

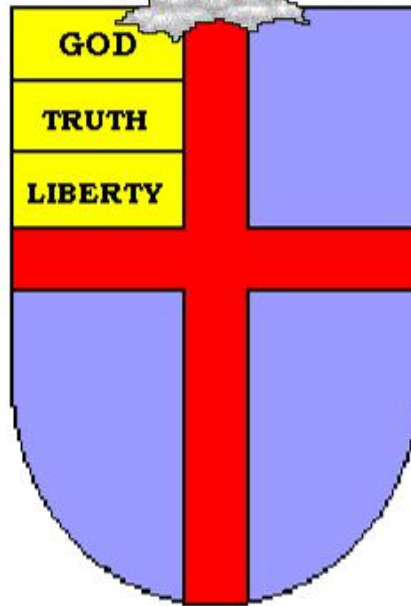
# How State Nationals VOLUNTEER to Pay Income Tax Form #08.024

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

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

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**S E D M**



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# Admonition

- If you are using government services, then you should pay for everything you use
- Don't pay your "fair share", pay what the law says you owe and nothing more. "Fair share" is too subjective and when used as a criteria in court, politicizes and corrupts the courts
- The following persons are irresponsible and thieves:
  - Those who don't pay for all the services they use
  - Those who collect more from an unwilling "taxpayer" than is necessary to pay for the services they use
  - Those who collect anything from a person who does not want or does not need government services and who refuses to declare a domicile within the jurisdiction of the state. See: [Why Domicile and Becoming a "Taxpayer" Require Your Consent](http://sedm.org/Forms/05-MemLaw/Domicile.pdf), Form #05.002
- Your public DIS-servants selfishly only concern themselves with the FIRST of the three items above. We ensure they worry about ALL of the items above, because if they don't, THEY and not you are the thief
- If you are going to use the information in this presentation to lawfully avoid taxes, you should also agree to stop using the government services that they pay for. This is the only way to be a responsible American and avoid burdening or hurting your neighbor
- We believe that those who do not wish to contribute anything to the tax system should always have a lawful option to "divorce the state" and refuse to accept government services or the obligations that go with them. This is what it means to live in a free country.
- Government is a corporation, and like any other corporation, we should have a right NOT to do business with them. See [28 U.S.C. §3002\(15\)\(A\)](#). To admit otherwise, is to admit that the government can compel you to contract with them in violation of [Article 1, Section 10](#) of the U.S. Constitution

# Admonition Summary

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

[SEDM Opening Page (bottom); <http://sedm.org>]

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*“We have repeatedly held that the Federal Government may impose appropriate conditions on the use of federal property or privileges [franchises, Form #05.030] and may require that state instrumentalities comply with conditions [obligations, Form #12.040] that are reasonably related to the federal interest in particular national projects or programs. See, e. g., *Ivanhoe Irrigation Dist. v. McCracken*, 357 U.S. 275, 294 -296 (1958); *Oklahoma v. Civil Service Comm'n*, 330 U.S. 127, 142 -144 (1947); *United States v. San Francisco*, 310 U.S. 16 (1940); cf. *National League of Cities v. Usery*, 426 U.S. 833, 853 (1976); *Fry v. United States*, 421 U.S. 542 (1975). A requirement that States, like all other users, pay a portion of the costs of the benefits [Form #05.040] they enjoy from federal programs is surely permissible [meaning CONSTITUTIONAL] since it is closely related to the [435 U.S. 444, 462] federal interest in recovering costs from those who benefit and since it effects no greater interference with state sovereignty than do the restrictions which this Court has approved.”*

[*Massachusetts v. United States*, 435 U.S. 444 (1978); [https://scholar.google.com/scholar\\_case?case=16842193024599209893](https://scholar.google.com/scholar_case?case=16842193024599209893)]

# Dedication

**"The constitutional right [Form #10.015] against unjust taxation is given for the protection of private property [Form #12.046], but it may be waived by those affected who consent [Form #05.003] to such action to their property as would otherwise be invalid [or even ILLEGAL or CRIMINAL]."**

**[Wight v. Davidson, 181 U.S. 371 (1901)]**

**[A mistake on a tax form through legal ignorance is not CONSENT which creates an actual liability. The amounts paid are recoverable when paid under protest per 28 U.S.C. §1346 when claimed within the statute of limitations. See United States v. Williams, 514 U.S. 527 (1995)]**



# *Dedication*

This is well worth sharing over and over.....



"A lie doesn't become truth,  
wrong doesn't become right  
and evil doesn't become good  
just because it's accepted by a  
majority."

BOOKER T. WASHINGTON

# Dedication

***“SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of consent”***

***[Black’s Law Dictionary, Fourth Edition, p. 1593]***

***“Qui tacet consentire videtur.***

***He who is silent appears to consent. Jenk. Cent. 32.”***

***[Bouvier’s Maxims of Law, 1856; SOURCE:***

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

***"Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences."***

***[Brady v. U.S., [397 U.S. 742](#) (1970)]***

# ***Course Outline***

- 1. Introduction**
- 2. Chat GPT AI Chatbot says You're a Volunteer!**
- 3. Government Says the Income Tax is Voluntary**
- 4. You have to VOLUNTARILY SURRENDER constitutional (PRIVATE) rights before they can tax you**
- 5. What is a "state national"?**
- 6. What is the legal definition of "voluntary"?**
- 7. How is liability created?**
- 8. "Operation of Law" Obligations**
- 9. What is a "volunteer"?**
- 10. The "language" of liability**
- 11. Specifically who is "liable"?**
- 12. Why being a STATUTORY "citizen" is voluntary**
- 13. Why being a "resident" (alien) is ALSO voluntary**
- 14. Why DOMICILED/STATUTORY "citizens" and "residents" are public offices in the government**

# ***Course Outline***

- 15. Why those who file have to VOLUNTEER to make their labor taxable**
- 16. Are you an “Obligor”/”Obligee”?**
- 17. All Obligors are “public officers”**
- 18. The “language” of volunteering/consenting**
- 19. How the government HIDES the METHODS of consent documented herein**
- 20. Evidence in Court Rulings**
- 21. Evidence in Statutes**
- 22. Evidence in Regulations**
- 23. Evidence in IRS Publications**
- 24. What we are NOT saying**
- 25. Income Tax is Non-Geographical!**
- 26. Specific Ways You Volunteer**
- 27. How to UNVOLUNTEER or Avoid Volunteering**
- 28. You CAN Unvolunteer AFTER you filed the WRONG form, the 1040**

# ***Course Outline***

- 29. Why Income Tax is STILL a franchise for state nationals**
- 30. IRS has NO ENFORCEMENT AUTHORITY unless YOU give it to them!**
- 31. Conclusions**
- 32. Debate and Discussion Resources**
- 33. Further Information**
- 34. Sovereignty Education and Defense Ministry (SEDM)**
- 35. Getting Connected**
- 36. Questions?**

# IMPORTANT PRELIMINARY NOTE

- We do NOT challenge the Constitutionality of any part of the Internal Revenue Code. It is completely Constitutional and lawful.
- What is unconstitutional is the way the I.R.C. is represented to the American public, administered, and enforced by the IRS.
- Most of the illegal administration and enforcement of the I.R.C. results from omission, not commission. Our enemy is not the government, the IRS, or even taxes, but instead is:
  1. Legal ignorance on the part of Americans that allows public servants to abuse their authority and violate the law.
  2. The abuse of [presumption](#) to injure the rights of sovereign Americans, in violation of due process of law and God's law found in [Numbers 15:30](#) (NKJV) . Much of this presumption is compelled by the government by willfully dumbing-down the average Americans about legal subjects in the public (government) schools. This makes the legal profession into essentially a "priesthood" and a pagan "religion" that the average American blindly worships and obeys, without ever questioning authority. It is a supreme injustice to proceed against a person without every conclusion being based ONLY on fact and not presumption, opinion, or belief. See the following for a detailed article on this scam and sin: <http://sedm.org/Forms/05-MemLaw/Presumption.pdf>
  3. Public servants deceiving the public by portraying "Private Law" as "Public Law". See the following for an article on this subject: <http://sedm.org/Forms/05-MemLaw/Consent.pdf>
  4. Public servants refusing to acknowledge the requirement for consent in all human interactions. See the following for an extensive article on this subject: <http://sedm.org/Forms/05-MemLaw/Consent.pdf>
  5. Willful omissions from the IRS website and publications that keep the public from learning the whole truth. The problem is not mainly what these sources say, but what they DON'T say. The [Great IRS Hoax](#) contains over 2,000 pages of facts that neither the IRS nor any one in government is willing to reveal to you because it would destroy the gravy train of plunder that pays their bloated salaries and fat retirement in violation of [18 U.S.C. §208](#).

# IMPORTANT PRELIMINARY NOTE

6. The use of "words of art" to deceive the people in both government publications and the law itself. See the following for examples: <http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>
7. The lack of "equal protection of the law" in courts of justice relating to the statements and actions of public servants, whereby the IRS doesn't have to assume responsibility for its statements and actions, and yet persons who fill out tax forms can be thrown in jail and prosecuted for fraud if they emulate the IRS by being just as careless. This also includes "selective enforcement", where the DOJ positively refuses to prosecute submitters of [false information returns](#) but spends a disproportionate share of its resources prosecuting false income tax returns. They do this because they are more interested in STEALING your money than in justice. See:
  - 7.1 *Federal Courts and IRS' Own IRM Say NOT RESPONSIBLE for its actions or its words or following its own internal procedures*  
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
  - 7.2 *Requirement for Equal Protection and Equal Treatment*, Form #05.033  
<http://sedm.org/Forms/05-MemLaw/EqualProtection.pdf>
  - 7.3 *Government Establishment of Religion*, Form #05.038 -how government establishes itself as a pagan deity and a religion by using franchises to systematically destroy the separation of powers and the requirement for equal protection  
<https://sedm.org/Forms/05-MemLaw/GovEstabReligion.pdf>
8. Abuses of franchises that undermine the protection of private rights by the government and the courts:
  - 8.1 Enforcing federal franchises in States of the Union, which are outside the civil jurisdiction or police powers of the federal government and result in a destruction of the separation of powers.
  - 8.2 Enforcing franchises, such as a "[trade or business](#)" without requiring explicit written consent in some form, such as the issuance and voluntary signing of an application for a license. See the following for details: <http://sedm.org/Forms/05-MemLaw/Franchises.pdf>
  - 8.3 Attorney licensing, which destroys the integrity of the legal profession in its role as a check and balance when the government or especially the judiciary becomes corrupt, as it is now.
  - 8.4 Abuse of the federal income tax system, which is a franchise and an excise, to bribe states of the Union to give up their sovereignty, act like federal "States" and territories, and accept what amounts to federal bribes to disrespect the rights or those under their care and protection.

# IMPORTANT PRELIMINARY NOTE

9. Efforts to destroy the separation of powers that is the main protection for our liberties. This results in abuses of the Court system for political, rather than legal, purposes (politicization of the courts). All of the federal courts we have now are Article IV, territorial courts that are part of the Executive, rather than Judicial Branch of the government. As such, there is no separation of powers and nothing but tyranny can result. See the following for proof of this destruction:

- 9.1 [Government Conspiracy to Destroy the Separation of Powers, Form #05.023](#) (OFFSITE LINK)- shows how lying, thieving public servants have systematically destroyed the separation of powers since the founding of this country
- 9.2 [What Happened to Justice?](#) (OFFSITE LINK)-book which proves that we have no Judicial Branch within the federal government, and that all the existing federal courts are acting in an Article IV territorial capacity as part of the Executive, rather than Judicial, branch of the government.
- 9.3 [How Scoundrels Corrupted our Republican Form of Government](#)-brief overview of how the separation of powers has been systematically destroyed

10. The abuse of the government's power to tax in order to transfer wealth between private individuals, which makes the government into a thief and a Robinhood. This includes:

- 10.1 Enforcing the tax codes (franchises) against other than "public officers" of the government. See:  
*Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes*, Form #05.008  
<http://sedm.org/Forms/FormIndex.htm>
- 10.2 Offering government "benefits" of any kind to anyone who does not ALREADY work for the government. See:  
*The Government "Benefits" Scam*, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>



# ***IMPORTANT PRELIMINARY NOTE***

## **11. Corruption of our monetary system that allows the government to:**

- 11.1 Counterfeit while denying to all others the right, thus creating an unconstitutional "Title of Nobility" for itself and making itself into a pagan deity, and denying the equal protection to all that is the foundation of the Constitution.**
- 11.2 STEAL from the American people by diluting the value of money already into circulation.**
- 11.3 Exercise undue control over banks and financial institutions that causes them to effectively become federal employment recruiters for the federal government by compelling use of government identifying numbers for those pursuing accounts or loans.**

**See the following for details on the above SCAMS:**

***The Money Scam*, Form #05.041; <http://sedm.org/Forms/FormIndex.htm>**

# **IMPORTANT PRELIMINARY NOTE**

**12. Creating, perpetuating, condoning, or in any way protecting conflicts of financial interest within the government that cause the self-interest to undermine the requirements of the law, EQUALITY, or the protection of exclusively PRIVATE rights by:**

- 12.1 Making judges "taxpayers".
- 12.2 Making jurists or voters into "benefit" recipients, franchisees, and/or public officers.
- 12.3 Allowing judges to act in a POLITICAL mode within any franchise court in the Executive rather than Judicial Branch. This also violates the separation of powers.
- 12.4 Turning police officers into revenue collectors who enforce malum-prohibitum offenses that result in revenue to the state.
- 12.5 Allowing any judicial officer or witness to receive any kind of financial reward for essentially compelling someone to assume any civil status under any civil franchise, including the income tax.
- 12.6 Allowing judges to act BOTH as an Article III judge AND an Article IV judge at the same time.
- 12.7 Allowing PRIVATE citizens to appear before a franchise judge with a financial conflict of interest.
- 12.8 Making ordinary citizens ALSO into public officers in any context OTHER than as a jurist or voter. This causes income taxes to become poll taxes and disenfranchises all those who insist on remaining private. [Click here](#) for details.
- 12.9 Constitutional states surrendering their sovereignty and agreeing to act essentially as federal territories or federal corporations in exchange for participation in national franchises such as Social Security, Medicare, etc.
- 12.10 [Governments going into debt and thereby becoming financial slaves to banks or bank cartels](#). This includes a debt based fiat currency system such as the federal reserve.

# IMPORTANT PRELIMINARY NOTE

13. Active interference with [common law remedies](#) for the protection of PRIVATE rights from abuse by government actors. Governments are established exclusively to protect PRIVATE rights and PRIVATE property. Any attempt to undermine such rights without the express written consent of the owner in each case is not only NOT a classical "government" function, but is an ANTI-government function that amounts to a MAFIA "protection racket". This includes but is not limited to:
- 13.1 Refusing to recognize or protect PRIVATE property or PRIVATE rights, the essence of which is the RIGHT TO EXCLUDE anyone and everyone from using or benefitting from the use of the property. See [Separation Between Public and Private, Form #12.025](#).
  - 13.2 PRESUMING that "a government OF THE PEOPLE, BY THE PEOPLE, and FOR THE PEOPLE" is a government in which everyone is a [public officer](#).
  - 13.3 Refusing to recognize or allow constitutional remedies and instead substituting STATUTORY remedies available only to [public officers](#).
  - 13.4 Interfering with introduction of evidence that the court or forum is ONLY allowed to hear disputes involving [public officers in the government](#).
  - 13.5 [PRESUMING or ASSUMING](#) that the ownership of the property subject to dispute is QUALIFIED rather than ABSOLUTE and that the party the ownership is shared with is the government.
  - 13.6 Allowing government "benefit" recipients to be decision makers in cases involving PRIVATE rights. This is a denial of a republican form of government, which is founded on impartial decision makers. See [Sinking Fund Cases, 99 U.S. 700 \(1878\)](#).
  - 13.7 Interfering with or sanctioning litigants who insist on discussing the laws that have been violated in the courtroom or prohibiting jurists from reading the laws in question or accessing the law library in the courthouse while serving as jurists. This transforms a society of law into a society of men and allows the judge to substitute HIS will in place of what the law expressly requires.
  - 13.8 Illegally and unconstitutionally invoking the Declaratory Judgments Act or the Anti-Injunction Act as an excuse to NOT protect PRIVATE rights from government interference in the case of EXCLUSIVELY PRIVATE [people who are NOT statutory "taxpayers"](#). See [Flawed Tax Arguments to Avoid, Form #08.004, Sections 8.11 and 8.12](#).
  - 13.9 Interfering with ways to change or correct your citizenship or statutory status in government records. That "status" is the "res" to which all franchise rights attach, usually ILLEGALLY.
14. Efforts to define the word "[justice](#)" in the context of secular law to mean anything OTHER than the right to be left alone and the obligation to provide remedy for demonstrated injury AFTER the injury occurs. See: [What is "Justice"?, Form #05.050](#). All such efforts result in INJUSTICE and promote violations of the constitution.

# ***Introduction***

- **We're sure you heard at some point from multiple sources in the government that "income tax is voluntary".**
- **When we heard this the first time, we couldn't believe it and began years searching for how this could be true.**
- **This presentation represents the results of years of searching for the answer to this question. It contains all the evidence we have found so far to answer this question.**
- **There is probably a lot more evidence on this subject than what we have found so far. We want to accelerate your search for even more evidence.**
- **If you find MORE evidence after reading this presentation, PLEASE send it to us!**  
**<https://sedm.org/about/contact/>**

# Chat GPT AI Chatbot Says You are a VOLUNTEER!

Can an office accurately be described as a position or legal status created by legislation to which both privileges and obligations attach?

- ✓ Searching for: office position legal status legislation privileges obligations
- ✓ Generating answers for you...

Yes, an office can be accurately described as a position or legal status created by legislation to which both privileges and obligations attach. Legal status is the status or position held by an entity as determined by the law. It includes or entails a set of privileges, obligations, powers or restrictions that a person or thing has as encompassed in or declared by legislation <sup>1</sup>.

I hope this helps. Let me know if you have any other questions.

Learn more:

1. [en.wikipedia.org](https://en.wikipedia.org)
  2. [law.cornell.edu](https://law.cornell.edu)
  3. [findlaw.com](https://findlaw.com)
  4. [eeoc.gov](https://eeoc.gov)
  5. [findlaw.com](https://findlaw.com)
  6. [osha.gov](https://osha.gov)
- see less

Does a "citizen" within the Internal Revenue Code satisfy your definition of an office above? It has both privileges and obligations attached to it, doesn't it?

- ✓ Searching for: citizen Internal Revenue Code privileges obligations
- ✓ Generating answers for you...

Yes, a "citizen" within the Internal Revenue Code satisfies the definition of an office above. A citizen has both privileges and obligations attached to it. For example, a citizen must pay income and other taxes honestly, and on time, to federal, state, and local authorities <sup>1</sup>.

I hope this helps. Let me know if you have any other questions.

Learn more:

1. [usimmigration.org](https://usimmigration.org)
  2. [irs.gov](https://irs.gov)
  3. [irs.gov](https://irs.gov)
  4. [irs.gov](https://irs.gov)
  5. [irs.gov](https://irs.gov)
  6. [law.cornell.edu](https://law.cornell.edu)
- see less

# Chat GPT AI Chatbot Says You are a VOLUNTEER!

OK. If its an office, its not synonymous with the human FILLING the office, is it?

That's correct. An office is not synonymous with the human filling the office. An office is a position or legal status created by legislation to which both privileges and obligations attach.

I hope this helps. Let me know if you have any other questions.

Can an office lawfully be exercised by a human being who does not consent to FILL the office?

- ✓ Searching for: **office lawfully exercised human being consent fill office**
- ✓ Generating answers for you...

I'm not sure about the context of your question. However, in general, an office can only be lawfully exercised by a human being who consents to fill the office. Informed consent is required for any research involving human subjects <sup>1</sup>.

I hope this helps. Let me know if you have any other questions.

Learn more:

1. [hhs.gov](https://www.hhs.gov)
2. [hhs.gov](https://www.hhs.gov)
3. [workplacefairness.org](https://www.workplacefairness.org)

# Chat GPT AI Chatbot Says You are a VOLUNTEER!

Does the office of "citizen" within the Internal Revenue Code serve within the Internal Revenue Service?

- ✓ Searching for: **office of citizen Internal Revenue Code**
- ✓ Generating answers for you...

The office of "citizen" is not a branch of the government. However, the Internal Revenue Service (IRS) is responsible for administering the Internal Revenue Code <sup>1</sup>. Therefore, the office of "citizen" within the Internal Revenue Code serves within the Internal Revenue Service (IRS).

Learn more:

1. [en.wikipedia.org](https://en.wikipedia.org)
  2. [irs.gov](https://irs.gov)
  3. [irs.gov](https://irs.gov)
- +2 more

So indirectly, the office of "citizen" works within the Department of Treasury by serving within the Internal Revenue Service?

Yes, that's correct. The office of "citizen" within the Internal Revenue Code serves within the Internal Revenue Service (IRS) which is a bureau of the Department of the Treasury.

# Chat GPT AI Chatbot Says You are a VOLUNTEER!

- More like this at:
  - [Artificial Intelligence \(AI\) Discovery, Form #03.033](https://sedm.org/category/artificial-intelligence-ai-discovery/)  
<https://sedm.org/category/artificial-intelligence-ai-discovery/>
  - [Questions You Can Ask AI Chatbots About the Income Tax](https://sedm.org/questions-you-can-ask-ai-chatbots-about-the-income-tax/)  
<https://sedm.org/questions-you-can-ask-ai-chatbots-about-the-income-tax/>
  - [BING CHATGPT: Proof that the “citizen” the income tax is imposed on is not a Fourteenth Amendment “citizen of the United States”](https://sedm.org/bingchatgpt-proof-that-the-citizen-the-income-tax-is-imposed-on-is-not-a-fourteenth-amendment-citizen-of-the-united-states/)  
<https://sedm.org/bingchatgpt-proof-that-the-citizen-the-income-tax-is-imposed-on-is-not-a-fourteenth-amendment-citizen-of-the-united-states/>
  - [ChatGPT Experiment: Private Membership Association \(PMA\)](https://sedm.org/chatgpt-experiment-private-membership-association/)  
<https://sedm.org/chatgpt-experiment-private-membership-association/>
  - [ChatGPT Questions About the Legal Definition of “income”](https://sedm.org/chatgpt-questions-about-the-legal-definition-of-income/)  
<https://sedm.org/chatgpt-questions-about-the-legal-definition-of-income/>
  - [ChatGPT AI Answers to Questions About Property](https://sedm.org/chatgpt-ai-answers-to-questions-about-property/)  
<https://sedm.org/chatgpt-ai-answers-to-questions-about-property/>
  - [Citizens are Agents of the Public!](https://sedm.org/citizens-are-agents-of-the-public/)  
<https://sedm.org/citizens-are-agents-of-the-public/>
  - [State Jurisdiction According to ChatGPT](https://sedm.org/state-jurisdiction-according-to-chatgpt/)  
<https://sedm.org/state-jurisdiction-according-to-chatgpt/>
  - [What the chat.openai.com Chatbot Says the Difference Between a STATUTORY “U.S. citizen” and a Common law “State National” Is in the Context of Taxation, SEDM Exhibit #01.024](https://sedm.org/Exhibits/EX01.024-WhatChatbotThinks-Citizen%20v%20National.pdf)-extensive and detailed questions validating what we tell people on this site.  
<https://sedm.org/Exhibits/EX01.024-WhatChatbotThinks-Citizen%20v%20National.pdf>



# Government Says the Income Tax is Voluntary

1. **Former IRS Commissioner Steven Miller and Congressman Beccera Both Admit that the Income Tax is Voluntary**, SEDM Exhibit 05.051  
<https://sedm.org/Exhibits/ExhibitIndex.htm>
2. **Congressman Charley Rengal Admits that Income Tax is Voluntary**-House Ways and Means Committee, Tax Collection Privatization, May 23, 2007  
<https://www.c-span.org/video/?198256-1/tax-collection-privatization>
3. **IRS Chief Admits Under Oath that The Income Tax is Voluntary**, SEDM Exhibit #05.025  
<https://famguardian.org/TaxFreedom/Evidence/Congressional/DwightAvis-TaxVoluntary.pdf>

***You have to VOLUNTARILY SURRENDER constitutional (PRIVATE) rights before they can tax you***

- The **Fifth Amendment** protects PRIVATE property from conversion to PUBLIC property.
- Taxation is the institutionalized process of converting PRIVATE property to PUBLIC property.
- Under the common law, what is yours (PRIVATE) cannot be taken from you WITHOUT your **consent** in some form:

*“Quod meum est sine me auferri non potest. What is mine cannot be taken away without my consent. Jenk. Cent. 251. Sed vide Eminent Domain.*

*[Bouvier’s Maxims of Law, 1856;  
[“https://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm”](https://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm)]*
- In order to tax you, they need your **consent** to FORFEIT the protections of the Bill of Rights, and in particular the **Fifth Amendment**.
  - The Fifth Amendment requires COMPENSATION when they want to take your PRIVATE property.
  - This would make taxation impossible!
- In practice, that consent is DECEITFULLY procured as “ASSENT” (implied consent) instead of EXPRESS “Consent”.

# ***You have to VOLUNTARILY SURRENDER constitutional (PRIVATE) rights before they can tax you***

- **That INVISIBLE “ASSENT” happens by:**
  1. **Changing the CIVIL STATUS of the OWNER of the property from PRIVATE to PUBLIC through an “ELECTION”.**
    - » An example is getting you to “elect” to “be treated” as a STATUTORY “citizen” or “resident”, which is a legislative fictional creation of Congress and PUBLIC PROPERTY of Congress legislatively granted to you with legal strings attached.
    - » Accepting or using government property, rights, or “[benefits](#)” and thereby conveying the right to DIRECTLY and LEGISLATIVELY regulate your conduct. To be eligible for the “[benefit](#)” you must ELECT to the civil status connected with the “[benefit](#)”. This makes you a DIRECT subject of legislation of Congress WITHOUT the need for implementing regulations. See [5 U.S.C. §553\(a\)\(2\)](#) and [44 U.S.C. §1505\(a\)\(1\)](#)
  2. **Changing the CIVIL STATUS of the PROPERTY itself from PRIVATE to PUBLIC through an “ELECTION” by the owner. This is done by:**
    - » “Effectively connecting” earnings by putting them on the 1040NR form rather than the schedule NEC. This converts them to “trade or business” (public office) earnings and thereby donates them to a public use, a public purpose, and a public office.
    - » Form W-4 election under [26 U.S.C. §3402\(p\)](#). This changes the status of the PROPERTY itself into a “federal payment” and CIVIL STATUTORY “[wages](#)” (meaning PUBLIC property).
- **If you didn’t do either of the above, then:**
  - YOU and your PROPERTY are EXCLUDED rather than EXEMPTED.
  - You don’t need DEDUCTIONS to reduce your tax because you don’t owe anything.
  - You and your property are ABSOLUTELY owned, constitutionally protected PRIVATE property.
  - You are legislatively FOREIGN in respect to the government instituting the tax.
- **The above are documented in:**

***Excluded Earnings and People*, Form #14.019**  
<https://sedm.org/Forms/14-PropProtection/ExcludedEarningsAndPeople.pdf>

***You have to VOLUNTARILY SURRENDER constitutional (PRIVATE) rights before they can tax you***

- More on “invisible consent” at:  
[Hot Issues: Invisible Consent\\*-SEDM](https://sedm.org/invisible-consent/) (requires FREE Basic Member account)  
<https://sedm.org/invisible-consent/>
- The following document describes all lawful methods for SURRENDERING the protections of the Constitution. NEVER ALLOW THIS TO HAPPEN! **VERY IMPORTANT!**  
*How You Lose Constitutional or Natural Rights*, Form #10.015  
<https://sedm.org/Forms/10-Emancipation/HowLoseConstOrNatRights.pdf>
- More on **CIVIL STATUS** at:
  - *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “civil status”  
<https://famguardian.org/TaxFreedom/CitesByTopic/CivilStatus.htm>
  - *Civil Status (Important!)-SEDM* Litigation menu  
<https://sedm.org/litigation-main/civil-status/>
  - *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.007  
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>

# What is a “state national”?

## 4.24 State National

The term "state national" means those who are:

1. Born in a Constitutional but not Statutory "State" as described in the Fourteenth Amendment or the original constitution.
2. Standing on land protected by the Constitution and/or the organic law and therefore possessing natural and Constitutional and PRIVATE rights as documented in:  
*Enumeration of Inalienable Rights*, Form #10.002  
<https://sedm.org/Forms/10-Emancipation/EnumRights.pdf>
3. Not claiming any government statutory privilege, immunity, exemption, "benefit", domicile, or civil statutory protection in the context of a specific interaction and reserving all rights per U.C.C. §1.308.
4. Invoking ONLY the common law, the criminal law, God's laws, and the national and state Bill of Rights or constitutional rights for their protection in a court of law. They are therefore NOT "anarchists" who reject ALL law. Instead, they only reject that subset of law (the CIVIL STATUTORY law) that acquires the "force of law" from their consent in some form, whether express or implied.
5. Reject the statutory terms "citizen", "resident", or "person" and the use of the word "citizenship" in ANY context in describing themselves. Instead, they insist on the consistent use of "nationality" and "domicile" to describe their degree of POLITICAL and CIVIL/LEGAL membership in the communities they live in respectively. Domicile, in turn, is VOLUNTARY and cannot be compelled, except possibly in a probate proceeding involving a DEAD person with no rights. POLITICAL membership conveys NO civil enforcement authority. Only CIVIL/LEGAL membership can, and it must be voluntary.
6. Owing allegiance to THE PEOPLE as individuals and sovereigns occupying the land within the state, and not to the government that serves them under the constitution as the delegation of authority order. "State" in a political sense always refers to PEOPLE occupying land and never to GOVERNMENTS or government corporations. In biblical terms, that allegiance is called "love" and it is commanded by God in [Matt. 22:34-40](#). God NEVER commands Christians to love governments or civil rulers and often tells people to DISOBEY them when they violate the Bible as their [delegation of authority order \(Form #13.007\)](#).

Equivalent to a "non-citizen national **of the United States OF AMERICA**" or a "free inhabitant" under the Articles of Confederation. EXCLUDES any of the following:

# What is a “state national”?

1. STATUTORY "person" under [26 U.S.C. §6671\(b\)](#) and [§7343](#).
2. Statutory "national and citizen of the United States\*\* at birth" as defined in [8 U.S.C. §1401](#). This is a territorial citizen rather than a state citizen.
3. "citizen of the United States\*\*[federal zone]" under [26 U.S.C. §911](#), [26 U.S.C. §3121\(e\)](#), or [26 C.F.R. §1.1-1\(c\)](#).
4. "National but not citizen of the United States\*\* at birth" under [8 U.S.C. §1408](#). This is a person born in a federal possession RATHER than a state of the Union.
5. "U.S.[\*\*] non-citizen national" under [8 U.S.C. §1452](#). This is a person born in a federal possession RATHER than a state of the Union.
6. STATUTORY "U.S. person" as defined in [26 U.S.C. §7701\(a\)\(30\)](#), which is a human being born and domiciled on federal territory not within the exclusive jurisdiction of any Constitutional state.

The term is a SUBSET of the term "American National" as used by the Department of State in [8 U.S.C. §1502](#) because it:

1. Excludes citizens or nationals within territories or possessions or those born abroad.
2. Includes ONLY those born or naturalized within a constitutional state of the Union.

We make this distinction because we don't want to be in a position of "purposefully availing oneself" of commerce within the exclusive jurisdiction of the national government and thereby make ourselves a target of "selective or UNJUST enforcement". This is also consistent with the SEDM opening page, which says:

*"Our goal is to inspire, empower, motivate, and educate mainly those born or naturalized in the [USA \(and NOT "U.S."\)](#) and who are Members in how to love, honor, obey, glorify, and lift up our Sovereign Lord above every man, king, ruler, government, and [Earthy law](#) at a personal and very practical level and in every area of our lives. This is the essence of our religious worship and the essence, according to the Bible, of how we love our God."  
[SEDM Opening Page; <http://sedm.org>]*

# What is a “state national”?

"state" for a foreign national = the country of which that person is a national. "state" for an American national is the United States of America, or just America. "state" is not defined in 8 U.S.C. although "State" is defined in [8 U.S.C. §1101\(a\)\(36\)](#) and they are NOT equivalent. See [8 U.S.C. §1101\(a\)\(21\)](#) for another reference to a "state national". Remember the context of [8 U.S.C. §1101](#) is immigration and nationality. So when we speak of a state in this context, we are talking about international states. In that context, American nationality (or U.S. nationality) is what we are---nationality of California is meaningless in this context. So to say you are a national of California is to say you are a national of the United States[\*\*\*] OF AMERICA or an American National.

For the purposes of "State", the following definition applies:

## *State*

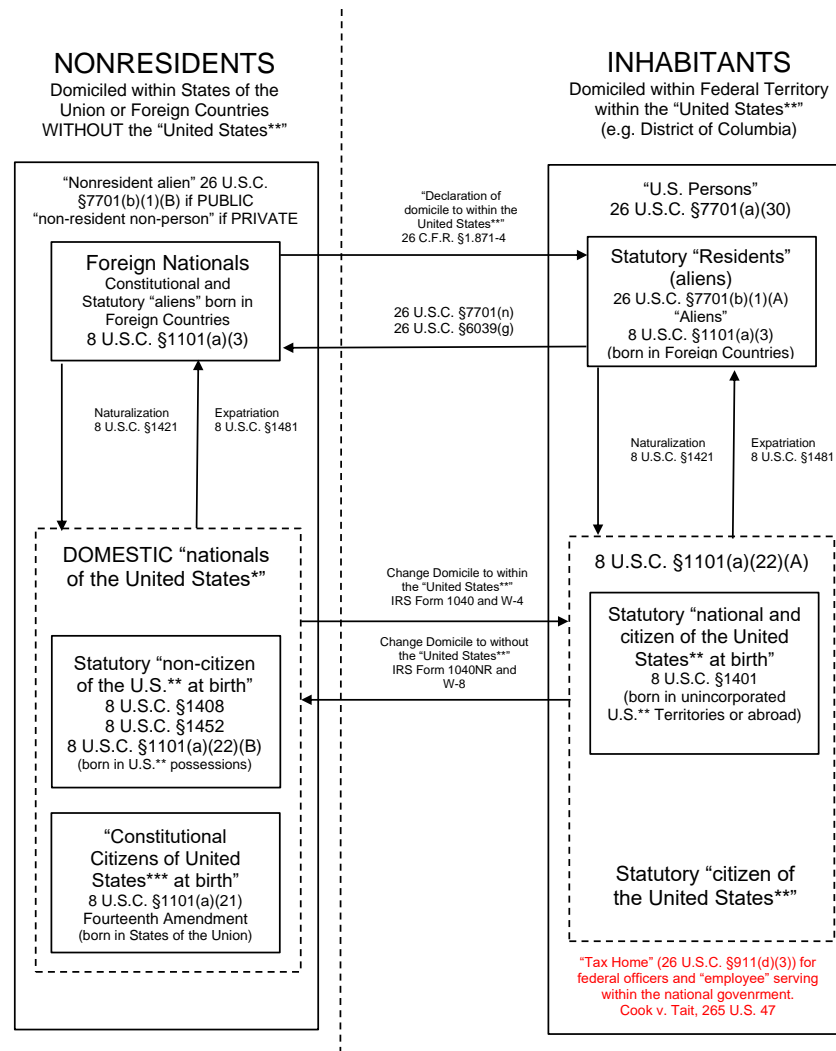
*As a noun, a people permanently occupying a fixed territory bound together by common habits and custom into one body politic exercising, through the medium of an organized government, independent sovereignty and control over all persons and things within its boundaries, capable of making war and peace and of entering into international relations with other states. The section of territory occupied by one of the United States. The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public; as in the title of a case, "The State v. A. B." The circumstances or condition of a being or thing at a given time.*

[The Free Dictionary, Farlex; SOURCE: <https://legal-dictionary.thefreedictionary.com/state>]

"State national" is NOT a statutory term and is not commonly used by courts of law. Therefore, if you invoke it in government correspondence or in litigation, you should take great care to define it BEFORE invoking it so that you do not invite charges of being "frivolous".

[SEDM Disclaimer, Section 4.23: Meaning of Words; <https://sedm.org/disclaimer.htm>]

# What is a “state national”?





# What is a “state national”?

- Warning about the term “[state national](#)” and every other NON-STATUTORY term:
  - “[State national](#)” is a term we invented.
  - “[State national](#)” is not found in any statute we have ever found.
  - We are NOT the ONLY ones who use this term. It is common throughout the freedom community, perhaps because it is so useful in emphasizing the [SEPARATION OF POWERS \(Form #05.023\)](#) at the heart of the Constitution and the [natural/common law rights \(Form #10.002\)](#) of those with that [civil status \(Form #13.008\)](#).
  - Using “American national” to describe yourself merely invites unconstitutional presumptions about you because:
    - » Statutory or territorial “nationals and citizens of the United States\*\* at birth” (federal zone) under [8 U.S.C. §1401](#) are “American Nationals”. This includes Puerto Ricans.
    - » Statutory “nationals but not citizens of the United States\*\* at birth” (federal zone) in [8 U.S.C. § 1408](#) are “American Nationals”. These people are born in possessions such as American Samoa and Swain’s Island.
    - » Even those born within constitutional states who are physically abroad but who ignorantly declare themselves to be [STATUTORY “citizens” under the Internal Revenue Code \(26 C.F.R. §1.1-1\(c\)\)](#) are “American Nationals” but they too have NO CONSTITUTIONAL or NATURAL rights. WHY? Because the constitution identifies itself as the “law of the land” and attaches to you ONLY while standing on land within the exclusive jurisdiction of a constitutional state. People abroad are NOT standing on that land while abroad.
    - » Statutory “citizens” and statutory “nationals” (Form #05.006) have NO [natural or constitutional rights \(Form #10.002\)](#) while present within the exclusive jurisdiction of the national government, but only [legislatively granted privileges](#). They are government SLAVES and PEONS because of this and they are beyond our help.

# What is a “state national”?

- These facts are not always obvious to legal neophytes and even to government attorneys, so we have to make them very explicit as an educational tool to protect your [natural rights \(Form #10.002\)](#).
- The reason we invented it was to avoid being victimized by the frequent abuse of “equivocation” by the government and legal profession to deceive and exploit your legal ignorance to ENSLAVE and STEAL from you. The ONLY SAFE and UNAMBIGUOUS WAY to interact with those in the corrupted government who abuse equivocation to deceive and enslave you is therefore to DEFINE BOTH:
  - » What a term means. . .AND
  - » What it DOES NOT mean.
- It is generally NOT a good idea to invoke UNDEFINED terms in litigation or in IRS correspondence that are NOT found in any statute or regulation or government publication, because it invites being penalized or sanctioned by the court as [“frivolous” \(Form #05.027\)](#).
- Sanctioning people for using words that are not found in the legal profession usually only happens when the word is NOT defined in your legal pleadings and therefore invites presumption (Form #05.017), which is a violation of due process.
- To avoid sanctions, simply DEFINE the term in your pleadings or correspondence as we just did:
  - » Using ONLY terms found in statutes or regulations.
  - » NOT using court rulings, and the legal profession generally.

# What is a “state national”?

- Why the last item above? Keep in mind, however that:
  - » Courts DO NOT have legislative power and DEFINING terms is an act of legislation. Invoking a JUDICIAL definition therefore only encourages them to UNCONSTITUTIONALLY exercise LEGISLATIVE power that they DO NOT HAVE! See:  
*How Judges UNCONSTITUTIONALLY “Make Law”*, Litigation Tool #01.009  
<https://sedm.org/Litigation/01-General/HowJudgesMakeLaw.pdf>
  - » Legal profession testimony, legal advice, or professional legal publications are not always admissible as evidence in litigation.
- Always base what you believe on COURT ADMISSIBLE evidence from authoritative sources admissible as evidence under the [Federal Rules of Evidence \(FRE\)](https://www.law.cornell.edu/rules/fre)!  
<https://www.law.cornell.edu/rules/fre>
- There is nothing inherently wrong with inventing your own terms, but ONLY if you DEFINE them BEFORE you use them in EVERY litigation. That is what the government does in its statutes, in fact, and we are all equal.
- The fact that we EMULATED the government by DEFINING our own new term doesn’t make us somehow a “guru” or a source of misinformation, because the government does it all the time. If we are a “guru”, then SO ARE THEY!
- More on GOVERNMENT abuse of “equivocation” to deceive and exploit at:
  - » *Legal Deception, Propaganda, and Fraud*, Form #05.014, Sections 15.1 and 16.1  
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
  - » *Policy Document: IRS Fraud and Deception About the Statutory Word “Person”*, Form #08.023  
<https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>
- More on “American Nationals” at:  
*What Is an American State National?*, SEDM Blog  
<https://sedm.org/what-is-an-american-state-national/>

# What is the Legal Definition of “Voluntary”?

- **Black’s Law Dictionary**

*voluntary. “Unconstrained by interference; unimpelled by another’s influence; spontaneous; acting of oneself. Coker v. State, 199 Ga. 20, 33 S.E.2d. 171, 174. Done by design or intention. Proceeding from the free and unrestrained will of the person. Produced in or by an act of choice. Resulting from free choice, without compulsion or solicitation. The word, especially in statutes, often implies knowledge of essential facts. Without valuable consideration; gratuitous, as a voluntary conveyance. Also, having a merely nominal consideration; as, a voluntary deed.”*

*[Black’s Law Dictionary, Sixth Edition, p. 1575]*

- **Compulsion or coercion definition:**

*“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. Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced, and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. 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.”*

*[American Jurisprudence 2d, Duress, §21 (1999)]*

# *How is liability created?*

- A “[liability](#)” is also called an “[obligation](#)” in law.
- There are FOUR main classes of “[obligations](#)” in law:
  1. Common law obligations: Originating from an injury. These do NOT require statutes to enforce under the English common law. They are enforceable WITHOUT your consent.
  2. Constitutional obligations: Owed by the government to “persons” under the Bill of Rights. These do NOT require statutes to enforce and are “self-executing”.
  3. CIVIL statutory obligations: This includes all tax liabilities. DOMICILE (nationals) are a prerequisite to these types of liabilities. They are therefore based on CONSENT.
  4. CRIMINAL statutory obligations: This includes 26 U.S.C. Subchapter A: Crimes. Your consent is not required to enforce. The mere act of committing the crime constitutes CONSTRUCTIVE or IMPLIED consent.
- Those who cannot lawfully be the target of civil penalties or criminal/penal prosecution are, BY DEFINITION “NOT LIABLE” or “NOT OBLIGATED”.
- Obligations can only be imposed upon the following two groups according to the [California Civil Code Section 1428](#):
  1. That you expressly consented to a contract with them. This is one of the two mechanisms recognized in *Osborn v. Bank of U.S.*, [22 U.S. 738](#) (1824) ...OR
  2. “Operation of law”. In other words, that you injured a specific, identified flesh and blood person and that such a person has standing to sue in a civil or common law action.
- We all know about the first one above, but what about the SECOND one?

# *How is liability created?*

- “Operation of law” is anything that can be done to a person that does not depend on EITHER their consent OR their choice or their direct participation.

*"Operation of law. This term expresses the manner in which rights, and sometimes liabilities, devolve upon a person by the mere application to the particular transaction of the established rules of law, without the act or co-operation of the party himself."*

*[Black's Law Dictionary, Fourth Edition, p. 1243]*

- “Operation of law” obligations therefore include:
  - Common law obligations.
  - Constitutional obligations.
  - CRIMINAL statutory obligations.
- “Operation of law” obligations EXCLUDE CIVIL statutory obligations. This is because CIVIL statutory obligations depend on VOLUNTARY choice of domicile. See:

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

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

# “Operation of Law” Obligations

- “Operation of law”:
  - Involves situations where neither party gave [INFORMED CONSENT \(Form #05.003\)](#) to the other in any form.
  - Always involves an injury of some kind to the [equal rights \(Form #05.033\)](#) of one party by the other party.
- The injury inflicted forms the basis for the following in a civil court:
  - A “claim”.
  - “Standing” to sue in a constitutional court.
  - Damages which can be calculated based on the injury.
- If an injury cannot be proven in court with court admissible evidence, then the case **MUST** be dismissed per [Federal Rule of Civil Procedure 8\(b\)](#). A mere motion of the court can dismiss the case. Sometimes the judge will dismiss the case without such an motion to reduce his workload.
- Enforcement of the **CRIMINAL** law is another example of “operation of law”. The victim of the crime received an injury that he or she did **NOT** expressly and formally consent to. If in fact they either consented to the injury or **ASKED** for it, then they have no standing to prosecute the perpetrator.
- More on the above at:  
[Lawfully Avoiding Government Obligations, Form #12.040](#)  
<https://sedm.org/Forms/FormIndex.htm>

# What is a Volunteer?

- Based on our previous discussion of how [obligations](#) are created, we can conclude that those who are “volunteers”:
  - Create the obligation to pay by their direct or implied consent or cooperation, per [California Civil Code 1428](#).
  - Cannot become the lawful target of civil or criminal/penal enforcement BEFORE they volunteer.
  - ARE the proper target of civil or criminal/penal enforcement AFTER they volunteer.
  - Change their [civil status \(Form #13.008\)](#) BY VIRTUE of volunteering to be a “[person](#)” or “person liable for”, or a “party made liable for” the income tax.
  - Become the party to a [franchise agreement \(Form #05.030\)](#). If that agreement involves raising revenue, they become the target of an “excise” tax upon a SPECIFIC ACTIVITY connected with the public office and civil status that is VOLUNTARILY connected with the activity. That connection is called “[effectively connected](#)” in the Internal Revenue Code. They use that term to AVOID reminding you that you are a VOLUNTEER!
- In other words:
  - They become the subject of (or “subject to”) a [franchise contract \(Form #05.030\)](#) or agreement. This is sometimes called a “quasi contract” by the U.S. Supreme Court.
  - The franchise contract/agreement acquires “the force of law” in their specific case. Hence “enFORCEment” authority.
  - The franchise contract/agreement behaves as “[special law](#)” or “[private law](#)” in their case.
  - They become party to what is called a “privity” attached to the CIVIL STATUS of “person”, “[taxpayer](#)”, etc. See the definition next page.



# What is a Volunteer?

***PRIVITY.*** Mutual or successive relationship to the same rights of property. 1 GreenL.Ev. § 189; *Duffy v. Blake*, 91 Wash. 140, 157 P. 480, 482; *Haverhill v. International Ry. Co.*, 217 App.Div. 521, 217 N.Y.S. 522, 523. Thus, the executor is in privity with the testator, the heir with the ancestor, the assignee with the assignor, the donee with the donor, and the lessee with the lessor. *Litchfield v. Crane*, 8 S.Ct. 210, 123 U.S. 549, 31 L.Ed. 199.

Derivative interest founded on, or growing out of, contract, connection, or bond of union between parties; mutuality of interest. *Hodgson v. Midwest Oil Co.*, C.C.A.Wyo., 17 F.2d 71, 75.

Private knowledge; joint knowledge with another of a private concern; cognizance implying a consent or concurrence. *Taylor v. Ferroman Properties*, 103 Fla. 960, 139 So. 149, 150.

In a strict and technical sense a judgment creditor does not occupy such a relation to his debtor as to fall within the meaning of the word "privity," for there is no succession to the property of the debtor until a sale under execution is had and the judgment creditor has become vested with the title thereof. But a majority of the courts have enlarged the meaning of the word, and consequently have held that there is privity between the two before there is an actual devolution of the title of the property owned by the debtor. *Buss v. Kemp Lumber Co.*, 23 N.M. 567, 170 P. 54, 56, L.R.A.1918C, 1015.

***Privity of blood*** exists between an heir and his ancestor, (privity in blood inheritable,) and between coparceners. This privity was formerly of importance in the law of descent cast. Co. Litt. 271a, 242a; 2 Inst. 516; 8 Coke, 42b.

***Privity of contract*** is that connection or relationship which exists between two or more contracting parties. It is essential to the maintenance of an action on any contract that there should subsist a privity between the plaintiff and defendant in respect of the matter sued on. *Brown*.

***Privity of estate*** is that which exists between lessor and lessee, tenant for life and remainderman or reversioner, etc., and their respective assignees, and between joint tenants and coparceners. Privity of estate is required for a release by enlargement. *Sweet*.

[*Black's Law Dictionary, Fourth Edition, pp. 1361-1362*]

# What is a Volunteer?

***“special law. One relating to particular persons or things; one made for individual cases or for particular places or districts; one operating upon a selected class, rather than upon the public generally. A private law. A law is "special" when it is different from others of the same general kind or designed for a particular purpose, or limited in range or confined to a prescribed field of action or operation. A "special law" relates to either particular persons, places, or things or to persons, places, or things which, though not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be applied. Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d. 751, 754. A special law applies only to an individual or a number of individuals out of a single class similarly situated and affected, or to a special locality. Board of County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also Private bill; Private law. Compare General law; Public law.”***

***[Black's Law Dictionary, Sixth Edition, pp. 1397-1398]***

***“Private law. That portion of the law which defines, regulates, enforces, and administers relationships among individuals, associations, and corporations. As used in contradistinction to public law, the term means all that part of the law which is administered between citizen and citizen, or which is concerned with the definition, regulation, and enforcement of rights in cases where both the person in whom the right inheres and the person upon whom the obligation is incident are private individuals. See also Private bill; Special law. Compare Public Law.”***

***[Black's Law Dictionary, Sixth Edition, p. 1196]***

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

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

# What is a Volunteer?

- On this subject, Bouvier's Law Dictionary says:

*"Consensus facit legem.*

*Consent makes the law. A contract is a law between the parties, which can acquire force only by consent."*

*[Bouvier's Maxims of Law, 1856;*

**SOURCE:**

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

- On the nature of the civil statutory "liability" of those who are "made liable", the U.S. Supreme Court has held that the alleged liability to pay income tax is "quasi-contractual":

*"Quasi contract. An obligation which law creates in absence of agreement; it is invoked by courts where there is unjust enrichment. *Andrews v. O'Grady*, 44 Misc.2d. 28, 252 N.Y.S.2d. 814, 817. Sometimes referred to as implied-in-law contracts (as a legal fiction) to distinguish them from implied-in-fact contracts (voluntary agreements inferred from the parties' conduct). Function of "quasi-contract" is to raise obligation in law where in fact the parties made no promise, and it is not based on apparent intention of the parties. *Fink v. Goodson-Todman Enterprises, Limited*, 9 C.A.3d. 996, 88 Cal.Rptr. 679, 690. See also *Contract.*"*

*[Black's Law Dictionary, Sixth Edition, p. 1245]*

# What is a Volunteer?

“Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes and we are free to reexamine it and, if we find it to be based on an obligation penal in character, to refuse to enforce it outside the state where rendered, see [Wisconsin v. Pelican Insurance Co., 127 U.S. 265, 292, et seq.](#); compare [Fautleroy v. Lum, 210 U.S. 230](#), **still the obligation to pay taxes is not penal. It is a statutory liability, quasi contractual in nature, enforceable, if there is no exclusive statutory remedy, in the civil courts by the common law action of debt or indebitatus assumpsits. United States v. Chamberlin, 219 U.S. 250; Price v. United States, 269 U.S. 492; Dollar Savings Bank v. United States, 19 Wall. 227; and see Stockwell v. United States, 13 Wall. 531, 542; Meredith v. United States, 13 Pet. 486, 493.** This was the rule established in the English courts before the Declaration of Independence. [Attorney General v. Weeks, Bunbury's Exch. Rep. 223; Attorney General v. Jewers and Batty, id., 225; Attorney General v. Hatton, 272\\*272 id., 262; Attorney General v. —, 2 Ans. Rep. 558; See Comyn's Digest \(Title "Dett," A, 9\); 1 Chitty on Pleading, 123; cf. Attorney General v. Sewell, 4 M. & W. 77.](#)”

**[\[Milwaukee v. White, 296 U.S. 268 \(1935\)\]](#)**

# The “Language” of Liability

- In order to make someone liable, you must use the term “liable FOR” or “made liable”.
- The term “liable TO” does NOT create liability! Are you “liable to” go to the bathroom today to take a pee?
- The term “made liable” is used in 26 U.S.C. §6011.

26 U.S. Code § 6011 - General requirement of return, statement, or list

## (a) GENERAL RULE

*When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.*

- The above does not CREATE the liability. It acknowledges that it had to be created ELSEWHERE in the title, which it NEVER EXPRESSLY IS!

# Specifically Who is “Liable”?

- Internal Revenue Code Section 1 IMPOSES the income tax but does not EXPRESSLY make anyone “Liable FOR” the income tax
- ALLEGED but not ACTUAL “liability” is first created in the Regulations at 26 C.F.R. §1.1-1:

## 26 C.F.R. § 1.1-1 - Income tax on individuals.

### (a) General rule.

(1) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of the United States and, to the extent provided by section 871(b) or 877(b), on the income of a nonresident alien individual.

(b) **Citizens or residents of the United States liable to tax.** In general, all citizens of the United States, wherever resident, and all resident alien individuals are **liable to the income taxes imposed by the Code** whether the income is received from sources within or without the United States. Pursuant to section 876, a nonresident alien individual who is a bona fide resident of a section 931 possession (as defined in § 1.931-1(c)(1) of this chapter) or Puerto Rico during the entire taxable year is, except as provided in section 931 or 933 with respect to income from sources within such possessions, subject to taxation in the same manner as a resident alien individual. As to tax on nonresident alien individuals, see sections 871 and 877.

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

# Specifically Who is “Liable”?

- The parties who are “liable TO” the income tax are identified as:
  - STATUTORY Individuals who are citizens or residents of the United States AND “subject to ITS jurisdiction” rather than THEIR jurisdiction.
  - “Nonresident aliens” under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) with “income” under [26 U.S.C. §871\(b\)](#) and [877\(b\)](#)
- Which “citizen” are they talking about in the Internal Revenue Code?
  - “nationals and citizens of the United States AT BIRTH” under [8 U.S.C. §1401](#) are the only
    - » “citizens of the United States\*\*” mentioned in in [26 C.F.R. §1.1-1\(b\)](#) or
    - » “citizens” who are mentioned [26 C.F.R. §1.1-1\(c\)](#).
  - There are ONLY THREE groups of STATUTORY federal “citizens” who fall in this category:
    - » Citizens of the District of Columbia. The District of Columbia is TERRITORY at this time and not a possession under Article 1, Section 8, Clause 17 of the Constitution.
    - » People born in [federal enclaves within the states](#) subject to EXCLUSIVE but not CONCURRENT jurisdiction.
    - » Puerto Ricans. Puerto Rico is a POSSESSION and not a TERRITORY at this time.

# Specifically Who is “Liable”?

- Those in Puerto Rico are not **TREATED AS** “citizens” under the ENTIRE TITLE per [26 U.S.C. §2209](#):

[26 U.S. Code § 2209. Certain residents of possessions considered nonresidents not citizens of the United States](#)

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

*(Added [Pub. L. 86-779, § 4\(b\)\(1\)](#), Sept. 14, 1960, [74 Stat. 999](#).)*

- But why above did they use “nonresident not a [STATUTORY] citizen of the United States\*\*” to describe those who are among the ONLY true **“STATUTORY citizens” group**? Because they don’t want to admit people of Puerto Rico born there are **“nonresident aliens”** under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).

- » That would make the truth so obvious that everyone would file as a nonresident alien!
- » They are trying to HIDE your true filing status as a state national, which is the SAME as those in Puerto Rico (which is a [possession](#), and not a [territory](#))!



# Specifically Who is “Liable”?

- Therefore, the ONLY STATUTORY “citizens” or “citizens of the United States\*\*” under the entire Internal Revenue Code are:

1. People born in the District of Columbia OR
2. People born in “federal enclaves” within the states subject to EXCLUSIVE rather than CONCURRENT jurisdiction. That is what “subject to ITS jurisdiction” means in 26 C.F.R. §1.1-1(b): the EXCLUSIVE/GENERAL jurisdiction of the national government under Article 1, Section 8, Clause 17 of the United States Constitution.

- The first of the above was described by the federal courts as follows:

*“The 1<sup>st</sup> section of the 14<sup>th</sup> article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[\*\*\*], but citizenship of the states. **No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress.** It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. It had been said by eminent judges that no man was a citizen of the United States[\*\*\*] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories [STATUTORY citizens], though within the United States[\*], were not [CONSTITUTIONAL] citizens.”*

*[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394(1873)]*

# Specifically Who is “Liable”?

“The Naturalization Clause [of the Fourteenth Amendment] has a geographic limitation: it applies “throughout the United States.” The federal courts have repeatedly construed similar and even identical language in other clauses to include states and incorporated territories, but not unincorporated territories. In *Downes v. Bidwell*, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901), one of the Insular Cases, the Supreme Court held that the Revenue Clause’s identical explicit geographic limitation, “throughout the United States,” did not include the unincorporated territory of Puerto Rico, which for purposes of that Clause was “not part of the United States.” *Id.* at 287, 21 S.Ct. 770. The Court reached this sensible result because unincorporated territories are not on a path to statehood. See *Boumediene v. Bush*, 553 U.S. 723, 757–58, 128 S.Ct. 2229, 171 L.Ed.2d. 41 (2008) (citing *Downes*, 182 U.S. at 293, 21 S.Ct. 770). In *Rabang v. I.N.S.*, 35 F.3d. 1449 (9th Cir.1994), this court held that the Fourteenth Amendment’s limitation of birthright citizenship to those “born ... in the United States” did not extend citizenship to those born in the Philippines during the period when it was an unincorporated territory. U.S. Const., 14th Amend., cl. 1; see *Rabang*, 35 F.3d. at 1451. Every court to have construed that clause’s geographic limitation has agreed. See *Valmonte v. I.N.S.*, 136 F.3d. 914, 920–21 (2d Cir.1998); *Lacap v. I.N.S.*, 138 F.3d. 518, 519 (3d Cir.1998) ; *Licudine v. Winter*, 603 F.Supp.2d. 129, 134 (D.D.C.2009).

Like the constitutional clauses at issue in *Rabang* and *Downes*, the Naturalization Clause is expressly limited to the “United States.” This limitation “prevents its extension to every place over which the government exercises its sovereignty.” *Rabang*, 35 F.3d. at 1453. Because the Naturalization Clause did not follow the flag to the CNMI when Congress approved the Covenant, the Clause does not require us to apply federal immigration law to the CNMI prior to the CNRA’s transition date.

[*Eche v. Holder*, 694 F.3d. 1026 (2012);

[https://scholar.google.com/scholar\\_case?case=11712899186229253904](https://scholar.google.com/scholar_case?case=11712899186229253904)]

# Specifically Who is “Liable”?

- **What about federal enclaves?**

*“In United States law, a **federal enclave** is a parcel of federal property within a [state](#) that is under the “Special Maritime and Territorial Jurisdiction of the United States”.<sup>[1]</sup> In 1960, the year of the latest comprehensive inquiry,<sup>[2]</sup> 7% of federal property had enclave status. **Of the land with federal enclave status, 57% (4% of federal property, almost all in Alaska and Hawaii) was under “concurrent” state jurisdiction. The remaining 43% (3% of federal property), on which some state laws do not apply, was scattered almost at random throughout the United States.** In 1960, there were about 5,000 enclaves, with about one million people living on them.<sup>[2]:146</sup> While a comprehensive inquiry has not been performed since 1960, these statistics are likely much lower today, since many federal enclaves were [military bases that have been closed and transferred out of federal ownership](#).*

*Since late 1950s, it has been an official federal policy that the states should have full [concurrent jurisdiction](#) on all federal enclaves,<sup>[3]</sup> an approach endorsed by some legal experts.<sup>[4][5][6]</sup>*

*[Wikipedia: Federal enclave, Downloaded 11/22/2020; [https://en.wikipedia.org/wiki/Federal\\_enclave](https://en.wikipedia.org/wiki/Federal_enclave)]*

- **The District of Columbia, in turn, is:**

- The ONLY remaining Internal Revenue District
- The only thing expressly included in the statutory GEOGRAPHICAL definition of “United States” in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [4 U.S.C. §110\(d\)](#)
- The ONLY place that public officers engaged in a [“trade or business” \(Form #05.001\)](#) can lawfully serve per [4 U.S.C. §72](#) unless expressly authorized by statute:

**[4 U.S. Code § 72.Public offices; at seat of Government](#)**

*All offices attached to the seat of government **shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.***

*(July 30, 1947, ch. 389, [61 Stat. 643.](#))*

# Specifically Who is “Liable”?

- **Note that:**
  - There are no “States” remaining as defined in 4 U.S.C. §110(d) because there are no remaining federal territories. Puerto Rico is a possession and not a territory at this time.
  - Federal enclaves within the states are NOT STATUTORY “States” or “territories” as defined in federal law.
  - “Territory” within federal law EXCLUDES areas within the exclusive jurisdiction of Constitutional states of the Union.
  - The separation of powers doctrine forbids overlap of CIVIL or CRIMINAL jurisdiction between states of the Union and the national government. In other words, NO CONCURRENT jurisdiction over the same subject. See:  
*Government Conspiracy To Destroy the Separation of Powers*, Form #05.023  
<https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>
  - Only YOUR consent can alter the above legal relationship.
  - Separation of geographical jurisdictions and geographical terms resulting from that separation are described in:  
*Citizenship Status v. Tax Status*, Form #10.011, Section 15  
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>

# Why being a **STATUTORY** “citizen” is voluntary

- The phrase “subject to ITS jurisdiction” found in [26 C.F.R. §1.1-1\(c\)](#) is the part where the person [CONSENTS \(Form #05.003\)](#) to the status. They cannot acquire the status ANY OTHER WAY.
- The [Thirteenth Amendment](#) to the United States Constitution forbids “involuntary servitude”.
- The [Thirteenth Amendment](#) applies EVERYWHERE in the COUNTRY, not just within Constitutional States of the Union.
- Any status to which [civil obligations \(Form #12.040\)](#) attach, such as [STATUTORY “citizen” \(Form #10.011\)](#) within the Internal Revenue Code:
  - MUST therefore be VOLUNTARY. AND...
  - The Internal Revenue Code MUST provide an alternate status to which NO direct [obligations \(Form #12.040\)](#) attach. That is “[nonresident alien](#)” under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).
- FURTHER, we also know that NO ONE protected by the Constitution can lawfully [consent \(Form #05.003\)](#) to GIVE UP an [unalienable right \(Form #12.038\)](#).

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

*[Declaration of Independence, 1776]*

*“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”*

*[Black’s Law Dictionary, Fourth Edition, p. 1693]*

## ***Why being a STATUTORY “citizen” is voluntary***

- **ALIENATION** is often equated with the idea of **TRANSFER**. The purpose of having unalienable rights is that the **EXERCISE** of that right cannot be transferred to another. Another person cannot bind **YOU** into a contract for example.
- There is a distinction between waiving a right (as in a contract) and **ALIENATING** a right.
  - Waiving a right in one context does not mean you don't still have that right in other contexts.
  - When you take a job with a company, you are not allowed to make political speeches at work--you are required to do your job. This is **NOT** an **ALIENATION** of your free speech rights--you still have that right, just not while you are at work.
  - Your attorney cannot plead the 5th for you--that is **YOUR** right to exercise. He can only **ADVISE** you to exercise it.
- With adhesion contracts and other implied contracts, **unalienable rights** establish that no one can be **presumed** to have sold himself into slavery, or to sell others into slavery, since the right to human liberty is not transferrable
- A failure to acknowledge or enforce these limitations is **CRIMINAL PEONAGE** under **18 U.S.C. §1589** and **slavery**, even in a state of the Union.

## **Why being a STATUTORY “citizen” is voluntary**

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

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**“There is but one law which, from its nature, needs unanimous consent. This is the social compact; for civil association is the most voluntary of all acts. Every man being born free and his own master, no one, under any pretext whatsoever, can make any man subject without his consent. To decide that the son of a slave is born a slave is to decide that he is not born a man.**

**If then there are opponents when the social compact is made, their opposition does not invalidate the contract, but merely prevents them from being included in it. They are **foreigners** among citizens. “**

**[The Social Contract or Principles of Political Right, Jean Jacques Rousseau, 1762, Book IV, Chapter 2;  
[https://famguardian.org/Publications/TheSocialContract-Rousseau/The\\_social\\_contract.pdf](https://famguardian.org/Publications/TheSocialContract-Rousseau/The_social_contract.pdf)]**

# Why being a STATUTORY “citizen” is voluntary

*“We can envision little that is more anomalous, under modern standards, than the forcible imposition of citizenship against the majoritarian will.”*<sup>[13]</sup> See, e.g., U.N. Charter arts. 1, 73 (recognizing self-determination of people as a guiding principle and obliging members to “take due account of the political aspirations of the peoples” inhabiting non-self-governing territories under a member’s responsibility);<sup>[14]</sup> Atlantic Charter, U.S.-U.K., Aug. 14, 1941 (endorsing “respect [for] the right of all peoples to choose the form of government under which they will live”); Woodrow Wilson, President, United States, Fourteen Points, Address to Joint Session of Congress (Jan. 8, 1918) (“[I]n determining all questions of sovereignty the interests of the populations concerned must have equal weight with the equitable claims of the government whose title is to **312\*312** be determined.”) (Point V). See also *Tuaua*, 951 F.Supp.2d at 91 (“American Samoans take pride in their unique political and cultural practices, and they celebrate its history free from conquest or involuntary annexation by foreign powers.”). To hold the contrary would be to mandate an irregular intrusion into the autonomy of Samoan democratic decision-making; an exercise of paternalism—if not overt cultural imperialism—offensive to the shared democratic traditions of the United States and modern American Samoa. See *King v. Andrus*, 452 F.Supp. 11, 15 (D.D.C.1977) (“The institutions of the present government of American Samoa reflect ... the democratic tradition ....”).

[*Tuaua v. U.S.*, 788 F.3d. 300 - Court of Appeals, Dist. of Columbia Circuit 2015;  
[https://scholar.google.com/scholar\\_case?case=14728241865713760068](https://scholar.google.com/scholar_case?case=14728241865713760068)]

## FOOTNOTES:

[13] Complex questions arise where territorial inhabitants democratically determine either to pursue citizenship or withdraw from union with a state. Such scenarios may implicate the reciprocal associational rights of the state's current citizens or the right to integrity of the sovereign itself.

[14] But see *Medellin v. Texas*, 552 U.S. 491, 128 S.Ct. 1346, 170 L.Ed.2d 190 (2008).



# Why being a **STATUTORY** “citizen” is voluntary

- Federal Courts are **WITHOUT** power to declare anyone a **STATUTORY** citizen, and especially if they **DO NOT** want to be one!

*“More fundamentally, however, the power to make someone a citizen of the United States has not been conferred upon 884\*884 the federal courts, like mandamus or injunction, as one of their generally applicable equitable powers. See, e. g., 28 U.S.C. § 1361; 28 U.S.C. §1651. Rather, it has been given them as a specific function to be performed in strict compliance with the terms of an authorizing statute which says that “[a] person may be naturalized . . . in the manner and under the conditions prescribed in this subchapter, and not otherwise.” 8 U.S.C. § 1421(d) (emphasis added).”*

*[INS v. Pangilinan, 486 U.S. 875 (1988)]*

- The reason for this is clear. You have a First Amendment right to associate and not associate, and the status of “citizen” is the **PRODUCT** of that **VOLUNTARY** association.
- More on why being a **STATUTORY** “citizen” is voluntary:

*Flawed Tax Arguments to Avoid*, Form #08.004, Section 8.30

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

## Why being a **STATUTORY** “resident” (alien) is also voluntary

- **“Resident (alien)”** is defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
- A “resident (alien)” is a privilege **EVERYWHERE** in the **COUNTRY**, not just on federal territory:

*The reasons for not allowing to other aliens exemption 'from the jurisdiction of the country in which they are found' were stated as follows: 'When private individuals of one nation [states of the Unions are “nations” under the law of nations] spread themselves through another as business or caprice may direct, mingling indiscriminately with the inhabitants of that other, or when merchant vessels enter for the purposes of trade, it would be obviously inconvenient and dangerous to society, and would subject the laws to continual infraction, and the government to degradation, if such individuals or merchants did not owe temporary and local allegiance, and were not amenable to the jurisdiction of the country. Nor can the foreign sovereign have any motive for wishing such exemption. His subjects thus passing into foreign countries are not employed by him, nor are they engaged in national pursuits. Consequently, there are powerful motives for not exempting persons of this description from the jurisdiction of the country in which they are found, and no one motive for requiring it. The implied license, therefore, under which they enter, can never be construed to grant such exemption.' 7 Cranch, 144.*

*In short, the judgment in the case of The Exchange declared, as incontrovertible principles, that the jurisdiction of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed by the nation itself; that all exceptions to its full and absolute territorial jurisdiction must be traced up to its own consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies entering its territory with its permission, and of their foreign ministers and public ships of war; and that the implied license, under which private individuals of another nation enter the territory and mingle indiscriminately with its inhabitants, for purposes of business or pleasure, can never be construed to grant to them an exemption from the jurisdiction of the country in which they are found. See, also, *Carlisle v. U.S.* (1872) 16 Wall. 147, 155; *Radich v. Hutchins* (1877) 95 U.S. 210; *Wildenhuss' Case* (1887) 120 U.S. 1, 7 Sup.Ct. 385; *Chae Chan Ping v. U.S.* (1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.*

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

- Being a **“resident alien”** is temporary and a **CHOICE**, because:
  - You can leave to avoid the obligation. . .OR
  - You can naturalize to become a state national to avoid the obligation

## ***Why being a STATUTORY “resident” (alien) is also voluntary***

- So long as they NEITHER leave NOR naturalize, aliens REMAIN privileged (enfranchised, Form #05.030) and have an enforceable tax obligation.
- “Resident (aliens)” are statutory “U.S. persons” under 26 U.S.C. §7701(a)(30).
- Per 26 C.F.R. §1.1-1, STATUTORY “U.S. persons” owe an income tax on their WORLDWIDE earnings. In that sense, they are different than “nonresident aliens”, who only owe a tax on U.S. source or “trade or business” (Form #05.001) earnings from the national government or the federal zone under 26 U.S.C. §871.
- Note that individuals are only “TREATED AS” resident aliens involuntarily if they meet the physical presence test in 26 U.S.C. §7701(b)(1)(A). They never get a CHOICE other than to either leave or naturalize.
- We think this is done to expand who can be “treated as” a “resident alien” beyond those who are lawfully admitted for permanent residence. For instance, those who MISTAKENLY file a 1040 return as a state national (Form #05.006) and thereby make an UNKNOWING “election” to be “TREATED AS” a PRIVILEGES/ENFRANCHISED (Form #05.030) “resident alien” for all intents and purposes.

# ***ANY Kind of Membership Always Implies LOSS of Rights!***

- The terms “[citizen](#)” and “[resident](#)” have in common that they are merely [civil statutory statuses \(Form #13.008\)](#) that imply different types of membership in specific groups with different public rights and privileges.
- You can’t be a member of ANY civil statutory group or acquire ANY [civil statutory status \(Form #13.008\)](#) WITHOUT surrendering some or ALL of your constitutional or natural rights.

*“When one becomes a member of society, he necessarily parts with some rights or privileges which, as an individual not affected by his relations to others, he might retain.”*

[\[Munn v. Illinois, 94 U.S. 113 \(1877\); SOURCE: https://scholar.google.com/scholar\\_case?case=6419197193322400931\]](#)

- If you want to RETAIN ALL your constitutional and natural rights, the only choice you have is to SURRENDER any and all membership and civil statuses and become “stateless”, a “non-resident” and NOT a statutory civil “person”. See [Form #05.020](#) for proof.
- For proof that membership in ANY group and the evidence of membership such as STATUTORY “citizen” and “resident” and “taxpayer” ALWAYS involves a surrender of natural rights see:

[Membership in a Specific Class, Status, or Group As a Cause for Loss of Rights](#), SEDM Blog

<https://sedm.org/membership-in-a-specific-class-status-or-group-as-a-cause-for-loss-of-rights/>

# ***Why DOMICILED/STATUTORY “citizens” and “residents” are public offices in the government***

- Statutory civil laws are laws for government and not private persons. For proof, see:  
*Why Statutory Civil Law is Law for Government and Not Private Persons*,  
Form #05.037  
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
- The method of BECOMING subject to statutory civil law is **DOMICILE**, which is voluntary.  
*Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
- **Domicile** is a civil statutory protection **franchise (Form #05.030)**.
  - Choosing a domicile is a First Amendment exercise of your right to associate or NOT associate. It CANNOT be compelled.
  - Choosing a domicile is how you JOIN the club.
  - Civil statutory law are rules for “club members”.
  - Those who VOLUNTEER to join are called CIVIL STATUTORY “citizens” and “residents”.
  - The legislature makes RULES called CIVIL STATUTES for club members. They have the power to enact such rules ONLY by virtue of REPRESENTING the collective group of club members YOU consent to join.

# ***Why DOMICILED/STATUTORY “citizens” and “residents” are public offices in the government***

- **Proof that the DOMICILE contract or compact is a VOLUNTARY Private Membership Association:**
  - For legal proof that this statement is true.  
*Membership in a Specific Class, Status, or Group as a Cause for Loss of Rights*, SEDM  
<https://sedm.org/membership-in-a-specific-class-status-or-group-as-a-cause-for-loss-of-rights/>
  - For a description of the REAL social compact and PMA that Americans live under by default because of their own legal ignorance. You don't have to live under this.  
*The Real Social Compact*, Form #08.030  
<https://sedm.org/Forms/08-PolicyDocs/TheRealSocialCompact.pdf>
  - For a description of the origin of the right to form a PMA  
*Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008  
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>
  - For an answer to a question by a member on how to form your own PMA  
*Does Your Ministry Assist in Founding a Private Membership Association?*, SEDM  
<https://sedm.org/forums/topic/does-your-ministry-assist-in-founding-a-private-ministerial-association/>

# ***Why DOMICILED/STATUTORY “citizens” and “residents” are public offices in the government***

- For an explanation how all societies are based on the civil statutory law as a PMA and what causes them to break apart

***Government Corruption as a Cause for Diaspora and Political Fragmentation of Communities into Private Membership Associations (PMAs), SEDM***

***<https://sedm.org/government-corruption-as-a-cause-for-diaspora-and-political-fragmentation-of-communities-into-private-membership-associations/>***

- For an explanation by the ChatGPT-4 Ai Chatbot how to implement a PMA that removes the government CIVILLY from your life and why the Social Compact they implement is in fact a PMA.

***ChatGPT-4 Questions and Answers: Private Membership Associations and the Social Compact, Form #03.031***

***<https://sedm.org/Forms/03-Discovery/PmasAndSocialCompact.pdf>***

# ***Why DOMICILED/STATUTORY “citizens” and “residents” are public offices in the government***

- **CLUB members who VOLUNTEER for a civil domicile:**
  - Consist of CIVIL STATUTORY “citizens” and “residents”.
  - Are treated as “participating in the functions of government”.
  - Are “Identified” with the government.
  - Are, for all intents and purposes “public officers”.
- **Don’t believe us? Here are a few authorities:**

*“Citizenship and domicile are substantially synonymous. Residency and inhabitation are too often confused with the terms and have not the same significance. Citizenship implies more than residence. It carries with it the idea of identification with the state [as a PUBLIC officer] and a participation in its functions. As a citizen, one sustains social, political, and moral obligation to the state and possesses social and political rights under the Constitution and laws thereof. *Harding v. Standard Oil Co. et al. (C.C.) 182 F. 421; Baldwin v. Franks, 120 U.S. 678, 7 S.Ct. 763, 32 L.Ed. 766; Scott v. Sandford, 19 How. 393, 476, 15 L.Ed. 691.*”*

*[Baker v. Keck, 13 F.Supp. 486 (1936)]*

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*“Citizenship implies membership in a political society, the relation of allegiance and protection, identification with the state[as a PUBLIC officer], and a participation in its functions.”*

*[Panill v. Roanoke Times Co, 252 F. 910 (1918)]*

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*“Citizen defined*

*Citizenship implies membership in a political society, the relation of allegiance and protection, identification with the state, and a participation in its functions[as a PUBLIC officer], and while a temporary absence may suspend the relation between a state and its citizen, his identification with the state remains where he intends to return. *Pannill v. Roanoke Times Co., W.D.Va.1918, 252 F. 910. Aliens, Immigration, And Citizenship 678”**

*[8 U.S.C.A. 1401, p. 18; SOURCE: <https://famguardian.org/TaxFreedom/CitesByTopic/USCitizen-8USCA1401-20090918.pdf>]*



# ***Why DOMICILED/STATUTORY “citizens” and “residents” are public offices in the government***

- **STILL don't believe us that CIVIL STATUTORY “citizens” and “residents” are “public officer” STRAW MEN SUBJECT to civil statutory supervision by the legislature? Check this out!**
  1. ***President Obama Admits in His Farewell Address that “citizen” is a public office***, Exhibit #01.018  
<https://sedm.org/Exhibits/EX01.018-39-45-20170110-Obama%20Farewell%20Speech.mp4>
  2. ***Proof That There is a “Straw Man”***, Form #05.042  
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>
- **Can anyone FORCE you to occupy a CIVIL STATUTORY public office “straw man” or be an “AGENT” against your consent?**
  - NO!
  - **SLAVERY IS ILLEGAL** under the Thirteenth Amendment! See:  
***Proof that Involuntary Income Taxes on Your Labor are Slavery***, Form #05.055  
<https://sedm.org/product/proof-that-involuntary-income-taxes-on-your-labor-are-slavery-form-05-055/>
- **If you want further proof of the above, see:**  
***Proof of Facts: “Citizenship” means PUBLIC OFFICER of the State or Nation***, SEDM  
<https://sedm.org/proof-of-facts-citizenship-means-public-officer-of-a-state-or-nation-according-to-the-etymology-of-the-word/>

# ***Why DOMICILED/STATUTORY “citizens” and “residents” are public offices in the government***

- Those who DO NOT consent (Form #05.003) to become MEMBERS of the club by choosing a CIVIL domicile within the CIVIL STATUTORY jurisdiction of the club:
  - Are called “nonresidents” (Form #05.020) and “foreigners” but not necessarily “aliens”.
  - Are not subject to the civil statutory code, but rather ONLY the criminal law and the common law.
  - Must be LEFT ALONE and not targeted for CIVIL STATUTORY enforcement. “Justice” as legally defined REQUIRES that those who do not consent to join the club must be LEFT ALONE and NOT targeted for CIVIL STATUTORY enforcement. This is because “justice” is legally defined as the “right to be LET ALONE”. For proof, see:
    1. What is “Justice”?, Form #05.050  
<https://sedm.org/Forms/05-MemLaw/WhatIsJustice.pdf>
    2. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “Justice”  
<https://famguardian.org/TaxFreedom/CitesByTopic/justice.htm>
  - Are also called “idiots”. See:  
Are You an “idiot”?, SEDM  
<https://sedm.org/are-you-an-idiot-we-are/>

# ***Why DOMICILED/STATUTORY “citizens” and “residents” are public offices in the government***

- Aliens are always privileged and have NO AUTHORITY to avoid JOINING at least the COMMON law and CRIMINAL law jurisdiction.
  - “Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of **perpetual residence**. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”  
[[The Law of Nations, Vattel](#), Book 1, Chapter 19, Section 213, p. 87]
- **EVEN ALIENS, as privileged, STILL must VOLUNTEER, just like NATIONALS, to a CIVIL domicile. Those who have NOT yet volunteered:**
  - Are called “nonresidents” also.
  - Have a “[residence](#)”, which is the “abode” of an ALIEN, but is NOT synonymous with a “domicile”.

## ***Why those who file have to VOLUNTEER to make their labor taxable to them***

- Even among those who file personal tax returns, **income tax on your own labor is NOT taxable and you have to volunteer to make it taxable.**
- For exhaustive proof that your own labor is not taxable to you when you file as a human being, see:
  - *Proof that Involuntary Income Taxes on Your Labor are Slavery*, Form #05.055  
<https://sedm.org/Forms/05-MemLaw/ProofIncomeTaxLaborSlavery.pdf>
  - *How the Government Defrauds You of Legitimate Exclusions for the Market Value of Your Labor*, Form #05.026  
<https://sedm.org/Forms/05-MemLaw/DefraudLabor.pdf>
- For processes for filing a 1040 or 1040NR return to exclude your own labor on your own return, see:
  - *Procedure to File Returns*, Form #09.075\*\* (Member Subscriptions)  
<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>
  - *How to File Returns*, Form #09.074 \*\* (Member Subscriptions)  
<https://sedm.org/product/filing-returns-form-09-074/>

# ***Why those who file have to VOLUNTEER to make their labor taxable to them***

- **On this subject:**

1. The 1040 and 1040NR returns use block 1a to record “Total amount from Form(s) W-2, box 1”. See:  
<https://www.irs.gov/forms-pubs/about-form-1040-nr>
2. See the following on the IRS Website for Instructions:  
*About Form 1040-NR, U.S. Nonresident Alien Income Tax Return*, IRS  
<https://www.irs.gov/forms-pubs/about-form-1040-nr>
3. We know that nonresident alien earnings from labor are EXCLUDED from STATUTORY “wages” as defined in [26 U.S.C. §3401\(a\)](#) in the case of services performed outside the [STATUTORY "United States\\*\\*"](#) as defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) (federal zone). Therefore, not subject to "wage" withholding or reporting of any kind for such services per:
  - » [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#) in the case of income tax.
  - » [26 C.F.R. §31.3121\(b\)-3\(c\)\(1\)](#) in the case of Social Security.

Per the above, even if you received a W-2, the total amount on the W-2 DOES NOT belong in Block 1a of the 1040-NR!
4. [26 U.S.C. §3401\(a\)](#) is under Subtitle C, which is “Employment Taxes”.
  1. Withholdings under this subtitle are not “taxes” until they are ASSESSED.
  2. Until actual “taxes” are assessed on the 1040-NR, W-2 withholdings are an OFFSET that pays the assessed tax at the time of the assessment.
5. The IRS Form 1040NR instructions LIE about this subject:  
[https://www.irs.gov/instructions/i1040nr#en\\_US\\_2023\\_publink100047352](https://www.irs.gov/instructions/i1040nr#en_US_2023_publink100047352)

# Why those who file have to VOLUNTEER to make their labor taxable to them

- On the next page are the instructions for Line 1a of the 1040-NR “Wages” block. Those instructions say:
  - » “See Line 1a—Total Amount From Form(s) W-2, Box 1, in the Instructions for Form 1040 for the types of income includible on line 1a of Form 1040-NR.”  
**NOTE:** Instructions for 1040 Line 1a are found at:  
<https://www.irs.gov/forms-pubs/about-form-1040>  
[https://www.irs.gov/instructions/i1040gi#en\\_US\\_2023\\_publink24811vd0e4602](https://www.irs.gov/instructions/i1040gi#en_US_2023_publink24811vd0e4602)
  - » “**Exception.** Enter on line 1a of Form 1040-NR only the wages, salaries, tips, and other compensation reported in box 1 of Form(s) W-2 effectively connected with a U.S. [trade or business](#).”  
**NOTE:** “[Effectively connected](#)” MEANS DONATED TO A PUBLIC USE BY YOU PURSUANT TO [26 C.F.R. §1.872-2!](#) The fact that the W-2 is an information return that connects the payment to a “trade or business” under [26 U.S.C. §6041\(a\)](#) DOES NOT mean that it is YOUR “[trade or business](#)”. It means the PAYOR’s “trade or business”. See:  
<https://famguardian.org/TaxFreedom/CitesByTopic/EffectivelyConnected.htm>
  - » “**Only U.S. source income is included on line 1a as effectively connected wages.**”  
**NOTE:** “U.S. source” means the statutory geographical “United States” in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and does NOT include states of the Union.  
“[Effectively connected](#)” means DONATED to a public use BY YOU. It doesn’t mean ALL earnings on the W-2. If you are a nonresident alien working OUTSIDE the statutory geographical United States, you shouldn’t even be getting a W-2 and if you do, it should say ZERO.
  - » “**Don’t include any income on line 1a of Form 1040-NR that isn’t treated as effectively connected to a U.S. trade or business even if it is listed in Line 1a of the Instructions for Form 1040.**”  
**NOTE:** In other words, if it isn’t donated to a public use by you, then don’t put it on Line 1a.

# ***Why those who file have to VOLUNTEER to make their labor taxable to them***

## **Line 1a—Total Amount From Form(s) W-2, Box 1**

See Line 1a—Total Amount From Form(s) W-2, Box 1, in the Instructions for Form 1040 for the types of income includible on line 1a of Form 1040-NR.

**Exception.** Enter on line 1a of Form 1040-NR only the wages, salaries, tips, and other compensation reported in box 1 of Form(s) W-2 **effectively connected with a U.S. trade or business.** Only U.S. source income is included on line 1a as effectively connected wages. Don't include any income on line 1a of Form 1040-NR that isn't treated as effectively connected to a U.S. trade or business even if it is listed in Line 1a of the Instructions for Form 1040.



If you received scholarship or fellowship grants that weren't reported to you on Form W-2, you will now report these amounts on Schedule 1, line 8r. See the instructions for Schedule 1, line 8r, later.

## **Amounts Exempt Under a Treaty**

Wages, salaries, tips, and other compensation that you claim are exempt from U.S. tax under an income tax treaty should **not** be reported on line 1a. Instead, include these amounts on line 1k and complete item L of Schedule OI (Form 1040-NR). Generally, if you submitted a properly completed Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, to claim an exemption from withholding based on a treaty, your employer wouldn't have withheld tax on the exempt amount and would've reported the exempt amount on a Form 1042-S and not in box 1 of Form W-2. However, if you didn't submit a Form 8233 to your employer or if you submitted a Form 8233 to your employer but your employer withheld tax on the exempt amount because it couldn't readily determine your eligibility for the exemption, you can claim the exemption on Form 1040-NR by reducing your line 1a wages by the exempt amount. You will need to complete item L on Schedule OI (Form 1040-NR) and attach a statement to your return containing all information that would have otherwise been required on a Form 8233 to explain your eligibility for the exemption. See the examples next.

# ***Why those who file have to VOLUNTEER to make their labor taxable to them***

- **Key points with the W-2 reporting and entering it on the 1040-NR Line 1a:**
  - W-2 forms usually document the **TOTAL** or **GROSS** amount paid for labor.
  - Under the Sixteenth Amendment, the income tax is on **PROFIT**, not **GROSS RECEIPTS** for labor. The U.S. Supreme Court confirmed this:

*"... `income' as used in the statute should be given a meaning so as not to include everything that comes in, the true function of the words `gains' and `profits' is to limit the meaning of the word `income'"*

*[So. Pacific v. Lowe, 238 F. 847, [247 U.S. 30](#) (1918)(U.S. Dist. Ct. S.D. N.Y. 1917)]*
  - From the gitgo, W-2 amounts reported are therefore **WRONG** and should **NOT** go directly in Block 1a of the 1040-NR as “gross income” because they do not document **PROFIT** from labor, but **ONLY GROSS AMOUNT** paid for your labor.
  - It is up to **YOU** to:
    - » Realize that **YOUR OWN** human labor is **NOT TAXABLE** to you personally if you are filing as a human being and not a business, trust, estate, or passthrough entity.
    - » Only businesses can profit from the labor or **OTHERS** that they hire.

Remember:

      - The 1040 and 1040-NR also **DOUBLE** as a **BUSINESS** filing for Partnerships and passthrough entities, trusts, and estates.
      - Trusts, estates, and passthrough entities are not human beings and **CAN** profit from **OTHER PEOPLE's** human labor.



# ***Why those who file have to VOLUNTEER to make their labor taxable to them***

- » Determine PROFIT from labor for a BUSINESS but never YOURSELF. The 1040 and 1040-NR tax return instructions mention NOTHING about this critical fact and instead imply you should transfer the ENTIRE amount from labor on the W-2 directly in Block 1a to INCORRECTLY and FALSELY maximize the gross income and the tax paid.
- » Correct W-2 false reports by your business associates using the following:
  - *Correcting Erroneous Information Returns*, Form #04.001  
<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>
  - *Correcting Erroneous W-2s*, Form #04.006  
<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/FormW2/CorrectingIRSFormW2.htm>
  - *W-2CC*, Form #04.304  
<https://sedm.org/Forms/04-Tax/3-Reporting/FormW-2CC-Cust/FormW-2CC.pdf>
- The amount paid to you for your labor is presumed to be its “fair market value”. Thus, there is NO GAIN. This can easily be demonstrated using [26 U.S.C. §83](#) as documented in:  

*How the Government Defrauds You of Legitimate Exclusions for the Market Value of Your Labor*, Form #05.026  
<https://sedm.org/Forms/05-MemLaw/DefraudLabor.pdf>
- W-2 forms are classified as “lay legal conclusions” that are inadmissible as evidence.
  - » “lay legal conclusions [such as information returns] are inadmissible in evidence“  
[Christiansen v. National Savings and Trust Co., 683 F.2d. 520, 529 (D.C. Cir. 1982)]

# ***Why those who file have to VOLUNTEER to make their labor taxable to them***

- » Generally, neither an expert witness nor a lay person may give testimony that amounts to a legal conclusion. *Berkeley Inv. Group, Ltd. v. Colkitt*, 455 F.3d. 195, 217 (3d Cir. 2006); *Hogan v. American Telephone Telegraph*, 812 F.2d. 409, 411-12 (8th Cir. 1987) (lay opinion is not helpful if couched as legal conclusion); *Christiansen v. National Savings and Trust Co.*, 683 F.2d. 520, 529 (D.C. Cir. 1982) ("lay legal conclusions are inadmissible in evidence"). [Langbord v. U.S. Department of Treasury, CIVIL ACTION No. 06-5315, at \*22 (E.D. Pa. July 5, 2011)]
- Because the W-2 is a “lay legal conclusion” that is inadmissible as evidence, even if signed under penalty of perjury, it is YOUR job to correct the amounts reported before transferring them to the 1040-NR return.
- **If you are a nonresident alien working OUTSIDE the statutory geographical United States (federal zone per [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#)):**
  - » You shouldn't even be getting a W-2 and
  - » If you do, it should say ZERO for “wages”.

# ***Why those who file have to VOLUNTEER to make their labor taxable to them***

- **IMPORTANT:**

- People you hire for your business and pay an hourly wage for their work in order to derive profit are taxable to a BUSINESS if the BUSINESS is filing the tax return.
- When you hire out others for profit, this is called “[compensation for services](#)” in [26 U.S.C. §61\(a\)](#).
- “[compensation for services](#)” is NOT the same thing as “[personal services](#)”.
- “[personal services](#)” is services rendered by a business that are connected to a “[trade or business](#)” ([Form #05.001](#)), and not ALL services your business renders for profit. See:

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

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

- If the IRS explained these things on the 1040-NR instructions, 30% of their revenues would literally DISAPPEAR overnight because people selling their labor in an EQUAL exchange for money would LAWFULLY exit the tax system.
- If you don’t know these things, you inevitably will become a LITERAL slave to your own legal ignorance living on a government franchise plantation as described below. Get smart or learn to be a good obedient government whore who “services” them for free as a volunteer:

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

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

# Are You an “Obligor”/”Obligee”?

- Many freedom fighters get stuck in the idea of "waiving rights" because with income tax, for example, the party you contract with is the United States GOVERNMENT. In that case it is NOT a "people/government" relationship. It is an obligee/obligor relationship.
- If anything, an obligee is treated as though he is part of the government, for purposes of the implied contract.
- The difference in wording probably describes a paradigm shift. Most do not SEE there is actually an obligee/obligor relationship.
- All these losing arguments people make are losing arguments BECAUSE they incorrectly perceive the relationship as "people/government". It is actually obligor/obligee relationship being at least [presumed \(Form #05.017\)](#).
- You can't fix the problem until you correctly see what the problem is
- The law does not make any of us slaves to Congress via income tax, though that is effectively the myth that legally ignorant people commonly believe.

# Are You an “Obligor”/”Obligee”?

- How you become an “[obligor](#)”:

- CIVIL STATUTES provide that anyone domiciled on federal territory can VOLUNTEER to make themselves an OBLIGOR.
- The organic law applicable to constitutional states, however DOES NOT allow you to become an obligor. This is because:
  - » It would be an alienation of PRIVATE rights that are supposed to be UNALIENABLE. [Form #12.038](#).
  - » It creates a criminal conflict of interest in those administering the government whereby their duty to protect private property is abrogated and replaced with private commercial interest.

**More on this at:**

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

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

- Definition of “obligor”:

*ob•li•gor ăb"lĭ-gôr', -jôr'*

*n. One who is under obligation to another by contract or legal agreement.*

*n. In law, the person who binds himself or gives his bond to another.*

*[The American Heritage® Dictionary of the English Language, 5th Edition]*

- The [STATUTORY “taxpayer” \(Form #05.013\)](#) is the “obligor” and the United States federal corporation ([28 U.S.C. §3002\(15\)\(A\)](#)) as PRIVATE business entity operating in commerce as a Merchant ([U.C.C. §2-104\(1\)](#)) and NOT a “government” is the “obligee”.
- Being “subject to” as “[taxpayer](#)” is defined in [26 U.S.C. §7701\(a\)\(14\)](#) is legal evidence that YOU ARE an “obligor”.

# Are You an “Obligor”/”Obligee”?

- The CIVIL STATUTORY terms “[citizen](#)”, “[resident](#)”, and “[person](#)” are merely SUBSETS of those who are “[taxpayer](#)” obligors.
- Becoming a STATUTORY “taxpayer” is VOLUNTARY. See:
  - *Your Rights as a “Nontaxpayer”*, Publication 1a, Form #08.008  
<https://sedm.org/LibertyU/NontaxpayerBOR.pdf>
  - *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
- The [CIVIL statutory franchise “codes” \(Form #05.030\)](#) obviously must ALSO allow for those with a domicile in the federal zone to arrange their affairs so as to DECLINE to BE an obligor. Or to at least minimize their obligation
- This is the price of being self-governing---you are presumed by law to know what you are doing, and what you are getting yourself into when you sign documents.
- The law places the burden on YOU to know what you are talking about and what you are representing on any document you sign, especially when you sign under penalty of perjury
- In a refund case, you would be trying to establish that the United States is an obligor and you are the obligee relative to the amount of over-payment you are claiming.
- So the terms “obligor” and “obligee” should be used with particularity to a certain OBLIGATION, not used in a broad or general sense.

# All Obligorers are “public officers”

*"The term office' has no legal or technical meaning attached to it, distinct from its ordinary acceptations. An office is a public charge or employment; but, as every employment is not an office, it is sometimes difficult to distinguish between employments which are and those which are not offices.... A public officer is one who has some duty to perform concerning the public; and he is not the less a public officer when his duty is confined to narrow limits, because it is the duty, and the nature of that duty, which makes him a public officer, and not the extent of his authority.' 7 Bac. Abr. 280; Carth. 479.... Where an employment or duty is a continuing [\*\*\*65] one, which is defined by rules prescribed by law and not by contract, such a charge or employment is an office, and the person who performs it is an officer.... The powers vested in the government of the state of Mississippi are either legislative, judicial, or executive; and these respective branches of power have been committed to separate bodies of magistracy.... Whether an office has been created by the constitution itself, or by statute,... the incumbent, as a component member of one of the bodies of the magistracy, is vested with a portion of the power of the government.... The words civil office under the state'... import an office in which is reposed some portion of the sovereign power of the state, and of necessity having some connection with the legislative, judicial, or executive departments of the government.... The local and limited power and duties of the levee commissioner can have no effect in determining the question whether his office is not an office under the state. A member of the board of county police, or a justice of the peace, is as much an officer under the state as the executive, the heads of department, or a member of the judiciary. The powers attached [\*\*\*66] to the office of levee commissioner evidently pertain to the executive branch of the government. Clothed with a portion of the power vested in that department, the commissioner, in the discharge of his proper functions, exercises as clearly sovereign power as the governor or a sheriff." Shelby v. Alcorn, 36 Miss. 273, 288-290, 292. The constitution provided that "no senator [\*233] or representative" should, during his term, "be appointed to any civil office of profit under this state," which had been created during his legislative term. The object of the clause was manifest, and the office of levee commissioner was held to be within the mischief which the prohibition was intended to prevent.*

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

# All Obligors are “public officers”

- Why are all “obligors” public officers? Because:
  - A “[public officer](#)” is legally defined as someone in charge of the PROPERTY of the public. By “property” we mean PUBLIC or GOVERNMENT property.
  - The PROPERTY you are in charge of is the [CIVIL STATUS \(Form #13.008\)](#), which is a “[res](#)” to which both civil statutory OBLIGATIONS and PRIVILEGES attach.
  - All obligations and their corresponding rights are property.
  - Legislatively created civil statutory obligations and privileges are a creation of Congress.
  - The CREATOR of a thing is always the OWNER. Therefore Congress literally OWNS not only the civil statuses (the “res”) they create, the rights and obligations attached to the res, and ALL who claim the “benefit” of these rights, obligations, and privileges.
  - Congress has a constitutional right to “make all needful rules and Regulations respecting the Territory and other property belonging to the of the United States” per [Article 4, Section 3, Clause 2 of the Constitution](#).
  - The [CIVIL franchise “codes” \(Form #05.030\)](#) and the agreement they represent are the method of REGULATING and controlling the property and rights they legislatively create.
  - The legislatively created civil statuses and the property they represent are what the courts refer to as “publici juris”.
  - It is “repugnant to the Constitution” per the U.S. Supreme Court to regulate PRIVATE property and PRIVATE rights. These things, after all, are the MAIN thing PROTECTED by the Bill of Rights in the Constitution.

- More on this at:

**Policy Document: IRS Fraud and Deception About the Statutory Word “Person”, Form #08.023, Section 12 (entitled “Publici Juris/Public Rights as the Source of ALL IRS Unjust Authority)**

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



# The “Language” of Volunteering/Consenting

## 1. STATUTORY “citizen”.

- All those who call themselves STATUTORY “[citizens](#)” are VOLUNTEERS according to the U.S. Supreme Court:

*“The citizen cannot complain, because he has voluntarily submitted himself to such a form of government. He owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection from each within its own jurisdiction.”*

*[United States v. Cruikshank, [92 U.S. 542](#) (1875) [emphasis added]]*

- If you don’t want to “[volunteer](#)”, call yourself a “[national](#)”. All “[citizens](#)” are “nationals” but not all “nationals” are “[citizens](#)” according to the Department of State. [Click here](#) for proof and read 8 FAM 301.1-1. Incidentally, the [online FAM currently CENSORS](#) this section so you can’t find out!

2. “Shall be treated as”. This appears 696 times in the Internal Revenue Code. There are "Shall be treated" provisions but no provisions that say “shall NOT be treated as”.

3. “[Effectively connected](#)”. This means PROPERTY DONATED to a public use by connecting it with a “[trade or business](#)” ([Form #05.001](#)) to procure the BENEFITS of a FRANCHISE.

# The “Language” of Volunteering/Consenting

5. “Constructively received”. This is equivalent to “effectively connected”. Found in [Utah Rules R865-91-7\(1\)\(b\)\(3\)](#).
6. “Election” or “election to be treated as”. They use the word “election” because you are “electing” or “choosing” to occupy the privileged statutory office of “[person](#)”, “[citizen](#)”, “resident alien”, “[individual](#)” etc. See:  
*Divine election/choice*, SEDM  
<https://sedm.org/divine-election-choice/>
7. “Agreement”. This is found in [26 U.S.C. §3402\(p\)\(3\)](#). Under this agreement, you are agreeing to treat PRIVATE earnings as “federal payments” FROM THE GOVERNMENT as described in [26 U.S.C. §3402\(p\)\(1\)\(A\)](#). You are also agreeing to be treated effectively as a government STATUTORY “[Employee](#)” as defined in [26 U.S.C. §3401\(c\)](#).
8. “You have decided”. This is found in IRS publications such as 1040NR instructions in reference to “effectively connected” to indicate you are exercising consent to DONATE private property to a PUBLIC “trade or business”. See [Form #05.003](#).

# The “Language” of Volunteering/Consenting

- More on “consent” at:  
*Requirement for Consent*, Form #05.003  
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/Consent.pdf>
- More on the language of volunteering/consenting at:  
*The “Trade or Business” Scam*, Form #05.001, Section 13  
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>
- For a list of various “elections” you can make within the Internal Revenue Code, see:  
*Catalog of “Elections” in the Internal Revenue Code\*\**, SEDM (Member Subscriptions)  
<https://sedm.org/catalog-of-elections-in-the-internal-revenue-code/>

## ***How the government HIDES the METHODS of consent documented herein***

- In order to KEEP you volunteering, the government must make your consent INVISIBLE and unknown to you.
- The reason they want your consent to continue to be INVISIBLE is so that you continue to donate. If you knew how you volunteered, most people would instantly UNVOLUNTEER. Thus, how you consent is a Third Rail Issue, as described in:  
*Third Rail Government Issues*, Form #08.032  
<https://sedm.org/Forms/08-PolicyDocs/ThirdRailIssues.pdf>
- The techniques documented in this presentation describe the various methods you consent, but you will never find them discussed in any government publication or even court ruling. THIS IS THEREFORE DELIBERATE!

## ***How the government HIDES the METHODS of consent documented herein***

- **Below are the methods that they use to make your consent INVISIBLE:**
  - NEVER defining what “effectively connected” means in IRS publications or the fact that YOU and not THEM are the only one who can “effectively connect” your private property.
  - Never defining what an “election” is in their publications. It means CONSENT.
  - NEVER discussing the statutory definition of “trade or business” in [26 U.S.C. §7701\(a\)\(26\)](#) within their publications and its use in converting PRIVATE property to PUBLIC property through a DONATION on your part.
  - NEVER discussing that third party reports filed under [26 U.S.C. §6041\(a\)](#) are the method of getting businesses to VOLUNTEER to donate their services in reporting. Private businesses are ordinarily NOT engaged in a “[trade or business](#)” ([Form #05.001](#)). These reports document the BUSINESS’S VOLUNTARY participation in the “trade or business” franchise, not those they do business with. See [Form #04.001](#).
  - DISCRIMINATING against NONTAXPAYERS or refusing to recognize them. Providing a “Taxpayer Advocate Service” but not a “Nontaxpayer Advocate Service”. Thus, everyone has to volunteer to become a statutory “taxpayer” to get any help at all.

# ***How the government HIDES the METHODS of consent documented herein***

- Providing no withholding form for State Nationals that accurately documents their EXCLUSION from withholding and reporting such as the following:

*W-8SUB*, Form 04.231

<https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>

- Refusing to acknowledge that offering Social Security in states of the Union is UNLAWFUL, and thus that you can't earn "wages" in a state without volunteering under [26 U.S.C. §3402\(p\)](#). See:

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

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

- Saying that income taxes are NOT voluntary for "taxpayers" but never revealing that you have to VOLUNTEER to BECOME a statutory "[taxpayer](#)". See:

*Your Rights as a "Nontaxpayer"*, Form #08.008

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

- Deceiving you about the meaning of "words of art" such as "United States" to make you think the tax applies to your circumstances:

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

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

# ***How the government HIDES the METHODS of consent documented herein***

- Lying to you about the meaning of “person”. See:  
*Policy Document: IRS Fraud and Deception About the Statutory Word “Person”, Form #08.023*  
<https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>
- Committing CRIMINAL IDENTITY THEFT against those who refuse to volunteer to institute DURESS to get you to volunteer. See:  
*Identity Theft Affidavit, form 14.020*  
[https://sedm.org/Forms/14-PropProtection/Identity\\_Theft\\_Affidavit-f14039.pdf](https://sedm.org/Forms/14-PropProtection/Identity_Theft_Affidavit-f14039.pdf)
- We discuss the subject of invisible consent on our site at:  
*Hot Issues: Invisible Consent\**, SEDM  
<https://sedm.org/invisible-consent/>
- For court admissible proof that you are a VOLUNTEER, see:  
*How State Nationals VOLUNTEER to Pay Income Tax, Form #08.024*  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

# Evidence in Court Rulings

- **The case below establishes that the income tax is upon the PRIVILEGE of domicile which is voluntary:**

*Regarding Oklahoma's income tax, the Court of Appeals declared that the State may not tax the wages of members of the Chickasaw Nation who work for the Tribe, including members who reside in Oklahoma outside Indian country.*

*The holding on tribal members who live in the State outside Indian country runs up against a well-established principle of interstate and international taxation—namely, that a jurisdiction, such as Oklahoma, may tax all the income 463\*463 of its residents, even income earned outside the taxing jurisdiction:[11]*

*"That the receipt of income by a resident of the territory of a taxing sovereignty is a taxable event is universally recognized. Domicil itself affords a basis for such taxation. Enjoyment of the privileges of residence in the state and the attendant right to invoke the protection of its laws are inseparable from responsibility for sharing the costs of government . . . These are rights and privileges which attach to domicil within the state. . . . Neither the privilege nor the burden is affected by the character of the source from which the income is derived." New York ex rel. Cohn v. Graves, 300 U. S. 308, 312-313 (1937).*

*This "general principl[e] . . . ha[s] international acceptance." American Law Institute, Federal Income Tax Project: International Aspects of United States Income Taxation 4, 6 (1987); see, e. g., C. Cretton, Expatriate Tax Manual 1 (2d ed. 1991) ("An individual who is resident in the UK is subject to income tax on all his sources of income, worldwide."). It has been applied both to the States, e. g., Shaffer v. Carter, 252 U. S. 37, 57 (1920); see 2 J. Hellerstein & W. Hellerstein, State Taxation § 20.04, p. 20-13 (1992), and to the Federal Government, e. g., Cook v. Tait, 265 U.S. 47, 56 (1924); see 1 J. Isenbergh, International Taxation 45-56 (1990).[12]*

*[Commissioner v. Chicasaw Nation, 515 U.S. 450 (1995)]*



# Evidence in Court Rulings

- **Inferences from the above Chicasaw case:**
  - Domicile is a PUBLIC privilege and not PRIVATE right. See:  
*Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
  - Privileges must be voluntary and avoidable or we have unconstitutional involuntary servitude.
  - Accepting or claiming the civil status of “residence” and “resident” are evidence of CONSENT to a domicile. This “acceptance” of the PRIVILEGE of domicile is usually done on government forms. See:  
*Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008  
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>
  - If you want to lawfully avoid the income tax, you must:
    - » NOT choose a CIVIL domicile.
    - » Never identify yourself as a “resident” or having a “residence” within the taxing jurisdiction you are within on any government form.
    - » Never claim ANY civil status on a government form that has domicile as a prerequisite, including CIVIL STATUTORY “person”, “citizen”, “resident”, “taxpayer”, etc.
    - » Make the commercial use of your identity or your name constitute ASSENT to the contract protecting your civil status:  
*Injury Defense Franchise and Agreement*, Form #06.027  
<https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

# Evidence in Court Rulings

- Notice the above case says [DOMICILE \(Form #05.002\)](#) is the basis for INTERNATIONAL taxation regardless of source and mentions [Cook v. Tait, 265 U.S. 47, 56 \(1924\)](#) as an authority.
- In [Cook v. Tait, 265 U.S. 47, 56 \(1924\)](#), the court held:

*The contention was rejected that a citizen's property without the limits of the United States derives no benefit from the United States. The contention, it was said, came from the confusion of thought in "mistaking the scope and extent of the sovereign power of the United States as a nation and its relations to its citizens and their relations to it." And that power in its scope and extent, it was decided, is based on the presumption that government by its very nature benefits the citizen and his property wherever found, and that opposition to it holds on to citizenship while it "belittles and destroys its advantages and blessings by denying the possession by government of an essential power required to make citizenship completely beneficial." In other words, the principle was declared that the government, by its very nature, benefits the citizen and his property wherever found and, therefore, has the power to make the benefit complete. Or to express it another way, the basis of the power to tax was not and cannot be made dependent upon the situs of the property in all cases, it being in or out of the United States, and was not and cannot be made dependent upon the domicile of the citizen, that being in or out of the United States, but upon his relation as citizen to the United States and the relation of the latter to him as citizen. The consequence of the relations is that the native citizen who is taxed may have domicile, and the property from which his income is derived may have situs, in a foreign country and the tax be legal — the government having power to impose the tax.*

[\[Cook v. Tait, 265 U.S. 47, 56 \(1924\)\]](#)

# ***Evidence in Court Rulings***

- **Inferences in Cook v. Tait:**

- Notice they called the CIVIL STATUTORY status of citizen a “benefit” that was “beneficial”. CIVIL STATUTORY “protection” was ONE of those “benefits”, in fact. Thus, Cook was receiving “benefits” and public property that there was a quid pro quo obligation to PAY for with income tax.
- Cook was domiciled in Mexico at the time, filed a 1040 rather than 1040NR return for the affected year, and checked “Yes” in the box that asked “Are you a citizen or resident of the United States?”. He lined out “resident”. Thus, the STATUS, also called “CIVIL LEGAL STATUS” of Cook, was CIVIL STATUTORY “U.S. Citizen”.
- Cook therefore was not DOMICILED in the statutory geographical “United States” defined in [26 U.S.C. §7701\(a\)\(9\) and \(a\)\(10\)](#) as ONLY the District of Columbia. Thus, they couldn’t tax that domicile.
- The case related to NATIONAL government income taxation, not a state. State income taxation of the domicile FRANCHISE/PRIVILEGE stops at the borders of the Constitutional state.
- Income taxation of Cook was based on the CIVIL STATUTORY STATUS Cook declared on his tax return. By filing the 1040 return for the affected year, he made a “status election” to be treated AS IF he were a CIVIL STATUTORY “U.S. citizen”, regardless of his actual CIVIL domicile or even his nationality!
- And YET, in the previous Chicasaw case, they said income tax was based exclusively on domicile. This was also reaffirmed in the case of [Lawrence v. State Tax Commission, 286 U.S. 276 \(1932\)](#).

# Evidence in Court Rulings

- **More on Cook v. Tait:**
  - Cook v. Tait, 265 U.S. 47 (1924), Citizenship of George W. Cook, Exhibit #01.025  
<https://sedm.org/Exhibits/EX01.025-CookVTait-Citizenship.pdf>
  - Cook v. Tait, 265 U.S. 47 (1924), Google Scholar  
[https://scholar.google.com/scholar\\_case?case=10657110310496192378&q=cook+v.+tait&hl=en&as\\_sdt=2006](https://scholar.google.com/scholar_case?case=10657110310496192378&q=cook+v.+tait&hl=en&as_sdt=2006)
  - *The Making of Modern Law: U.S. Supreme Court Records and Briefs, 1832-1978*, Gale  
<https://www.gale.com/c/making-of-modern-law-us-supreme-court-records-and-briefs-1832-1978>
  - *Cook v. Tait U.S. Supreme Court Transcript of Record with Supporting Pleadings*, Paperback  
<https://www.amazon.com.au/Supreme-Transcript-Record-Supporting-Pleadings/dp/1270116150>
  - *Tax Return History-Citizenship*, Family Guardian Fellowship-shows the history of how citizenship relates to various tax return filings  
<https://famguardian.org/Subjects/Taxes/Citizenship/TaxReturnHistory-Citizenship/TaxReturnHistory-Citizenship.htm>
  - *Citizenship Status v. Tax Status*, Form #10.011, Section 15.2 describes the SCANDAL of the Sixteenth Amendment and how it illegally obtains jurisdiction outside of federal territory to enforce it  
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>

# *Evidence in Court Rulings*

- **QUESTION:** So what SPECIFICALLY DID have a domicile (Form #05.002) in the statutory geographical “United States” in the case of Cook? Something in fact DID!
- **ANSWER:** The VOLUNTARY CIVIL STATUTORY OFFICE OF “U.S. citizen” that he claimed on the 1040 return he filed that was the subject of the case!
  - Obama declared in his Farewell Address that “U.S. citizen” is a public office! See: SEDM Exhibit #01.018; <https://sedm.org/Exhibits/EX01.018-39-45-20170110-Obama%20Farewell%20Speech.mp4>
  - The CIVIL STATUTORY PUBLIC OFFICE of “U.S. citizen” that Cook claimed was LEGISLATIVELY granted and created by the national government and thus OWNED as public property by that government.
  - Cook was in receipt of that PUBLIC property and the “benefits” (public RIGHTS) of invoking the CIVIL SERVICES of the court attached to that property.
  - The OFFICE of CIVIL STATUTORY “U.S. citizen” has a CIVIL DOMICILE in the domicile of its CORPORATE CREATOR, which is the District of Columbia.
  - The CIVIL domicile of the OFFICE and the OFFICER VOLUNTARILY FILLING said office DO NOT NEED to be the same and usually are NOT the same.
  - Those VOLUNTEERING for the office on a government form become SURETY for the CIVIL OBLIGATIONS of the office they volunteer for.

# Evidence in Court Rulings

- So what EXACTLY was the “benefit” Cook was claiming?
  - Standard deductions and exemptions, which are all privileges.
  - CIVIL statutory protection abroad. Cook was domiciled abroad and stateless, but he could invoke the court’s services by declaring a privileged [civil status](#). Otherwise his case would have to be dismissed.
- Moral of the story:
  - Domicile is a prerequisite of all income tax liability, both state AND federal.
    - » In the case of STATES, the domicile is that of the OFFICEHOLDER.
    - » In the case of the NATIONAL government, the domicile is that of the OFFICE of [“U.S. citizen”](#).
  - National government:
    - » The presumption of domicile in the statutory geographical "United States" is established MERELY by:
      - Calling oneself a "U.S. citizen" on the 1040 return he filed the year that was the subject of that case and then
      - Taking deductions of any kind, which are identified as a privilege and therefore “benefit” in [26 U.S.C. §162](#) called a [“trade or business” \(Form #05.001\)](#)!
    - » The status of [statutory "U.S. citizen" \(Form #05.006\)](#) as an office in the national government has a domicile INDEPENDENT of the person filling the office! This is ALSO why 26 C.F.R. §1.1-1(a) can impose the income tax upon WORLDWIDE income of those DOMICILED in the statutory geographical "United States".
    - » You should NEVER claim to be a "U.S. citizen" on a FEDERAL form such as the 1040, because it is an OFFICE in the national governments domiciled at the SEAT of that government and not at the place the OFFICER physically lives or has a domicile at.

# Evidence in Court Rulings

- By invoking ANY CIVIL STATUTORY STATUS on a government form or court pleading and claiming a privilege in connection with it, you are, IN ESSENCE VOLUNTEERING for a public office and a PRIVILEGE and agreeing to PAY for the privilege by owing tax.
- To AVOID domicile or the markers of it, one must:
  - » Not vote or serve on jury duty.
  - » Claim “nonresident alien” status, and thus avoid the PRIVILEGED use of SSNs and TINs. See:  
[W-8SUB](#), Form #034.231  
<https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>
  - » Not apply for or use a driver license, which is a privilege that implies a presumption of domicile or “residence”.
  - » Never file a RESIDENT tax form, such as a 1040 or state resident tax form.
  - » Add the following to the end of the street address on all addresses they put on government forms:  
***(NO a domicile or residence. Transient foreigner EVERYWHERE)***
  - » NEVER invoke or ask for any “benefit” or “civil service” from any government. For a definition of “civil service” see:  
[SEDM Disclaimer](#), Section 4.6: Civil Service  
<https://sedm.org/disclaimer.htm#4.6. Civil Service>
  - » Define key terms on the form to make a “civil status election” literally IMPOSSIBLE. See, for instance:  
[Tax Form Attachment](#), Form #04.201  
<https://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdf>

# ***Evidence in Court Rulings***

- **So, the presumption of domicile in the statutory geographical "United States" was established in the Cook v. Tait case MERELY by calling himself a "U.S. citizen" on the 1040 return he filed the year that was the subject of that case! There are two levels to what happened with Cook.**
  - **The first level is the story for public consumption: that Cook never relinquished his American nationality and therefore remained a "citizen of the United States" and that he could therefore be taxed on that basis on all of his income worldwide. Cook's argument against that failed, as it had been already decided in previous cases that WHERE CONGRESS has POWER TO TAX, it is not limited to the territory of the United States. Cook's case helped to foster the MYTH that merely being American somehow makes you subject to income taxation on your worldwide income. This created the MYTH is that CONGRESS had power to tax Cook just because he was an American Citizen.**
  - **The second level of the story NOT for public consumption is that Congress has to give you actual consideration or "benefit" in some quantifiable form before they can actually tax you. The REALITY is that Cook filed a 1040 return and ACCEPTED the consideration of a lower tax rate on the first \$4,000 of the taxable income he reported on his return. That consideration was offered ONLY to those who accept the status of "citizen or resident of the United States". That is why they ASKED on the form whether the person is a "citizen or resident of the United States", because back then, a nonresident alien would also use a 1040 for his tax return. A few years later, realizing it was weird to keep asking Americans ever year whether they were citizens, and wanting to obscure the knowledge that there was any choice, they decided to STOP asking the filer to state his status and instead they just used a DIFFERENT form for nonresident aliens, so that everyone who filed a 1040 from then on would be AUTOMATICALLY accepting the consideration offered to United States persons. That includes a trade or business graduated rate on income from sources in the United States, a standard deduction or being allowed to include certain personal expenses in itemized deductions.**
- **These demons KNEW that in order to lawfully tax, they had to provide some substantive consideration or "benefit", or else they would be depending solely on someone's declaration of a status in order to rip that person off. Such a rip off could be challenged as fraud, but with the SSN's acceptance of consideration, they knew that basing the tax entirely on use of the civil status of "U.S. citizen" and use of the SSN franchise mark ALONE would NEVER be able to avoid the resulting obligation no matter how unfair or unjust it might appear to him or to the public.**



# Evidence in Court Rulings

- Cook's declaration of status was not the ENTIRE problem so much as the consideration or actual financial "benefit" he pursued and accepted. Since 1938 the choice of 1040 as the return one files is all it takes to expressly accept that consideration. That consideration includes:
  - Graduated rate of tax with lower tax rate for low income people. Otherwise, the nonresident alien rate in [26 U.S.C. §871](#) is a flat 30%.
  - Deductions under [26 U.S.C. §162](#)
  - Foreign earned income exclusions under [26 U.S.C. §911](#).
  - Exemptions.
- But it is the CONSIDERATION that is disclosed in IRC as being inherent in the ["United States person" status \(Form #05.053\)](#), not the nominal status itself) that causes the obligation to stick to the taxpayer like the tar baby stuck to Brier Rabbit.
- HOWEVER, even THE ABOVE are not actual consideration if the party would otherwise be a nonresident alien with no "trade or business" earnings, all of whose earnings were EXCLUDED rather than EXEMPTED by statute or fundamental law. To claim consideration in that case is actually FRAUD. See:  
*Excluded Earnings and People*, Form #14.019  
<https://sedm.org/Forms/14-PropProtection/ExcludedEarningsAndPeople.pdf>
- The following evidence proves that in the case of Cook, there was no REAL consideration:  
Cook v. Tait, 265 U.S. 47 (1924), Citizenship of George W. Cook, Exhibit #01.025, Section 5  
<https://sedm.org/Exhibits/EX01.025-CookVTait-Citizenship.pdf>

# Evidence in Court Rulings

- Since the SSN became ubiquitous after 1937, the United States status of the individual is presumed in [26 C.F.R. §301.6109-1\(g\)\(1\)\(i\)](#), which creates the rebuttable PRESUMPTION that one is a PRIVILEGED statutory "U.S. citizen". The consideration associated with United States person status is tacitly accepted by even non-filers, once IRS does that SFR exam and the non-filer still does not file and therefore defaults to the IRS' determination. This is because the substitute for returns they do as part of the Notice of Deficiency process is the RESIDENT 1040 rather than the 1040NR, and they just ASSUME the standard deductions that constitute the consideration.
- More on the above at:
  - [Tax Return History-Citizenship](#) -complete history about how state nationals were deceived into filing the WRONG tax form: the 1040. The correct form is the 1040NR
  - <https://famguardian.org/Subjects/Taxes/Citizenship/TaxReturnHistory-Citizenship/TaxReturnHistory-Citizenship.htm>
- These facts are further documented in:
  - *The "Trade or Business" Scam*, Form #05.001  
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>
  - *Why Civil Statutory Law is Law for Government and Not Private Persons*, Form #05.037  
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
  - *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
  - *Proof That There is a "Straw Man"*, Form #05.044  
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>
  - *Why You are a "national", "State National", and Constitutional but not Statutory Citizen*, Form #05.006  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

# Evidence In the Statutes

- There are no enforcement regulations published in the Federal Register authorizing enforcement of the internal revenue code. See:
  - *IRS Due Process Meeting Handout*, Form #03.008  
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <https://sedm.org/Forms/03-Discovery/IRSDueProcMtgHandout.pdf>
  - *Challenging Jurisdiction Workbook*, Form #09.082  
<https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>
- In the absence of such regulations:
  - The general public MAY NOT have their rights infringed by enFORCEment:

TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552

[§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

*(a)(1) Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal Register and not so published. For the purpose of this paragraph, matter reasonably available to the class of persons affected thereby is deemed published in the Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.*

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[26 C.F.R. §601.702 Publication and public inspection](#)

*(a)(2)(ii) Effect of failure to publish.*

*Except to the extent that a person has actual and timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the Federal Register, such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such matter which imposes an [obligation](#) and which is not so published or incorporated by reference will not adversely change or affect a person's rights.*

# Evidence In the Statutes

- The target of enforcement MUST fall within ONE or more of the following FOUR groups:
  1. A military or foreign affairs function of the United States. 5 U.S.C. §553(a)(1).
    - 1.1 Making or executing war. This is the Department of Defense (DOD), Title 50 of the U.S. Code, and the Uniform Code of Military Justice (U.C.M.J.), 10 U.S.C. Chapter 47.
    - 1.2 Regulating aliens within the country. The presence test at 26 U.S.C. §7701(b) implements the tax aspect of this.
    - 1.3 Protecting VOLUNTARY STATUTORY citizens (not constitutional citizens) abroad. This is done through passports, 26 U.S.C. §911 which pays for the protection, the Department of State (DOS), and the military.
    - 1.4 International commerce with foreign nations. This is done through the Foreign Sovereign Immunities Act (FSIA), 28 U.S.C. Chapter 97, U.S.C.I.S., Department of Homeland Security (DHS), and the foreign affairs supervision of the federal courts.
    - 1.5 Economic sanctions on foreign countries and political rulers imposed by the Department of the Treasury.
  2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. 5 U.S.C. §553(a)(2). Note that:
    - 2.1. " Taxes" do NOT fall in the category of "public property, loans, grants, or benefits" , but the U.S. supreme court identified them as a "quasi-contract" in Milwaukee v. White, 296 U.S. 268 (1935).
    - 2.2. In the case of "agency management or personnel", they are talking about public officers serving within the national government as EXPRESSLY GEOGRAPHICALLY authorized by 4 U.S.C. §72 and NOT elsewhere. We'll give you a HINT, there IS not "express legislative authorization" for "taxpayer" offices to be exercised outside the District of Columbia as required, so all those serving in such an office extraterritorially are DE FACTO officers (Form #05.043). The income tax is an excise tax upon the "trade or business" franchise, which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office", but those offices may not lawfully be exercised outside the District of Columbia. That is why the statutory geographical "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10) is defined as the District of Columbia and NOWHERE expressly extended outside the District of Columbia or the Federal statutory "State" defined in 4 U.S.C. §110(d).
    - 2.3. Civil statutory statuses such as "taxpayer", "citizen", "resident", and "person" AND the PUBLIC RIGHTS and privileges that attach to them are PROPERTY legislatively created and therefore owned by the national government. Those claiming these statuses are in receipt, custody, or "benefit" of federal privileges no matter where they physically are, and thus are subject to Congress power to "make all needful rules respecting the Territory and other property" granted by Article 4, Section 3, Clause 2 of the Constitution.

# ***Evidence In the Statutes***

3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. 44 U.S.C. §1505(a)(1).
4. EXPRESS and INFORMED consent or comity in some form. Note that **NO ONE** can consent **FOR YOU**. **YOU** have to consent **YOURSELF**. Presently, "comity" is legally defined as "willingness to grant a privilege". It **USED** to be defined as **MUTUAL** consent or agreement of both parties. This has the **INSIDIOUS** effect that it is OK for a judge to consent **FOR YOU**, or you to consent **sub silentio** or by acquiescence. The **RESULT** is that you are treated **AS IF** you are a privileged agent or officer of the state, which we call a "straw man", often without compensation. This is **CRIMINAL HUMAN TRAFFICKING** and **CRIMINAL IDENTITY THEFT (Form #05.046)** if you didn't **KNOWINGLY** consent. The purpose of this **SOPHISTRY** is to procure your consent **INVISIBLY**, so they don't have to recognize or respect your sovereignty or autonomy. After all, they think they know better than you about what is good for you. See:
  - 4.1. Hot Issues: Invisible Consent  
<https://sedm.org/invisible-consent/>
  - 4.2. How State Nationals Volunteer to Pay Income Tax, Form #08.024  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

More on the above groups at:

**Citizenship Status v. Tax Status**, Form #10.011, Section 15.2  
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm#15.2> **Geographical definitions**

# *Evidence In the Statutes*

- If you are not in one of the **FOUR** groups exempted from the requirement for enforcement regulations earlier, then:
  - IRS may not lawfully make you a target of enforcement **AND . . .**
  - If you **ACT** like someone who can be enforced against, then you are a volunteer (if it **ACTS** like a duck, and **QUACKS** like a duck, then it's a **DUCK!**/Taxpayer/customer) **AND. . .**
  - If you know these limitations and challenge enforcement jurisdiction ([Form #05.032](#)) **USING** these limitations, then the IRS as the moving party has the [burden or proving \(Form #05.025\)](#) that you fall within one of the **FOUR** exempted groups. **AND. . .**
  - If the IRS can't satisfy that burden, they must immediately stop the enforcement action or be liable for a constitutional tort.

# Evidence In the Statutes

- For more on the subject of federal enforcement authority within the states, see:
  - *Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union*, Form #05.052  
<https://sedm.org/Forms/FormIndex.htm>
  - *Challenging Jurisdiction Workbook*, Form #09.082  
<https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>
  - *Taxation Page, Section 11: Challenging Jurisdiction* (OFFSITE LINK) – Family Guardian Fellowship  
[https://famguardian.org/Subjects/Taxes/taxes.htm#CHALLENGING JURISDICTION](https://famguardian.org/Subjects/Taxes/taxes.htm#CHALLENGING_JURISDICTION)
  - *Federal Jurisdiction*, Form #05.018  
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/FederalJurisdiction.pdf>
  - *Federal Enforcement Authority Within States of the Union*, Form #05.032 ([Member Subscription](#) form)  
<https://sedm.org/Forms/FormIndex.htm>
  - *IRS Due Process Meeting Handout*, Form #03.008  
<https://sedm.org/Forms/FormIndex.htm>

# Evidence in Regulations

- The Secretary of the Treasury is only empowered to make “needful rules or regulations” under [Article 4, Section 3, Clause 2](#) of the constitution and [26 U.S.C. §7805\(a\)](#) for people **WITHIN** his own department, not for [private people \(Form #12.025\)](#) and not for people in OTHER departments because of the [separation of powers \(Form #05.023\)](#):

## [5 U.S. Code § 301 - Departmental regulations](#)

*The head of an Executive department or military department may prescribe regulations for the government of his department, the conduct of its employees, the distribution and performance of its business, and the custody, use, and preservation of its records, papers, and property. This section does not authorize withholding information from the public or limiting the availability of records to the public.*

*(Pub. L. 89-554, Sept. 6, 1966, [80 Stat. 379.](#))*

- [26 C.F.R. §1.1-1](#) creating the alleged liability is a regulation that is limited to officers **IN THE TREASURY DEPARTMENT!**
- The U.S. Supreme Court has held that the regulations may NOT expand the scope of the statute. See the next page. If the STATUTE does NOT impose an EXPRESS liability, then the REGULATION cannot add one!



# Regulations Cannot Expand a Statute

Finally, the Government points to the fact that the Treasury Regulations relating to the statute purport to include the pick-up man among those subject to the § 3290 tax,<sup>[11]</sup> and argues (a) that this constitutes an administrative interpretation to which we should give weight in construing the statute, particularly because (b) section 3290 was carried over in haec verba into § 4411 of the Internal Revenue Code of 1954. We find neither argument persuasive. **In light of the above discussion, 359\*359 we cannot but regard this Treasury Regulation as no more than an attempted addition to the statute of something which is not there.<sup>[12]</sup> As such the regulation can furnish no sustenance to the statute. Koshland v. Helvering, 298 U.S. 441, 446-447. Nor is the Government helped by its argument as to the 1954 Code. The regulation had been in effect for only three years,<sup>[13]</sup> and there is nothing to indicate that it was ever called to the attention of Congress. The re-enactment of § 3290 in the 1954 Code was not accompanied by any congressional discussion which throws light on its intended scope. In such circumstances we consider the 1954 re-enactment to be without significance. Commissioner v. Glenshaw Glass Co., 348 U.S. 426,431.**

[United States v. Calamaro, 354 U.S. 351 (1957);

SOURCE: [https://scholar.google.com/scholar\\_case?case=2040626426665191763](https://scholar.google.com/scholar_case?case=2040626426665191763)]

**APPLICATION:** If the statute in [26 U.S.C. §1](#) contains no EXPRESS [liability](#), then the implementing regulations in 26 C.F.R. §1.1-1 may not either. If the regulation DOES impose an express liability that the statute DOES NOT, then the only people the liability can refer to are people within the Treasury Department in the case of regulations written by the Secretary of the Treasury per [5 U.S.C. §301](#). Do you work for the Treasury Department or the Secretary of the Treasury or are you handling Treasury property? NO? Then why did you consent to be treated AS IF you are a Treasury officer called a “citizen”, “resident”, or “nonresident alien” engaged in the “trade or business” excise taxable/public office franchise?

# Regulations Cannot Expand a Statute

*“A regulation, however, may not serve to amend a statute, Koshland v. Helvering, 298 U.S. 441, 447, 56 S.Ct. 767, 770, 80 L.Ed. 1268 (1936), or to add to the statute “something which is not there.” United States v. Calamaro, 354 U.S. 351, 359, 77 S.Ct. 1138, 1143, 1 L.Ed.2d 1394 (1957). As stated in Manhattan General Equipment Co. v. Commissioner, 297 U.S. 129, 134, 56 S.Ct. 397, 399, 80 L.Ed. 528 (1936):*

**The power of an administrative officer or board to administer a federal statute and to prescribe rules and regulations to that end is not the power to make law — for no such power can be delegated by Congress** — but the power to adopt regulations to carry into effect the will of Congress as expressed by the statute. A regulation which does not do this, but operates to create a rule out of harmony with the statute, is a mere nullity. ”

*[Iglesias v. U.S., 848 F.2d 362, 366-67 (2d Cir. 1988)]*

# 5 U.S.C. §301

- Don't believe us that STATUTORY and “citizens”, “residents” mentioned in [26 C.F.R. §1.1-1](#) made “liable to” rather than “liable for” income tax are officers in the Department of the Treasury working full time for the Treasury Secretary without direct compensation and not real “[benefit](#)”?
- Look first in the annotated versions of [5 U.S.C. §301](#) at:
  - 5 U.S.C.A. §301 in the case of Westlaw
  - 5 U.S.C.S. §301 in the case of Lexis
- Search for ANY instance in the two above annotated statutes in which:
  - A regulation written by any head of department regulated or imposed duties upon anyone OUTSIDE the department that wrote it. .OR
  - Departmental property was NOT involved or was managed by private people or another department.
- We'll give you a hint about what to expect when you look as we have:
  - Courts have NEVER held that the head of a department can regulate property or offices outside his department against another branch or agency of the government.
  - The head of a department can CREATE new property by regulation by instituting a Treasury office called “citizen” or “resident” within the department not specified by statute at [26 U.S.C. §1](#) that [26 C.F.R. §1.1-1](#) implements.
  - The Secretary cannot delegate powers or privileges to people outside his department who are not accountable to him directly.

# 5 U.S.C. §301

- **Courts HAVE, however, held that:**
  - Although regulations duly promulgated by Department have force of law, rights of public in dealing with official agencies as well as obligations arising out of execution of agency of officer's bonds, and rights of government thereunder, cannot be changed or enlarged by mere Department regulation. [Meads v. United States, 81 F. 684, 1897 U.S. App. LEXIS 1889 \(6th Cir. 1897\).](#)
  - Secretary of Treasury cannot, by regulation, alter revenue laws. [Morrill v. Jones, 106 U.S. 466, 1 S. Ct. 423, 27 L. Ed. 267, Treas. Dec. 5551, 3 A.F.T.R. \(P-H\) 2447, 1882 U.S. LEXIS 1565 \(1883\).](#)
  - Regulations may supplement, but not supersede, statute. [Roberts v. United States, 44 Ct. Cl. 411, 1909 U.S. Ct. Cl. LEXIS 88 \(Ct. Cl. Mar. 1, 1909\).](#)
- If **PRIVATE** rights “cannot be changed” by a department through regulation, then the Department cannot create offices such as “citizen” and “resident” that can cause a loss of constitutional rights to those who accept said office.

# Evidence in Regulations

- In the case of **“nonresident aliens” (Form #05.020) under 26 U.S.C. §7701(b)(1)(B)**:
  - 26 C.F.R. §1.1-1(a) imposes the income tax upon **“trade or business”** income ONLY under 26 U.S.C. §871(b), meaning **“trade or business”/GOVERNMENT** payments. See: *The “Trade or Business” Scam*, Form #05.001  
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>.
  - 26 C.F.R. §1.1-1(a) does NOT impose the income tax upon payments NOT connected with a **“trade or business”** or the government in 26 U.S.C. §871(a).
  - 26 U.S.C. §864(c)(3) makes even earnings ALLEGEDLY NOT connected with the **“trade or business”** franchise CONNECTED ANYWAY!
  - Possessions such as Puerto Rico are treated as **“foreign countries”** under 26 U.S.C. §872(b)(8) and their inhabitants are treated as **“nonresident aliens”**, even though they are STATUTORY **“citizens”** under OTHER acts of Congress but not under the Internal Revenue Code per 26 U.S.C. §2209.
- The result of the above is that:
  - The income tax is a tax on GOVERNMENT and government PAYMENTS (U.S. Source), not private activity or PRIVATE payments of people not in the government.
  - Federal payments are PROPERTY and a portion is reserved for **“return”** to the government when paid. Under Constitution Article 4, Section 3, Clause 2, they have a right to make rules for their property. The I.R.C. are **“the rules”** for how THEIR PROPERTY which remained theirs AFTER you received it must be **“returned”**.
  - The income tax therefore functions as what we call a **“public officer kickback”**. It is a **“rental fee”** for the use of government property, like ALL excise taxable privileges are.
- For details on the above, see:  
*Why the Federal Income Tax is Limited to Federal Territory, Possessions, Enclaves, Offices, and Other Property*, Form #04.404  
<https://sedm.org/Forms/FormIndex.htm>

# ***Evidence in the IRS Publications***

- **IRS Form 1040NR**

***Income Effectively Connected With U.S. Trade or Business***

***The instructions for this section assume you have decided that the income involved is effectively connected with a U.S. trade or business in which you were engaged. The tax status of income also depends on its source. Under some circumstances, items of income from foreign sources are treated as effectively connected with a U.S. trade or business. Other items are reportable as effectively connected or not effectively connected with a U.S. trade or business, depending on how you elect to treat them.***

***[IRS Form 1040NR Instructions, Year 2019, p. 17; <https://www.irs.gov/pub/irs-pdf/i1040nr.pdf>]***

# What we are NOT saying

- Things we are NOT saying:

- We are NOT saying you should use any of the government or private party flawed/frivolous arguments found in:

*Flawed Tax Arguments to Avoid*, Form #08.004

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

- We are NOT saying that income taxation is limited to those physically present on federal territory or domiciled there. “Nonresident aliens” (Form #05.020) engaged in the “trade or business” franchise (Form #05.001) or STATUTORY “citizens” or “resident” (aliens) have an obligation to pay on their U.S. sourced payments under 26 U.S.C. §871 REGARDLESS of where they physically live or are domiciled. The office the obligation attaches to, however, MUST be domiciled in the District of Columbia, lawfully elected or appointed, not created by your unilateral consent, and must be “executed” ONLY in the District of Columbia as required by 4 U.S.C. §72 unless expressly authorized to be executed elsewhere by law.

- We are NOT saying that geographical boundaries are even RELEVANT when consent (Form #05.003) is given. Consent and contract, according to maxims of law, are not location dependent:

*Debitum et contractus non sunt nullius loci. Debt and contract are of no particular place.*

[*Bouvier’s Maxims of Law*, 1856;

<https://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

# ***What we are NOT saying***

- **The U.S. Supreme Court AGREES with these conclusions. Note the phrases:**

- “without limitation as to place”. . .AND
- “extended to all places over which the government extends”

**It’s a tax on THE GOVERNMENT, not private people. The government is called “trade or business” in the Internal Revenue Code. See:**

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

**Read for yourself on the next page!**



# ***Income Tax is Non-Geographical!***

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

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

# Income Tax is Non-Geographical!

## QUESTIONS based on the previous two slides:

- Isn't even what the Internal Revenue Code calls "not effectively connected with the conduct of a trade or business within the United States" in [26 U.S.C. §871\(a\)](#) and [26 U.S.C. §872\(a\)](#) ACTUALLY ALSO "trade or business" earnings under [26 U.S.C. §864\(c\)\(3\)](#)?

[26 U.S. Code § 864 - Definitions and special rules](#)

*(c)EFFECTIVELY CONNECTED INCOME, ETC.*

*(3)OTHER INCOME FROM **SOURCES WITHIN UNITED STATES***

*All income, gain, or loss from sources within the United States (other than income, gain, or loss to which paragraph (2) applies) **shall be treated** as effectively connected with the conduct of a [trade or business within the United States](#).*

- If this is true, then ALMOST ALL INCOME is only taxable because it originates WITHIN the government and they are essentially LYING in [26 U.S.C. §871\(a\)](#) to admit that there is such a thing as taxable income NOT connected to the "[trade or business](#)" franchise (Form #05.001) and not connected to the government?
- This same "shall be treated" language of "election" (choice) is found in [26 U.S.C. §861](#):

[26 U.S. Code § 861 - Income from sources within the United States](#)

*(a)Gross income from sources within United States*

*The following items of gross income **shall be treated as income from sources within the United States**:*

*(3)Personal services*

*Compensation for labor or personal services performed **in the United States**:*

# Income Tax is Non-Geographical!

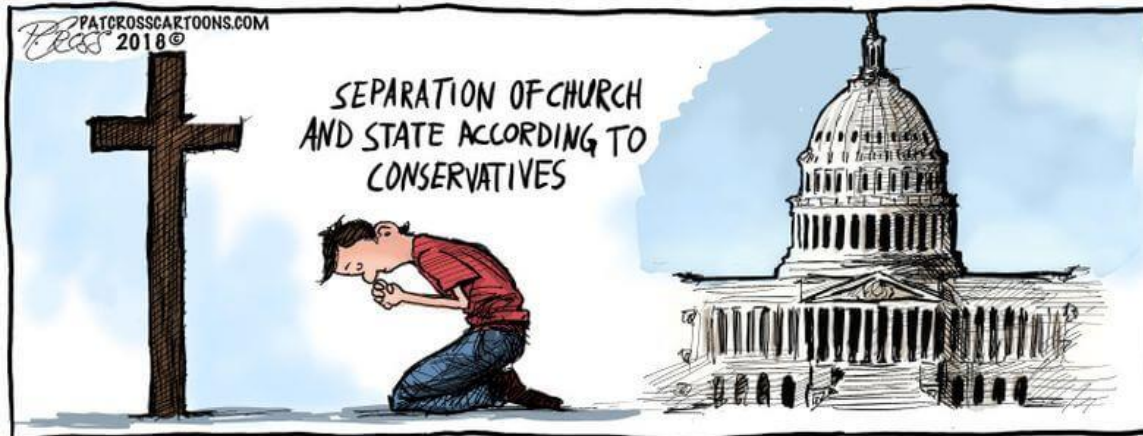
- **QUESTIONS about CONTEXT of the term “[United States](#)”:**
  - Why are the two terms “[trade or business](#)” and “within the United States” almost always connected within the code if it ISN'T a government source?
  - Why do they need to keep using the phrase “[shall be treated](#)” if “United States” is always used in its GEOGRAPHICAL context?
  - What could be better than a tax ONLY on the government or those contracting with or working WITHIN the government?
- **Inferences and conclusions from the above questions:**

*“United States” means the DAMN GOVERNMENT! If it was the geographical context ONLY defined in [26 U.S.C. 7701\(a\)\(9\) and \(a\)\(10\)](#) these kind of WORD GAMES wouldn't be needed. They are fooling you into volunteering!*
- **QUESTIONS for Christians:**
  - If the income tax is only on those in the government . .AND
  - The Bible says in the [first four commandments \(Exodus 20:3-8\)](#) not to serve or “worship” (meaning OBEY the dictates of) other gods . .AND
  - Anyone with superior powers, INCLUDING governments to you IS a pagan god from a biblical perspective (definition of religious idolatry) . . .AND
  - They can boss you around and make rules for YOU but you can't boss them, and thus they BEHAVE as a god . .AND
  - Serving a government in legal terminology is called representing a “[public office](#)” or “[engaged in a trade or business](#)” ([Form #05.001](#))

...THEN INDIRECTLY, isn't God telling you that if you follow [His holy law \(Form #13.001\)](#) faithfully, it is IMPOSSIBLE to BE a “taxpayer” or owe an income tax?
- **More SOPHISTRY with words like the “shall be treated” SCAM above is described in:**

*[Legal Deception, Propaganda, and Fraud](#), Form #05.014*  
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

# Income Tax is Non-Geographical!



- For more on the above and the previous 3 slides, see:

*Socialism: The New American Civil Religion*, Form #05.016

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

DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/SocialismCivilReligion.pdf>

# Specific Ways You Volunteer

1. Declaring or pursuing ANY civil statutory status OTHER than “nonresident alien”. This is called an “election”. You are LITERALLY “electing” yourself into public office. The **CIVIL STATUS (Form #13.008)** IS synonymous WITH the office.

See:

- **W-8SUB**, Form #04.231  
<https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>
- **Citizenship Status v. Tax Status**, Form #10.011  
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>
- **Citizenship Diagrams**, Form #10.010  
<https://sedm.org/Forms/10-Emancipation/CitizenshipDiagrams.pdf>
- **Citizenship, Domicile, and Tax Status Options**, Form #10.003  
<https://sedm.org/Forms/10-Emancipation/CitDomTaxStatusOptions.pdf>

# Specific Ways You Volunteer

## 2. Listing any amount of your earnings from labor on a tax return.

- The Sixteenth Amendment only allows income taxation on “Profit”, not ALL earnings.
- Earnings from your labor are not profit. They are an EQUAL EXCHANGE of property not subject to taxation under [26 U.S.C. §83](#) UNLESS you consent to DONATE them to the government by declaring them as “[gross income](#)”. See:
  - » *How the Government Defrauds You Out of Legitimate Exclusions for the Market Value of Your Labor*, Form #05.026  
<https://sedm.org/Forms/05-MemLaw/DefraudLabor.pdf>
  - » *Proof that Involuntary Income Taxes on Your Labor are Slavery*, Form #05.055\*\*  
<https://sedm.org/product/proof-that-involuntary-income-taxes-on-your-labor-are-slavery-form-05-055/>
- A tax on GROSS receipts from labor rather than PROFIT are an unconstitutional direct tax on PROPERTY. Your labor is PROPERTY. See:
  - Laws of Property*, Form #14.018  
<https://sedm.org/Forms/14-PropProtection/LawsOfProperty.pdf>
- A tax TO YOU on YOUR OWN human labor is unconstitutional SLAVERY in violation of the Thirteenth Amendment.

# Specific Ways You Volunteer

3. Pursuing “trade or business” (Form #05.001) deductions under 26 U.S.C. §162 by making ANY of your earnings “effectively connected”. This constitutes the pursuit of a commercial privilege and a waiver of immunity.

**WARNING!** You DO NOT NEED deductions for earnings that are EXCLUDED as a nonresident alien. Most of the earnings of state nationals fit in this category, by the way! See:

*Excluded Earnings and People*, Form #14.019;

[https://sedm.org/Forms/14-](https://sedm.org/Forms/14-PropProtection/ExcludedEarningsAndPeople.pdf)

[PropProtection/ExcludedEarningsAndPeople.pdf](https://sedm.org/Forms/14-PropProtection/ExcludedEarningsAndPeople.pdf)

4. Using a Social Security Number (SSN) or Taxpayer Identification Number (TIN) in connection with any transaction or on any form as a “nonresident alien”. 26 C.F.R. § 301.6109-1(b) indicates that such numbers are usually only required if you are either engaged in the “trade or business” (Form #05.001) excise taxable franchise or you are making an “election”. See:

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

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

# Specific Ways You Volunteer

- **CLASS 1040:** You file a 1040 Return and thus volunteer for a **civil status (Form #13.008)** you DO NOT have as a **“state national” (Form #05.006)**. This causes ALL of your earnings to be taxable instead of just those from federal territory or a U.S.\*\* source. Incorrectly filing the 1040 return connects you to one of the following two statuses:
  - STATUTORY Citizen under **8 U.S.C. §1401**. Example: You were born in a constitutional state and live there and you file a 1040 rather than the correct 1040NR and thereby falsely declare yourself a **STATUTORY “citizen”** under **26 C.F.R. §1.1-1(c)**.
  - STATUTORY Resident (alien) under **26 U.S.C. §7701(b)(1)(A)**. Example: You are an alien or even “resident alien” present in the exclusive jurisdiction of a constitutional state and you file a 1040 rather than the correct 1040NR. You cannot be a “resident alien” under **26 U.S.C. §7701(b)(A)** unless you satisfy the physical presence test within the STATUTORY **“United States\*\*”** (federal zone) per **26 U.S.C. §7701(a)(9)** and (a)(10).



# Specific Ways You Volunteer

- **CLASS 1040NR.1**: You correctly file a 1040NR return and you have taxable earnings connected to a **“trade or business” (Form #05.001)** from the U.S. Government (whether reported or not) but you declare PRIVATE earnings from a state on the 1040NR return under **26 U.S.C. §871**. This can happen because of:
  - Legal ignorance
  - You know the law but don’t want to dispute false information returns filed incorrectly by ignorant business associates.
- **CLASS 1040NR.2**: You correctly file a 1040NR and have no earnings from the U.S. government or federal territory under **26 U.S.C. §871** but have FALSE information returns filed against any of these earnings that you don’t either EXCLUDE from the filing or correct with an **8275 explanatory attachment**. Thus, you are **PRESUMED (Form #05.017)**, usually falsely, to have “income”. All information return reports presume “trade or business” activity from the United States government per **26 U.S.C. §6041(a)** and/or **26 U.S.C. §864(c)(3)**
  - Legal ignorance
  - You know the law but don’t want to dispute false information returns filed incorrectly by ignorant business associates.

# *Specific Ways You Volunteer*

- **DUMB CLASS**: You refuse to study the law and thus force yourself to take the least risky approach by doing what everyone else **STUPIDLY** does: File a 1040 form and misrepresent your civil status and owe tax on **EVERYTHING** you make **EVERYWHERE**.

# *How to Unvolunteer*

To UNVOLUNTEER or AVOID volunteering, use the following free resources on our site:

## 1. During the filing of tax returns, see:

- *Nonresident Alien Position Course*, Form #12.045  
<https://sedm.org/LibertyU/NRA.pdf>
- *Procedure to File Returns*, Form #09.075\*\* ([Member Subscription](#) Form)  
<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>
- *How to File Returns*, Form #09.074\*\* ([Member Subscription](#) Form)  
<https://sedm.org/Forms/FormIndex.htm>
- *Rebutted False Arguments About the Nonresident Alien Position When Used by American Nationals*, Form #08.031  
<https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>

## 2. For ALL purposes:

*Path to Freedom*, Form #09.015

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

DIRECT LINK: <https://sedm.org/Forms/09-Procs/PathToFreedom.pdf>

# ***You CAN Unvolunteer AFTER you filed the WRONG Form, the 1040***

- **Those state nationals who have been DUPED by their own legal ignorance or fear into filing the wrong form, the 1040, CAN UNDO their mistake. Here is how:**
  1. You can only go back 3 years.
  2. File an Amended 1040-X form for each affected year.
  3. Follow the 1040-X instructions.
  4. Complete all of the relevant parts of the form, including the reason for the amendment.
  5. Attach the replacement Form 1040NR and write “Amended” at the top.
  6. Attach any supporting documents.
  7. Attach a cover sheet emphasizing this is a REPLACEMENT for the original filing, not a NEW return.
  8. Include the following information on the form:
    1. Your name, address, and Social Security number.
    2. The year of the return you are amending.
    3. The amount of tax you owe or the amount of refund you are claiming.
    4. Any other information that is relevant to the amendment.
  9. Sign and date the form.
- **Instructions for doing the above appear in:**

***How to File Returns, Form #09.074, Section 7.9 (Member Subscriptions)***

***<https://sedm.org/product/filing-returns-form-09-074/>***

## ***You CAN Unvolunteer AFTER you filed the WRONG Form, the 1040***

- **Notes on amending a 1040 RESIDENT tax return to a 1040NR**
  - **There is no point in amending unless it will reduce the amount of tax. This is where a lot of people get off track and think that their tax is \$0 just because they are a “nonresident alien”. Even “nonresident aliens” owe tax on earnings from federal territory or payments from the government.**
  - **More likely if you amend and try to significantly decrease your tax or make it \$0, IRS may threaten or impose a frivolous return penalty. The threat of that penalty is, in fact CRIMINAL witness tampering, because the return is signed under penalty of perjury. There is always a risk with an amended return of any kind where you attempt to decrease tax to \$0, because the IRS tries to penalize “Zero return” filers, usually ILLEGALLY. So the tax amount due should be nonzero but as close to zero as possible.**
  - **WHEN you amend, it is IMPORTANT to have a cover sheet emphasizing that this is a REPLACEMENT for the original filing, not a NEW return subject to FURTHER frivolous return penalties.**

# The choice in a nutshell

1. According to the Constitution, the tax can ONLY be a DIRECT or INDIRECT tax. It cannot be both.

*"It is, however, equally clear that a general income tax is an excise tax laid upon persons or corporations with respect to their income: that is, a person or a corporation is selected out from the mass of the community by reason of the income possessed by him or it..."*

*"This is brought out clearly by this court in Brushaber v. Union Pacific Railroad Co., 240 U.S. 1, and Stanton v. Baltic Mining Co., 240 U.S. 103. In the former case it was pointed out that the all-embracing power of taxation conferred upon Congress by the Constitution included two great classes, one indirect taxes or excises, and the other direct taxes, and that of apportionment with regard to direct taxes. It was held that the income tax in its nature is an excise; that is, it is a tax upon a person measured by his income...It was further held that the effect of the Sixteenth Amendment was not to change the nature of this tax or to take it out of the class of excises to which it belonged, but merely to make it impossible by any sort of reasoning thereafter to treat it as a direct tax because of the sources from which the income was derived."*

*[Brief for the United States at 14-15 in Peck & Co. v. Lowe, 247 U.S. 165 (1917). Not in the ruling itself]*

2. The Sixteenth Amendment did not abolish or change these two characterizations. In fact, according to the U.S. Supreme Court, the Sixteenth Amendment conferred "NO NEW TAXING POWERS"!

*"But aside from the obvious error of the proposition intrinsically considered, it manifestly disregards the fact that by the previous ruling it was settled that HN1 the provisions of the Sixteenth Amendment conferred no new power of taxation but simply prohibited the previous complete and plenary power of income taxation possessed by Congress from the beginning from being taken out of the category of indirect taxation to which it inherently belonged and being placed [\*113] in the [\*\*\*\*17] category of direct taxation subject to apportionment by a consideration of the sources from which the income was derived, that is by testing the tax not by what it was -- a tax on income, but by a mistaken theory deduced from the origin or source of the income taxed. Mark, of course, in saying this we are not here considering a tax not within the provisions of the Sixteenth Amendment, that is, one in which the regulation of apportionment or the rule of uniformity is wholly negligible because the tax is one entirely beyond the scope of the taxing power of Congress and where consequently no authority to impose a burden either direct or indirect exists. In other words, we are here dealing solely with the restriction imposed by the Sixteenth Amendment on the right to resort to the source whence an income is derived in a case where there is power to tax for the purpose of taking the income tax out of the class of indirect to which it generically belongs and putting it in the class of direct to which it would not otherwise belong in order to subject it to the regulation of apportionment."*

*[Stanton v. Baltic Mining Co., 240 U.S. 103 (1916)]*

# *The choice in a nutshell*

3. Either the tax must be an avoidable excise or an unavoidable direct tax subject to apportionment.
4. If it is not avoidable by excluding income as a state national per [26 U.S.C. §872](#), then it BEHAVES as a direct tax.
5. A refusal by the IRS to either:
  - 5.1. Process a correctly filed 1040NR that [excludes \(Form #14.019\)](#) all income lawfully of a state national OR
  - 5.2. Acknowledge and rebut the correctly filed 1040NR in a subsequently mailed NOTICE OF DEFICIENCYDeprives the state national of the ability to avoid the tax and makes it FUNCTION as a direct, unapportioned tax in violation of the Constitution that implements SLAVERY!
6. The U.S. Supreme Court is thereby put in the very uncomfortable position of admitting that either its an avoidable excise tax or a unavoidable direct tax. There is no other classification. And if its not avoidable, its slavery in violation of the [Thirteenth Amendment](#), which applies EVERYWHERE in the country, not just in a constitutional state. See:

*Proof that Involuntary Income taxes on Your labor are Slavery*, Form #05.055  
<https://sedm.org/Forms/14-PropProtection/ExcludedEarningsAndPeople.pdf>

# *The choice in a nutshell*

3. This approach gets to the heart of the VOLUNTARY nature of the income tax as an excise tax and puts them in a very uncomfortable position of ADMITTING and recognizing EXACTLY how one volunteers. It is also a litmus test for the accuracy of the following document on our site:

*How State Nationals Volunteer to Pay Income Tax*, Form #08.024

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

4. The U.S. Supreme Court may try to respond by saying that the Sixteenth Amendment eliminated the apportionment requirement. But in fact it did not. So they are in a corner.

5. The founders understood all these things, when they said on this subject:

*"History, Mr. Williams said, informed them of the annihilation of nations by means of direct taxation. He referred gentlemen to the situation of the Roman Empire in its innocence, and asked them whether they had any direct taxes? No. Indirect taxes and taxes upon luxuries and spices from the Indies were their sources of revenue; but, as soon as they changed their system to direct taxation, it operated to their ruin; their children were sold as slaves, and the Empire fell from its splendor. Shall we then follow this system? He trusted not."*

*[Annals of Congress, 4th Congress, 2nd Session, pg. 1898 (Jan.1797)]*

6. Why is the above true? Because once any government implements direct taxation without consent in some form, they COMPLETELY destroy and undermine the very purpose of establishing government to begin with, which is the protection of PRIVATE property and PRIVATE rights according to the Declaration of Independence! When that happens, the government becomes DE FACTO rather than DE JURE. See:

– *Separation Between Public and Private Course*, Form #12.025

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

– *Hot Issues: Fake/De Facto Government*, SEDM

<https://sedm.org/fake-de-facto-government/>



# *The choice in a nutshell*

- **LOGICAL FALLACY**: They can't CALL it "**voluntary**" on the one hand and yet:
  - Refuse to acknowledge HOW you volunteer.
  - Actively interfere with all lawful efforts to unvolunteer.
  - Refuse to provide a status or option on their tax forms that permits one to unvolunteer.
  - Omit to hear complaints or legal actions against or refuse to prosecute efforts by any government actor to INTERFERE with your right to unvolunteer, and thereby exercise your constitutional rights.
  - Impose a charge, tax, or penalty for any Constitutional right, and especially the right of PRIVATE, absolutely owned property protected by the Fifth Amendment. See:
    - » Harman v. Forssenius, 380 U.S. 528 (1965)  
[https://scholar.google.com/scholar\\_case?case=1269987767365696368](https://scholar.google.com/scholar_case?case=1269987767365696368)
    - » SEDM Exhibit 05.038  
<https://sedm.org/Exhibits/EX05.058-State%20May%20Not%20Impose%20Charge%20for%20the%20Enjoyment%20of%20a%20Right%20Granted%20by%20the%20Federal%20Constitution-20210203.pdf>
  - Condone or allow a charge, tax, or penalty on the exercise of constitutional rights. This violates what is called the "Unconstitutional Conditions Doctrine". See:  
*Government Instituted Slavery Using Franchises*, Form #05.030, Section 28.2  
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

# Why Income Tax is **STILL** a “franchise” for state nationals

- Some people might erroneously say that the income tax does not behave as a “**franchise**” because it is imposed upon “**citizens**”, and thus is excluded from the definition of “**franchise**”.
- A “**franchise**” is legally defined as a “A special privilege conferred by government on individual or corporation, and which does not belong to citizens of country generally of common right”:

**FRANCHISE.** A special privilege conferred by government on individual or corporation, and which does not belong to citizens of country generally of common right. Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360. In England it is defined to be a royal privilege in the hands of a subject.

A “franchise,” as used by Blackstone in defining quo warranto, (3 Com. 262 [4th Am. Ed.] 322), had reference to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise from the king's grant, or be held by prescription, but today we understand a franchise to be some special privilege conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in general. State v. Fernandez, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised without legislative grant. To be a corporation is a franchise. The various powers conferred on corporations are franchises. The execution of a policy of insurance by an insurance company [e.g. **Social Insurance/Socialist Security**], and the issuing a bank note by an incorporated bank [**such as a Federal Reserve NOTE**], are franchises. People v. Utica Ins. Co., 15 Johns., N.Y., 387, 8 Am.Dec. 243. But it does not embrace the property acquired by the exercise of the franchise. Bridgeport v. New York & N. H. R. Co., 36 Conn. 255, 4 Am.Rep. 63. Nor involve interest in land acquired by grantee. Whitbeck v. Funk, 140 Or. 70, 12 P.2d 1019, 1020. In a popular sense, the political rights of subjects and citizens are franchises, such as the right of suffrage. etc. Pierce v. Emery, 32 N.H. 484 ; State v. Black Diamond Co., 97 Ohio St. 24, 119 N.E. 195, 199. L.R.A.1918E, 352.

[...]

[Black's Law Dictionary, 4th Edition, pp. 786-787]

- The income tax is **IMPOSED** upon **STATUTORY** but not **CONSTITUTIONAL** “**citizens**” described in **26 C.F.R. §1.1-1**. Thus it on the **SURFACE** it appears to not be a “franchise”.

# ***Why Income Tax is STILL a “franchise” for state nationals***

- As usual, there is a CATCH and a TRICK involved here because of a deliberate confusion of context: STATUTORY v. CONSTITUTIONAL.
- Equivocation is the name for when multiple contexts are confused to appear equivalent. It is a [logical fallacy](#).
- The CIVIL STATUTORY “[citizens](#)” the income tax is imposed upon above:
  - Are not “citizens of the COUNTRY”. “[United States](#)” in [26 U.S.C. 7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) is never geographically defined as “the country” but ONLY the District of Columbia. The Rules of Statutory Construction do not permit adding to this definition, but COMITY and CONSENT of people who VOLUNTEER to be STATUTORY “taxpayers” ONLY can.
  - Are not merely “nationals” under [8 U.S.C. §1101\(a\)\(21\)](#) as state nationals are in relation to the national government. You can be a “national” WITHOUT being a “citizen”. [8 U.S.C. §1401](#), in fact, SEPARATES THESE TWO THINGS.
  - INSTEAD are public officers in the Treasury Department only, because the statute the regulation implements does not EXPRESSLY impose such a liability. Therefore, it violates the scope of the statute. Thus, by default, they MUST be officers working for the Secretary of the Treasury as dictated by [5 U.S.C. §301](#) as we pointed out earlier.
- Thus, “[state nationals](#)”:
  - Are “citizens of the country”
  - The income tax is NOT imposed upon them.
  - The “citizen” the income tax IS imposed upon is a fiction and a public office ONLY in the Treasury Department and the Executive Branch. It is NOT a human being.
  - The regulation is a RUSE to deceive you into thinking that you are the subject of it as a [state national](#) using “Barnum Statements”.

## ***Why Income Tax is STILL a “franchise” for state nationals***

- So, the income tax STILL IS a “franchise” as legally defined in relation to state nationals, who are “citizens of the country” in a CONSTITUTIONAL/POLITICAL but not CIVIL STATUTORY sense.
- If you as a state national VOLUNTEER for the CIVIL STATUTORY “citizen” and “taxpayer” or “person” office within ONLY the Department of the Treasury, then by COMITY and CONSENT, you become a privileged franchisee whether you KNOW it or not.
- People who DON’T volunteer continue to be:
  - Protected by the Constitution.
  - “private” as defined in our Disclaimer, Section 4.3
  - “non-resident non-persons” as described in Form #05.020.
  - “nontaxpayers”.
  - Not THE STATUTORY “citizen” or “resident” (alien) mentioned in 26 C.F.R. §1.1-1(a) upon whom the income tax is imposed and who are “LIABLE TO” but not “LIABLE FOR” the income tax.
  - May NOT lawfully be the target of what is called the “Constitutional Avoidance Doctrine”. See:  
*Catalog of U.S. Supreme Court Doctrines*, Litigation Tool #10.020, Section 5.13  
<https://sedm.org/Litigation/10-PracticeGuides/SCDoctrines.pdf>

# Why Income Tax is STILL a “franchise” for state nationals

- Once you volunteer:

- You “will be treated as” a public officer working for the Secretary of the Treasury who is **LIABLE FOR** because you donated your earnings to a public use, a public purpose, and a public office called a “[trade or business](#)”.
- You are now a custodian over PUBLIC property who is **LIABLE** to Uncle to “[return](#)” the portion that belongs to them. One author calls this a “kickback”. See the following book on that subject:

*IRS Humbug: Weapons of Enslavement*, Frank Kowalik

[https://www.google.com/books/edition/IRS\\_Humbug/lvUJAQAAMAAJ?hl=en](https://www.google.com/books/edition/IRS_Humbug/lvUJAQAAMAAJ?hl=en)

- You have “alienated” your PRIVATE property and the protections of the constitution of it in the process.
- You are obligated to make an “accounting” as a VOLUNTARY public officer of all government property in your custody on a “return”, even WITHOUT a LIABILITY statute EXPRESSLY imposing the liability:

*“I: DUTY TO ACCOUNT FOR PUBLIC FUNDS*

*§ 909. In general.-It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon the public account, and the performance of this duty may be enforced by proper actions against the officer himself, or against those who have become sureties for the faithful discharge of his duties.”*

[Treatise on the Law of Public Offices and officers, p. 609, §909; Floyd Mechem, 1890;

SOURCE: <http://books.google.com/books?id=g-l9AAAAIAAJ&printsec=titlepage>]

- You become subject to statutes regulating public property so donated under Title 26, which was enacted pursuant to [Article 4, Section 3, Clause 2 of the Constitution](#) and implements Congress’ rights to “make needful rules” respecting THEIR property. See:

*Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404

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

# ***IRS has NO ENFORCEMENT AUTHORITY unless you GIVE it to them!***

- The IRS has NO ENFORCEMENT authority against anyone NOT already in the government.
- You have to JOIN the government to be a lawful target of tax enforcement authority.
- VOLUNTARILY pursuing CIVIL STATUTORY privileges is how you in effect are “assimilated” into the government. See:  
*Government Instituted Slavery Using Franchises*, Form #05.030  
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>
- For court admissible proof of the above, see:
  - *Challenging Jurisdiction Workbook*, Form #09.082  
<https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>
  - *Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union*, Form #05.052  
<https://sedm.org/Forms/05-MemLaw/ChallengeToIRSEnforcementAuth.pdf>
- The system makes your consent essentially INVISIBLE so you don’t know you are volunteering. See:  
*Hot Issues: Invisible Consent\**, SEDM  
<https://sedm.org/invisible-consent/>

# ***IRS has NO ENFORCEMENT AUTHORITY unless you GIVE it to them!***

- Everyone who benefits from the way the system runs now will NEVER tell you these things. Why? Because they are “Third Rail Issues”:

*Third Rail Government Issues*, Form #08.032

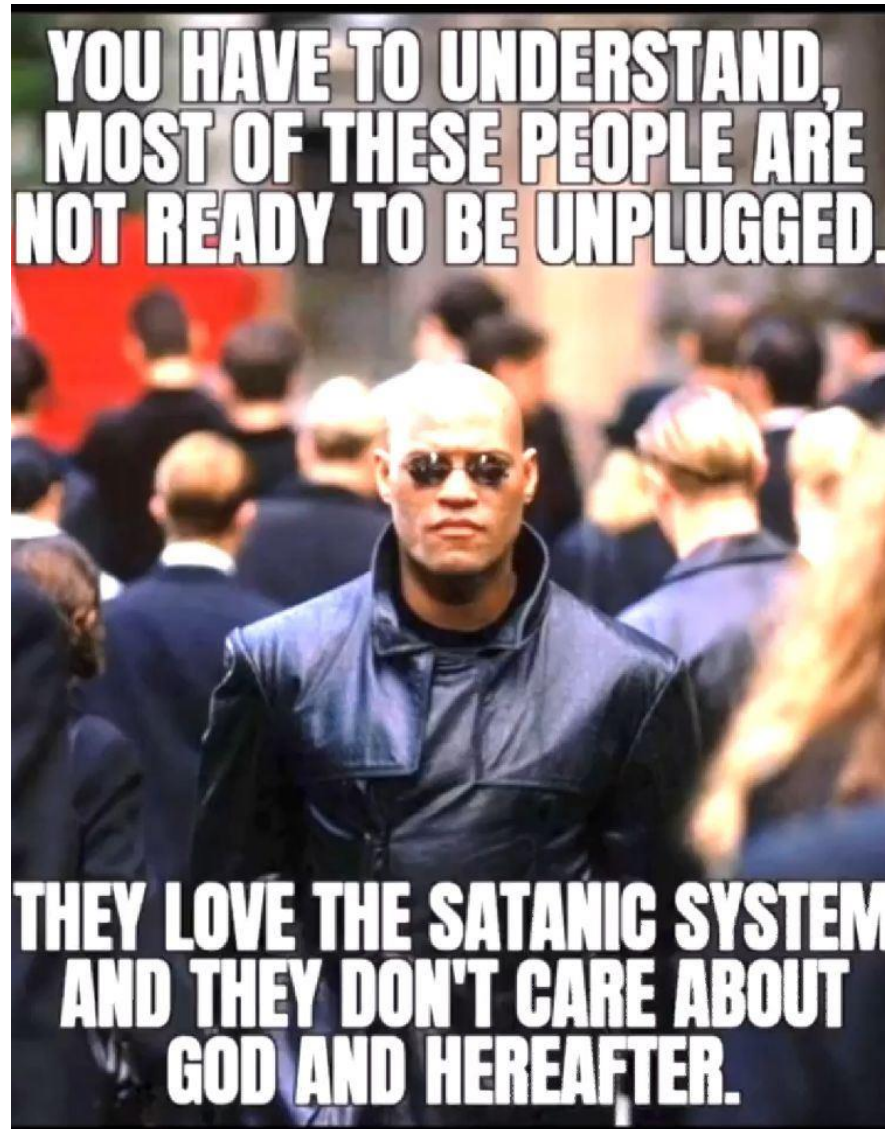
<https://sedm.org/Forms/08-PolicyDocs/ThirdRailIssues.pdf>

- You must therefore **STUDY THE LAW** to learn how to **UNVOLUNTEER**.
- **WELCOME TO THE MATRIX, NEO!**

*“Have I not commanded you? Be strong and of good courage; do not be afraid, nor be dismayed, for the LORD your God is with you wherever you go.”*

*[Joshua 1:9, Bible, NKJV]*

***IRS has NO ENFORCEMENT AUTHORITY  
unless you GIVE it to them!***





# Conclusions

- You have been DUPED (deceived)! See:  
*Legal Deception, Propaganda and Fraud*, Form #05.014  
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
- The sophistry of greedy lawyers has effected this deception  
*An Introduction to Sophistry Course*, Form #12.042  
<https://sedm.org/an-introduction-to-sophistry/>
- The Bible WARNED us this deception would happen:  
*“The Lord is well pleased for His righteousness’ sake; He will exalt the law [His law, not man's law] and make it honorable. But this is a people robbed and plundered! [by tyrants in government] All of them are snared in [legal] holes [by the sophistry of greedy lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and no one says, “Restore!”*  
  
*Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for plunder, and Israel to the robbers? [IRS] Was it not the Lord, He against whom we have sinned? For they would not walk in His ways, nor were they obedient to His law, therefore He has poured on him the fury of His anger and the strength of battle; it has set him on fire all around, yet he did not know; and it burned him, yet he did not take it to heart.”*  
[\[Isaiah 42:21-25\]](#), Bible, NKJV
- Your own legal ignorance PERMITTED and even PROTECTED the process of deceiving you!  
*“My people are destroyed for lack of [legal] knowledge. Because you have rejected [legal] knowledge, I also will reject you from being priest for Me; Because you have forgotten the law of your God, I also will forget your children.”*  
[\[Hosea 4:6\]](#), Bible, NKJV

# Conclusions

- If you want to be truly free you **MUST** study the law! See:  
*Why We Must Personally Learn, Follow, and Enforce the Law*, SEDM  
<https://sedm.org/home/why-we-must-personally-learn-follow-and-enforce-the-law/>
- The **BEST** place to study both **God's law** and **man's law** is the **Sovereignty Education and Defense Ministry (SEDM) Website**.
- Here is our prayer for you:  
*"Keep back Your servant [YOU!] also from [presumptuous sins \[Form #05.017\]](#);  
Let them not have dominion over me.  
Then I shall be blameless,  
And I shall be innocent of great transgression."  
[\[Psalm 19:13\]](#), Bible, NKJV]*
- Now get cracking learning the law! And here is the proper biblical attitude to have about that study:  
*"Have I not commanded you? Be strong and of good courage; do not be afraid, nor be dismayed, for the LORD your God is with you wherever you go."  
[\[Joshua 1:9\]](#), Bible, NKJV]*
- May God richly bless, encourage, and empower you with the **TRUTH**.

# Debate and Discussion Resources

- If you would like to debate and discuss the information in this presentation, we recommend the following resources:
  - **SEDM Forums**-you must be a logged in Basic Member to view. Membership is free
    - » Income Tax, Forum 3.2.1  
<https://sedm.org/forums/forum/3-members-helping-members-members-only/32-taxation/1-income-tax/>
    - » Refunds of Unlawfully Withheld Monies, Forum 4.9 (Member Subscriptions)  
<https://sedm.org/forums/forum/4-dealing-administratively-with-tax-collectors-member-subscriptions-only/49-refunds-of-unlawfully-withheld-monies/>
  - **[Nothanksirs.org](https://nothanksirs.org)** Telegram channels
    - » No Thanks, IRS!
      - <https://t.me/NoThanksIRS>
    - » Opting OUT of the U.S. Income Tax
      - [https://t.me/joinchat/UgGbsvf\\_VQjs8-cT](https://t.me/joinchat/UgGbsvf_VQjs8-cT)
    - » Alt Debate-Opting OUT of the U.S. Income Tax
      - <https://t.me/+5JV1xu5NLbQwZTFh>

# Further Information

- **Practical application of this information to filing:**
  - **Nonresident Alien Position Course**, Form #12.045  
<https://sedm.org/LibertyU/NRA.pdf>
  - **Proof that American Nationals are Nonresident Aliens**, Form #09.081  
<https://sedm.org/Forms/09-Procs/ProofAnNRA.pdf>
  - **1040NR Attachment**, Form #09.077  
<https://sedm.org/Forms/09-Procs/1040NR-Attachment.pdf>
  - **How to File Returns**, Form #09.047-how to file returns as a compliant member. Members file 1040NR returns  
<https://sedm.org/Forms/FormIndex.htm>
  - **Procedure to File Returns**, Form #09.075-simplified version of the above complete with forms  
<https://sedm.org/Forms/FormIndex.htm>
  - **Property View of Income Taxation Course**, Form #12.046-how to simply explain your right to unvolunteer to a jury or a court without a lot of writing  
<https://sedm.org/LibertyU/PropertyViewOfIncomeTax.pdf>

# Further Information

- **Tax Withholding and Reporting**

- **Correcting Erroneous Information Returns**, Form #04.001  
<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>
- **W-8SUB**, Form #04.231-how to do withholding as a state national  
<https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>
- **About IRS Form W-8BEN**, Form #04.202  
<https://sedm.org/Forms/04-Tax/2-Withholding/W-8BEN/AboutIRSFormW-8BEN.htm>
- **Federal and State Income Taxation of Individuals Course**, Form #12.003  
PDF: <https://sedm.org/LibertyU/Taxes.pdf>  
VIDEO: <http://youtu.be/GolzN63Uk7E>
- **Federal and State Withholding Options for Private Employers**, Form #09.001  
<https://sedm.org/Forms/09-Procs/FedStateWHOOptions.pdf>

- **Citizenship Background**

- **Citizenship Status v. Tax Status**, Form #10.011-summary of your true citizenship status  
<http://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>
- **Citizenship and Sovereignty Course**, Form #12.001  
PDF: <https://sedm.org/LibertyU/CitAndSovereignty.pdf>  
VIDEO: <http://www.youtube.com/watch?v=xMrSiiAqJAU>
- **Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen**, Form #05.006-detailed information on your citizenship  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

# Further Information

- **Freedom**

- **Proof that Involuntary Income Taxes On Your Labor are Slavery**, Form #05.055-refund suit to recover illegal withholding on your labor

<https://sedm.org/product/proof-that-involuntary-income-taxes-on-your-labor-are-slavery-form-05-055/>

- **Requirement for Consent**, Form #05.003

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

- **Lawfully Avoiding Government Obligations**, Form #12.041

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

- **Government Instituted Slavery Using Franchises**, Form #05.030-franchises are the legal basis for all excise taxes

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

# Flawed Tax Arguments

- If you intend to use any of this information in your own case, it is VERY important that you read ALL the following analysis of the many FLAWED tax arguments out there from the government, legal profession, and other groups:
  - *Rebutted False Arguments About the Nonresident Alien Position When Used by American Nationals*, Form #08.031  
<https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>
  - *Flawed Tax Arguments to Avoid*, Form #08.004  
<http://sedm.org/Forms/FormIndex.htm>
  - *Legal Deception, Propaganda, and Fraud*, Form #05.014  
<http://sedm.org/Forms/FormIndex.htm>
  - *Rebutted Version of IRS “The Truth About Frivolous Tax Arguments*, Form #08.005  
<http://sedm.org/Forms/FormIndex.htm>
  - *Rebutted Version of Congressional Research Service Report 97-59A “Frequently Asked Questions Concerning the Federal Income Tax”*, Form #08.006  
<http://sedm.org/Forms/FormIndex.htm>
  - *Rebutted Version of Dan Evan’s “Tax Protester Frequently Asked Questions”*, Form #08.007  
<http://sedm.org/Forms/FormIndex.htm>
- You can find all the above and more in our Liberty University, Section 8 entitled *Resources to Rebut Government, Legal and Tax Profession Lies and Propaganda* available at:  
<http://sedm.org/LibertyU/LibertyU.htm>

## ***Sovereignty Education and Defense Ministry (SEDM)***

- **Founded in 2003**
- **A non-profit Christian/religious ministry**
- **Mission statement found at:**  
<http://sedm.org/Ministry/AboutUs.htm>
- **Articles of Mission available at:**  
<http://sedm.org/Ministry/SEDMArticlesPublic.pdf>
- **Managed by a board of ordained ministers**
- **Ministry offerings are completely consistent with materials found on the [Family Guardian Website](#)**
- **Educational course materials available only to “members”, who must be “non-resident non-persons” and “nontaxpayers” not engaged in a “[trade or business](#)” and who believe in God**
- **All educational materials obtained online *only***
- **Signed [Member Agreement, Form #01.001](#) required to join or obtain any ministry offerings**
- **Based out of (but NOT domiciled in) Canada and outside of jurisdiction of United States government**
- **Focus exclusively on *human beings* and not *businesses***
- **See the [“About Us” page](#) for further details on the ministry**
- **See our Frequently Asked Questions page, which answers most questions to or about us:**
  - <http://sedm.org/FAQs/FAQs.htm>



## ***Sovereignty Education and Defense Ministry (SEDM)***

- **We are NOT:**
  - Anti-government, but pro SELF-government
  - “Tax protesters”, “tax deniers”, or “tax defiers”, but rather a legal education and law enforcement ministry
- **WE DO NOT:**
  - Offer any kind of investment or “[tax shelter](#)” or engage in any kind of commerce within the jurisdiction of the “United States”
  - Provide legal advice or representation (but do provide “assistance of counsel”).
  - Allow our materials or services to be used for any unlawful purpose
  - Make legal determinations about your status
  - Market, advertise, or “promote” anything or pursue any commercial purpose. Our goals are exclusively moral and spiritual and not financial.
  - Interact directly with the IRS on your behalf
  - Offer asset protection, trusts, or corporation soles
  - Make promises or assurances about the effectiveness of our materials or information
  - “Represent” anyone using IRS 2848 Power of Attorney forms
  - Prepare or advise in the preparation of tax returns for others

# ***Sovereignty Education and Defense Ministry (SEDM)***

- **WE DO NOT:**

- Allow our materials or services to be used to interact with the government or legal profession on behalf of “[taxpayers](#)”, “[U.S. citizens](#)”, “[U.S. persons](#)”, “U.S. residents”, or any instrumentality of the federal government, including especially “[public officers](#)”
- Connect ourselves with a “[trade or business in the United States](#)” or any government franchise
- Engage in factual or actionable speech. All of our offerings constitute religious beliefs and opinions that are not admissible as evidence pursuant to [Federal Rule of Evidence 610](#). Only you can make them admissible as evidence by signing them under penalty of perjury as part of an affidavit
- Advocate or endorse any of the flawed tax arguments identified by the courts in the following document:

*Flawed Tax Arguments to Avoid*, Form #08.004

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

- **For rebutted false arguments against this ministry, see:**

*Policy Document: Rebutted False Arguments Against This Website*, Form #08.011

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

# Getting Connected: Resources

- **Ministries**

- Family Guardian Website: <http://famguardian.org>
- Sovereignty Education and Defense Ministry (SEDM): <http://sedm.org>
- Nike Research: <http://nikeinsights.famguardian.org/>
- Sheldon Emry Memorial Library: <http://sheldonemrylibrary.famguardian.org/>
- John Weaver Library: <http://johnweaverlibrary.famguardian.org/>
- Ben Williams Library: <http://www.benwilliamslibrary.com/>
- Constitution Research: <http://constitution.famguardian.org/>
- No Thanks, IRS!: <http://nothanksirs.org/>

They helped us develop this presentation and offer education to those who want to file their own 1040NR and STOP the 1040 MADNESS.

- **Organizations:**

- We the People Foundation for Constitutional Education:  
<http://givemeliberty.org>

- **Freedom websites:**

- USA the Republic: <http://www.usa-the-republic.com/>

- **Legal Research Sources**

- Legal Research Sources:  
<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>
- Legal Research DVD-very complete legal reference library on one DVD. Includes all titles of U.S.C, regulations, organic documents, etc.
- Cornell University Legal Information Institute (LII): <http://www4.law.cornell.edu/>
- Code of Federal Regulations (CFR): <http://law.justia.com/us/cfr/>
- FindLaw: <http://www.findlaw.com/>

# *Questions?*

