

**FORM W-8BEN ADDENDUM
CITIZENSHIP & NONRESIDENT ALIEN STATUS
FOR FORM W-8BEN SUBMISSION**

state Citizen' vs. 'U.S. citizen' – what is the difference for tax purposes and why does it matter?
(It is the same as 'Nonresident alien' vs. 'Federal citizen'.)

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1 **1 WHO IS A “CITIZEN” WITHIN THE U.S. CONSTITUTION?**

2 At the time of adoption of the Constitution for the United States of America, the Framers of
3 the Constitution utilized the term “Citizen” numerous times throughout that instrument. The
4 thirteen original States were considered to be the *several States* within the wording of the
5 Constitution, and were united by and under the adoption of that instrument. The Framers of
6 the Constitution considered the “inhabitants” of the *several States* to be Citizens of the
7 American States united, as in the United States, since they were Citizens of the respective
8 States in which they inhabited.

9 Claiming choice of Citizenship status is a personal political exercise, the exercise of which
10 can not be intruded upon by the courts (nor the government through its prosecutors), for the
11 courts inherently do not hear political issues.

12 **2 WHERE IN THE U.S. CONSTITUTION ARE “CITIZENS” SPECIFICALLY LISTED?**

13 The Federal Constitution ¹ specifically references the words “Citizen,” “Citizens,” and
14 “Inhabitant,” as in this first example, and also in the other sections as follows:

- 15 1. Article I, Section II, Clause 2

16 *“No Person shall be a Representative who shall not have attained*
17 *to the Age of twenty five Years, and been seven Years a **Citizen of***
18 ***the United States**, and who shall not, when elected, be an*
19 ***Inhabitant of that State in which he shall be chosen.”***

- | | | |
|----|--------------------------------------|------------------------------|
| 20 | 2. Article I, Section III, Clause 3 | 9. Amendment XIV, Clause 1 |
| 21 | 3. Article II, Section I, Clause 3 | 10. Amendment XIV, Clause 2 |
| 22 | 4. Article II, Section I, Clause 5 | 11. Amendment XV, Clause 1 |
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| 24 | 6. Article IV, Section II, Clause 1 | 13. Amendment XXIV, Clause 1 |
| 25 | 7. Amendment XI | 14. Amendment XXVI, Clause 1 |
| 26 | 8. Amendment XII, Clause 1 | |
| 27 | | |

28 **3 ARE “INHABITANTS” THE SAME AS “CITIZENS” IN THE CONSTITUTION?**

29 It should be clear from the provisions of our Federal Constitution as provided above, that the
30 **Inhabitants** of the states were (and are today) **Citizens of the several states**, and were
31 considered by the Framers to also be Citizens of the states united that made up the United
32 States of America by and under the Constitution. These Citizens were and are today, the
33 **inhabitants** of the several states as **Citizens** of the respective states in which they were born
34 and/or reside. One born and inhabiting Pennsylvania is a Citizen of Pennsylvania and a
35 Citizen of the United States of America, since Pennsylvania makes up one of the 50 states
36 united by and under the Federal Constitution. In modern-day law, being a Citizen of the
37 “United States of America” is NOT the same as being a citizen of the “United States”.

¹ The Constitution used for this exercise to perform word searches was found at the web address of:
<http://www.usconstitution.net/const.html#Preamble>.

4 WHY DOES CITIZENSHIP MATTER UNDER FEDERAL INCOME TAX LAWS?

What does the issue of citizenship have to do with income tax laws? It has everything to do with *federal jurisdiction* over the person under the Internal Revenue Code (IRC). In the case of constitutional citizenship, as in a Citizen of one of the 50 states as a state Citizen, unless such a Citizen actually engages in a taxable activity specifically enumerated in the IRC, the Federal Government can **not** claim jurisdiction over this person for tax purposes. On the other hand, if such a state Citizen asserts or presents a *prima facie* **presumption** upon a form executed by him or her of engaging in taxable activities, even mistakenly (this is accomplished in many different ways, which are not discussed in depth in this paper), then unless the **presumption** is challenged (to eliminate the presumption) and rebutted (to disprove by evidence or argument), the Federal Government **can** claim jurisdiction over this person for income tax purposes. The tax will be based upon any amounts of income merely claimed to be taxable, even mistakenly, but are not actually taxable. Jurisdiction depends on citizenship status coupled with the activities that one may engage in or merely **presume** to be engaged in under the IRC. The IRC is **presumptive law**, not positive law. (See 1 U.S.C. §204 for listing of enactments into positive law. Title 26 U.S.C. is NOT among those listed.)

5 WHAT AUTHORITY DOES CONGRESS HAVE TO ENACT LAWS?

It is important to bear in mind that the District of Columbia was NOT in existence at the time of the adoption of the organic Federal Constitution in 1787, even though Article I, Section 8, Clause 17 provided that Congress was “*To exercise exclusive legislation in all cases whatsoever over such district (not exceeding ten miles square) as may by cession of particular States and the acceptance of Congress, become the seat of Government of the United States, ...*”. Note that this clause ONLY granted Congress with exclusive legislative jurisdiction over the proposed district. Had our Founding Fathers granted Congressional legislative jurisdiction over the several states, clause 17 would not have been necessary.

The Constitution granted to Congress legislative authority over two separate jurisdictions: 1. General jurisdiction over federal territory; 2. Limited subject matter jurisdiction over interstate commerce issues within states of the Union.

“It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?”
[\[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 \(1821\)\]](#)

Black’s Law Dictionary identifies these two distinct jurisdictions:

“NATIONAL GOVERNMENT. *The government of a whole nation, as distinguished from that of a local or territorial division of the nation, and also as distinguished from that of a league or confederation.*

1 "A national government is a government of the people of a single
2 state or nation, united as a community by what is termed the "social
3 compact,' and possessing complete and perfect supremacy over
4 persons and things, so far as they can be made the lawful objects
5 of civil government. **A federal government is distinguished from
6 a national government by its being the government of a
7 community of independent and sovereign states, united by
8 compact."** *Piqua Branch Bank v. Knoup*, 6 Ohio St. 393."
9 [Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176]
10

11 "**FEDERAL GOVERNMENT.** The system of government
12 administered in a state formed by the union or confederation of
13 **several independent or quasi independent states**; also the
14 composite state so formed.

15 *In strict usage, there is a distinction between a confederation and a
16 federal government. **The former term denotes a league or
17 permanent alliance between several states, each of which is
18 fully sovereign and independent, and each of which retains its
19 full dignity, organization, and sovereignty, though yielding to
20 the central authority a controlling power for a few limited
21 purposes, such as external and diplomatic relations. In this
22 case, the component states are the units, with respect to the
23 confederation, and the central government acts upon them,
24 not upon the individual citizens. In a federal government, on
25 the other hand, the allied states form a union,-not, indeed, to
26 such an extent as to destroy their separate organization or
27 deprive them of quasi sovereignty with respect to the
28 administration of their purely local concerns, but so that the
29 central power is erected into a true state or nation, possessing
30 sovereignty both external and internal,-while the
31 administration of national affairs is directed, and its effects
32 felt, not by the separate states deliberating as units, but by the
33 people of all. in their collective capacity, as citizens of the
34 nation.** The distinction is expressed, by the German writers, by the
35 use of the two words "Staatenbund" and "Bundesstaat;" the former
36 denoting a league or confederation of states, and the latter a
37 federal government, or state formed by means of a league or
38 confederation."*

39 [Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740]

40 Subsequent versions of Black's Law Dictionary conveniently omit the above definitions, even
41 though they continue in force up to the present time. In respect of the above restrictions:

- 42 1. Ordinary terms like "State", "citizen", and "United States" have COMPLETELY different
43 meanings depending on which of the two jurisdictions or contexts are implied.

- 1 2. "State" within ordinary acts of Congress EXCLUDES states of the Union and includes only
2 statutory "States", which in fact are federal territories per 4 U.S.C. §110(d).
- 3 3. "United States" as used in ordinary acts of Congress is limited to federal territory.
- 4 4. Nearly all federal law pertains ONLY to federal territory
- 5 5. A "Citizen" under the constitution is a statutory "alien" under the Internal Revenue Code
6 and every other federal franchise.
- 7 6. The "citizen" or "resident" mentioned in ordinary acts of Congress is self-servingly
8 portrayed by government employees as a franchise that ties to domicile and physical
9 presence on federal territory not within any state.

10 These restrictions are true both of the Internal Revenue Code "trade or business" franchise
11 tax, as well as the Social Security Act and every other federal "benefit" program.
12 Constitutional states of the Union, by law, are FORBIDDEN from participating in these
13 franchises because they not expressly included within the definition of "State" within these
14 acts. It would be a violation of the separation of powers doctrine, in fact, to allow them to
15 participate and it creates a criminal conflict of interest and allegiance for state officers to
16 participate.

17 **6 WHAT DOES WASHINGTON, DISTRICT OF COLUMBIA HAVE TO DO WITH THIS?**

18 There was no landmass specifically decided upon in the original Constitution that would be
19 the seat of our national government. That place had to be legislatively designated in 1791
20 and it was named after none other than George Washington. Washington, District of
21 Columbia (D.C.) found its beginnings in the ten mile square area of land that was ceded by
22 both Virginia and Maryland to the Federal Government. That area contains two counties,
23 Alexandria and Washington. How one becomes a federal citizen of the District of Columbia,
24 and why such citizenship status matters for taxing purposes, will be explained throughout the
25 rest of this paper.

26 **7 WHAT ARE LEGAL "TERMS-OF-ART" AS USED IN LAW, AND WHY DO THEY** 27 **MATTER?**

28 Due diligence requires noting that certain *words* when used in law and legislative
29 enactments, are converted into specially defined legal "terms-of-art". These legal "terms-of-
30 art" matter because they possess very different meanings than the same *words* when used in
31 common everyday speech as found in standard dictionaries. Courts have recognized the use
32 of "terms-of-art" by legislative bodies and the special legal meanings that these terms must
33 possess in legislation, as in this example:
34

35 *"In law it is unfortunately the case that many words become terms-*
36 *of-art. They acquire a meaning for the bar which is vastly different*
37 *from their meaning to the laymen."*
38 *(Citing United States v. Timmins, 464 F.2d 385 (9th Cir. 1972))*

39 The U.S. Supreme Court affirmed that creating "terms-of-art" is perfectly within the legislative
40 authority of Congress. (See: Scheidler v. National Organization for Women, Inc., 547 U.S. 9
41 (2006)(citing Allied-Bruce Terminix Cos. v. Dobson, 513 U. S. 265, 273 (1995)).)
42 Responsibility falls upon the readers of Acts of Congress (like the IRC) to seek out any

1 specially defined terms-of-art and apply them to the enactment appropriately as defined, for
2 such legal definitions will surely ALWAYS possess very different meanings than the same
3 words as used in common everyday speech.

4 **8 WHAT IS A "GOVERNMENT"?**

5 In a de jure government, the PEOPLE, as individuals, are the sovereigns and all the authority
6 possessed by government is delegated by them to government.

7 *"Sovereignty is the right to govern; a nation or State-sovereign is*
8 *the person or persons in whom that resides. In Europe the*
9 *sovereignty is generally ascribed to the Prince; here it rests with the*
10 *people; there, the sovereign actually administers the Government;*
11 *here, never in a single instance; our Governors are the agents of*
12 *the people, and at most stand in the same relation to their*
13 *sovereign, in which regents in Europe stand to their sovereigns.*
14 *Their Princes have personal powers, dignities, and pre-eminences,*
15 *our rulers have none but official; nor do they partake in the*
16 *sovereignty otherwise, or in any other capacity, than as private*
17 *citizens." at 472.*

18 *[Chisholm, Ex'r. v. Georgia, 2 Dall. (U.S.) 419, 1 L.ed. 454, 457,*
19 *471, 472) (1794)]*

20 No government can therefore claim any authority or right that the people, as human beings,
21 do not individually also possess. No group of men, by consenting to be governed and
22 nominating a "protector" called "government", can delegate any more authority as a group
23 than a single human being can delegate. All governments are "persons", and under the
24 Constitution, all "persons" are **EQUAL**.

25 The purpose of establishing government is solely to protect **PRIVATE** rights of the Sovereign
26 people, We The People. The first step in protecting private rights is to keep them from being
27 converted into public property without the consent of the owner. The process of taxation is
28 the process of converting PRIVATE property into PUBLIC property, and that conversion
29 requires the consent of the owner. That consent is procured by the owner VOLUNTARILY
30 agreeing to participate in excise taxable franchises, such as the "trade or business" franchise
31 that is the heart of the Internal Revenue Code Subtitles A through C income tax.

32 Hence, a so-called "government" that refuses its constitutional duty to protect private rights or
33 makes a business out of converting them to public property without the consent of the owner,
34 or which compels participation in franchises is therefore STEALING from people it is
35 supposed to protect and isn't a "government" in a classical sense, but rather an organized
36 crime ring. The purpose of "taxes" is to fund the institutionalized method of protecting
37 PRIVATE rights. Where there is no protection of private rights or where people are found
38 who DO NOT want "protection" or who define what government provides NOT as protection,
39 but INJURY, there can be no obligation to pay a tax or claim of obedience. In other words,
40 you can't be compelled to become a customer of government protection called a "citizen" or
41 "resident" and if you are, then you are being subjected to involuntary servitude in violation of
42 the Thirteenth Amendment.

1 A de jure government is NOT a “for profit corporation”. No one can do any wrong to a real
2 government. The only party who can be injured are PRIVATE parties. Hence, crimes
3 against the “state” are impossible. Abstract entities have no senses. No CIVIL injury is
4 possible absent contract. That contract is called the “social compact”, and those who
5 choose/consent to a domicile within the jurisdiction of a specific government become parties
6 to that social compact. Consenting parties are called “citizens” and “residents”. Those who
7 don’t cannot have any duty imposed upon them by the civil law that implements the “social
8 compact”.

9 **9 IS THE “UNITED STATES” THE SAME AS THE “UNITED STATES OF AMERICA”?**

10 After to the creation of the seat of our national government in the District of Columbia, the
11 words “United States” became an extremely important legal “term-of-art” when used in legal
12 contexts. It acquired a new and very different meaning than it had in the organic Constitution
13 of 1787. Back then the words “United States” only meant the original thirteen States United
14 united by and under the newly formed Constitution. The inhabitants at that time who were
15 Citizens of one of the *several states* were also Citizens of those states united as United
16 States citizens.

17 Today the legal term-of-art “United States” can mean many different things (we can thank
18 lawyers for this). It is important to know just which “United States” one is talking about when
19 claiming a citizenship status. This is explained in Black’s Law Dictionary, 5th Ed., at page
20 1375, where the legal term “United States” is defined as:

21 *“This term has several meanings. It may be merely the name of a*
22 *sovereign occupying the position analogous to that of other*
23 *sovereigns in family of nations, it may designate territory over which*
24 *the sovereignty of United States extends, or it may be collective*
25 *name of the states which are united by and under the Constitution.*
26 *[Hooven & Allison Co. v. Evatt, U.S. Ohio, 324 U.S. 652, 65 S.Ct.*
27 *870, 880, 89 L.Ed. 1252]*

28 This word for word definition by Black’s Dictionary was taken directly from the Hooven case
29 of 1945. Notice that the *words* “United States” are no longer just *words*, for in the legal world
30 they now form ONE term-of-art “United States”. In legal usage, these two *words* have been
31 converted into ONE term. (Only in the legal world can 1 + 1 = 3.)

32 The United States Congress provides other examples of the various definitions of the legal
33 term-of-art “United States” at 28 U.S.C. §3002(15), which are as follows:

34 (15) “United States” means—

35 (A) **a Federal corporation;**

36 (B) *an agency, department, commission, board, or other entity of*
37 *the United States; or*

38 (C) *an instrumentality of the United States.*

1 Note that none of the three possible legal definitions includes **the 50 states**. In another
2 example of the possible meanings of the legal term-of-art “United States,” Congress made it
3 clear that there **IS** a distinct difference between “**within**” the United States and “**without**”
4 the United States. “**Without**” the United States means outside of any sovereign federal zone
5 of authority of the federal United States. For example, outside of the District of Columbia
6 where the (federal) “United States” does not have jurisdiction. This is explicitly announced **in**
7 **only one place** in all of Title 28 of the United States Code (U.S.C.), the Federal Judiciary
8 Code, and that place is 28 U.S.C. §1746 – ‘Unsworn declarations under penalty of perjury,’ at
9 subparts (1) and (2) as follows:

10 (1) *If executed **without** the United States: “I declare (or certify,*
11 *verify, or state) under penalty of perjury under the laws of the*
12 ***United States of America** that the foregoing is true and correct.*
13 *Executed on (date).*

14 *(Signature)”*

15 (2) *If executed **within** the United States, its territories,*
16 *possessions, or commonwealths: “I declare (or certify, verify, or*
17 *state) under penalty of perjury that the foregoing is true and*
18 *correct. Executed on (date).*

19 *(Signature)”*

20 Notice in subpart (1) that when executed by swearing “**without**” the United States, one is
21 swearing under the laws of the **United States of America**. These are laws which are the
22 laws of **the 50 states** as sovereign and independent jurisdictions outside of any federally
23 controlled territory and authority. This **does not** include the federal zone known as the District
24 of Columbia.

25 Then in subpart (2) when executed by swearing “**within**” the United States, one is swearing
26 under the laws of the federal United States, its territories, possessions, or commonwealths
27 (which are all federal zones), or any other place where the corporate “United States”
28 possesses exclusive legislative jurisdiction and authority. This **does** include the federal zone
29 known as the District of Columbia.

30 So, there **IS** a distinct legal difference between the “United States” and the “United States of
31 America,” and it has to do with federal jurisdiction attaching to the former, and the fact that
32 federal jurisdiction does not attach to the latter. It is that simple. For purposes of this paper, it
33 is all about federal jurisdiction over statutory “**United States citizens**” as described in **8**
34 **U.S.C. §1401**, who may also be referred to as statutory “**U.S. persons**” in **26 U.S.C.**
35 **§7701(a)(30)** , in order to impose the benefits, privileges, rights and protections afforded
36 within and under the Internal Revenue Code upon the federal subjects as specifically
37 enumerated by Congress therein. Congress possesses NO such authority to impose federal
38 income taxes within the boundaries of the 50 states, all states of which happens to be
39 “**without**” the United States.

1 **10 WHY IS TYING CITIZENSHIP TO FEDERAL TERRITORY AND THE STATUTORY**
2 **"UNITED STATES" RELEVANT?**

3 In order for one to subject to to I.R.C., one must:

- 4 1. Be domiciled in one of the federal zone statutory "States"/territories, such as the District of
5 Columbia, Puerto Rico, etc described in 4 U.S.C. §110(d).² This makes them a statutory
6 "U.S. person" per 26 U.S.C. §7701(a)(30). This requires physical presence AT THE TIME
7 OF THE TRANSACTION on said territory; **AND**
8 2. Be lawfully engaged in a taxable activity or event, or create the *prima facie* **presumption**
9 of such engagement in order to fall within the bounds of the IRC or any federal franchise.
10 For the I.R.C., that activity is called a "trade or business", which is defined in 26 U.S.C.
11 §7701(a)(26) as "the functions of a public office".

12 As a statutory but not constitutional "U.S. citizen" per 8 U.S.C. §1401 or "U.S. resident" per
13 26 U.S.C. §7701(b)(1)(A), federal jurisdiction is bestowed upon the corporate United States
14 Government over you and your activities by virtue of the domicile you maintain on federal
15 territory. This creates a prima facie presumption of consent to be "protected" by federal civil
16 law. Since you can only have a domicile in one place at a time and all income taxes are
17 based on domicile, you can only owe an income tax in one of two separate jurisdictions at at
18 time. Constitutional states of the Union and statutory "States"/territories are completely
19 separate and legislatively alien and foreign jurisdictions in respect to each other under the
20 Constitution of the United States.

21 Even in the case of "nonresident aliens" as described in 26 U.S.C. §7701(b)(1)(B), a domicile
22 on federal territory is still involved in the case of the statutory "taxpayer". Why? Because the
23 statutory "person" and "individual" being taxed is NOT the nonresident entity or human being,
24 but the PUBLIC OFFICE filled by the entity through a franchise contract.³ The **PUBLIC**
25 **OFFICE** is domiciled on federal territory but the **PUBLIC OFFICER** is NOT. The PUBLIC
26 OFFICER is surety for the PUBLIC OFFICE through the "trade or business" franchise
27 contract. Hence, the tax is an indirect excise tax as repeatedly held by the U.S. Supreme
28 Court.⁴ 26 U.S.C. §6671(b) and 26 U.S.C. §7343 both confirm that the legal definition of
29 "person" for the purpose of the I.R.C. is an "officer or employee of a corporation or
30 partnership" who has a FIDUCIARY DUTY to the public and therefore is a public officer. The
31 "partnership" they are referring to is the franchise partnership between the **OFFICE** and the
32 **OFFICER**. The only way that fiduciary duty could be created is through a franchise contract
33 or quasi-contract because it is otherwise illegal to punish someone for NOT doing something.
34 Consent of the subject is therefore required to turn a PRIVATE human being into a public
35 officer and it is a crime in violation of 18 U.S.C. §912 to unilaterally elect yourself into public
36 office by either signing a tax form or using a Taxpayer Identification Number when NOT

² See Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954).

³ 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>

⁴ See Flint vs. Stone Tracy Co., [220 U.S. 107](#) (1911), Brushaber v. Union Pacific R. Co., [240 U.S. 1](#) (1916), Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397, 24 S. Ct. 376; Stratton's Independence v. Howbert, 231 U.S. 399, 34 S. Ct. 136; Doyle v. Mitchell Brothers Co., 247 U.S. 179, 183, 38 S. Ct. 467; Stanton v. Baltic Mining Co., 240 U.S. 103, 114, 36 S. Ct. 278.

1 actually occupying said public office created under the authority of Title 5 and not Title 26 of
2 the U.S. Code. The reader should also note that it is “nonresident alien INDIVIDUALS” made
3 liable for tax returns in 26 CFR §1.6012-1(b), and NOT “nonresident aliens” who are NOT
4 “individuals”.

5 The “United States” then, for statutory purposes of falling within the bounds of the IRC, must
6 have a specific location. All law, in fact, is “prima facie territorial” as held by the U.S.
7 Supreme Court, and the only “territory” subject to federal civil law is, in fact, federal territory
8 not within the bounds of any state of the Union.⁵ We know the United States of America
9 covers a large landmass comprised of the 48 contiguous States, along with Alaska and
10 Hawaii. But what about the United States? This too could mean the foregoing, dependant
11 upon how it is being used according to the Hooven case. However, for purposes of the IRC
12 and the commercial activity associated with that Code, the United States consists of a much
13 smaller landmass and is given a specific legal location. For example, **the location of the**
14 **United States** is provided within the Uniform Commercial Code (UCC) at § 9-307(h), which is
15 revealed to be “the District of Columbia” only. (Compare Title 13 of Pennsylvania Statutes §
16 9307(h) for same location of United States.) This fits with the definition of the term-of-art
17 “United States” given that legal term at 28 U.S.C. §3002(15)(A)(1) as a “Federal corporation,”
18 which was created by an Act of Congress in the District of Columbia. Congress has created
19 this specific United States as a “Federal corporation” centrally located at the seat of national
20 government, which is the District of Columbia. Because of this, all Acts of Congress enacted
21 within the District of Columbia are known as federal corporate municipal laws, and commonly
22 referred to as federal statutes, laws of the United States, or Acts of Congress. These
23 statutes, laws, and Acts are all **only** applicable to and in force in the District of Columbia
24 because the U.S. Constitution does not provide Congress with legislative authority over the
25 sovereign 50 states of the Union. The Federal Rules of Civil Procedure 81 makes it known
26 that Acts of Congress are only applicable to and in force in the District of Columbia.

27 **11 FURTHER PROOF THAT STATUTORY “UNITED STATES” MEANS FEDERAL** 28 **TERRITORY NOT WITHIN ANY STATE OF THE UNION**

29 Further proof that the term “United States” means the District of Columbia or the federal
30 territories for federal income tax purposes, is revealed in today’s IRC section 7701(a)(9) (26
31 U.S.C. §7701(a)(9)), which is as follows:

32 *“The term “United States” when used in a geographical sense*
33 *includes only **the States** [[4 U.S.C. 110\(d\)](#)] and the District of*
34 *Columbia.”*

⁵ See [American Banana Co. v. U.S. Fruit, 213 U.S. 347](#) at 357-358:

“The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate power. ‘All legislation is prima facie territorial.’ Ex parte Blain, L. R. 12 Ch. Div. 522, 528; State v. Carter, 27 N. J. L. 499; People v. Merrill, 2 Park. Crim. Rep. 590, 596. Words having universal scope, such as ‘every contract in restraint of trade,’ ‘every person who shall monopolize,’ etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed.”

1 **12 ARE “STATES” THE SAME AS “THE 50 STATES” IN FEDERAL INCOME TAX**
2 **CODE?**

3 But don't be fooled by the legal deception in the definition above, for the term-of-art "States"
4 as used above is defined just beneath this definition of United States at section 7701(a)(10)
5 (26 U.S.C. §7701(a)(10)), in which "State" is defined as follows:

6 *"The term "State" shall be construed to include the District of*
7 *Columbia, where such construction is necessary to carry out*
8 *provisions of this title."*

9 The statutory term-of-art "State" is similarly defined at IRC section 103(c)(2) as follows:

10 *"The term "State" includes the District of Columbia and any*
11 *possession of the United States."*

12 The plural of the term "State" found in IRC Section 7701(a)(9) above is also defined at 4
13 U.S.C. §110(d), to mean the following, which implies federal territories:

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

16 *CHAPTER 4 - THE STATES*

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

18 ***(d) The term "State" includes any [Territory](#) or possession of***
19 ***the United States.***

20 **The 50 states** are NOT possessions of the United States. Take note that the definitions of
21 "United States" at 7701(a)(9) and "State" at sections 7701(a)(10) and 103(c)(2) above, do
22 **NOT** include **the 50 states**. It must be noted that when Congress wants to include **the 50**
23 **states** in any definition of the term "United States," it does so as it did in Subtitle 'D' (*misc*
24 *excise taxes*) of the IR Code at section 4612(a)(4)(A), as thus:

25 *"(A) In general*

26 *"The term "United States" means **the 50 States**, the District of*
27 *Columbia, the Commonwealth of Puerto Rico, any possession of*
28 *the United States, the Commonwealth of the Northern Mariana*
29 *Islands, and the Trust Territory of the Pacific Islands."* (*Emphasis*
30 *added.*)

31 For purposes of IRC Subtitle 'A' *income taxes* and Subtitle 'C' *employment taxes*, definitions
32 of the legal term "State" can NEVER include **the 50 States**, since Congress does NOT
33 possess ANY legislative jurisdiction within the 50 states of the Union to impose these types of
34 federal taxes. But for miscellaneous excise taxes of Subtitle 'D', such as motor fuels taxes,
35 Congress **does** have authority to impose these excise taxes within the 50 states pursuant to
36 Article I, Section 8, Clause 3 (the commerce clause).

1 **13 WHAT DO THE STATUTORY “UNITED STATES,” “DISTRICT OF COLUMBIA,”**
2 **“STATE,” “THE 50 STATES,” AND “NONRESIDENT ALIENS” HAVE TO DO WITH**
3 **THE FORM W-8BEN BEING FILED WITH PAYERS?**

4 So, what does all this have to do with “**nonresident aliens**” for federal income tax purposes
5 and use of the Form W-8BEN issued by recipients of payments received from private, non-
6 federal payers? The answer is quite simple. If you were born, or now live in the federal zone
7 known as the District of Columbia or federal territories called “The States” in 4 U.S.C.
8 §110(d), you are in fact a statutory “U.S. citizen” / “U.S. person”, because you inhabit that
9 federal zone as a citizen thereof. If you were born and inhabit one of the 50 states, you are a
10 state Citizen. So inhabiting one of the 50 states makes you a “**nonresident**” in respect to the
11 federal zone and federal civil statutory law. Claiming state Citizenship status within one of the
12 50 states on the Form W-8BEN, classifies you as a statutory “**alien**” to federal jurisdiction.
13 Thus, as an inhabitant residing as a Citizen in one of the 50 states of the Union of states of
14 the United States of America, you are a “**nonresident alien**” for federal income tax
15 purposes.

16 Proof of this is provided by Congress within the enacted legal definition of the term-or-art
17 “**nonresident alien**” in the IRC at 26 U.S.C. §7701(b)(1)(B), as follows:

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

21 The “individual” they are talking about above is, in fact, a public officer within the government.
22 One can be a statutory “nonresident alien”, which is what most Americans are, without being
23 an individual, which is what most Americans are. The authority of Congress to legislate for or
24 regulate private conduct is “repugnant to the Constitution” as held repeatedly by the U.S.
25 Supreme Court. Hence the only types of “persons” or “individuals” they have ever had the
26 authority to legislate for are their own offices, officers, and instrumentalities. Private parties
27 are therefore “foreign” and not statutorily “exempt”, but rather NOT SUBJECT to federal civil
28 statutory law.

29 Remembering that the location of the United States **is** the District of Columbia or the federal
30 territories called “The States” in 4 U.S.C. §110(d) for federal income tax purposes will assist
31 the definition above in making more sense. To correlate a parallel, consider that a Citizen of
32 Pennsylvania who lives and works in Pennsylvania, is a nonresident alien with respect to
33 New Jersey, or any of the other 48 states for that matter. Those states other than
34 Pennsylvania will NOT possess any jurisdiction over that Pennsylvania Citizen, and
35 Pennsylvania will NOT possess any jurisdiction over Citizens of other states, which is exactly
36 the same situation with regard to the “United States,” also known as the federal zone. Note
37 that one can be a statutory “alien” and at the same time, be regarded as a constitutional
38 Citizen at the same time, because statutory and constitutional contexts are different.

39 **14 WHAT IS ACTUALLY TAXED BY CONGRESS UNDER THE IR CODE?**

40 All activity taxed under Subtitles ‘A’ and ‘C’ of the IRC has to do with the privilege of engaging
41 in Federal Government public office, statutory “*employment*”, or investments by way of
42 **federal property use**. These are called *federally connected* activities. It is the **use of federal**

1 **property** through employment or investments in a federal “trade or business” that is being
2 taxed under these two Subtitles. No one has an absolute right to the use of federal property
3 to accrue constitutional gains, profits, or income, since the property being used for financially
4 beneficial gain belongs to ALL of the People. It is a privilege, and not a right, to work for the
5 Federal Government in a “trade or business” and use the property of the Federal Government
6 for one to earn their living. The privilege is what is being taxed under the IR Code. Nothing
7 more, nothing less.

8 Proof of this can be found in the ruling by the U.S. Supreme Court in Pollock v. Farmer’s
9 Loan & Trust Co., 158 U.S. 601, at page 637 (1895), where the High Court struck down
10 provisions of the tax Revenue Act of 1894, because it imposed unapportioned direct taxes
11 upon the incomes and rents derived from **the use of “personal property”**. Such taxes were
12 (and are today) in violation of the two prohibitions against direct unapportioned taxes as
13 found in Article I: at Section 2, Clause 3; and Section 9, Clause 4 of the U.S. Constitution.
14 This ruling STILL stands today as noted by the Federal Court in Union Electric Co., v. U.S.,
15 363 F.3d 1292 (2004), when it ruled that: “We agree that Pollock has never been overruled, .
16 . . we must consider Pollock at length.” (Id., at pp. 1299-1300.) And NO, the 16th Amendment
17 did NOT overrule the Pollock decision of 1895 no matter what the IRS deceitfully publishes.

18 **15 MAY ONE ‘ELECT’ TO BE TREATED AS IF HE IS IN A TAXABLE STATUS CLASS?**

19 Under subparagraph (A) of 26 U.S.C. §7701(b)(1), the individual is to be treated as a resident
20 of the United States if he/she meets certain requirements specifically listed in clauses (i), (ii),
21 or (iii), which have to do with being lawfully admitted for permanent residence into the District
22 of Columbia; passing the substantial presence test within the federal zone for a given
23 calendar year; or making the first year election to be treated as **if** you actually resided within
24 the federal zone/”United States” for federal income tax purposes. This election is a voluntary
25 election found within the IRC for one who was not born nor inhabits / resides in the federal
26 zone. Such a person can make the (false) claim of status (which is a *prima facie* legal
27 **presumption**) that he or she wants to be classified as a U.S. citizen / U.S. person for federal
28 income tax purposes. This is found at 26 U.S.C. §6013(g) – ‘Election to treat nonresident
29 alien individual as resident of the United States.’ (Remember that the location given for the
30 term-of-art “United States” **is** the District of Columbia and federal territories called “The
31 States” in 4 U.S.C. §110(d), which is confirmed by the UCC and the IR Code itself as outlined
32 specifically above.)

33 **16 WHAT IS A “TRADE OR BUSINESS” IN THE IRC, AND WHY IS IT IMPORTANT?**

34 The taxable activity for federal income tax purposes is identified by the legal term-of-art
35 throughout the applicable Subtitles in the IRC as a “**trade or business**”. This legal term has
36 been provided a *special legal definition* (as a “term-of-art”) by Congress at 26 U.S.C.
37 §7701(a)(26), which is: “[t]he performance of the functions of a public office”. This means a
38 federal and NOT state public office. A federal public office is described by Congress at 4
39 U.S.C. §72, and these federal public offices are located at the seat of our national
40 government in the District of Columbia. (Worthy of noting is that the United States *consented*
41 to taxing its statutory “employees” through an “income tax” as enacted by Congress at 4
42 U.S.C. §111. AND these “employees” are defined in 5 U.S.C. §2105(a) as public officers.
43 How about that?).

1 So, one who is actually engaged in the effective conduct of a federal “**trade or business**”
2 under the IRC, is legally liable to pay over any tax due on amounts actually received for the
3 privilege of performing services while engaged in the activity described as “the functions of a
4 public office”. On the other hand, a PRIVATE human being who has mistakenly made the
5 claim through a *prima facie* **presumption**, by signing a form of one kind or another, to have
6 been engaged in federal public office activities, and makes the claim to have benefited
7 financially from it, even falsely through misunderstanding of the IR Code, also becomes
8 legally liable just the same as one who actually **is** engaged in a “**trade or business**” public
9 office function. Each scenario confers federal jurisdiction over the person, one because of
10 what **is** actually taking place, the other due to a mere *prima facie* (false) **presumption**. Under
11 these conditions citizenship status has minimal effect on what is owed in taxes.

12 In summation then, state Citizens as nonresident aliens who claim through *prima facie*
13 **presumptions** (that they themselves created) to be engaged in, or actually are engaged in,
14 the effective conduct of a federal “**trade or business**” public office function, have put
15 themselves on the hook for a federal income tax liability. They now fall within federal
16 jurisdiction under the IR Code when they otherwise may not have incurred such liability and
17 not been under any such federal jurisdiction.

18 **17 DOES CONGRESS POSSESS LEGISLATIVE AUTHORITY TO TAX FOREIGN** 19 **COUNTRY CITIZENS AS NONRESIDENT ALIENS?**

20 Congress possesses NO authority to tax nonresident alien foreigners from other countries
21 (such as Mexicans, Frenchmen, Canadians, etc.), even though these people are in fact
22 nonresident aliens as the *words* “nonresident alien” are used generically. HOWEVER, these
23 nonresident aliens who hail from a foreign country and possess foreign country citizenship
24 status, are NOT the same as the legal term “**nonresident aliens**” as specially defined at
25 section 7701(b)(1)(B) of the IRC. These foreign country nonresident aliens can NOT hold,
26 NOR work in a federal public office within the District of Columbia because they do NOT
27 possess the necessary constitutional citizenship status of a Citizen of one of the 50 states.
28 State Citizens, also known as “**nonresident aliens**,” as this term-of-art is defined at section
29 7701(b)(1)(B) of the IRC cited previously, who are not statutory “U.S. citizens” /” U.S.
30 persons”, might still pass any of the tests for residence in the statutory “United States”/federal
31 zone under clauses (i), (ii), or (iii). This would not be hard to do if elected to a federal public
32 office position in the District of Columbia. These state Citizens then, as “**nonresident aliens**”
33 could be classified for income tax purposes as statutory “U.S. citizens” / “U.S. persons”
34 through the voluntary elections they freely may have made on certain forms executed by
35 them (mostly unwittingly). A presumption of Federal jurisdiction would then attach to their
36 persons for the federal income tax liabilities that they would be bound to pay over to the
37 Federal corporate “United States” Government. The presumption was created by their
38 unwitting claim of engagement in federally connected employment or investment activities by
39 use of the federal **property** of a “**trade or business**” public office function within the District
40 of Columbia.

41 **18 WHAT IS THE PURPOSE OF FILING THE FORM W-8BEN WITH PAYERS?**

42 The Form W-8BEN is used by the recipient of payments from payers to specifically provide to
43 the payer that the taxable status of the person named on the Form is NOT that of a statutory
44 “U.S. citizen” /”U.S. person”. It also asserts the specific status of “**nonresident alien**” (as a

1 state Citizen) who was NOT engaged in the effective conduct of a federal “trade or business”
2 public office function. This removes any and all *prima facie* **presumptions** of federally
3 connected citizenship and taxable activities. With the W-8BEN on file with the payer, there is
4 NO requirement for the reporting of payments via “information returns,”⁶ i.e., Forms W-2,
5 1099 or 1099-MISC, 1098, etc., to the IRS by the payer. There is NOTHING for payers to file
6 with the IRS concerning payments with a W-8BEN on file from a payment recipient. There is
7 NOTHING that a payer must do that concerns the IRS except for maintaining a copy of the
8 W-8BEN on file for a period of three years, which upon expiration thereof, the recipient of
9 such payments must renew the W-8BEN filing with the payer for another three year period.
10 The payer is only to produce the Form W-8BEN upon audit or other request by the IRS for
11 records inspection. Keeping a copy of the Form W-8BEN on file with the payer is not unlike
12 keeping a Form W-4 or Form W-9 on file. Neither of these forms are to be sent to the IRS
13 either, but rather, just kept on file with the payer. That is it in a nutshell.

14 This Citizenship explanation paper should satisfy any payers’ concerns as to the legal
15 purpose for the Form W-8BEN they have received. It should also clarify why the claim of
16 state Citizenship status for the “**nonresident alien**” signatory on the Form is so vital to
17 avoiding the *prima facie* **presumption** of liability for federal income taxes so long as such
18 state Citizen is NOT actually engaged in the effective conduct of a federal “**trade or**
19 **business**” public office activity as a representative of the People, which includes all of
20 his/her public office staffers. The Form W-8BEN eliminates any and all false presumptions of
21 federal connections regarding the person named thereon.

22 **19 WHAT PROOF IS THERE THAT A NONRESIDENT ALIEN’S INCOME CAN ONLY**
23 **DERIVE FROM A SPECIFIC FEDERAL SOURCE IN ORDER FOR SUCH INCOME TO**
24 **BE TAXABLE UNDER THE IR CODE?**

25 According to Congress, a nonresident alien’s statutory “income” can ONLY derive from one
26 *federal* source in order for it to be taxable. Congress has made this point exceedingly clear at
27 26 U.S.C. §871 – ‘Tax on nonresident aliens’ (we now know that Congress possesses no
28 authority to tax nonresident alien citizens of a foreign country), where at subpart (b) – ‘Income
29 connected with United States business--graduated rate of tax’, at (1) – ‘Imposition of tax,’ (the
30 *United States business* here **IS** the federal “trade or business” public office functions in the
31 District of Columbia), so a § 871(b)(1) it reads:

32 *“A nonresident alien individual engaged in **trade or business***
33 *within the United States during the taxable year shall be taxable as*
34 *provided in section 1 or 55 on his taxable income which is*

6 The term “information return” is defined at 26 U.S.C. §6724(d)(1) by way of numerous sections of the IRC, all dealing with payments made in the course of a federal “trade or business” activity. The most commonly utilized misused section is 6041(a), which ONLY has to do with reporting payments made in the course of a federal “trade or business”. Private payments have nothing to do with a federally connected activity, and therefore, are NOT reportable. (See 26 U.S.C. §§ 3406(b)(1) – ‘Reportable payment’ and (b)(3) – ‘Other reportable payment’ with reference to §§ 6041 and 6041A(a), both of these subsections ONLY deal with payments made in the course of a federal “trade or business” public office function type of activity. Private payments are NOT reportable to the IRS. The IRS’ instructions for Form 1099-MISC also make it known that personal/private payments are NOT reportable.)

1 effectively connected with the conduct of a **trade or business**
2 within the United States.” (All emphasis added.)

3 (Remember that the location of the United States **is** (*within*) the District of Columbia or the
4 federal territories called “The States” in 4 U.S.C. §110(d) for income tax purposes. Also
5 remember that foreign country citizens can NOT hold representative positions in a federal
6 “trade or business” public office function, since they are foreign countrymen and not
7 countrymen of an American state.)

8 Then in 871(b) at subpart (2) – ‘Determination of taxable income,’ is this:

9 *“In determining taxable income for purposes of paragraph (1), gross*
10 *income includes **only** gross income which is effectively connected*
11 *with the conduct of a **trade or business** within the United States.”*
12 *(All emphasis added.)*

13 It should be exceedingly clear to any reader that gross income shall **ONLY** derive from **one**
14 taxable source for nonresident aliens, and that is a federal “trade or business” public office
15 function *within* the United States, the location of which **is** the District of Columbia. Any and all
16 *prima facie* presumptions made, even mistakenly, that privately accrued income was
17 effectively connected to a taxable federal “trade or business,” when it was not, if not
18 challenged and rebutted with evidences to the contrary to overcome the false presumptions,
19 will be left to stand as true. Such presumptions WILL stand as true in a court of law if not
20 overcome. That is how presumptive law works. The Form W-8BEN overcomes all
21 presumptions that the income being received from a payer was NOT received by a U.S.
22 citizen / U.S. person, and was NOT effectively connected income. Remember the IR Code is
23 presumptive law, and all presumptions MUST be overcome to avoid potential liability when
24 liability would not otherwise exist.

25 **20 TO CLARIFY, WHAT PRIMA FACIE PRESUMPTIONS ARE ELIMINATED BY FILING**
26 **A FORM W-8BEN WITH A PRIVATE, NON-FEDERAL PAYER?**

27 The Form W-8BEN eliminates any and all *prima facie* **presumptions** that the party named
28 thereon is claiming the federal citizenship status of statutory “U.S. citizen” / “U.S. person”. It
29 also eliminates the false assertion that the party named is **presumed** to be a federal
30 *employee*, as the term “employee” is defined at 26 U.S.C. §3401(c) to be *an officer,*
31 *employee, or elected official of the United States* as one who is **presumed** to have received
32 taxable gross income that was effectively connected with the conduct of a federal **trade or**
33 **business** public office function *within* the United States. The United States **is** the District of
34 Columbia for all intents and purposes under the IR Code.

35 This explanatory paper, along with all of the instructions supplied with the W-8BEN substitute
36 to payers, provides the clarification as to just who is classified ^Z as a “**nonresident alien**” for

^Z See 26 C.F.R. (Code of Federal Regulations) § 1.871-1 – ‘Classification and manner of taxing alien individuals,’ which provides for the specific classes of nonresident aliens (as named on the Form W-8BEN substitute) at subpart (b)(1)(i) (§ 1.871-1(b)(1)(i)), which is the following classification:

1 income tax purposes. That would be the state Citizen party named on the Form W-8BEN filed
2 with non-federal payers. Non-federal payers are NOT effectively connected with any federal
3 “trade or business” public office functions in regard to payments made to the named party
4 delivering the Form W-8BEN substitute.

5 The Form W-8BEN substitute sets the record straight legally as to the state Citizenship status
6 being claimed and exercised, and the taxing classification of the recipient of **private** payer
7 payments, since private payer payments are not, and never have been taxed by Congress
8 due to constitutional constraints.

9 Claiming the status of state Citizen, as a “**nonresident alien**” on the Form W-8BEN
10 substitute, is important in order to eliminate any false **presumptions** of potential federal
11 income tax liability under the federal taxing scheme, when no liability actually exists. Not
12 everyone is taxable for income and employment taxes due to constitutional constraints of
13 direct unapportioned taxation upon private property. However, through *prima facie*
14 **presumptions** left unchallenged and un-rebutted to overcome the false presumptions, the
15 constitutional constraints can easily be overcome. But just as important is eliminating any and
16 all (false) **presumptions** that payments made, were or might have been mistakenly claimed
17 to have been made to a federal *employee*, while being effectively connected with a federal
18 “**trade or business**” public office function located *within* the United States. As by now the
19 reader should know that the United States **IS** the District of Columbia for all intents and legal
20 purposes under the federal corporate (presumptive) municipal law of the IR Code. This is
21 also true of all other Acts of Congress enacted under the limited legislative authority as
22 granted by the Constitution under Article I, Section 8, Clause 17 (and (18)). *Presumptive law*
23 is a very different body of law than that of *positive law*. Presumptive laws apply to those who
24 make voluntary signatory application on one form or another to fall within legal bounds of
25 presumptions. Whereas with positive laws, such as the Federal Crimes Code of Title 18
26 U.S.C., these laws are applicable to EVERYONE at ALL times (except for foreign
27 Ambassadors)

28 **21 WHAT ABOUT “NONRESIDENT ALIEN” STATUS IN OTHER FEDERAL LAW?**

29 For comparison to the “nonresident alien” status for federal income tax purposes, attention is
30 drawn to the March 23, 2010 enactment of the new Federal Health Care bill, H.R. 3200. In

*“Nonresident alien individuals who at no time during the taxable
year are engaged in a trade or business in the United States.”*

Remember, Congress has NO authority to tax foreign country nonresident aliens, and these foreign
countrymen nonresident aliens can NOT hold federal public office positions as representatives. (See
again Article I, Section II, Clause 2 on page one above for requirements.)

Also, Congress provided “**nonresident aliens**” with an *exemption* from filing tax returns if none of
their income is derived from the effective conduct of a federal “trade or business” *within* the United
States (the District of Columbia). This filing exemption can be found at 26 U.S.C. §6012(a)(9), and
reads in pertinent part: “[n]onresident alien individuals subject to the tax imposed by section 871 ...
may be exempted from the requirement of making returns under this section” if their income does not
fit the taxable description of gross income under sections 871(b)(1) and (b)(2) as cited previously
above.

1 this legislation Congress saw constitutionally fit to “**exempt**” nonresident alien state Citizens
2 from its provisions. To recap from above: "nonresident alien" under U.S. laws (laws
3 applicable to and in force ONLY in the District of Columbia and federal territories identified at
4 4 U.S.C. §110(d)) means one who lives in one of the 50 states as a state Citizen and NOT in
5 any federal zone, and who is NOT an *employee* of the Federal Government nor has *elected*
6 to be treated as if he or she is a *federal employee*, nor is subject to the exclusive legislative
7 jurisdiction of Congress acting on behalf of and for the Federal corporate United States
8 Government, which is located in the District of Columbia.

9 **KEY POINT:** A provision such as an “exemption” for nonresident aliens is what allows for all
10 of the federal laws on the books today that seem brazenly unconstitutional, to actually remain
11 within the scope of constitutionality. From this exemption perspective then, it is because
12 *citizen of the United States*, i.e., U.S. citizen / U.S. person, means a member of the inner-
13 workings of the Federal Government employment sector through voluntary submission
14 thereto; and/or someone who lives in the District of Columbia as a resident thereof, or other
15 federal zone, where the U.S. Constitution does not apply, except as Congress’ authority
16 allows or has been ruled by the U.S. Supreme Court to apply, but where all Acts of Congress
17 DO apply to the federal citizens thereof.

18 So, in H.R. 3200 § 58B, subparagraph (c) – ‘Exceptions,’ on page 170, at lines 1-3, at
19 subpart (2) – ‘Nonresident Aliens,’ the exemption reads: “**Subsection (a) shall not apply to**
20 **any individual who is a nonresident alien.**” (Citing H.R. 3200 § 58B(c)(2).) This one
21 provision renders the whole enactment perfectly constitutional, because Congress inserted
22 an “**exemption**” for Citizens of the 50 states into its provisions. Since Congress possesses
23 NO legislative authority over foreign country citizens such as Mexicans, Frenchmen, and
24 Canadians, etc., because they are of foreign country citizenship status, there was no need to
25 make special reference to excluding them from its provisions. Therefore, the exemption can,
26 and ONLY does “**exempt**” Citizens of the 50 states for constitutional reasons, since foreign
27 citizens can not be the subjects of United States’ laws anyway (unless of course with regard
28 to immigration laws), and Americans can NOT be legally liable to procure health care for
29 foreigners from other countries. To think otherwise is a ridiculous and absurd notion.

30 **22 WHAT ARE THE LEGAL RAMIFICATIONS OF ALLOWING FALSE PRESUMPTIONS** 31 **TO STAND UNCHALLENGED / UNREBUTTED? WHO BENEFITS?**

32 When payers file false information returns with the IRS and the recipient of such payments
33 leave all of the false presumptions to stand unchallenged and un-rebutted, it is great for the
34 government, because the Federal corporate United States Government of the District of
35 Columbia benefits illegally from the IRS collecting income taxes based upon those false
36 presumptions, that it would not otherwise be entitled to under the laws due to the
37 constitutional prohibitions against direct unapportioned taxation on incomes derived from the
38 use of personal property. The IRS knows that not everyone can possibly work for the
39 Federal Government (Who does not know this?) through use of the federal **property** of a
40 public office function in the District of Columbia, where the income tax actually does apply. So
41 the IRS allows any and all false *prima facie* presumptions to stand (and not surprisingly, so
42 do the courts), **even those that are criminally made**, so long as the flood of otherwise non-
43 taxable income reports on forms of every kind and nature keep on rolling into IRS offices

1 around the country to the benefit of the Federal corporation known as the United States,
2 which is located in the District of Columbia.

3 What the signers of those forms are NOT being told by the IRS (nor by the signers'
4 Congressman) is that, by signing the forms, the named party on such forms is **falsely and**
5 **criminally** claiming / pretending citizenship status as a U.S. citizen / U.S. person, which is a
6 violation of the United States Crimes Code at 18 U.S.C. §911, false personation of citizen of
7 the United States. **This crime carries a fine or imprisonment of not more than three**
8 **years, or both** if charges are brought and convicted.

9 The other deafening silence on the part of the IRS (and your Congressman) is that, by
10 signing the forms, the named party on the forms is also **falsely and criminally** claiming /
11 pretending to be an officer, employee, or elected official of the United States Government,
12 which is a violation of the United States Crimes Code at 18 U.S.C. §912, false personation of
13 officer or employee of the United States. **This crime ALSO carries a fine or imprisonment**
14 **of not more than three years, or both** if charges are brought and convicted.

15 Now the private payer (as a non-federal payer) who receives the testimony as asserted on
16 the Form W-8BEN substitute ⁸ and this addendum, and the accompanying instructions to
17 maintain on file, should know just why the recipient of payments (the signer of the Form W-
18 8BEN substitute) as received from a private payer, has challenged and rebutted ANY and
19 ALL *prima facie* (false) **presumptions** of income effectively connected to a federal "trade or
20 business" public office function, which would cause an erroneous tax liability upon the signer
21 that otherwise would not exist under Subtitles 'A' or 'C' the IR Code.
22

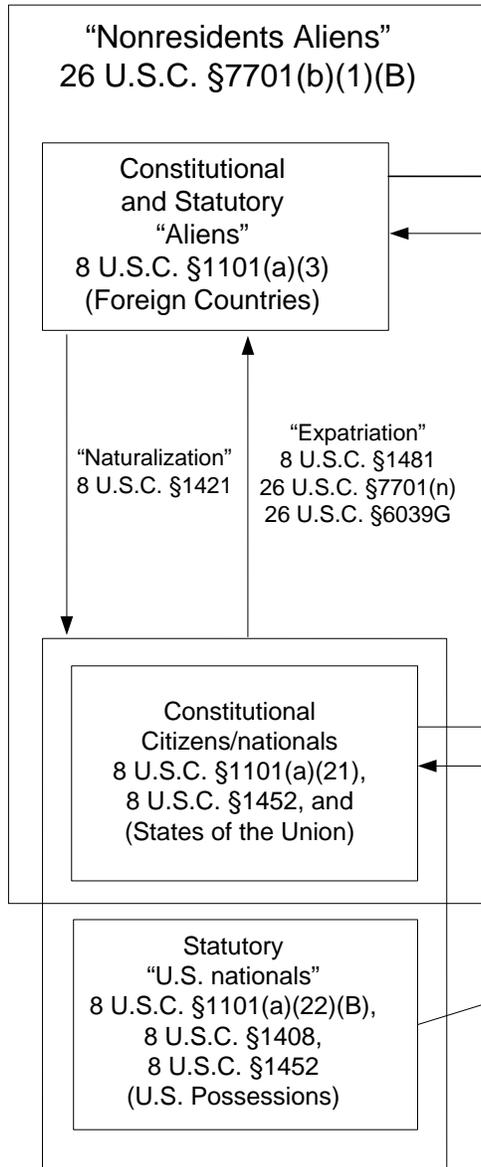
23 **CITIZENSHIP DIAGRAM**

24 The following diagram depicts how the constitutional separation between the states and the
25 federal government affects the various citizenship and tax statuses in order to tie the entire
26 content of this pamphlet into one simple diagram.

⁸ This document, the Form W-8BEN and its accompanying instructions, shall be considered for all intents and legal purposes as the **testimony of a witness**, and any attempts at causing the witness by force, bodily harm (to include death) coercion or undue duress to *change* his testimony, is considered by Congress to be "tampering with a witness" pursuant to 18 U.S.C. §1512. (See also 18 U.S.C. §§ 1511, 1513, 1514, and 1515.)

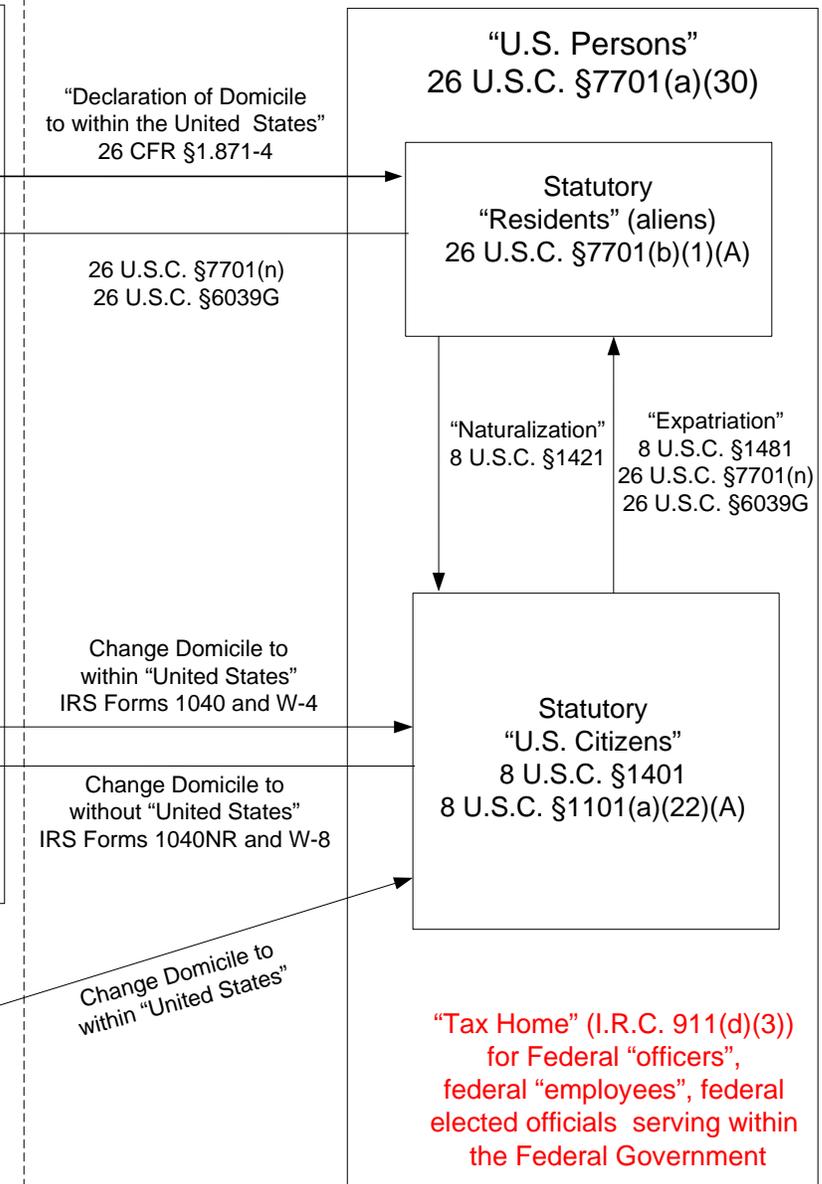
NONRESIDENTS

Domiciled within
States of the Union OR
Foreign Countries
Without the "United States"



INHABITANTS

Domiciled within Federal
Territory within the
"United States"
(e.g. District of Columbia)



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2

1 **Table 1: Summary of Citizenship Status on Government Forms**

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDENT Status	Status on Specific Government Forms			
						Social Security SS-5	IRS Form W-8 Block 3	Department of State I-9	E-Verify System
1	“U.S. citizen” or “Statutory U.S. citizen”	Anywhere in America	District of Columbia, Puerto Rico, Guam, Virgin Islands	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	CSP=A	Block 5=“U.S. Citizen”	Can’t use Form W-8	Section 1=“A citizen of the United States”	See Note 1.
2	“U.S. national”	Anywhere in America	American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408; 8 U.S.C. §1452		Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A noncitizen national of the United States”	See Note 1.
3.1	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 th Amend., Sect. 1		Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A noncitizen national of the United States” OR “An alien authorized to work (statutory)”	See Note 1.
3.2	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	Foreign country	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 th Amend., Sect. 1		Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A noncitizen national of the United States” OR “An alien authorized to work (statutory)”	See Note 1.
3.3	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	Foreign country	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 th Amend., Sect. 1		Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A noncitizen national of the United States” OR “An alien authorized to work (statutory)”	See Note 1.
4.1	“alien” or “Foreign national”	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(3)		Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A lawful permanent resident” OR “An alien authorized to work”	See Note 1.
4.2	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(3)		Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A lawful permanent resident” OR “An alien authorized to work”	See Note 1.
4.3	“alien” or “Foreign national”	Foreign country	State of the Union	8 U.S.C. §1101(a)(3)		Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A lawful permanent resident” OR “An alien authorized to work”	See Note 1.
4.4	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(3)		Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A lawful permanent resident” OR “An alien authorized to work”	See Note 1.
4.5	“alien” or “Foreign national”	Foreign country	Foreign country	8 U.S.C. §1101(a)(3)		Block 5=“Legal alien authorized to work. (statutory)”	“Nonresident NON-Individual Nontaxpayer”	Section 1=“A lawful permanent resident” OR “An alien authorized to work”	See Note 1.

1 **NOTES:**

2 1. E-Verify CANNOT be used by those who are a NOT lawfully engaged in a public office in the U.S. government at the
3 time of making application. Its use is VOLUNTARY and cannot be compelled. Those who use it MUST have a
4 Social Security Number or Taxpayer Identification Number and it is ILLEGAL to apply for, use, or disclose said
5 number for those not lawfully engaged in a public office in the U.S. government at the time of application. See:

Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205
<http://sedm.org/Forms/FormIndex.htm>

6 2. For instructions useful in filling out the forms mentioned in the above table, see:

7 2.1. Social Security Form SS-5:

Why You Aren't Eligible for Social Security, Form #06.001
<http://sedm.org/Forms/FormIndex.htm>

8 2.2. IRS Form W-8:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

9 2.3. Department of State Form I-9:

I-9 Form Amended, Form #06.028
<http://sedm.org/Forms/FormIndex.htm>

10 2.4. E-Verify:

About E-Verify, Form #04.107
<http://sedm.org/Forms/FormIndex.htm>

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Any questions?

END