state.gov/law/info/judicial/judicial_693.html
 - Removing oneself from some aspect of federal legislative jurisdiction. A "citizen" under federal law, is defined as a person subject to federal jurisdiction. This is covered in [Great IRS Hoax](#), section 4.11.2, for instance.
 - Making sure that a person's domicile cannot be involuntarily moved to the District of Columbia. Both [26 U.S.C. §7701\(a\)\(39\)](#) or [26 U.S.C. §7408\(d\)](#) allow that a person who is a "citizen" or a "resident" under the Internal Revenue Code, should be treated as having a domicile in the District of Columbia for the purposes of federal jurisdiction. Since kidnapping is illegal under [18 U.S.C. §1201](#), then a person who is not a "citizen or resident" under federal law needs to take extraordinary efforts to ensure that their citizenship is not misunderstood or misconstrued by the federal government by going back and making sure that all federal forms which indicate one's citizenship status are truthful and unambiguous. The process of correcting government forms relating to citizenship is described in section 3.5.3.13 of the [Tax Fraud Prevention Manual](#).

CITIZENSHIP WARNING

- **WARNING**: Citizenship is NOT the major factor determining tax liability. The major factors are:
 - “**domicile**”: See:
 - Why Domicile and Income Taxes are Voluntary*, Form #05.002
<http://sedm.org/Forms/MemLaw/Domicile.pdf>
 - **The excise taxable “activities” one voluntarily chooses to engage in.** See, for instance:
 - » The “trade or business” scam:
<http://sedm.org/Forms/MemLaw/TradeOrBusScam.pdf>
 - » [Great IRS Hoax](#), sections 5.1 through 5.1.11
- Therefore, anyone who promises to eliminate your tax liability by changing or correcting your citizenship status is simply mistaken and you should NOT listen to them!

Getting Connected: Resources

- **Ministries**
 - Family Guardian Website: <http://famguardian.org>
 - Sovereignty Education and Defense Ministry (SEDM): <http://sedm.org>
- **Organizations:**
 - We the People Foundation for Constitutional Education:
<http://givemeliberty.org>
- **Freedom websites:**
 - USA the Republic: <http://www.usa-the-republic.com/>
 - Show Me the Law: <http://www.showmethelaw.net/>
 - National Organization to Stop Socialism Now (NO SSN): <http://www.nossn.com/>
- **Legal Research Sources**
 - Legal Research Sources:
<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>
 - Legal Research DVD-very complete legal reference library on one DVD. Includes all titles of U.S.C, regulations, organic documents, etc.
 - Cornell University Legal Information Institute (LII): <http://www4.law.cornell.edu/>
 - Electronic Code of Federal Regulations (eCFR): <http://www.gpoaccess.gov/ecfr/>
 - Versus Law (case research, fee-based): <http://www.versuslaw.com/>
 - FindLaw: <http://www.findlaw.com/>
 - USSC+ (Supreme Court CD-ROM): <http://www.usscplus.com/>

Sovereignty Education and Defense Ministry (SEDM)

- Founded in 2003
- A non-profit Christian/religious ministry
- Mission statement found at:
<http://sedm.org/AboutUs.htm>
- Articles of Mission available at:
<http://www.sedm.org/SEDMArticlesPublic.pdf>
- Managed by a board of ordained ministers
- Ministry offerings are completely consistent with materials found on the [Family Guardian Website](#)
- Educational course materials available only to “members”, who must be “nonresident aliens” and “nontaxpayers” not engaged in a “[trade or business](#)” and who believe in God
- All educational materials obtained online *only*
- Signed [Membership Agreement](#) required to join or obtain any ministry offerings
- Based out of (but NOT domiciled in) Canada and outside of jurisdiction of United States government
- Focus exclusively on *natural persons* and not *businesses*
- See the [“About Us” page](#) for further details on the ministry
- See our Frequently Asked Questions page, which answers most questions to or about us:
 - <http://sedm.org/FAQs/FAQs.htm>

Sovereignty Education and Defense Ministry (SEDM)

- **WE DO NOT:**

- Offer services or interact directly with the IRS on your behalf
- Offer asset protection, trusts, or corporation soles
- “Represent” anyone using IRS 2848 Power of Attorney forms
- Prepare or advise in the preparation of tax returns for anyone
- Offer educational materials or services to “[taxpayers](#)”, “[U.S. citizens](#)”, “[U.S. persons](#)”, “U.S. residents”, or any instrumentality of the federal government, including especially “[public officers](#)”
- Provide legal advice or representation (but *do* provide “assistance of counsel”). See our article on [Unlicensed Practice of Law, Form #05.029](#)
- Connect ourselves with a “[trade or business in the United States](#)”
- Offer any kind of investment or “[tax shelter](#)” or engage in any kind of commerce
- Engage in factual or actionable speech. All of our offerings constitute religious beliefs and opinions that are not admissible as evidence pursuant to [Fed.Rul.Ev. 610](#). Only you can make them admissible as evidence by signing them under penalty of perjury as part of an affidavit
- Advocate or endorse any of the Flawed Tax Arguments identified by the courts in the following document:

Flawed Tax Arguments to Avoid, Form #08.002

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

Digging Deeper

- You can visit our [Liberty University](http://sedm.org/LibertyU/LibertyU.htm) and go through our complete FREE curricula on sovereignty and liberty:
<http://sedm.org/LibertyU/LibertyU.htm>
- You can read much more about the subjects covered here in the FREE book called:
The Great IRS Hoax: Why We Don't Owe Income Tax
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
- All the subjects in this course appear in Chapter 4 of the *Great IRS Hoax* book
- If you want to read more about citizenship from the government's perspective:
<http://foia.state.gov/masterdocs/07fam/07m1110.pdf>
- If you want to know more about citizenship, see:
Why you are a "national" or a "state national" and not a "U.S. Citizen", Form #05.006
<http://sedm.org/Forms/MemLaw/WhyANational.pdf>

Where to go from here?

- If you want to apply what you have learned here to your specific situation and you are a “nontaxpayer”, then we also recommend:
 - SEDM Liberty University: Complete free curricula on freedom and sovereignty
<http://sedm.org/LibertyU/LibertyU.htm>
 - Sovereignty and Freedom Topic, Family Guardian Website: Very complete reference information about freedom and sovereignty.
<http://famguardian.org/Subjects/Freedom/Freedom.htm>
 - Tax Fraud Prevention Manual
<http://sedm.org/ItemInfo/Ebooks/TaxFraudPrevMan/TaxFraudPrevMan.htm>
 - Sovereignty Forms and Instructions Manual (FREE!)
<http://famguardian.org/Publications/SovFormsInstr/SovFormsInstr.pdf>