AFFIDAVIT OF CITIZENSHIP, DOMICILE, AND TAX STATUS

SECTION 1: SUBMITTER INFORMATION

1. Name	Marshall, Robert L.®		
2. Mailing Address (NOT a domicile)	103 N. Wood Avenue		
3. City	Linden	**4. State**	New Jersey
5. Zip	07036	**6. Country**	
7. Phone	917-642-9512	**8. Email**	Robert
9. Date of Birth:	03-02-1972	**10. Place of Birth:**	Kings County New York

11. CITIZENSHIP: (Check only one. See Appendix, item #16-18 for explanation)	**12. DOMICILE:** (Check only one, NO other "residences"). See and rebut the following within 30 days if you disagree or forever be estopped from later challenging it. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002; http://sedm.org/Forms/FormIndex.htm
☑ 11.1 Constitutional but not statutory "Citizen". "national" but not "citizen" under federal law pursuant to 8 U.S.C. §1101(a)(21). Born in state of the Union. NOT an: 1. "alien" (per 26 U.S.C. §7701(b)(1)(A)) 2. "Individual" (per 26 C.F.R. §1.1441-1(c)(3)). 3. "citizen of the United States" per 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c) per per Rogers v. Bellei, 401 U.S. 815 (1971). "Stateless Person" as per Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989). *Constitutional* diversity of citizenship pursuant to U.S. Const. Art. III. Section 2, but NOT *statutory* diversity pursuant to 28 U.S.C. §1332. Rebut the following if you disagree within 30 days or you stipulate it as truth. http://sedm.org/Forms/05-MemLaw/WhyANational.pdf	☑ 12.1 Nonfederal areas within de jure state of the Union: New Jersey (state name). NOT part of the "State" defined in 26 U.S.C. §7701(a)(10), 4 U.S.C. §110(d), 42 U.S.C. §1301(a)(1), or 28 U.S.C. §1332(d) nor part of the geographical sense of "United States" defined in 26 U.S.C. §7701(a)(9), or 42 U.S.C. §1301(a)(2). Not a political "alien" pursuant to 8 U.S.C. §1101(a)(3)) nor a "resident alien" pursuant to 26 U.S.C. §7701(b)(1)(A) since a national of the nation United States. A civil sensed, or legal "alien", pursuant to 8 U.S.C. §1101(a)(3) since not domiciled in the geographical sensed "United States" defined in either 26 U.S.C. §7701(a)(9) or 42 U.S.C. §1301(a)(2). No "residence" within the meaning of the I.R.C., because only statutory "aliens" can have a "residence" per 26 C.F.R. §1.871-2. Constitutional citizens or "nationals of the United States*** of America" have a domicile rather than a residence. Only privileged constitutional/political "aliens" have a "residence".
☐ 11.2 Statutory but not constitutional "U.S. citizen". Described in 8 U.S.C. §1401, 8 U.S.C. §1101(a)(2)(B), and 26 C.F.R. §1.1-1(c). Born on federal territory and domiciled in the District of Columbia or federal territory or possession. Not a constitutional or Fourteenth Amendment "citizen of the United States" per Rogers v. Bellei, 401 U.S. 815 (1971).	☐ 12.2 Kingdom of Heaven on Earth. I have a religious objection to having an earthly domicile within any existing, man-made government. I am a "transient foreigner" but not an "inhabitant" with respect to the man-made government having jurisdiction in the place where I temporarily live. The Bible says in Psalm 89:11-13, Isaiah 45:12, Deut. 10:14 that the Earth was created and is owned exclusively by God and NOT any man or government of men. It also says in Psalm 47:7 that God is the King of all the Earth. Therefore no one but God's Kingdom can have domiciliaries because presence on the territory of the Sovereign is a prerequisite to all declarations of domicile and allegiance.
☐ 11.3 Statutory "U.S. national". Described in 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B), and 8 U.S.C. §1452. Born anywhere in the country and domiciled in American Samoa or Swains Island	☐ 12.3 Not within any government on earth. I choose not to politically associate with any group or government on earth for my protection. The First Amendment to the Constitution protects my right of freedom from compelled association. I am a "transient foreigner" but not an "inhabitant" of the place where I live.
☐ 11.4 Foreign National. Country:_____. Nonresident alien under 26 U.S.C. §7701(b)(1)(B) if a public officer.	☐ 12.4 "United States" (District of Columbia, see 26 U.S.C. §7701(a)(9) and (a)(10))
☐ 11.5 Dual nationality. national of USA*** (NOT "U.S.***") pursuant to 8 U.S.C. §1101(a)(21) AND the following country, nation, or government:	☐ 12.5 Federal areas within state:_____(state name)
☐ 11.6 Dual nationality. national of USA*** (NOT "U.S.***") pursuant to 8 U.S.C. §1101(a)(21) AND Kingdom of Heaven on Earth.	☐ 12.6 Foreign country or government: _____ (name of foreign country or government). See 26 U.S.C. §892(a)(3) for definition of "foreign government".
☐ 11.7 "Free Inhabitant" under the Articles of Confederation but not Constitutional "Citizen" or "citizen of the United States". Articles of Confederation identify themselves as "perpetual", and therefore this status is perpetual.	☐ 12.7 Federal territory or possession. Territory/possession name:_____

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13. DIPLOMATIC STATUS

The following statuses constitute internationally protected persons pursuant to 18 U.S.C. §112 who are immune (not "exempt") from federal income taxation pursuant to 26 U.S.C. §892. Those claiming such status must file IRS Form W-8EXP to claim immunity from taxation.

☑ 13.1 Employee or agent of God's government on earth. Abandoned all aid and protection of man-made statutory national laws and became a "stateless person" relative only to the national government pursuant to Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989), Phil. 3:20, Psalm 119:19, Psalm 68:8-9.

☐ 13.2 Minister or ambassador of a foreign state or government:_____(State name). See 26 U.S.C. §892(a)(3) for definition of "foreign government".

☐ 13.3 Employee or agent of a foreign government. Government name:_____.

14. FEDERAL FRANCHISES:

(See Liberty University, Section 4: http://sedm.org/LibertyU/LibertyU.htm)

Yes ☐ No ☒ 14.1 Internal Revenue Code, Subtitle A "trade or business" franchise/excise tax. Also called "income tax".

"trade or business" is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office" in the government. Those not engaged are a "foreign estate" pursuant to 26 U.S.C. §7701(a)(31); See and rebut following within 30 days if disagree or be held in default, estoppel, and laches:
The Trade or Business Scam, Form #05.001; http://sedm.org/Forms/FormIndex.htm)

If "NO" is checked to the left, the following applies:

PRIVATE RECIPIENTS OF THIS FORM: If you are a private recipient and the answer to the question to the left is "NO", you are warned that you may NOT use any of the information provided by the Submitter of this form or any of the attached forms to submit to the government or for ANY commercial purpose. This means you may not use any of the information provided to prepare or submit any IRS information return, such as forms W-2, 1042S, 1098, 1099, K-1, etc. and that you risk criminal prosecution if you do under the provisions of 26 U.S.C. §§7206, 7207, 18 U.S.C. §654, and 18 U.S.C. §912. This document also constitutes an indemnification of all personal liability of the private recipient for failure to withhold or report. Submitter agrees to accept all legal consequences for following the content of this form and to become the Substitute Defendant in an action against the Private Recipient for following the requirements of this form. This indemnification does NOT apply to government recipients.

GOVERNMENT RECIPIENTS OF THIS FORM: If recipient of this form is the government and the answer to the question to the left is "NO", you are also hereby legally notified that any information returns you may have received connected with me, such as W-2, 1042S, 1098, and 1099, *are FALSE and FRAUDULENT* and this submission constitutes a formal request to correct the false reports and criminally prosecute the submitter pursuant to 26 U.S.C. §§7206, 7207, 18 U.S.C. §654, and 18 U.S.C. §912 and civilly prosecute pursuant to 26 U.S.C. §7434 and 31 U.S.C. §3729. Any numbers associated with these reports are provided *under duress* and are not "Social Security Numbers" as defined in 20 C.F.R. §422.104 but rather PRIVATELY issued "Nontaxpayer Identification Numbers" which are protected by copyright and private license agreement and may NOT be stored in any government computer system or used for ANY commercial purpose without violating the license agreement.

Yes ☐ No ☒ 14.2 Social Security (See 42 U.S.C. Chapter 7). Any applications on file are fraudulent and a nullity for any one or more of the following reasons: 1. Never personally made application and therefore nonbinding; 2. Never consented to participate; 3. Cannot lawfully consent because not domiciled on federal territory and not a "U.S. citizen" per 8 U.S.C. §1401 or a "permanent resident" at the time of application in violation of 20 C.F.R. §422.104; 4. Acting as a fiduciary with no capacity to contract with federal government. See: Forms #06.002 and #13.007 at http://sedm.org/Forms/FormIndex.htm.

Date that UNLAWFUL participation was retroactively terminated:_____
(Date SSA Form 521 and/or Resignation of Compelled Social Security, Form #06.002, was mailed to SSA and IRS)

WARNING: If the answer to this question is "NO", any Social Security Number or Taxpayer Identification Number you have on file is FALSE and must be removed from your records. Failure to abide by this absolute requirement of law is a criminal violation of 18 U.S.C. §1028(a)(7), 18 U.S.C. §1028A, and a civil violation of 42 U.S.C. §408(a)(7) and 42 U.S.C. §405(c)(2)(C)(i).
Further details: *Resignation of Compelled Social Security Trustee*, Form #06.002; http://sedm.org/Forms/FormIndex.htm

Yes ☐ No ☒ 14.3 Federal elected or appointed "public officer"

Yes ☐ No ☒ 14.4 Federal "employee" as defined in 26 U.S.C. §3401(c) and 26 C.F.R. §31.3401(c)-1

Yes ☐ No ☒ 14.5 State-issued driver's license. Corporate (not de jure) State name:_____

Yes ☐ No ☒ 14.6 State-issued marriage license.

Yes ☐ No ☒ 14.7 Attorney license (Admitted to practice by state-supreme Court)

Yes ☐ No ☒ 14.8 Government Identifying Numbers. If "NO" is specified, the following applies:

WARNING: You may not use any government issued identifying number in connection with the Submitter, such as a Social Security Number (SSN) as defined in 20 C.F.R. §422.103(d), Taxpayer Identification Number (TIN) as defined in 26 U.S.C. §6109, or Employer Identification Number (EIN) as defined in 26 U.S.C. §6109. Submitter:

1. Would be violating the law to either request or use a Taxpayer Identification Number. See:
   Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205
   http://sedm.org/Forms/FormIndex.htm
2. Is not required to have or to use a Social Security Number or Taxpayer Identification Number pursuant to 31 C.F.R. §103.34(a)(3)(x) and 31 C.F.R. §306.10 Note 2.
3. Does not participate and is not lawfully eligible to participate in Social Security or the "trade or business" excise taxable franchise described in 26 U.S.C. Subtitle A.
4. Is not an "alien" for which an Individual Taxpayer Identification Number may lawfully be used pursuant to 26 C.F.R. §301.6109-1(d)(3). Nonresident aliens are NOT "aliens" and are not equivalent. A person who is a "national" can be a "nonresident alien" without being an "alien". See 26 U.S.C. §7701(b)(1)(A) and 26 U.S.C. §7701(b)(1)(B). For further details on this SCAM, see the following:
   Flawed Tax Arguments to Avoid, Form #08.004, Section 5.4
   http://sedm.org/Forms/FormIndex.htm
5. May not lawfully use or possess any government identifying number because it is "public property" which belongs to the government pursuant to 20 C.F.R. §422.103(d). Only "public officers" on official business may lawfully use public property, and only in strict accordance with law for the benefit of the government and not them as private individuals.
6. Is appearing here as a private person and not a public officer. If you compel me to use a government identifying number, you are an accessory to criminal conversion of private property to a public use and a public purpose if you connect me or my assets with a public number in violation of 18 U.S.C. §654. You could end up in jail for up to ten years if you put an identifying number on any records pertaining to me or my property, assets, or my earnings from PRIVATE employment.
7. Has been a victim of identity theft, compelled association, and conversion by the government and its agents in banks and financial institutions in the past by unlawfully and involuntarily connecting him/her with knowingly false and fraudulent identifying numbers in criminal violation of 18 U.S.C. §1028(a)(7), 18 U.S.C. §1028A, and a civil violation of 42 U.S.C. §408(a)(7) and 42 U.S.C. §405(c)(2)(C)(i). He would like to prevent a recurrence of this behavior

again.

8. Will file a criminal complaint in connection with the use of any government issued identifying number connected with his exclusively PRIVATE life, property, and liberty and vociferously prosecute all those who unlawfully compel him to use a knowingly false number or any number at all in order to obtain any service or product in violation of 42 U.S.C. §408.

15. DOMICILE AND RESIDENCE:

1. My domicile and NOT "residence" is that indicated earlier in block 12.
2. My domicile is outside the statutory "United States" defined in 26 U.S.C. §7701(a)(9) and outside of federal territory.
3. I am not a statutory "resident". All "residents" are statutory "aliens" per 26 U.S.C. §7701(b)(4).
4. I DO NOT have a statutory "residence" anywhere within the statutory "United States" per 26 C.F.R. §1.871-2(b) because I am not a statutory "alien". If you believe that the term "residence" includes the domicile of those who are nationals of the United States*** OF AMERICA and non-resident NON-persons, please produce a statute that expressly includes this status within the meaning of the term "residence".
5. As used throughout this document, the term "statutory United States" includes federal territory within the exclusive jurisdiction of Congress and not within the exclusive jurisdiction of any state of the Union.

16. TAX WITHHOLDING LEGAL REQUIREMENTS:

1. **WARNING**: You may not lawfully withhold any amount from my earnings. The remainder of this section provides legally admissible evidence proving why this is.
2. Your withholding is ONLY on "wages" as legally defined in 26 U.S.C. §3401. The earnings of non-resident NON-persons not engaged in a "trade or business" as legally defined are excluded from "wages" per 26 U.S.C. §3401(a)(6) and 26 U.S.C. §3401(a)(11) and therefore may not lawfully become the subject of tax withholding. If you withhold, you will therefore be guilty of the following crimes:
   2.1. 18 U.S.C. §654: Conversion of private property to a "public use" and a "public office". You are converting my PRIVATE earnings from labor into a public purpose and a "public office" by fraudulently and falsely connecting same with a "trade or business".
   2.2. 18 U.S.C. §201: Bribery of public officials and witnesses. You are bribing public officials who will receive the money you STOLE from me in violation of the law. The punishment is a fine and up to 15 years in jail. I remind you that all tax withholdings are classified as "gifts" by the IRS. See IRS Document 6209, pp. 4-1 and 4-2, which identify W-2 forms as "Estate and gift taxes". All tax withholdings are "gifts" to public officials that also constitute bribes.
   2.3. 18 U.S.C. §1956(a)(1)(A)(ii): Money laundering. You are laundering unlawfully withheld monies. The punishment is a fine up to $500,000 and imprisonment for up to twenty years.
3. IRS Publication 515 indicates that nonresident alien *individuals* who give you IRS form W-8BEN are exempt from backup withholding. This requirement is also found in 26 U.S.C. §3401(a)(6) or 26 C.F.R. §31.3401(a)(6)-1(b). This form serves the equivalent of IRS Form W-8BEN because IRS doesn't have a form for those who are "non-resident non-persons", "persons", or "taxpayers".

> *"Foreign persons who provide Form W–8BEN, Form W–8ECI, or Form W–8EXP (or applicable documentary evidence) **are exempt from backup withholding and Form 1099 reporting.**"*
> *[IRS Publication 515, Year 2001, p. 3]*

4. You MAY NOT lawfully tamper with, reject, redact any portion of, or alter any withholding forms that I give you. You must accept them AS IS and may not lawfully threaten me to change them. If you do, you could be prosecuted for extortion.

> *"The employer is not authorized to alter the form or to dishonor the employee's claim. The certificate goes into effect automatically in accordance with certain standards enumerated in § 3402(f)(3)."*
> *[U.S. v. Malinowski, 347 F.Supp. 347 (1972)]*

5. The earnings connected with our relationship *do not* constitute "income" and therefore cannot be the subject of any tax or withholding or reporting within the Internal Revenue Code. The only definition of "income" in the Internal Revenue Code is found in 26 U.S.C. §643(b) and it includes ONLY the earnings of a trust or estate. I am not representing a domestic trust or estate. My earnings and my entire estate instead are a "foreign estate" pursuant to 26 U.S.C. §7701(a)(31).
6. Any earnings that result from our relationship do not originate from "sources within the United States". The term "United States" is defined below. If you dispute this definition, please provide the definition that expressly identifies states of the Union as being included in the meaning of "United States":

> *TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.*
> *Sec. 7701. - Definitions*
>
> *(a) Definitions*
>
> *(9) United States*
>
> *The term "United States" when used in a geographical sense includes only **the States** and the District of Columbia.*
>
> *(10) State*
>
> *The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.*
>
> ---
>
> *TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES*
> *CHAPTER 4 - **THE STATES***
>
> Sec. 110. Same; *definitions*
> *(d) The term "State" includes any Territory or possession of the United States.*
>
> ---
>
> *"**Expressio unius est exclusio alterius**. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.***

Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, Sixth Edition, p. 581]

7. The financial transactions likely to result from our relationship are excluded from (not "subject to" but not "exempt") taxation pursuant to the following authorities and therefore not subject to withholding:
   7.1. 26 U.S.C. §861(a)(3)(C)(i): Earnings from labor of "nonresident aliens" not engaged in a "trade or business" and working in the "United States" is not deemed to be income from sources within the "United States".
   7.2. 26 U.S.C. §3401(a)(6): Nonresident aliens do not earn "wages".
   7.3. 26 U.S.C. §1402(b): Nonresident aliens do not earn "self-employment income".
   7.4. 26 U.S.C. §864(b)(1)(A): Earnings of "nonresident aliens" working for foreign employers such as private employers do not have earning associated with a "trade or business in the United States"
   7.5. 26 C.F.R. §31.3401(a)(6)-1(b): Remuneration of nonresident aliens outside the "United States" is not subject to taxation.
   7.6. 26 C.F.R. §1.872-2(f): Earnings of nonresident aliens outside the "United States" do not constitute "gross income".
   7.7. 26 C.F.R. §1.871-7(a)(4): Nonresident aliens not engaged in a "trade or business" earn no "gross income"
8. Tax withholding is only appropriate for those having a tax liability. A non-resident NON-person such as the submitter with no "income" or earnings from "sources within the United States" under 26 U.S.C. §871 can have no tax liability. If you think you, as a private employer or private institution, constitute a "source within the United States", then why did the IRS Internal Revenue Manual say the following and where are states of the Union included in "United States" as defined above?:

   Internal Revenue Manual (I.R.M.) Section 5.14.10.2 (09-30-2004)
   Payroll Deduction Agreements

   *2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.*
   [http://www.irs.gov/irm/part5/ch14s10.html]

9. You can only be an "employer" if I am an "employee", according to 26 U.S.C. §3401(d). I am NOT an "employee", because all "employees" are "public officers" engaged in a "trade or business" who work for the United States government as the equivalent of "temps" or "Kelly Girls" on loan to private employers such as you. I DO NOT consent to act in such capacity, and therefore you cannot be an "employer" in the context of me:

   26 C.F.R. § 31.3401(c)-1 Employee:

   "...the term [employee] includes [is limited to] officers and employees, whether elected or appointed, ***of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing**. The term 'employee' also includes an **officer of a corporation**."*

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   26 U.S.C. §3401(c) Employee

   For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

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   8 Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267

   ***Employee**: "The term employee **specifically includes** officers and employees **whether elected or appointed**, of the United States, a state, territory, or political subdivision thereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing."*

   If you disagree with this item, please rebut the admissions at the end of the following document within 30 days or be held in default and estoppel to challenge later: *Why Your Government is Either a Thief or You Are a "Public Officer" for Federal Income tax Purposes*, Form #05.008; http://sedm.org/Forms/FormIndex.htm
10. You are only liable to withhold if you are an "employer" and if I receive "wages". 26 C.F.R. §31.3403-1, 26 C.F.R. §31.3111-4, 26 C.F.R. §3102-1(c). The only way I can receive "wages" is to sign a contract called a W-4 *absent duress* consenting to call what I earn "wages" as legally defined but not commonly understood. If I don't sign the contract, then I don't earn "wages" subject to any withholding or reporting:

    *"Every man has a natural right to the fruits of his own labor, is generally admitted; and **no other person can rightfully deprive him of those fruits, and appropriate them against his will**..."*
    [The Antelope, 23 U.S. 66; 10 Wheat 66, 6 L.Ed. 268 (1825)]

    "Included in the rights of personal liberty and the right of private property--partaking of the nature of each--is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property."

    "...The right of a person to sell his labor upon such terms as he deems proper is, in its essence, the same as the right of the purchaser of labor to prescribe the conditions under which he will accept such labor from the person offering to sell it."

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    26 C.F.R. §31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements

    (a) In general.

    Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term "wages" includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding

agreement in effect under section 3402(p). *References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)–3.*

Title 26: Internal Revenue
PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE
Subpart E—Collection of Income Tax at Source
§31.3402(p)-1 Voluntary withholding agreements.

(a) In general.

An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)–3, made after December 31, 1970. ***An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee.*** *The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)–1, Q&A–3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.*

11. If I never give you an IRS form W-4 and thereby consent to call what I earn "wages" as defined in the Internal Revenue Code, then you can't lawfully withhold or report anything:
    11.1. Everything that goes on the IRS form W-2 constitutes "wages" as legally defined and not commonly understood.
    11.2. Tax withholding ONLY pertains to "wages" as legally defined and NOT all earnings. The U.S. Supreme Court confirmed this:

> *"We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup. Ct. 467, 62 L. Ed.–), the broad contention submitted on behalf of the government that all receipts—everything that comes in-are income within the proper definition of the term 'gross income,' and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term 'income' has no broader meaning in the 1913 act than in that of 1909 (see Stratton's Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup. Ct. 136), and for the present purpose we assume there is no difference in its meaning as used in the two acts."*
> *[Southern Pacific Co., v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]*

    11.3. If you are ordered by the IRS to withhold at single zero because I refuse to submit an IRS form W-4, then you must withhold and report ONLY on "wages" as statutorily defined and limited pursuant to the I.R.C. "trade or business" franchise agreement. I don't earn "wages" if I never consented to call them "wages" using a private contract called an IRS form W-4.
12. On the subject of unlawful withholding, the Bible says the following. "Wages" as used below implies the ordinary and excludes the statutory definition:

> *"Woe to him who builds his house by unrighteousness*
> *And his chambers by injustice,*
> ***Who [whether individual or government] uses his neighbor's service without wages***
> *And gives him nothing for his work,"*
> *[Jer. 22:13, Bible, NKJV]*

> *"Come now, you rich, weep and howl for your miseries that are coming upon you! Your riches are corrupted, and your garments are moth-eaten. Your gold and silver are corroded, and their corrosion will be a witness against you and will eat your flesh like fire. You have heaped up treasure in the last days.* ***Indeed the wages of the laborers who mowed your fields, which you kept back by fraud, cry out; and the cries of the reapers have reached the ears of the Lord of Saboath.*** *You [the business owner who controls the purse of the workers] have lived on the earth in pleasure and luxury; you have fattened your hearts as in a day of slaughter. You have condemned, you have murdered the just; he does not resist you. "*
> *[James 5:1-6, Bible, NKJV]*

> *"You shall not cheat your neighbor, nor rob him.* ***The wages of him who is hired shall not remain with you all night until morning.*** *"*
> *[Lev. 19:13, Bible, NKJV]*

17. TAX REPORTING LEGAL REQUIREMENTS:

1. **WARNING: It is a criminal offense to file information returns against any payments you make in connection with our relationship. Filing of false information returns carries severe civil and criminal penalties. Information returns include IRS Forms W-2, 1042S, 1098, and 1099.** I can only earn "wages" reportable on an IRS form W-2 if I am lawfully engaged in a "public office" in the U.S. Government as required by 26 U.S.C. §6041(a). Voluntarily signing a contract/agreement called an IRS form W-4 is the *only* way that a non-resident NON-person not engaged in a "trade or business" can engage in such a "public office" per 26 C.F.R. §31.3401(a)-3(a), and 26 C.F.R. §31.3402(p)-1. Otherwise, it is a crime to impersonate a public officer in violation of 18 U.S.C. §912 to file an information return. If you file any kind of information return relating to me, you will be guilty of conspiracy to commit all the following crimes and civil infractions:
    1.1. False information returns submitted in violation of 26 U.S.C. §7434. Punishment is all attorney fees plus twice the false amount reported.
    1.2. Impersonating a public officer in violation of 18 U.S.C. §912. Punishment is a fine and up to three years in jail. Only "public officers" can act as "taxpayers", and you are creating a false presumption that I am a "taxpayer" by filing false information returns.
    1.3. Conversion of private property to a public use, public purpose, and public office as a "withholding agent" in violation of 18 U.S.C. §654.
    1.4. Impersonating a statutory "U.S. citizen" pursuant to 18 U.S.C. §911. Punishment is a fine and up to three years in jail. Only *statutory* and not *constitutional* "U.S. citizens" can lawfully act as "public officers" engaged in a "trade or business" and I am NOT a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 or 26 U.S.C. §7701(a)(30), but rather a non-resdient non-person and CONSTITUTIONAL citizen.
    1.5. False information returns in violation of 26 U.S.C. §7206. Punishment is up to a $100,000 fine and 3 years in jail to file a false information return.

1.6. False information returns in violation of 26 U.S.C. §7207. Punishment is up to $10,000 and 1 year in jail to submit a false information return.

1.7. Perjury in violation of 18 U.S.C. §1001 and 18 U.S.C. §1621. The IRS Forms W-3 and 1096 submitted with the information return is signed under penalty of perjury and verifies the accuracy of the accompanying information return. These forms are submitted as a government officer and agent called a "withholding agent" defined in 26 U.S.C. §7701(a)(16). Those forms are FRAUDULENT now that you have been notified that they are false and you willfully refuse to either stop filing the false report or correct the false reports already filed.

2. IRS Publication 515 indicates that nonresident aliens who give you IRS form W-8BEN are exempt from 1099 reporting. This form serves the equivalent purpose and is a superset of that form. It rather than the W-8BEN had to be created and submitted because submitter is NOT a "nonresident alien" or "person", but rather a "non-resident non-person" not subject but not statutorily "exempt" in relation to the Internal Revenue Code Subtitles A and C.

> *"Foreign persons who provide Form W–8BEN, Form W–8ECI, or Form W–8EXP (or applicable documentary evidence)* ***are exempt from backup withholding and Form 1099 reporting.****"*
> *[IRS Publication 515, Year 2001, p. 3]*

3. 26 U.S.C. §6041 says that only earnings connected with a "trade or business" may be reported on an information return such as IRS forms W-2, W-3, 1042-S, 1096, and 1099.

> *TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041*
> *§ 6041. Information at source*
>
> *(a) Payments of $600 or more*
>
> ***All persons engaged in a trade or business and making payment in the course of such trade or business to another person****, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of $600 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for,* ***shall render a true and accurate return to the Secretary, under such regulations and in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.***

4. None of the earnings connected with our relationship pertains to a "trade or business" as statutorily defined below, and therefore is not subject to reporting:

> *26 U.S.C. Sec. 7701(a)(26)*
>
> *"The term 'trade or business' includes the performance of the functions of a public office."*

5. The term "income" is defined in 26 U.S.C. §643(b), and only "income" may be reported. Since I am NOT an "estate or trust", I earn no reportable "income":

> *TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643*
> *§643. Definitions applicable to subparts A, B, C, and D*
>
> *(b)* ***Income***
>
> *For purposes of this subpart and subparts B, C, and D,* ***the term "income", when not preceded by the words "taxable", "distributable net", "undistributed net", or "gross", means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law.*** *Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.*

IRS Form 1042-S may only be prepared in the case of statutory "nonresident aliens INDIVIDUALS" (per 26 U.S.C. §7701(b)(1)(B) who have "income" from "sources within the statutory but not constitutional "United States" that is not connected with a "trade or business" and therefore constitutes "gross income" within the meaning of 26 U.S.C. §61. All such sources are expressly indicated in 26 U.S.C. §871(a). All of these sources are government payments. The transactions likely to occur between us are NOT government payments and are not listed in 26 U.S.C. §871(a), and therefore may not lawfully be reported. For further details, see the following article:
Correcting Erroneous Information Returns, Form #04.001; http://sedm.org/Forms/FormIndex.htm

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SECTION 2: AFFIDAVIT OF TAX STATUS

Human being (but not statutory "Person") who signed this form hereby affirms under penalty of perjury from WITHOUT the statutory "United States" per 28 U.S.C. §1746(1) that:

1. Submitter has **NO tax liability** or "gross income" pursuant to 26 C.F.R. §1.872-2(f), 26 C.F.R. §1.871-1(a), and 26 U.S.C. §861(a)(3)(C)(i) and therefore no need to deduct or withhold.
2. Submitter is not a statutory "taxpayer" as defined in 26 U.S.C. §7701(a)(14) and not subject to the revenue laws.

> *"**Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the Federal Government] and not to non-taxpayers** [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government and not engaged in the "trade or business" franchise as a public officer]. The latter are without their scope. **No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.**"*
> *[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]*

3. Submitter is not statutorily "exempt" or an "exempt individual" as defined in 26 U.S.C. §7701(b)(5) because one must otherwise be subject to the I.R.C. to be such a legal "person" and have any civil status under the I.R.C. Rather, Submitter is "not subject" to Internal Revenue Code Subtitle A "trade or business" franchise agreement and is a non-resident noon-person. Since IRS forms very deliberately do not have a block for "not subject" and are only for use by those who are "taxpayers", Submitter had to make his/her own form, THIS form, to avoid committing perjury on a government form in describing his/her status under penalty of perjury. Those who are "not subject" are described NOT as a "person", "individual", or "taxpayer", but simply as "foreign" or a "foreign estate" in 26 U.S.C. §7701(a)(31).

> *TITLE 26 > Subtitle F > CHAPTER 79 > § 7701*
> *§ 7701. Definitions*
>
> *(a) Definitions*
>
> *(31) Foreign estate or trust*
>
> *(A) Foreign estate*
>
> *The term "foreign estate" means **an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A**.*

4. Submitter is a "non-resident non-person" but not a "nonresident alien" or "nonresident alien ***individual***". A "non-resident non-person" is defined as one who is "neither a citizen nor a resident" of the "United States" and who has no domicile or physical presence on federal territory or contracts or agency with the national government. This is exactly what an "American National", or "national" born in a state of the Union who is not domiciled on federal territory in the "United States" is. The only withholding form that a "non-resident non-person" who is neither a statutory "alien" (per 26 U.S.C. §7701(b)(1)(A)) nor an "individual" (per 26 C.F.R. §1.1441-1(c)(3) and 5 U.S.C. §2105(a)) and who is not engaged in federal franchises can fill out is a W-8BEN with block 3 modified to add the word "nontaxpayer" or "human being" or "non-resident non-person" to it. All statutory "taxpayers" and "individuals" are "aliens" per 26 C.F.R. §1.1441-1(c)(3) and public officers in the national and not state government, and therefore submitter cannot check the "individual" block of the W-8BEN form without committing perjury under penalty of perjury. Even statutory "U.S. Citizens" per 26 C.F.R. §1.1-1(c), 8 U.S.C. §1401, and 26 U.S.C. §3121(e) must be aliens in relation to a foreign country under a tax treaty per 26 U.S.C. §911 in order to be statutory "taxpayers".
5. Submitter is ***not*** engaged in a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Receipt of earnings from the District of Columbia in connection with a "trade or business" under 26 U.S.C. §871(b) or not connected under 26 U.S.C. §871(a) are the only types of "gross income" or "taxable income" that nonresidents who are not aliens can have under I.R.C. Subtitle A.
6. Submitter is a "transient foreigner" but not a statutory "foreign person" or statutory "alien" in respect to the national government and federal territory. A human being or artificial entity such as a state corporation domiciled in a state of the Union is a "transient foreigner" but not a "person", "individual", or "foreign person" for the purposes of the Internal Revenue Code because the term "United States" is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia and is nowhere expressly expanded to include any state of the Union.
7. Submitter is not in receipt of any treaty benefit under the terms of an income tax treaty with a foreign country.
8. Submitter has not made an election to be treated as a "resident alien" as defined in 26 U.S.C. §7701(b)(1)(A) under the authority of 26 U.S.C. §6013(g) and (h).
9. Submitter is not a statutory "individual" as defined in 26 C.F.R. §1.1441-1(c)(3) or a "person" as defined in 26 U.S.C. §7701(c) because not domiciled or resident on federal territory and not eligible or consensually participating in any federal franchise or "benefit" in the context of this exclusively private and not public transaction. As such, he/she is not a "public officer" within the government but rather a private human being. The only thing the government can regulate or tax are public activities, public officers, and public "employees" who are the only "persons mentioned in the I.R.C. franchise per 26 U.S.C. §7343 and 6671(b). It is otherwise unconstitutional to regulate exclusively private conduct.

> *"The power to "legislate generally upon" [the PRIVATE] life, liberty, and property, as opposed to the "power to provide modes of redress" against offensive state [e.g. "public officer"/"employee"] action, was "**repugnant" to the Constitution.** Id., at 15. See also United States v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."*
> *[City of Boerne v. Florez, Archbishop of San Antonio, 521 U.S. 507 (1997)]*

10. Submitter is **NOT** subject to IRS Form 1099 reporting, withholding, or backup withholding pursuant to 26 U.S.C. §3401(a)(6) or 26 C.F.R. §31.3401(a)(6)-1(b):

> *"Foreign persons who provide Form W–8BEN, Form W–8ECI, or Form W–8EXP (or applicable documentary evidence) **are exempt from backup withholding and Form 1099 reporting.**"*
> *[IRS Publication 515, year 2001, p. 3]*

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11. Submitter is not a "U.S. person" as statutorily defined pursuant to 26 U.S.C. §7701(a)(30). The term "U.S. person" is statutorily defined as follows:

> *TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.*
> *Sec. 7701. - Definitions*
>
> *(a)(30) United States person*
> *The term "United States person" means -*
> *(A) a citizen or resident of the United States,*
> *(B) a domestic partnership,*
> *(C) a domestic corporation,*
> *(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and*
> *(E) any trust if -*
> *(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and*
> *(ii) one or more United States persons have the authority to control all substantial decisions of the trust.*

12. The term "United States" as used in "U.S. person" above is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as follows:

> *TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]*
> *Sec. 7701. - Definitions*
>
> *(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—*
>
> *(9) United States*
>
> *The term "United States" when used in a geographical sense includes only the States and the District of Columbia.*
>
> *(10) State*
>
> *The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.*

13. Pursuant to the rules for statutory construction, if the states of the Union are not mentioned anywhere in Subtitle A of the Internal Revenue Code and are not included in the definition of "United States" above, they can be safely assumed to be EXCLUDED by implication:

> *"**Expressio unius est exclusio alterius**. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."*
> *[Black's Law Dictionary, Sixth Edition, p. 581]*

14. Nonresidents not engaged in the "trade or business"/public office excise taxable franchise such as the Submitter are not required to provide identifying numbers to open financial accounts. The regulation below mentions "nonresident aliens", and "non-resident non-persons" who are not statutory "aliens" must be treated the same:

> *Title 31: Money and Finance: Treasury*
> *PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS*
> *Subpart C—Records Required To Be Maintained*
> *§103.34 Additional records to be made and retained by banks.*
>
> *(a)(3) **A taxpayer** identification **number required under paragraph (a)(1) of this section need not be secured for accounts or transactions with the following:***
>
> ***(x) non-resident aliens who are not engaged in a trade or business in the United States.***
>
> ***In instances described in paragraphs (a)(3), (viii) and (ix) of this section, the bank shall, within 15 days following the end of any calendar year in which the interest accrued in that year is $10 or more use its best effort to secure and maintain the appropriate taxpayer identification number or application form therefor.***

15. It amounts to "compelled to association" in violation of the First Amendment to force me to associate with or be identified as a "U.S. person" (under 26 U.S.C. §7701(a)(30)), a statutory "U.S. citizen" (under 8 U.S.C. §1401), or a "taxpayer" (under 26 U.S.C. §7701(a)(14) or any status OTHER than that described above. I would also be committing perjury under penalty of perjury to sign any government form that identified me as any of these three types of entities.
16. I will not allow you to compel me to participate in the "trade or business" franchise or contract with the government by changing my status to be anything other than that described herein. All franchises are contracts between the grantor and the grantee:

> *As a rule, **franchises spring from contracts between the sovereign power and private citizens**, made upon valuable considerations, for purposes of individual advantage as well as public benefit, [1] and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris. [2]*

[1] Georgia R. & Power Co. v. Atlanta, 154 Ga 731, 115 SE 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La 857, 47 So 2d 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 NW 691.

[2] Georgia R. & Power Co. v. Atlanta, 154 Ga 731, 115 SE 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La 857, 47 So 2d 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 NW 691.

[Am.Jur.2d, Franchises, §4: Generally]

17. Pursuant to the Declaratory Judgments Act, 28 U.S.C. §2201(a) and the federal courts, the recipient of this form and any government agent handling this case has NO authority to assume any tax status other than that indicated on this form or to convert an innocent "nontaxpayer" into a "taxpayer".

> *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.)* ***This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991)*** *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*
> *[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*
>
> ---
>
> *"And by statutory definition, 'taxpayer' includes any person, trust or estate subject to a tax imposed by the revenue act. ...Since the statutory definition of 'taxpayer' is exclusive, the federal courts do not have the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..."*
> *[C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d 18 (1939)]*
>
> ---
>
> *"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized..."*
> *[Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]*

18. A summary of Citizenship Status v. Tax Status and the meaning of "State" and "state" in the context of federal and state laws is found in Table 3 of the Appendix to this document to clarify the statements herein.

SECTION 3: DURESS STATEMENT

If any other government form which the Recipient of this form might have received or viewed which I might have signed contradicts anything contained herein, the reasons are that:

1. I was threatened or felt threatened:
   - 1.1. By the Recipient to either not be hired or be fired if I did not sign a W-4 agreement or submit a specific government from that doesn't pertain to me and thereby commit what I know to be fraud and/or perjury on a government form. . .OR
   - 1.2. By the Recipient because I was told that I would be denied the EQUAL right of all to engage in a business opportunity or financial account needed to sustain my life if I did not fill out and submit the form indicated and which I knew misrepresented my status or had no options to correctly represent my status. . .OR
   - 1.3. By the government because I would become the target of unlawful or "selective" IRS/government enforcement that the legal profession, the courts, and the government routinely protect and encourage because of conflicts of interest, undue consolidation of power, and greed.

     > *"For the love of money is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows.*
     >
     > *But thou, O man of God,* ***flee these things; and follow after righteousness, godliness, faith, love, patience, meekness****.*
     >
     > ***Fight the good fight of faith, lay hold on eternal life, whereunto thou art also called****, and hast professed a good profession before many witnesses."*
     > *[1 Timothy 6:5-12, Bible, NKJV]*

   - 1.4. By the Recipient, who may have refused to accept this form or sent it back, because they knew they were violating both the law and my rights and wanted to obstruct justice, destroy evidence of their wrongdoing, and tamper with a federal witness because this form is signed under penalty of perjury.
2. I was therefore under unlawful duress and the target of racketeering, extortion, and/or unconscionable "adhesion contracts" by the recipient/government.
3. The origin of the duress was the Recipient of this form acting in a quasi-governmental and "public officer" capacity as a "withholding agent" pursuant to 26 U.S.C. §7701(a)(16) and who is therefore legally liable to respect my constitutional rights and REFUSED demands to do so. . . .AND
4. The result of the unlawful duress was that I was compelled to contract with or engage in commerce with the government against my will and/or religious beliefs in violation of Article 1, Section 10 of the United States Constitution, and to donate private property to a public use, public purpose, and/or public office in the government such as the "trade or business" franchise that is the heart of the Internal Revenue Code. Participation in all government franchises is an act of contracting because all franchises are contracts.

I hereby for the record declare as void, untrustworthy, and not admissible as evidence of any obligation on my part any and all forms, declarations of status, or other correspondence in conflict with this form or any attached form I may have provided because submitted under unlawful duress.

> *"****An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will,*** *and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.* [3] *Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker*

[3] Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed 134

*wishes to avoid. **As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,** [4] **and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.** [5] However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.* [6]"
[American Jurisprudence 2d, Duress, Section 21]

This affidavit of duress and void declaration especially includes, but is not limited to, anything relating to government franchises, disclosures of government identifying numbers such as SSN or TIN, tax withholding or reporting forms such as the W-4 contract forms (26 C.F.R. §31.3401(a)-3(a) and 26 C.F.R. §31.3402(p)-1), tax returns, or any other declarations of status (e.g. "employee", "taxpayer", "individual", "inhabitant", "U.S. citizen") arising out of any tax, citizenship, or licensing forms provided to the government such as driver's license applications, applications for ID cards, voter registration, or benefit applications.

An expanded version of this duress statement is contained at the following address and is hereby incorporated into this document by reference:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005
http://sedm.org/Forms/FormIndex.htm

SECTION 4: DO NOT ATTEMPT TO ADVISE ME WHAT TO PUT ON ANY GOVERNMENT FORM OR TO CHANGE THE STATUS DESCRIBED IN THIS FORM

Per 26 U.S.C. §6065, all tax forms must be signed under penalty of perjury, just as this form is. As such, this form and ALL tax forms I submit to you constitute "testimony of a witness" and are protected by witness tampering laws. I remind the recipient that it is a federal offense to tamper with witnesses. Tampering includes, but is not limited to:

1. Advising me what to put on this form or any tax or withholding form and thereby conspire to commit PERJURY in violation of 18 U.S.C. §1542, 18 U.S.C. §911, 18 U.S.C. §1001, and 18 U.S.C. §1621. All such attempts shall form an inseparable part of the forms you both receive and must keep on file so that you may be held accountable.
2. Refusing to honor that status that I describe here and thereby compelling me to commit perjury for the PRIVILEGE of being treated EQUALLY to everyone else you service.
3. Telling me that what I put on the form is INCORRECT or FALSE and thereby refusing to accept the form, and yet refusing to offer legal evidence signed under penalty of perjury (as required by 26 U.S.C. §6065) PROVING that it is false.
4. Threatening to withhold service or discriminate against me while acting as a public officer called a "withholding agent" defined in 26 U.S.C. §7701(a)(14). That would be a denial of equal protection of the law.
5. Imputing or assuming a legal status OTHER than what I put here, and which might subject me to illegal enforcement or penalties against parties not subject. All such activities constitute an unconstitutional "Bill of Attainder" if implemented against those not consensually and lawfully engaged in government franchises. Not even federal judges can make such determinations. 28 U.S.C. §2201(a) forbids such determinations.

Consistent with the above, if any of the above criminal witness tampering has occurred or will occur, the following additional checkboxes are provided to document said tampering so that it may become legal evidence useful against the recipient in a subsequent enforcement proceeding. The Submitter, by checking and initialing any of the boxes below certifies the existence of witness tampering in the context of this transaction:

☐ Advised me to put information on tax withholding forms that I know is FALSE and thus conspired to commit perjury. Initial:_____
☐ Refused to do business with me unless I committed perjury on tax withholding forms, and thus deprived me of equal protection and equal treatment while acting as a public officer of the U.S. government called a "withholding agent". Initial:_____
☐ Identified the information I provided as FALSE but refusing to provide court admissible evidence signed under penalty of perjury (as required by 26 U.S.C. §6065) PROVING it is. Thus, they created the equivalent of a state sponsored religion in which presumption serves as a substitute for "faith" and which forces me to "worship" and serve the pagan government as a superior or supernatural being in violation of the First Amendment and Thirteenth Amendment. Initial:_____
☐ Stole from me or subjected me to involuntary servitude as a public officer "withholding agent" by imputing a statutory status to me that was UNTRUE. Initial:_____

SECTION 5: MANDATORY FRANCHISE AGREEMENT

All information relating to Submitter and all property of the Submitter in the custody or control or influence of the Recipient, including but not limited to the labor and earnings of the Submitter, are protected by the following franchise agreement, which is hereby incorporated by reference into this submission.

Sovereignty Franchise and Agreement, Form #06.027
http://sedm.org/Forms/FormIndex.htm

The above franchise shall govern any all commercial or governmental uses of information relating to or property owned by the Submitter both prior to and after this submission and all relationships between the Submitter and any government or government agent, officer, or withholding agent. By accepting or using or affecting all such information or property relating to the Submitter for any purpose, the Recipient of this form and all his/her/its agents, assigns, and any and all government entities he or she or it represents implicitly consents to all present and future versions of the above franchise. If Recipient is acting as a tax withholding or reporting agent under 26 U.S.C. §7701(a)(16), Recipient represents that

[4] Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v. Gershman, 30 Misc 2d 442, 215 NYS2d 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va 215, 2 SE.2d 521, cert den 308 U.S. 571, 84 L.Ed 479, 60 S Ct 85.

[5] Faske v. Gershman, 30 Misc 2d 442, 215 NYS2d 144; Heider v. Unicume, 142 Or 416, 20 P2d 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

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

he/she/it has the authority to obligate the government for whom it is acting as said agent, and that if it cannot obligate said government, then it also has no legal authority to act as said agent to begin with.

If the Submitter of this form is treated by any government or court as a public officer or as being engaged in a statutory "trade or business" per 2 U.S.C. §7701(a)(26) in relation to the transaction or relationship established or described by this submission and any attached forms, Submitter hereby exercises his sovereign capacity as said compelled and public officer of any and all governments he or she is imputed to represent in consenting to this agreement on behalf of said government, and in assigning the role of "Government Actor" to everyone in the government who might benefit commercially or financially, both directly or indirectly, by using the information or property protected by the above franchise contract for their commercial benefit.

This attachment shall accompany any and all tax forms, withholding forms, and reporting forms in the custody of the Recipient and his agent or assigns, and any and all reports sent to any government entity and relating to the Submitter in order to give reasonable notice to all parties affected by the above franchise. It shall especially accompany all information returns submitted by the Recipient or his/her/its agents and assigns to any government, including but not limited to IRS forms W-2,1042-S, 1098, and 1099.

Like government laws, the above franchise agreement is subject to change without notice to the Recipient of this form or the government he/she/it is acting as an agent for. This is a requirement of the mandate for equal protection and equal treatment that is the foundation of the United States Constitution. Caveat emptor.

SECTION 6: ENCLOSURES

Block 18

Check	Enclosure description (in the order provided)	Encl. #	Mandatory/optional
☐	18.1 IRS Form W-8/W-8BEN	A	Optional
☐	18.2 IRS Form W-8EXP	B	Optional
☐	18.3 Withholding Attachment Form	C	Optional

FREE REFERENCES AND RESOURCES:

Family Guardian-Taxes page: http://famguardian.org/Subjects/Taxes/taxes.htm	**Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006:** http://sedm.org/Forms/FormIndex.htm
Liberty University: http://sedm.org/LibertyU/LibertyU.htm	**Great IRS Hoax, Form #11.302 (book):** http://sedm.org/Forms/FormIndex.htm
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002: http://sedm.org/Forms/FormIndex.htm	**Federal and State Tax Withholding Options for Private Employers , Form #04.101:** http://sedm.org/Forms/FormIndex.htm

SECTION 7: SIGNATURE OF SUBMITTER

19. Worker signature:	I certify under penalty of perjury from without the "United States" in accordance with 28 U.S.C. §1746(1) that the information provided on this form is true, correct, and complete to the best of my knowledge and ability. Remedy for perjury may only be pursued in a state (and NOT federal) court under the common law and NOT statutory civil law.	20. Date signed:	
	Signature	2/3/16	

NOTARY PUBLIC CERTIFICATION

BEFORE ME, the undersigned authority, a Notary Public, of the County of KINGS, Republic of Brooklyn, NY (statename), this 3 day of February, 2016 Robert Marshall the above signed human being did appear and was identified by (circle one): driver's license/passport/other and who, upon first being duly sworn and/or affirmed, deposes and says that the aforegoing asseveration is true to the best of his/her knowledge and belief.

I certify under PENALTY OF PERJURY under the laws of the State of NY that the foregoing paragraph is true and correct.
WITNESS my hand and official seal.

Frederick J Love
Notary Public

My Commission Expires On:

FREDERICK J. LOVE
NOTARY PUBLIC-STATE OF NEW YORK
No. 01LO6218899
Qualified in Kings County
My Commission Expires March 22, 2018

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APPENDIX: LEGAL POINTS AND AUTHORITIES

(This section provided for those who seek supporting authorities of statements made in this document)

1. A "national" is statutorily defined as follows:

   TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101.
   Sec. 1101. - Definitions
   (a)(21) *The term "national" means a person owing permanent allegiance to a state.*

2. The "state" in the above definition is a state of the Union. All states of the Union are "foreign states" with respect to federal government legislative jurisdiction, and therefore are lower case. Federal territories are capitalized as "State" within federal law. For example:

   TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
   CHAPTER 4 - THE STATES
   Sec. 110. Same; definitions
   (d) The term "State" includes any Territory or possession of the United States.

3. Even the "United States of America" passport recognizes the two types of citizenship defined in federal statutory law. On the inside cover of the passport it says the following. Note the phrase "citizen/national", which means "citizen OR national":

   *"The Secretary of State of the United States of America hereby request all whom it may concern to permit the **citizen/national** of the United States named herein to pass without delay or hindrance and in case of need to give all lawful aid and protection"*

4. Below are some cites that establish the foreign relationship between the state and federal government for the purposes of legislative jurisdiction:

   Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state. The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense."
   [Black's Law Dictionary, 6th Edition, p. 648]

   Foreign Laws: "The laws of a foreign country or sister state."
   [Black's Law Dictionary, 6th Edition, p. 647]

   "Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or independent foreign states, except in so far as the United States is paramount as the dominating government, and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and judicial proceedings of the other states..."
   [81A Corpus Juris Secundum (C.J.S.), United States, §29, legal encyclopedia]

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   *"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. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider.***
   [Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

5. The sole function of the federal government of the United States is to handle FOREIGN affairs with other countries, but it has no jurisdiction within states of the Union, including taxation. All of its revenues must derive only from the external affairs over which it has exclusive legislative jurisdiction. The rulings below occurred AFTER the passage of the Sixteenth Amendment and still limit the federal government exclusively to external matters in relation to states of the Union.

   "The States, after they formed the Union, continued to have the same range of [INTERNAL] taxing power which they had before, barring only duties affecting exports, imports, and on tonnage [which all deal with FOREIGN/EXTERNAL commerce only]. 2 Congress, on the other hand, to lay taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States', Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to Constitutional limitations as to the method of laying taxes."
   [Graves v. People of State of New York, 306 U.S. 466 (1939)]

   "The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra."
   [Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]

   Congress is authorized to lay and collect taxes, and to pay the debts, and provide for the common defence and general welfare of the United States. This does not interfere with the power of the States to tax [internally] for the support of their own governments; nor is the exercise of that power by the States [to tax INTERNALLY], an exercise of any portion of the power that is granted to the United States [to tax EXTERNALLY]. In imposing taxes for State purposes, they are not doing what Congress is empowered to do. Congress is not empowered to tax for those purposes which are within the exclusive province of the States. When, then, each government exercises the power of taxation, neither is exercising the power of the other. But, when a State proceeds to regulate commerce with foreign nations, or among the several States, it is exercising the very power that is granted to Congress, [22 U.S. 1, 200] and is doing the very thing which Congress is authorized to do. There is no analogy, then, between the power of taxation and the power of regulating commerce. "
   [Gibbons v. Ogden, 22 U.S. 21 (1824)]

"It will contribute to the elucidation of the question if we first consider the differences between the powers of the federal government in respect of foreign or external affairs and those in respect of domestic or internal affairs. That there are differences between them, and that these differences are fundamental, may not be doubted. The two classes of powers are different, both in respect of their origin and their nature. The broad statement that the federal government can exercise no powers except those specifically enumerated in the Constitution, and such implied powers as are necessary and proper to carry into effect the enumerated powers, is categorically true only in respect of our internal affairs. In that field, the primary purpose of the Constitution was to carve from the general mass of legislative powers then possessed by the states such portions as it was thought desirable to vest in the federal government, leaving those not included in the enumeration still in the states. Carter v. Carter Coal Co., 298 U.S. 238, 294, 56 S.Ct. 855, 865. . . .

The Union existed before the Constitution, which was ordained and established among other things to form 'a more perfect Union.' Prior to that event, it is clear that the Union, declared by the Articles of Confederation to be 'perpetual,' was the sole possessor of external sovereignty, and in the Union it remained without change save in so far as the Constitution in express terms qualified its exercise. The Framers' Convention was called and exerted its powers upon the irrefutable postulate that though the states were several their people in respect of foreign affairs were one."

[United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936)]

6. The states of the Union are "foreign" to federal legislative jurisdiction, because, as the U.S. Supreme Court held above, they are *not* subject to it. This is a result of what is called the "Separation of Powers Doctrine", which was explained by the Supreme Court as follows:

*". . . **the Constitution divides authority [legislative jurisdiction] 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)]

7. The federal government has *no legislative power outside* of its "territory".

*"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 [or state] 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 [voluntary] 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)]

8. The states of the Union are NOT "territory" of the federal government. They are instead INDEPENDENT and SOVEREIGN states:

86 Corpus Juris Secundum (C.J.S.) Legal Encyclopedia, Territories:
"§1. Definitions, Nature, and Distinctions
"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress."

"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word 'territory,' when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term 'territories' has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a territory is not determined by the particular form of government with which it is, more or less temporarily, invested.

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

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

9. States of the Union retain their essential character as independent nations and foreign countries with respect to the federal government except in the matter of EXTERNAL affairs delegated by them to the Federal Government in their corporate capacity as the "United States of America":

*"The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They continue to be nations,** with all their rights, and under all their national obligations, and with all the rights of nations in every particular; except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain absolute."*
[Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519; 10 L.Ed. 274 (1839)]

"In determining the boundaries of apparently conflicting powers between states and the general government, the proper question is, not so much what has been, in terms, reserved to the states, as what has been, expressly or by necessary implication, granted by the

people to the national government; for ***each state possess all the powers of an independent and sovereign nation, except so far as they have been ceded away by the constitution.*** *The federal government is but a creature of the people of the states, and, like an agent appointed for definite and specific purposes, must show an express or necessarily implied authority in the charter of its appointment, to give validity to its acts."*
*[*People ex re. Atty. Gen. V. Naglee, *1 Cal. 234 (1850)]*

10. A human being (but NOT "person") who is born in a state of the Union, which is *outside* of federal exclusive legislative jurisdiction, is called a "national". A person who is a "national" is subject to the "political jurisdiction" but not the "legislative jurisdiction" of their mother country because they are outside of the territorial reach of its general laws. The circumstances or qualifications for becoming an "American National" as such *cannot be prescribed* in any federal statute or law, because the Congress *cannot* write any law that governs what happens within states of the Union, as the above citations indicate (see, for instance, Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)). The reason is that the states and the people in them are SOVEREIGN, and their creation, the federal government, cannot be greater than its Creator, which is the states and the people in them. The federal government is a SERVANT to the states, not their master: the equivalent of an independent contractor that handles EXTERNAL affairs only. This was confirmed by the Federalist Papers, which were written prior to the ratification of the Constitution by the states of the Union in 1789:

> *"No legislative act [of Congress] contrary to the Constitution can be valid.* ***To deny this would be to affirm that the deputy (agent) [which is the federal government] is greater than his principal [the States and the people in them]; that the servant is above the master; that the representatives of the people are superior to the people; that men, acting by virtue of powers may do not only what their powers do not authorize, but what they forbid…[text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the representatives of the people to substitute their will to that of their constituents****. It is far more rational to suppose, that the courts were designed to be an intermediate body between the people and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts.* ***A Constitution is, in fact, and must be regarded by judges, as fundamental law****. If there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the statute."*
> *[Alexander Hamilton, Federalist Paper # 78]*

11. It is absurdly ridiculous to demand from the submitter a federal statute that confers but not defines citizenship status of a person born *outside* of federal jurisdiction. The laws of the states in the Union, and not federal law, govern the citizenship status of people born within their exclusive jurisdiction. States of the Union have exclusive and "plenary" jurisdiction to determine the status of people born within their jurisdiction and they have never yielded that authority to the federal government either in the Constitution or in any subsequent amendment or enactment. To conclude otherwise is to admit that states of the Union have NO SOVEREIGNTY, because the federal government could just pass a law to literally STEAL all of their citizens. If the federal government had jurisdiction to pass a law that allowed them to STEAL all the citizens of the states, then the states would be left with no one to govern!
12. Congress has the power to "naturalize" people coming *into* America, and when they do this, these people become statutory "nationals" and constitutional but not statutory "Citizens".

> *"Provision of Nationality Act of 1940 that* ***a person becoming a national by naturalization*** *shall lose his nationality by residing continuously for three years in territory of a foreign state, being practically identical to its successor, which was condemned by United States Supreme Court as discriminatory, would have been invalid as a congressional attempt to expatriate regardless of intent."*
> *[United States v. Lucienne D'Hotelle, 558 F.2d 37 (1976)]*

The statutory definition of "naturalization" confirms that in America, naturalization means conferring the character of a statutory "national" and *not* a statutory "citizen":

> *8 U.S.C. §1101(a)(23) naturalization defined*
>
> *(a)(23) The term "naturalization" means the conferring of* ***nationality*** *[NOT "citizen" or "U.S. citizen" status, but "nationality", which means "national"] of a state [of the Union] upon a person after birth, by any means whatsoever.*
> *[***NOTE****: Compare with the definition of "expatriation"]*

> *"The power of naturalization, vested in congress by the constitution, is a power to confer citizenship, not a power to take it away. 'A naturalized citizen,' said Chief Justice Marshall, 'becomes a member of the society, possessing all the rights of a native citizen, and standing, in the view of the constitution, on the footing of a native.* ***The constitution does not authorize congress to enlarge or abridge those rights. The simple power of the national legislature[over citizenship] is to prescribe a uniform rule of naturalization, and the exercise of this power exhausts it, so far as respects the individual.*** *"*
> *[U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)]*

13. A human being who is a "national" but not a "citizen" under federal statutory law is identified as a "citizen of the United States" within the Fourteenth Amendment to the U.S. Constitution. The United States Constitution confines itself to describing citizenship *within* the states of the Union and therefore, the term "United States", as used within the Constitution, means the collective states of the Union [called "The United States of America"] and EXCLUDES federal territories and possessions and the District of Columbia. The "United States" mentioned in the Constitution and the "United States" mentioned in most federal enactments are two completely different and mutually exclusive places. This is shown in tabular form in Table 3 of the following pages. This is VERY important and fundamental to understanding the Separation of Powers Doctrine.
14. If you would like to learn more about why people born in states of the Union are "nationals" rather than "citizens" under federal law, refer to the pamphlet below:
    Why you are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
    http://sedm.org/Forms/FormIndex.htm
15. If recipient of this form disagrees with any of the facts stated in this section, then please provide the following within thirty calendar days or forever be estopped from challenging these statements of fact:
    15.1. Written evidence signed under penalty of perjury (not opinion, but enacted positive law, regulations, and Supreme Court rulings but not those of lower courts) of same.
    15.2. Admissions to sections 1, 3, and 14 of the questions indicated below signed under penalty of perjury as required under 26 USC §6065: Tax Deposition Questions, Form #03.016; http://sedm.org/Forms/FormIndex.htm

16. The following tables describes the relationship of citizenship to legal jurisdiction in the context of citizenship as described on this form.

Table 1: Citizenship summary

Citizenship	Defined in	Domicile in the District of Columbia?	Subject to U.S. government *legislative jurisdiction/* police powers?	Subject to "*political jurisdiction*"?	A "nonresident alien"?
"citizen"	8 U.S.C. §1401	Yes	Yes	Yes	No
"resident"/ "alien"	8 U.S.C. §1101(a)(3) 26 U.S.C. §7701(b)(1)(A)	Yes	Yes	No	No
"national"	8 U.S.C. §1101(a)(21)	No	No	Yes	Yes
"non-citizen national of the United States"**	8 U.S.C. §1101(a)(22)	Yes	Yes	Yes	Yes

Table 2: Civil and political status

Location of birth	*Political status*	*Civil status if domiciled WITHIN "United States**"*	*Civil status if domiciled WITHOUT "United States**"*
"United States**" per 8 U.S.C. §1101(a)(38), per 8 U.S.C. §1101(a)(36), 8 C.F.R.§215.1(f)	**"national of the United States**"** per 8 U.S.C. §1101(a)(22)	Statutory **"citizen of the United States** at birth"** per 8 U.S.C. §1401; **"United States person"** per 26 U.S.C. §7701(a)(30)	**"non-citizen national of the United States**"** per 8 U.S.C. §1452
"outlying possession of United States" per 8 U.S.C. §1101(a)(29)	**"non-citizen national of the United States**"** per 8 U.S.C. §1101(a)(22)(B)	**"non-citizen national of the United States** at birth"** per 8 U.S.C. §1408 and 8 U.S.C. §1452 **"United States** person"** per 26 U.S.C. §7701(a)(30)	**"non-citizen national of the United States**"** per 8 U.S.C. §1408, 8 U.S.C. §1452
A Constitutional Union state	Constitutional **"citizen of the United States***"** per 14th Amendment; **"national" of the United States of America** per 8 U.S.C. §1101(a)(21)	**"United States** person"** per 26 U.S.C. §7701(a)(30)	**"nonresident alien"** per 26 U.S.C. §7701(b)(1)(B) if a public officer **"non-resident NON-person"** if not a public officer
A foreign country	**Foreign "national"** per 8 U.S.C. §1101(a)(21) **"alien"** per 8 U.S.C. §1101(a)(3)	**"resident"** (alien) per 26 U.S.C. §7701(b)(1)(A) **"United States** person"** per 26 U.S.C. §7701(a)(30)	**"nonresident alien"** per 26 U.S.C. §7701(b)(1)(B) if a public officer **"non-resident NON-person"** if not a public officer

17. The table below describes the effect that changes in domicile have on citizenship status in the case of both "foreign nationals" and "domestic nationals". A "domestic national" is anyone born anywhere within any one of the 50 states on nonfederal land or who was born in any territory or possession of the United States. A "foreign national" is someone who was born anywhere outside of these areas.

Table 3: Effect of domicile on citizenship status

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

NOTES:

1. "United States" is defined as federal territory within 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), and 7408(d), and 4 U.S.C. §110(d). It does not include any portion of a Constitutional state of the Union.
2. The "District of Columbia" is statutorily defined as a federal corporation but not a physical place, a "body politic", or a de jure "government" within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: *Corporatization and Privatization of the Government*, Form #05.024; http://sedm.org/Forms/FormIndex.htm.
3. "nationals" of the United States of America who are domiciled outside of federal jurisdiction, either in a state of the Union or a foreign country, are "nationals" but not "citizens" under federal law. They also qualify as "nonresident aliens" under 26 U.S.C. §7701(b)(1)(B) if and only if they are engaged in a public office. Otherwise, they are "non-resident non-persons" for the purposes of Internal Revenue Code Subtitles A and C. See sections 4.11.2 of the *Great IRS Hoax* for details.
4. Temporary domicile in the middle column on the right must meet the requirements of the "Presence test" documented in IRS publications.
5. "FEDERAL ZONE"=District of Columbia and territories of the United States in the above table
6. The term "individual" as used on the IRS form 1040 means an "alien" engaged in a "trade or business". All "taxpayers" are "aliens" engaged in a "trade or business". This is confirmed by 26 C.F.R. §1.1441-1(c)(3), 26 C.F.R. §1.1-1(a)(2)(ii), and 5 U.S.C. §552a(a)(2). Statutory "U.S. citizens" as defined in 8 U.S.C. §1401 are not "individuals" unless temporarily abroad pursuant to 26 U.S.C. §911 and subject to an income tax treaty with a foreign country. In that capacity, statutory "U.S. citizens" interface with the I.R.C. as "aliens" rather than "U.S. citizens" through a tax treaty with a foreign country.

18. The following table describes the definition of various terms used on this form and in other contexts.

Table 4: Summary of meaning of various terms and the contexts in which they are used

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	**Union States/ "We The People"**	**Federal Government**		**"We The People"**	**State Government**	
"state"	Foreign country	Union state or foreign country	Union state or foreign country	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State"[7]	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State"[8] (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively[9]	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under Title 48 of the U.S. Code[10], and these areas do not include any of the 50 Union States. This is true in most cases and especially in the Internal Revenue Code. In the context of the above, a "Union State" means one of the 50 Union states of the United States (the country, not the federal United States**), which are sovereign and foreign with respect to federal legislative jurisdiction.*

19. The following table starting on the next page describes the relationship of citizenship to tax status in the context of this form.

[7] See California Revenue and Taxation Code, section 6017.

[8] See California Revenue and Taxation Code, section 17018.

[9] See, for instance, U.S. Constitution Article IV, Section 2.

[10] See http://www4.law.cornell.edu/uscode/48/

Table 5: "Citizenship status" vs. "Income tax status"

#	*Citizenship status*	*Place of birth*	*Domicile*	*Accepting tax treaty benefits?*	*Defined in*	*Tax Status under 26 U.S.C./Internal Revenue Code*			
						"Citizen" (defined in 26 C.F.R. §1.1-1)	*"Resident alien"* (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R.§1.1441-1(c)(3)(i) and 26 C.F.R.§1.1-1(a)(2)(ii))	*"Nonresident alien INDIVIDUAL"* (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R.§1.1441 -1(c)(3))	*"Non-resident NON-person"* (NOT defined)
1	"national and citizen of the United States** at birth" or "U.S.** citizen" or Statutory "U.S.** citizen"	Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	NA	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	Yes (only pay income tax abroad with IRS Forms 1040/2555. See Cook v. Tait, 265 U.S. 47 (1924))	No	No	No
2	"non-citizen national of the United States** at birth" or "U.S.** national"	Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swain's Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	NA	8 U.S.C. §1408 8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1452	No (see 26 U.S.C. §7701(b)(1)(B))	No	Yes (see IRS Form 1040NR for proof)	No
3.1	"U.S.A.*** national" or "state national" or "Constitutional but not statutory U.S.*** citizen"	Constitutional Union state	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14th Amend. Sect.1	No	No	No	Yes
3.2	"U.S.A.*** national" or "state national" or "Constitutional but not statutory U.S.*** citizen"	Constitutional Union state	Foreign country	Yes	8 U.S.C. §1101(a)(21); 14th Amend. Sect.1	No	No	Yes	No

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						"Citizen" (defined in 26 C.F.R. §1.1-1)	"Resident alien" (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R.§1.1441-1(c)(3)(i) and 26 C.F.R.§1.1-1(a)(2)(ii))	"Nonresident alien INDIVIDUAL" (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R.§1.1441-1(c)(3))	"Non-resident NON-person" (NOT defined)
3.3	"U.S.A.*** national" or "state national" or "Constitutional but not statutory U.S.*** citizen"	Constitutional Union state	Foreign country	No	8 U.S.C. §1101(a)(21); 14th Amend. Sect.1	No	No	No	Yes
3.4	Statutory "citizen of the United States**" or Statutory "U.S.* citizen"	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14th Amend. Sect.1	Yes	No	No	No
4.1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	Yes	No	No
4.2	"alien" or "Foreign national"	Foreign country	State of the Union	Yes	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.3	"alien" or "Foreign national"	Foreign country	State of the Union	No	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	No	No	Yes
4.4	"alien" or "Foreign national"	Foreign country	Foreign country	Yes	8 U.S.C. §1101(a)(21)	No	No	Yes	No
4.5	"alien" or "Foreign national"	Foreign country	Foreign country	No	8 U.S.C. §1101(a)(21)	No	No	No	Yes

NOTES:

1. Domicile is a prerequisite to having any civil status per Federal Rule of Civil Procedure 17. One therefore cannot be a statutory "alien" under 8 U.S.C. §1101(a)(3) without a domicile or even a physical presence on federal territory. Without such a domicile, you are a transient foreigner, a "non-resident non-person", and neither an "alien" nor a "nonresident alien".
2. "United States" is described in 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.
3. A "nonresident alien individual" who has made an election under 26 U.S.C. §6013(g) and (h) to be treated as a "resident alien" is treated as a "nonresident alien" for the purposes of withholding under I.R.C. Subtitle C but retains their status as a "resident alien" under I.R.C. Subtitle A. See 26 C.F.R. §1.1441-1(c)(3)(ii).
4. A "non-person" is really just a transient foreigner who is not "purposefully availing themselves" of commerce within the legislative jurisdiction of the United States on federal territory under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97. The real transition from a "NON-person" to an "individual" occurs when one:
   4.1. "Purposefully avails themself" of commerce on federal territory and thus waives sovereign immunity. Examples of such purposeful availment are the next three items.
   4.2. Lawfully and consensually occupying a public office in the U.S. government and thereby being an "officer and individual" as identified in 5 U.S.C. §2105(a). Otherwise, you are PRIVATE and therefore beyond the civil legislative jurisdiction of the national government.
   4.3. Voluntarily files an IRS Form 1040 as a citizen or resident abroad and takes the foreign tax deduction under 26 U.S.C. §911. This too is essentially an act of "purposeful availment". Nonresidents are not mentioned in section 911. The upper left corner of the form identifies the filer as a "U.S. individual". You cannot be an "U.S. individual" without ALSO being

an "individual". All the "trade or business" deductions on the form presume the applicant is a public officer, and therefore the "individual" on the form is REALLY a public officer in the government and would be committing FRAUD if he or she was NOT.

4.4. VOLUNTARILY fills out an IRS Form W-7 ITIN Application (IRS identifies the applicant as an "individual") AND only uses the assigned number in connection with their compensation as an elected or appointed public officer. Using it in connection with PRIVATE earnings is FRAUD.

5. What turns a "non-resident NON-person" into a "nonresident alien individual" is being a public officer in the national govenrment AND meeting one or more of the following two criteria found in 26 C.F.R. §1.1441-1(c)(3)(ii):

   5.1. Residence/domicile in a foreign country under the residence article of an income tax treaty and 26 C.F.R. §301.7701(b)-7(a)(1).

   5.2. Residence/domicile as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under 26 C.F.R. §301.7701(b)-1(d).

6. All "taxpayers" are STATUTORY "aliens" or "nonresident aliens". The definition of "individual" found in 26 C.F.R. §1.1441-1(c)(3) does NOT include "citizens". The only occasion where a "citizen" can also be an "individual" is when they are abroad under 26 U.S.C. §911 and interface to the I.R.C. under a tax treaty with a foreign country as an alien pursuant to 26 C.F.R. §301.7701(b)-7(a)(1)

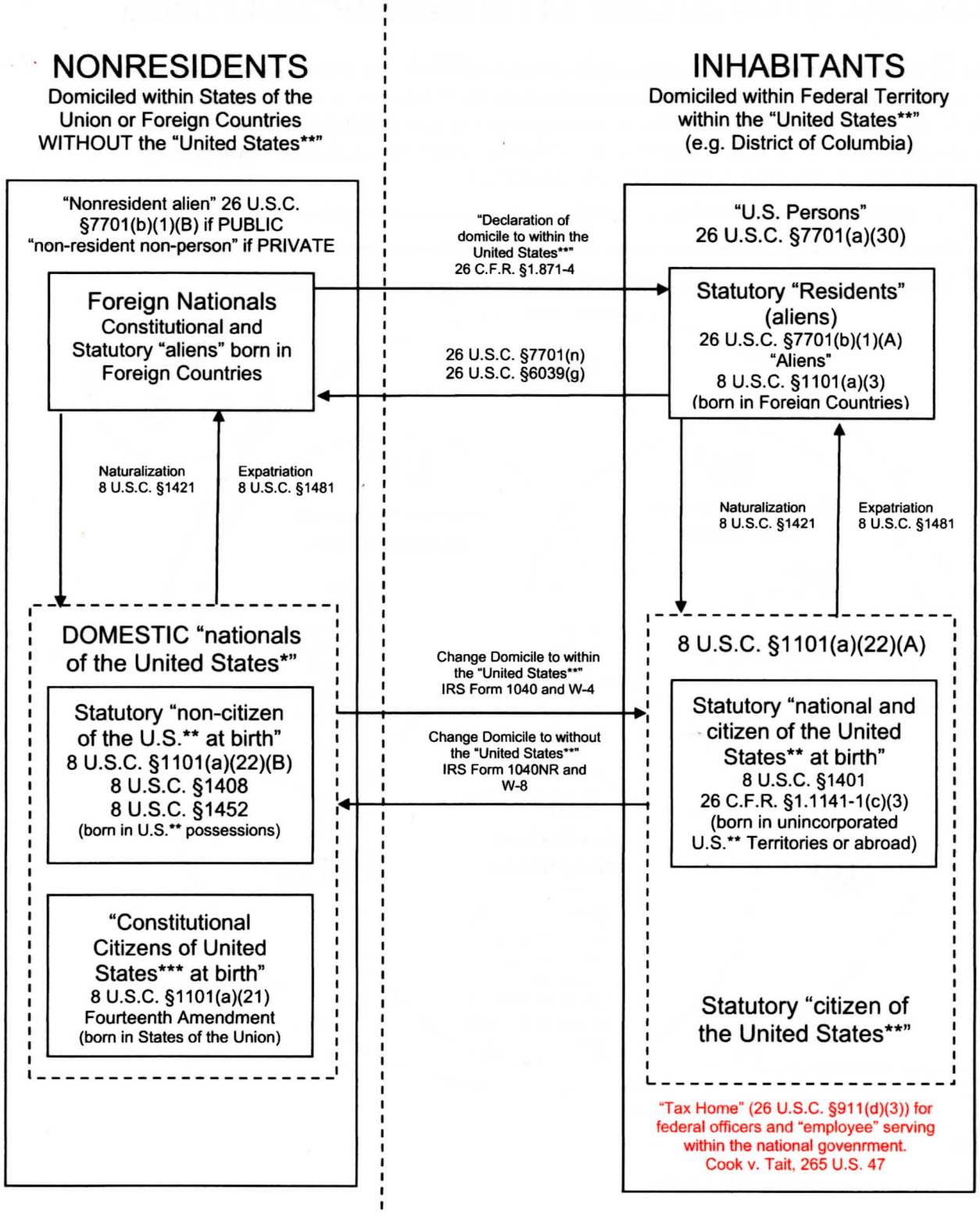
> *And when he had come into the house, Jesus anticipated him, saying, "What do you think, Simon? From whom do the kings [governments] of the earth [lawfully] take customs or taxes, from their sons [citizens and subjects] or from strangers ["aliens", which are synonymous with "residents" in the tax code, and exclude "citizens"]?"*
>
> *Peter said to Him, "From strangers ["aliens"/"residents" ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R. §301.6109-1(d)(3)]."*
>
> *Jesus said to him, "Then the sons ["citizens" of the Republic, who are all sovereign "nationals" and "nonresident aliens" under federal law] are free [sovereign over their own person and labor. e.g. SOVEREIGN IMMUNITY]. "*
> *[Matt. 17:24-27, Bible, NKJV]*

Table 6: Citizenship Status on Government Forms

#	*Citizenship status*	*Place of birth*	*Domicile*	*Defined in*	*Social Security NUMIDENT Status*	*Status on Specific Government Forms*			
						Social Security SS-5 Block 5	*IRS Form W-8 Block 3*	*Department of State I-9 Section 1*	*E-Verify System*
1	"national and citizen of the United States** at birth" or "U.S.** citizen" or "Statutory U.S.** citizen"	Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	CSP=A	"U.S. Citizen"	Can't use Form W-8	"A citizen of the United States"	See Note 2.
2	"non-citizen national of the United States** at birth" or "U.S.** national"	Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408; 8 U.S.C. §1452	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer" if PRIVATE "Individual" if PUBLIC officer	"A non-citizen national of the United States*"	See Note 2.
3.1	"U.S.A.*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	State of the Union	8 U.S.C. §1101(a)(21); 14th Amend., Sect. 1	CSP=D	"Other (8 U.S.C. §1101(a)(21))"	"Non-resident NON-person Nontaxpayer"	"A citizen of the United States***. Not a "citizen of the United States**" under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401"	See Note 2.
3.2	"U.S.A.*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(22)(B); 14th Amend., Sect. 1	CSP=D	"Other (8 U.S.C. §1101(a)(21))"	"Non-resident NON-person Nontaxpayer"	"A citizen of the United States***. Not a "citizen of the United States**" under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401"	See Note 2.

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDENT Status	Status on Specific Government Forms			
						Social Security SS-5 Block 5	IRS Form W-8 Block 3	Department of State I-9 Section 1	E-Verify System
3.3	"U.S.A.*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14th Amend., Sect. 1	CSP=D	"Other (8 U.S.C. §1101(a)(21))"	"Non-resident NON-person Nontaxpayer"	"A citizen of the United States***. Not a "citizen of the United States**" under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401"	See Note 2.
3.4	Statutory "citizen of the United States**" or Statutory "U.S.** citizen"	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 14th Amend., Sect. 1	CSP=A	"U.S. Citizen"	Can't use Form W-8	"A citizen of the United States**"	See Note 2.
4.1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer" if PRIVATE "Individual" if PUBLIC officer	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.
4.2	"alien" or "Foreign national"	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer"	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.
4.3	"alien" or "Foreign national"	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer"	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.
4.4	"alien" or "Foreign national"	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer"	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.
4.5	"alien" or "Foreign national"	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer"	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.

Figure 1: Citizenship and domicile options and relationships



If you would like a concise summary of all citizenship, domicile, and tax status options that is a superset of the above, see:

Citizenship, Domicile, and Tax Status Options Summary, Form #10.003
http://sedm.org/Forms/FormIndex.htm

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Figure 2: Federal Statutory Citizenship Statuses

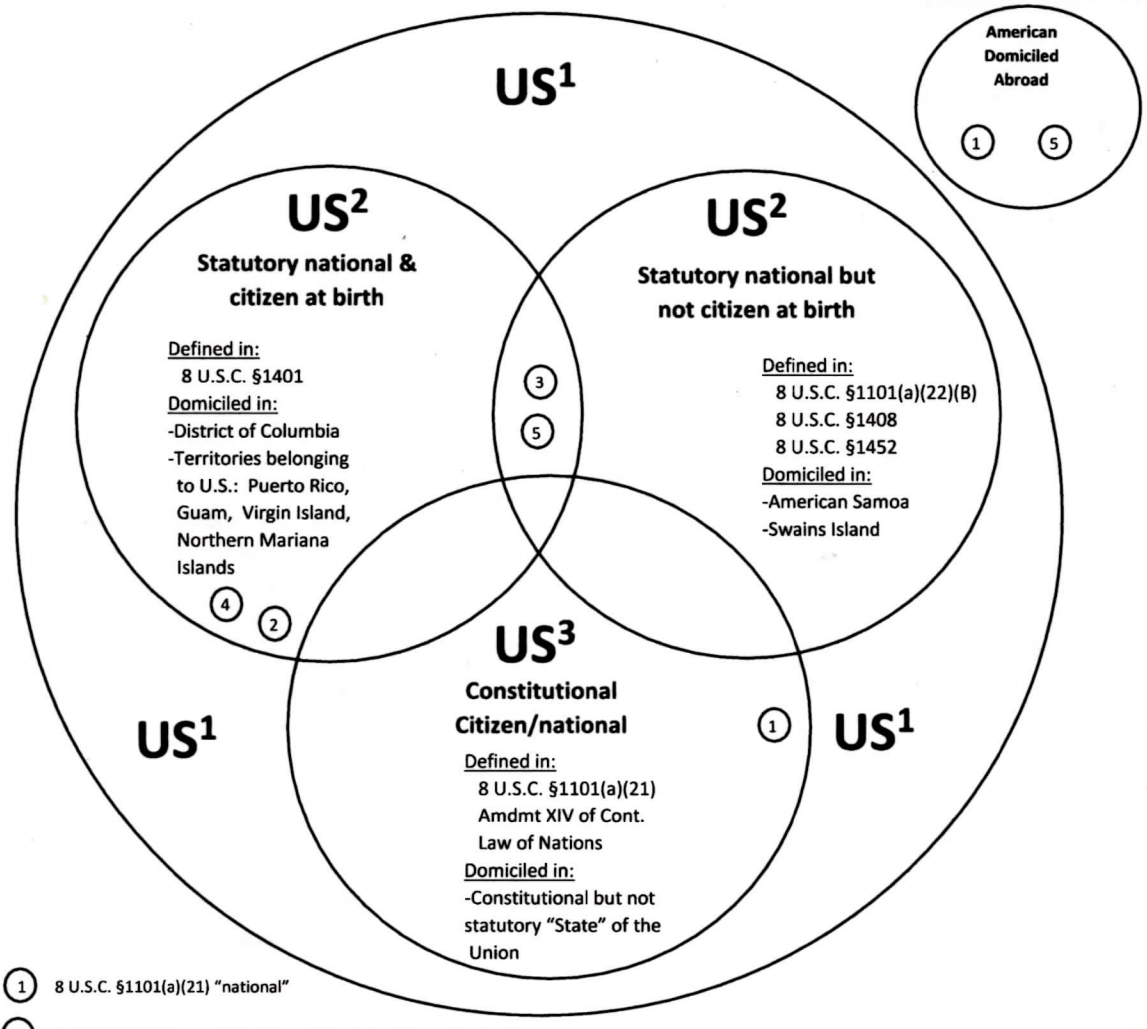
FEDERAL STATUTORY CITIZENSHIP STATUSES

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

US[1]-Context used in matters describing our sovereign country within the family of nations.

US[2]-Conext used to designate the territory over which the Federal Government is exclusively sovereign.

US[3]-Context used regarding sovereign states of the Union united by and under the Constitution.



1. 8 U.S.C. §1101(a)(21) "national"
2. 8 U.S.C. §1401 "national & citizen of the United States[2] at birth"
3. 8 U.S.C. §1101(a)(22)-"national of the United States[2]"
4. 8 U.S.C. §1101(a)(22)(A)-"citizen of the United States[2]"
5. 8 U.S.C. §1101(a)(22)(B)-"non-citizen national of the United States[2]"