

POLITICAL JURISDICTION

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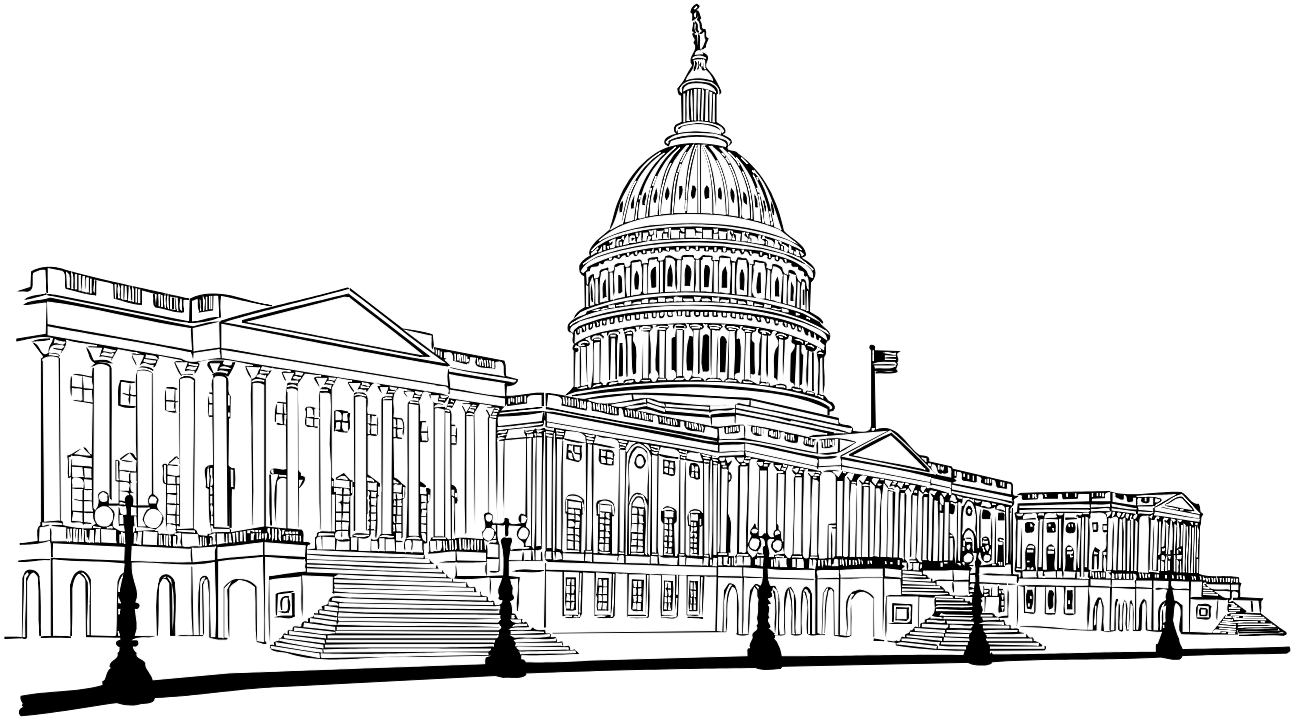


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1 Introduction and definition

The subject of how to distinguish between “legal questions” and “political questions” is an often overlooked area of law that can have dramatic affects especially in relation to the subjects of taxation, sovereignty, and freedom. The reason an understanding of this matter is important is that courts will frequently interfere especially in tax cases with a party’s chosen domicile or citizenship in order to compel them to become a “taxpayer”. Most litigants don’t realize that this actually amounts to an abuse of jurisdiction and produces a void judgment and they lack the ability to explain why. Consequently, they allow themselves to be needlessly victimized by a corrupted court. This memorandum will focus on providing legal authorities to prove why courts which do this are violating their authority, breaking down the separation of powers, and involving themselves in political matters or “political questions”. This information will provide standing to either challenge or dismiss any ruling against them which adversely affects their choice of citizenship or domicile.

Black’s Law Dictionary, Sixth Edition defines “political questions” as follows:

“Political questions. Questions of which courts will refuse to take cognizance, or to decide, on account of their purely political character, or because their determination would involve an encroachment upon the executive or legislative powers.

“Political questions doctrine” holds that certain issues should not be decided by courts because their resolution is committed to another branch of government and/or because those issues are not capable, for one reason or another, of judicial resolution. Islamic Republic of Iran v. Pahlavi, 116 Misc.2d. 590, 455 N.Y.S.2d. 987, 990.

A matter of dispute which can be handled more appropriately by another branch of the government is not a “justiciable” matter for the courts. However, a state apportionment statute is not such a political question as to render it nonjusticiable. Baker v. Carr, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663. [Black’s Law Dictionary, Sixth Edition, pp. 1158-1159]

2 Authorities on “political questions”

Courts may not involve themselves in any strictly political question:

1. Baker v. Carr, 369 U.S. 186 (1962). Establishes criteria for determining jurisdiction to decide specific aspects of political questions.
2. Luther v. Borden, 48 U.S. 1 (1849). Denied all courts jurisdiction to hear strictly political matters.
3. Fletcher v. Tuttle, 151 Ill. 41, 37 N.E. 683 (1894). Defined “political rights”.
4. O’Brien v. Brown, 409 U.S. 1 (1972). Ruled that equity courts must refrain from interfering in the administration of the internal affairs of a political party. The court will note that any number of people, including a single person, can defined a political party.

Courts may not involve themselves in the affairs of a political party or its members:

1. Lynch v. Torquato, 343 F.2d 370 (3rd Cir. 1965). Court dismissed petitioner’s challenge to the method of selecting the Democratic County Committee and Chairman.
2. Farmer-Labor State Central Committee v. Holm, 227 Minn. 52, 33 N.W.2d. 831 (1948). Court ruled that “In factional controversies within a party, where there is not controlling statute or clear right based on statute law, the courts will not assume jurisdiction, but will leave the matter for determination within the party organization.. . Such a convention is a deliberative body, and unless it acts arbitrarily, oppressively, or fraudulently, its final determination as to candidates, or any other question of which it has jurisdiction, will be followed by the courts.”
3. White v. Berry, 171 U.S. 366 (1898). Ruled that court of equity will refrain from exercising jurisdiction over the appointment or removal of public officers.

Courts may not compel participation in political parties or interfere with membership in them:

1. Democratic Party of U.S. v. Wisconsin, ex re. LaFollette, 450 U.S. 107, 101 S.Ct. 1010, 67 L.Ed.2d. 82 (1981). Court ruled that freedom of political association “necessarily presupposes the freedom to identify the people who comprise the association, and to limit the association to those people only.”

1 2. *Tashjian v. Republican Party of Connecticut*, 479 U.S. 208, 107 S.Ct. 544, 93 L.Ed.2d. 514 (1986): Ruled that a state
2 could not constitutionally require that voters in party primaries be registered members of that party.

3 The criteria for determining whether a question is a “political question” is best described in *Baker v. Carr*, which was
4 explained in *Nixon v. United States*, 506 U.S. 224 (1993) as follows:

5 “A controversy is nonjusticiable -- i.e., involves a political question -- where there is a textually demonstrable
6 constitutional commitment of the issue to a coordinate political department; or a lack of judicially discoverable
7 and manageable standards for resolving it. . . .”
8 [*Nixon v. United States*, 506 U.S. 224 (1993)]

9 The second criteria above: “or a lack of judicially discoverable and manageable standards for resolving it” is explained in
10 the same case:

11 *The majority states that the question raised in this case meets two of the criteria for political questions set out in*
12 *Baker v. Carr*, [369 U.S. 186](#) (1962). *It concludes first that there is “a textually demonstrable constitutional*
13 *commitment of the issue to a coordinate political department.” It also finds that the question cannot be resolved*
14 *for “a lack of judicially discoverable and manageable standards.” Ante, at 228.*

15 *Of course the issue in the political question doctrine is not whether the constitutional text commits exclusive*
16 *responsibility for a particular governmental function to one of the political branches. There are numerous*
17 *instances of this sort of textual commitment, e.g., Art. I, 8, and it is not thought that disputes implicating these*
18 *provisions are nonjusticiable. Rather, the issue is whether the Constitution has given one of the political*
19 *branches final responsibility for interpreting the scope and nature of such a power.*

20 *Although Baker directs the Court to search for “a textually demonstrable constitutional commitment” of such*
21 *responsibility, there are few, if any, explicit and unequivocal instances in the Constitution of this sort of textual*
22 *commitment. Conferral on Congress of the power to “Judge” qualifications of its Members by Art. I, 5, may, for*
23 *example, preclude judicial review of whether a prospective member in fact meets those qualifications. See*
24 *Powell v. McCormack*, [395 U.S. 486, 548](#) (1969). *The courts therefore are usually left to infer the presence of a*
25 *political question from the text and structure of the Constitution. In drawing the inference that the Constitution*
26 *has committed final interpretive authority to one of the political branches, courts are sometimes aided by*
27 *textual evidence that the judiciary was not meant to exercise judicial review - a coordinate inquiry expressed in*
28 *Baker’s “lack of judicially discoverable and manageable standards” criterion. See, e.g., Coleman v. Miller*, [307](#)
29 [U.S. 433, 452](#) -454 (1939), *where the Court refused to determine [506 U.S. 224, 241] the lifespan of a*
30 *proposed constitutional amendment, given Art. V’s placement of the amendment process with Congress and the*
31 *lack of any judicial standard for resolving the question. See also id., at 457-460 (Black, J., concurring).*
32 [*Nixon v. United States*, 506 U.S. 224 (1993)]

33 **Choice of “Citizenship” is a strictly political question**

34 The U.S. Supreme Court admitted that CONSTITUTIONAL “citizenship” is a “political tie”, when it held:

35 “Citizenship is a political tie; allegiance is a territorial tenure. [. . .] The doctrine is, that allegiance cannot
36 be due to two sovereigns; and taking an oath of allegiance to a new, is the strongest evidence of withdrawing
37 allegiance from a previous, sovereign....”
38 [*Talbot v. Janson*, 3 U.S. 133 (1795)]

39 Consistent with the above, it and lower courts have also described constitutional citizenship as a POLITICAL status rather
40 than a CIVIL or STATUTORY status:

41 “This section contemplates two sources of citizenship, and two sources only,-birth and naturalization. The
42 persons declared to be citizens are ‘all persons born or naturalized in the United States, and **subject to the**
43 **jurisdiction thereof.**’ The evident meaning of these last words is, not merely subject in some respect or degree
44 to the jurisdiction of the United States, but completely subject to their [plural, not singular, meaning states of
45 the Union] political jurisdiction, and owing them [the state of the Union] direct and immediate
46 allegiance. And the words relate to the time of birth in the one case, as they do [169 U.S. 649, 725] to the time
47 of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth
48 cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the
49 naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired.”
50 [*U.S. v. Wong Kim Ark*, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

51 “Pursuing further the application of the statute now before us, in *Baldwin v. Franks*, supra, it was held the
52 word ‘citizen’ means citizen of the United States in a political sense, and did not include a resident Chinese.”
53 [*Powe v. United States*, 109 F.2d 147 (1940)]

1 Consequently, a court which interferes with one's voluntary choice of citizenship is involving itself in a strictly "political
2 matter". However, courts may intervene in preventing the oppression of political right which spring from one's citizenship.
3 For instance, the statute below protects people based on their citizenship status:

4 [TITLE 8 > CHAPTER 12 > SUBCHAPTER II > Part VIII > § 1324b](#)
5 [§ 1324b. Unfair immigration-related employment practices](#)

6 *Prohibition of discrimination based on national origin or citizenship status*

7 (3) "Protected individual" defined

8 *As used in paragraph (1), the term "protected individual" means an individual who—*

9 *(A) is a citizen or national of the United States, or*

10 **4 Choice of "Domicile" is a strictly political question**

11 Black's Law Dictionary defines "domicile" as follows:

12 "**domicile**. A person's legal home. That place where a man has his true, fixed, and **permanent home** and
13 **principal establishment**, and to which whenever he is absent he has **the intention of** returning. *Smith v. Smith*,
14 *206 Pa.Super. 310, 213 A.2d. 94*. Generally, physical presence within a state and **the intention** to make it one's
15 home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place
16 to which he **intends to** return even though he may actually reside elsewhere. A person may have more than one
17 residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual**
18 **residence, often controls the jurisdiction of the taxing authorities and determines where a person may**
19 **exercise the privilege of voting and other legal rights and privileges.**"
20 [*Black's Law Dictionary, Sixth Edition, p. 485*]

21 Domicile is based on the coincidence of a voluntary commitment of allegiance and consent and physical presence. The
22 voluntary commitment of allegiance constitutes essentially political allegiance to the regional government, which becomes
23 the protector and sovereign of those claiming allegiance. That allegiance manifests itself through obedience to the law of
24 the place where one claims "domicile":

25 "Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The
26 one is a compensation for the other; allegiance for protection and protection for allegiance."
27 [*Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874)*]

28 "**Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in**
29 **transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes.** Since the
30 Fourteenth Amendment makes one a citizen of the state wherein he resides, **the fact of residence creates**
31 **universally reciprocal duties of protection by the state and of allegiance and support by the citizen.** **The latter**
32 **obviously includes a duty to pay taxes, and their nature and measure is largely a political matter.** Of course,
33 the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most
34 obvious illustration being a tax on realty laid by the state in which the realty is located."
35 [*Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)*]

36 We make our intention known of selecting a domicile by virtue of the government forms we fill out. This would include
37 voter registration, change of address forms, driver's license applications, marriage license applications, income tax forms,
38 etc.

39 **This right of domicile, he continues, is not established unless the person makes sufficiently known his**
40 **intention of fixing there, either tacitly or by an express declaration.** *Vatt. Law Nat.* pp. 92, 93.
41 [*Fong Yue Ting v. United States, 149 U.S. 698 (1893)*]

42 If the choice of domicile has not been directly identified on a government form then several other additional factors are
43 considered by courts to determine domicile:

- 44
- 45 1. Continuous presence in the state.
- 46 2. Payment of ad valorem (property) taxes.
- 47 3. Payment of personal income taxes.
- 48 4. Reliance upon state sources for financial support.

- 1 5. Domicile in the state of family, or other relatives, or persons legally responsible for the person.
- 2 6. Former domicile in the state and maintenance of significant connections therein while absent.
- 3 7. Ownership of a home or real property.
- 4 8. Admission to a licensed practicing profession in the state.
- 5 9. Long term military commitments in the state.
- 6 10. Commitments to further education in the state indicating an intent to stay here permanently.
- 7 11. Acceptance of an offer of permanent employment in the state.
- 8 12. Location of spouse's employment, if any.
- 9 13. Address of student listed on selective service (draft or reserves) registration.

10 Other factors indicating an intent to make a state one's domicile may be considered. Normally, the following circumstances
11 do not constitute evidence of domicile sufficient to effect classification as a domiciliary:

- 12 1. Voting or registration for voting.
- 13 2. The lease of living quarters.
- 14 3. A statement of intention to acquire a domicile in state.
- 15 4. Automobile registration; address on driver's license; payment of automobile taxes.
- 16 5. Location of bank or saving accounts.

17 **5 Political Rights derive from the coincidence of “nationality” and “domicile”**

18 Black’s Law Dictionary defines “political rights’ as follows:

19 *“Political rights. Those which may be exercised in the formation or administration of the government. Rights*
20 *of citizens established or recognized by constitutions which give them the power to participate directly or*
21 *indirectly in the establishment or administration of government.”*
22 *[Black’s Law Dictionary, Sixth Edition, p. 1159]*

23 The origins of political rights are usually in the individual’s domicile. The California Constitution, Article II, Section 2,
24 declares the following qualifications for voting:

25 [California Constitution, Article II, Section 2](#)

26 *SEC. 2. A United States citizen 18 years of age and resident in this State may vote.*

27 The California Election Code § 349 the defines the meaning of “residence” for the purposes of voting, which is equated
28 there with “domicile”:

29 *California Election Code*
30 [349. \(a\) "Residence" for voting purposes means a person's domicile.](#)

31 *(b) The domicile of a person is that place in which his or her habitation is fixed, wherein the person has the*
32 *intention of remaining, and to which, whenever he or she is absent, the person has the intention of returning. At*
33 *a given time, a person may have only one domicile.*

34 *(c) The residence of a person is that place in which the person's habitation is fixed for some period of time,*
35 *but wherein he or she does not have the intention of remaining. At a given time, a person may have more than*
36 *one residence.*

37 Therefore, at least in California, a person may not become a registered voter *without* a “domicile” in the state. A person
38 who registers to vote is volunteering to involve him or her self in political affairs and act essentially as a “public officer”,
39 who directs or influences the affairs of the government. Below is how the U.S. Supreme Court describes the exercise of
40 this sovereignty of “We the People” over their servants in government:

41 *“The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They*
42 *both describe the political body who, according to our republican institutions, form the sovereignty, and who*
43 *hold the power and conduct [run] the government through their representatives [servants]. They are what we*
44 *familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this*
45 *sovereignty. ...”*
46 *[Boyd v. State of Nebraska, 143 U.S. 135 (1892)]*

1 This supervision over the affairs of government by “We the People” as individuals occurs both as a voter and as a jurist.
2 *White v. Berry*, 171 U.S. 366 (1898) ruled that courts of equity may not interfere with the appointment or removal of public
3 officers.

4 *In Sawyer's Case*, [124 U.S. 200, 223](#), 8 S. Sup. Ct. 482, Chief Justice Waite, in a dissenting opinion, said that
5 he was not prepared to hold that an officer of a municipal government could not, under any circumstances,
6 apply to a court of chancery to restrain the municipal authorities from proceeding to remove him from his office
7 without authority of law; that there might be cases when the tardy remedies of quo warranto, certiorari, and
8 other like writs, would be entirely inadequate. In that view of the jurisdiction of equity the writer of this opinion
9 concurred at the time the court disposed of that case.

10 *But the court in its opinion in that case observed that, under the constitution and laws of the United States, the*
11 *distinction between common law and equity, as existing in England at the time of the separation of the two*
12 *countries, had been maintained, although both jurisdictions were vested in the same courts, and held that a*
13 *court of equity had no jurisdiction over the appointment and removal of public officers, and that to sustain a*
14 *bill in equity to restrain or relieve against proceedings for the removal of public officers would invade the*
15 *domain of the courts of common law, or of the executive and administrative departments of the government.*

16 *After referring to numerous authorities, American and English, in support of the general proposition that a*
17 *court of chancery had no power to restrain criminal proceedings unless they had been instituted by a party to a*
18 *suit already [171 U.S. 366, 377] pending before it, and to try the same right that was in issue there, the court*
19 *proceeded: 'It is equally well settled that a court of equity has no jurisdiction over the appointment and*
20 *removal of public officers, whether the power of removal is vested, as well as that of appointment, in*
21 *executive or administrative boards or officers, or is intrusted to a judicial tribunal. The jurisdiction to*
22 *determine the title to a public office belongs exclusively to the courts of law, and is exercised either by*
23 *certiorari, error, or appeal, or by mandamus, prohibition, quo warranto, or information in the nature of a writ*
24 *of quo warranto, according to the circumstances of the case, and the mode of procedure established by common*
25 *law or by statute. No English case has been found of a bill for an injunction to restrain the appointment or*
26 *removal of a municipal officer. But an information in the court of chancery for the regulation of Harrow*
27 *School, within its undoubted jurisdiction over public charities, was dismissed so far as it sought a removal of*
28 *governors unlawfully elected; Sir William Grant saying, 'This court, I apprehend, has no jurisdiction of regard*
29 *either to the election or a motion of court, I apprehend, has no jurisdiction with General v. Clarendon, 17 Ves.*
30 *488, 491. In the courts of the several states the power of a court of equity to restrain by injunction the removal*
31 *of a municipal officer has been denied in many well-considered cases;' citing Tappan v. Gray, 3 Edw. Ch. 450,*
32 *reversed by Chancellor Walworth on appeal (9 Paige, 507, 509, 512), whose decree was affirmed by the court*
33 *of errors (7 Hill, 259); Hagner v. Heyberger, 7 Watts & S. 104; Updegraff v. Crans, 47 Pa.St. 103; Cochran v.*
34 *McCleary, 22 Iowa, 75; Delehanty v. Warner, 75 Ill. 185; Sheridan v. Colvin, 78 Ill. 237; Beebe v. Robinson,*
35 *52 Ala. 66; and Moulton v. Reid, 54 Ala. 320.*

36 *The rule established in Sawyer's Case was applied in Morgan v. Nunn, 84 Fed. 551, in which Judge Lurton said*
37 *that 'a court of equity will not, by injunction, restrain an executive officer from making a wrongful removal*
38 *of a subordinate appointee, nor restrain the appointment of another.' Similar decisions have been made in*
39 *other circuit courts of [171 U.S. 366, 378] the United States by Judges Pardee and Newman, in Couper*
40 *v. Smyth (N. D. Ga.) 84 Fed. 757; by Judge Kirkpatrick, in Page v. Moffett (D. N. J.) 85 Fed. 38; by Judge*
41 *Jenkins, in Carr v. Gordon (N. D. Ill.) 82 Fed. 373, 379; and by judge Baker, in Taylor v. Kercheval (D. Ind.)*
42 *Id. 497, 499.*
43 *[White v. Berry, 171 U.S. 366 (1898)]*

44 Therefore, no court can interfere with your political choice of domicile and thereby preclude you from involving yourself in
45 the administration of government as a public officer or within the domicile of your choice.

46 **6 Statutory citizenship and domicile compared**

47 Both “citizenship” and “domicile” depend on allegiance. For instance, our description of “domicile” in section 4 revealed
48 that it is based on allegiance in exchange for protection. Being a statutory “citizen” also has a prerequisite of allegiance.
49 For instance:

50 [TITLE 8 > CHAPTER 12 > SUBCHAPTER III > Part I > § 1401](#)
51 [§ 1401. Nationals and citizens of United States at birth](#)

52 *The following shall be nationals and citizens of the United States at birth:*

53 *(a) a person born in the United States, and subject to the jurisdiction thereof;*

54 A “national” is then defined as a person who “owes allegiance”:

(a) (21) The term "national" means a person owing permanent allegiance to a state.

The only difference between "citizenship" and "domicile" is therefore the object of allegiance. Allegiance, which must be voluntary, is what makes both of them a political relation and the expression of a First Amendment right of free political association. With "citizenship", the allegiance is directed towards a "state".

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

*"For convenience it has been found necessary to give a name to this membership. The object is to designate by a title the person and the relation he bears to the nation. For this purpose the words 'subject,' 'inhabitant,' and 'citizen' have been used, and the choice between them is sometimes made to depend upon the form of the government. **Citizen is now more commonly employed, however, and as it has been considered better suited to the description of one living under a republican government, it was adopted by nearly all of the States upon their separation from Great Britain, and was afterwards adopted in the Articles of Confederation and in the Constitution of the United States. When used in this sense it is understood as conveying the idea of membership of a nation, and nothing more.**"*
[Minor v. Happersett, 88 U.S. 162 (1874)]

With "domicile", the allegiance is directed at the local government, which is a child or creation of a superior "state". Regardless, both of these relations are entirely and exclusively "political", and cannot exist without either the tacit or express "consent of the governed", as the Declaration of Independence requires. Below is how the U.S. Supreme Court compared "allegiance" with "citizenship":

"Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact; allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a territorial tenure. Citizenship is the charter of equality; allegiance is a badge of inferiority. Citizenship is constitutional; allegiance is personal. Citizenship is freedom; allegiance is servitude. Citizenship is communicable; allegiance is repulsive. Citizenship may be relinquished; allegiance is perpetual. With such essential differences, the doctrine of allegiance is inapplicable to a system of citizenship; which it can neither serve to controul, nor to elucidate. And yet, even among the nations, in which the law of allegiance is the most firmly established, the law most pertinaciously enforced, there are striking deviations that demonstrate the invincible power of truth, and the homage, which, under every modification of government, must be paid to the inherent rights of man....The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign...."
[Talbot v. Janson, 3 U.S. 133 (1795)]

The implication of the preceding quote is that if allegiance derived from domicile and that derived from citizenship are in conflict, then one has to take precedence because conflicting allegiances are not allowed. The practical considerations of life would lead most rational people to place the importance of allegiance from domicile above that of citizenship. Citizenship and domicile are complementary aspects that fix a person's political affiliations, associations and relationships under the First Amendment:

1. "Nationality" (8 U.S.C. §1101(a)(21)) associates the individual with a group of people occupying a political community called a "state".
2. "Domicile" associates the individual with the government of local general jurisdiction in the area where he lives, and thereby fixes his relationship to his immediate neighbors and his political rights in relation to those neighbors. See Exhibit 1 later. Domicile requires the coincidence of intent with present or past physical presence. This court cannot determine my "intent" or compel me to consent, and therefore it cannot make me subject to its laws under Fed.R.Civ.P. 17(b) without my explicit, informed, written consent, which do not and will not give.
3. A human being whose "nationality" and "domicile" coincide and intersect within the same communities becomes a "citizen". If they do not match, then he becomes a "national" but not a "citizen" under 8 U.S.C. §1101(a)(21) and/or 8 U.S.C. §1101(a)(22)(B). See the following link, section 2 for a complete and very thorough explanation of this:

<http://sedm.org/Forms/FormIndex.htm>
Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006

1 The table below, from the above link, describes the affect that changes in domicile have on citizenship status in the
2 case of both “foreign nationals” and “domestic nationals”. A “domestic national” is anyone born anywhere within any
3 one of the 50 states on nonfederal land or who was born in any territory or possession of the United States. A “foreign
4 national” is someone who was born anywhere outside of these areas. The jurisdiction mentioned in the right three
5 columns is the “federal zone”.
6

Table 1: Effect of domicile on citizenship status

Description	CONDITION		
	Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)	“United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)	Without the “United States” per 26 U.S.C. §§7701(a)(9) and (a)(10) , 7701(a)(39) , 7408(d)
Physical location	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY (NOT states of the Union)	Foreign nations states of the Union Federal possessions
Tax Status	“U.S. Person” 26 U.S.C. §7701(a)(30)	“U.S. Person” 26 U.S.C. §7701(a)(30)	“Nonresident alien” 26 U.S.C. §7701(b)(1)(B)
Tax form(s) to file	IRS Form 1040	IRS Form 1040 plus 2555	IRS Form 1040NR: “alien individuals”, “nonresident alien individuals” <u>No filing requirement</u> : “non-citizen nationals”
Status if DOMESTIC national	Citizen 8 U.S.C. §1401 (Not required to file if physically present in the “United States” because no statute requires it)	Citizen abroad 26 U.S.C. §911 (Meets presence test)	“non-citizen National” 8 U.S.C. §1101(a)(21) 8 U.S.C. §1101(a)(22)(B) 8 U.S.C. §1408 8 U.S.C. §1452
Status if FOREIGN national	“Resident alien” 26 U.S.C. §7701(b)(1)(A)	“Resident alien abroad” 26 U.S.C. §911 (Meets presence test)	“Nonresident alien individual”: 26 CFR §1.1441-1(c)(3)(ii) “Alien”: 8 U.S.C. §1101(a)(3) “Alien individual”: 26 CFR §1.1441-1(c)(3)(i)

NOTES:

1. “United States” is defined as federal territory within [26 U.S.C. §§7701\(a\)\(9\)](#) and [\(a\)\(10\)](#), [7701\(a\)\(39\)](#), and [7408\(d\)](#), and [4 U.S.C. §110\(d\)](#). It does not include any portion of a Constitutional state of the Union.
2. The “District of Columbia” is defined as a federal corporation but not a physical place, a “body politic”, or a de jure “government” within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: *Corporatization and Privatization of the Government*, Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.
3. American nationals who are domiciled outside of federal jurisdiction, either in a state of the Union or a foreign country, are “nationals” but not “citizens” under federal law. They also qualify as “nonresident aliens” under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#). See sections 4.11.2 of the *Great IRS Hoax*, Form #11.302 for details.
4. Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented in IRS publications.
5. District of Columbia, Puerto Rico, and the territories and insular possessions of the United States in the above table.
6. The term “individual” as used on the IRS Form 1040 means an “alien” engaged in a “trade or business”. All “taxpayers” are “aliens” engaged in a “trade or business”. This is confirmed by [26 CFR §1.1441-1\(c\)\(3\)](#), [26 CFR §1.1-1\(a\)\(2\)\(ii\)](#), and [5 U.S.C. §552a\(a\)\(2\)](#). Statutory “U.S. citizens” as defined in [8 U.S.C. §1401](#) are not “individuals” unless temporarily abroad pursuant to [26 U.S.C. §911](#) and subject to an income tax treaty with a foreign country. In that capacity, statutory “U.S. citizens” interface to the I.R.C. as “aliens” rather than “U.S. citizens” through the tax treaty.

7 The Foreign Sovereign Immunities Act Protects State Citizens from Changes in their Domicile and Citizenship by the Courts

The Legal Encyclopedia and other sources confirm that the U.S. government is a “foreign state” in relation to a state of the Union:

1 *Foreign States*: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
2 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the
3 action is brought; and hence, one state of the Union is foreign to another, in that sense."
4 [Black's Law Dictionary, Sixth Edition, p. 648]
5

6 "Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or
7 independent foreign states, except in so far as the United States is paramount as the dominating government,
8 and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal
9 Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and
10 judicial proceedings of the other states..."
11 [81A Corpus Juris Secundum (C.J.S.), United States, §29]

12 Therefore, those serving as jurists or voters within a state of the Union amount to "agencies or instrumentalities of a foreign
13 state" and are immune from federal jurisdiction under the Foreign Sovereign Immunities Act, [28 U.S.C. §1602](#).

14 [TITLE 28 > PART IV > CHAPTER 97 > § 1604](#)
15 [§ 1604. Immunity of a foreign state from jurisdiction](#)

16 Subject to existing international agreements to which the United States is a party at the time of enactment of
17 this Act a foreign state shall be immune from the jurisdiction of the courts of the United States and of the States
18 except as provided in sections [1605](#) to [1607](#) of this chapter.

19 A person such as a jurist or voter, who participates in the political affairs of a foreign sovereign, such as a state of the
20 Union, is legally classified as an "agency or instrumentality of foreign state" under the Foreign Sovereign Immunities Act,
21 28 U.S.C. §1602 et seq. Below is the description of what an "agency or instrumentality of a foreign state" is right off the
22 Dept. Of State Website:

23 *Q. What is the difference between a foreign State, political subdivision, agency or instrumentality?*

24 A. Section 1330(a) of the Act gives federal district courts original jurisdiction in personam against foreign
25 states, which are defined as including political subdivisions, agencies, and instrumentalities of foreign states.
26 The Act provides distinct methods of service on a foreign state or political subdivision (28 USC 1608(a)) or
27 service on an agency or instrumentality of a foreign state (28 USC 1608(b)). In order to serve the defendant, the
28 claimant must determine into which category the defendant falls. If in doubt, a claimant should serve the
29 defendant according to both sets of provisions. See Born & Westin, 340-344 (1989) and George, 19 Int'l Law.
30 51 (1985). **The term "political subdivisions" includes all governmental units beneath the central government,**
31 **including local governments according to the Act's legislative history. Section 1603(b) defines an "agency or**
32 **instrumentality" of a foreign state as an entity**

33 (1) which is a separate legal person, corporate or otherwise, and
34 (2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other
35 ownership interest is owned by a foreign state or political subdivision thereof, and
36 (3) which is neither a citizen of the a state of the United States as defined in Sec. 1332(c) and (d) nor created
37 under the laws of any third country.

38 **An instrumentality of a foreign state includes a corporation, association, or other juridical person a majority**
39 **of whose shares or other ownership interests are owned by the state, even when organized for profit.** For a
40 discussion of the responsibilities of states for the obligations of their instrumentalities, see Restatement (Third)
41 of the Foreign Relations Law of the United States, Sec. 452, p. 399-401 (1986). See also, the legislative history
42 of the Act at 1976 U.S. Code Cong. & Ad. News 6614-6618, in particular, which states in part: "**[A]s a general**
43 **matter, entities which meet the definition of an "agency or instrumentality of a foreign state" could assume a**
44 **variety of forms, organizations, such as a shipping line or an airline, a steel company, a central bank, an**
45 **export association, a governmental procurement agency or a department or ministry which acts and is suable**
46 **in its own name.** Id. at 6614. For a discussion of case law regarding the status of quasi-commercial entities in
47 socialist states, see Born & Westin, p. 343-344 (1989); See also, Note, Breaking Out of the Capitalist
48 Paradigm: The Significance of Ideology in Determining the Sovereign Immunity of Soviet and Eastern-Bloc
49 Commercial Entities, 2 Hous. J. Int'l. L. 425 (1980); Note, Foreign Sovereign Immunity: Communist and
50 Socialist Organizations - Effects of State's System of Property Ownership on Determination of Agency or
51 Instrumentality Status Under the Foreign Sovereign Immunities Act of 1976, 9 Ga. J. Int'l & Comp. L. 111
52 (1979); But see, Yessenin-Bolpin v. Novosti Press Agency 443 F. Supp. 849, 852 (S.D.N.Y. 1978); Outboard
53 Marine Corp. v. Pezetel, D.C. Del. 1978, 461 F. Supp. 384; Harris v. VAO Intourist Moscow, D.C. N.Y. 1979,
54 481 F. Supp. 1056; United Euram Corp. v. Union of Soviet Socialist Republics, D.C.N.Y. 1978, 461 F. Supp.
55 609; S&S Mach. Co. v. Masinen export import, 706 F. 2d 411 (2d Cir.), cert. denied, 464 U.S. 850 (1983);
56 Edlow Int'l Co. v. Nuklearna Elektrarna Krsko, 441 F Supp. 827 (D.D.C. 1977); Dayton v. Czechoslovak
57 Socialist Republic, 834 F. 2d 203 (D.C. Cir. 1987).
58 [SOURCE: http://travel.state.gov/law/info/judicial/judicial_693.html]

1 Therefore, courts of the United States may not interpose, especially in the political affairs of foreign sovereigns domiciled
2 in states of the Union in the exercise of their political rights such as voting, jury service, citizenship, or choice of domicile.
3 They may also not impute more than one domicile to a foreign sovereign, because under American legal jurisprudence, a
4 person can have only ONE domicile:

5 "domicile. A person's legal home. That place where a man has his true, fixed, and **permanent home** and
6 principal establishment, and to which whenever he is absent he has the intention of returning. *Smith v. Smith,*
7 *206 Pa.Super. 310, 213 A.2d. 94.* Generally, physical presence within a state and the intention to make it one's
8 home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place
9 to which he intends to return even though he may actually reside elsewhere. A person may have more than
10 one residence but only one domicile. The legal domicile of a person is important since it, rather than the
11 actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may
12 exercise the privilege of voting and other legal rights and privileges."
13 [*Black's Law Dictionary, Sixth Edition, p. 485*]

14 Some courts might try to ignorantly cite [28 U.S.C. §1603](#) as proof that a person born within and living within a state of the
15 Union is NOT an agency or instrumentality of a foreign state:

16 [TITLE 28 > PART IV > CHAPTER 97 > § 1603](#)
17 [§ 1603. Definitions](#)

18 For purposes of this chapter—

19 (a) A "foreign state", except as used in section [1608](#) of this title, includes a political subdivision of a foreign
20 state or an agency or instrumentality of a foreign state as defined in subsection (b).

21 (b) An "agency or instrumentality of a foreign state" means any entity—

22 (1) which is a separate legal person, corporate or otherwise, and

23 (2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose
24 shares or other ownership interest is owned by a foreign state or political subdivision thereof, and

25 (3) which is neither a citizen of a State of the United States as defined in section [1332](#) (c) and (d)
26 of this title, nor created under the laws of any third country.
27

28 The term "citizen of a State of the United States" refers to a person who is born within and living within a federal territory
29 or possession. This is confirmed by the definition of "State" found in 4 U.S.C. §110(d):

30 [TITLE 4 > CHAPTER 4 > § 110](#)
31 [§ 110. Same: definitions](#)

32 As used in sections 105–109 of this title—

33 [...]

34 (d) The term "State" includes any Territory or possession of the United States.

35 The following pamphlet also exhaustively proves that a person born within a state of the Union rather than a federal
36 territory or possession qualifies as a "national" but not a "citizen" under federal law, 8 U.S.C. §1101(a)(21) .

[Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006](#)

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

37 Therefore, those born within or domiciled within states of the Union are "foreign" with respect to federal legislative
38 jurisdiction and qualify as "foreign sovereigns" under the Foreign Sovereign Immunities Act (FSIA). Consequently, those
39 domiciled in states of the Union:

- 40 1. Can only file under diversity of citizenship jurisdiction pursuant to Article III, Section 2 of the Constitution of the
41 United States of America. Note that they may NOT assert diversity of citizenship pursuant to [28 U.S.C. §1332](#)
42 because the "State" referred to in 28 U.S.C. §1332(d) is a federal territory or possession and NOT a state of the Union.
- 43 2. Enjoy sovereign immunity from the jurisdiction of federal courts, subject to the exceptions found in [28 U.S.C. §1605](#)
44 relating mainly to commerce with the federal zone.
- 45 3. Are entitled to have their political choice of citizenship and domicile respected and recognized by every federal court.
46 Any court that does not do this is involving itself in "political questions", and essentially is kidnapping the identity and
47 domicile of the person and transporting it to the federal zone, in violation of [28 U.S.C. §1201](#).

- 1 4. Surrender their sovereignty if they voluntarily execute any contracts with the federal government, and especially those
2 relating to commerce such as Social Security Form SS-5, IRS form W-4, or IRS Form 1040.
3 5. Surrender their sovereignty and their constitutional rights and commit a crime under [28 U.S.C. §911](#) if they declare
4 themselves to be “citizens of the United States” under federal law.

5 [TITLE 18](#) > [PART 1](#) > [CHAPTER 43](#) > § 911
6 [§ 911. Citizen of the United States](#)

7 *Whoever falsely and willfully represents himself to be a citizen of the United States shall be fined under this title
8 or imprisoned not more than three years, or both.*

9 The U.S. Congress has actually encouraged sovereigns in states of the Union to lie about their citizenship status as
10 described in item 5 above. [Article III](#), Section 2 of the Constitution is the only avenue of redress in federal courts for those
11 who are “nationals” but not “citizens” domiciled in states of the Union. [28 U.S.C. §1332](#) provides the equivalent of this
12 portion of the Constitution in the case of ONLY federal territories and possessions, to exclude states of the Union.
13 Paragraph (b) of that statute says that the minimum amount in controversy for a case involving a state sovereign citizen is
14 \$75,000. This effectively leaves no redress for those who are wronged by the IRS or the courts themselves if the monetary
15 amounts involved are less than \$75,000. Consequently, it prejudices the rights of those domiciled in federal territories and
16 possessions in the case of wrongs committed by the federal government against them. This is the opposite of what one
17 would expect. The very purpose that government was established was to protect the people it serves, and yet the people in
18 the territories and possessions who are supposed to be protected by the federal government have no avenue of legal redress
19 unless the wrongs are exorbitantly egregious. This statute need to be amended, because it essentially encourages people in
20 states of the Union to misrepresent their citizenship and claim to be statutory “U.S. citizens” pursuant to [8 U.S.C. §1401](#)
21 in order to be able to litigate their claims against the IRS or a corrupt federal agency.

22 **8 Effect of Religious Beliefs on Domicile and Citizenship**

23 Christians are not allowed to maintain an earthly domicile without committing idolatry. See:

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

24 Instead, their only Biblical domicile is Heaven. They are “Ambassadors” and/or “citizens” of Heaven” and they hold a
25 public office in the affairs of their church and their God for the benefit of all mankind. Both the Bible and the Supreme
26 Court admitted that you cannot owe primary allegiance to *two* sovereigns, and that is why the Black’s Law Dictionary says
27 you can only have domicile in ONE PLACE, which for Christians can be no place on earth.

28 *“No servant can serve two masters ; for either he will hate the one and love the other, or else he will be loyal to
29 the one and despise the other. You cannot serve God and mammon [government].”
30 [Jesus [God] speaking in [Luke 16:13](#), Bible, NKJV]*

31 My sincerely held religious convictions establish that I as a believer cannot be a “citizen” or “subject” to any earthly
32 government. Both of these statuses depend on a voluntary choice of domicile that is within the jurisdiction of a specific
33 earthly government. You will also note that the result of exercising one’s religious rights under the First Amendment
34 implies the ability to allow one’s religious views to impact their political affiliations as well. To conclude otherwise, is to
35 interfere with the exercise of religious rights:

36 *“**For our citizenship is in heaven [primarily, and not earth]**, from which we also eagerly wait for the Savior,
37 the Lord Jesus Christ”
38 [[Philippians 3:20](#), Bible, NKJV]*

39 *“**Come out from among them [the unbelievers]**
40 **And be separate, says the Lord.**
41 **Do not touch what is unclean.**
42 *And I will receive you.
43 I will be a Father to you,
44 And you shall be my sons and daughters,
45 Says the Lord Almighty.”
46 [2 Corinthians [6:17-18](#), Bible, NKJV]**

1 "Do not love the world or the things in the world. If anyone loves [is a citizen of] the world, the love of the
2 Father is not in Him. For all that is in the world--the lust of the flesh, the lust of the eyes, and the pride of life--
3 is not of the Father but is of the world. And the world is passing away, and the lust of it; but he who does the
4 will of God abides forever."
5 [[1 John 2:15-17](#), Bible, NKJV]

6 "Adulterers and adulteresses! Do you now know that friendship [and "citizenship"] with the world is enmity
7 with God? Whoever therefore wants to be a friend [citizen or "taxpayer"] of the world makes himself an
8 enemy of God."
9 [[James 4:4](#), Bible, NKJV]

10 "Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble,
11 and to keep oneself unspotted from the world [and the corrupted governments and laws of the world]."
12 [[James 1:27](#), Bible, NKJV]

13 The Court should also note that the U.S. Supreme Court agreed that the choice of allegiance and domicile must be
14 voluntary and uncoerced when it said:

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

20 The "citizen" they are talking about above is a domiciliary, not a "national". Here is the proof:

21 *The writers upon the law of nations distinguish between a temporary residence in a foreign country for a*
22 *special purpose and a residence accompanied with an intention to make it a permanent place of abode. The*
23 *latter is styled by Vattel [in his book The Law of Nations as] "domicile," which he defines to be "a habitation*
24 *fixed in any place, with an intention of always staying there." Such a person, says this author, becomes a*
25 *member of the new society at least as a permanent inhabitant, and is a kind of citizen of the inferior order*
26 *from the native citizens, but is, nevertheless, united and subject to the society, without participating in all its*
27 *advantages. This right of domicile, he continues, is not established unless the person makes sufficiently*
28 *known his intention of fixing there, either tacitly or by an express declaration. Vatt. [Law Nat.](#) pp. 92, 93.*
29 *Grotius nowhere uses the word "domicile," but he also distinguishes between those who stay in a foreign*
30 *country by the necessity of their affairs, or from any other temporary cause, and those who reside there from*
31 *a permanent cause. The former he denominates "strangers," and the latter, "subjects." The rule is thus laid*
32 *down by Sir Robert Phillimore:*

33
34 *There is a class of persons which cannot be, strictly speaking, included in either of these denominations of*
35 *naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in*
36 *their native country, and have taken up a permanent abode in another. These are domiciled inhabitants. They*
37 *have not put on a new citizenship through some formal mode enjoined by the law or the new country. They*
38 *are de facto, though not de jure, citizens of the country of their [new chosen] domicile.*
39 [[Fong Yue Ting v. United States](#), [149 U.S. 698](#) (1893)]

40 **9 Anyone may change their citizenship or domicile and no Court may interfere with that** 41 **political choice**

42 If a person decides that the laws and the people of the area in which he lives are injurious of his life, liberty, and property,
43 then he is perfectly entitled to withhold his allegiance and shift his domicile to a place where better protection is afforded.
44 When a person has allegiance and domicile to a place or society *other* than where he lives, then he is considered "foreign"
45 in that society and all people comprising that society become "foreigners" relative to him in such a case. He becomes a
46 "transient foreigner" and the only laws that are obligatory upon him are the criminal laws and no other. Below is what the
47 U.S. Supreme Court said about the right of people to choose to disassociate with such "foreigners" who can do them harm.
48 Note that they say the United States government has the right to exclude foreigners who are injurious. This authority, it
49 says, comes from the Constitution, which in turn was delegated by the Sovereign People. The People cannot delegate an
50 authority they do not have, therefore they must individually ALSO have this authority within their own private lives of
51 excluding injurious peoples from their legal and political life by changing their domicile and citizenship. This act of
52 excluding such foreigners becomes what we call a "political divorce" and the result accomplishes the equivalent of
53 "disconnecting from the government matrix":

1 "The government, possessing the powers which are to be exercised for protection and security, is clothed with
2 authority to determine the occasion on which the powers shall be called forth; and its determinations, so far as
3 the subjects affected are concerned, are necessarily conclusive upon all its departments and officers. If
4 therefore, the government of the United States, through its legislative department, considers the presence of
5 foreigners of a different race in this country, who will not assimilate with us, to be dangerous to its peace and
6 security, their exclusion is not to be stayed because at the time there are no actual hostilities with the nation
7 of which the foreigners are subjects. The existence of war would render the necessity of the proceeding only
8 more obvious and pressing. The same necessity, in a less pressing degree, may arise when war does not exist,
9 and the same authority which adjudges the necessity in one case must also determine it in the other. In both
10 cases its determination is conclusive upon the judiciary. If the government of the country of which the
11 foreigners excluded are subjects is dissatisfied with this action, it can make complaint to the executive head of
12 our government, or resort to any other measure which, in its judgment, its interests or dignity may demand; and
13 there lies its only remedy.

14 The power of the government to exclude foreigners from the country whenever, in its judgment, the public
15 interests require such exclusion, has been asserted in repeated instances, [130 U.S. 581, 607] and never
16 denied by the executive or legislative departments.

17 [. . .]

18 The power of exclusion of foreigners being an incident of sovereignty belonging to the government of the
19 United States as a part of those sovereign powers delegated by the constitution, the right to its exercise at any
20 time when, in the judgment of the government, the interests of the country require it, cannot be granted away
21 or restrained on behalf of any one. The powers of government are delegated in trust to the United States, and
22 are incapable of transfer to any other parties. They cannot be abandoned or surrendered. Nor can their
23 exercise be hampered, when needed for the public good, by any considerations of private interest. The exercise
24 of these public trusts is not the subject of barter or contract."
25 [Chae Chan Ping v. U.S., [130 U.S. 581](#) (1889)]

26 Notice above the phrase:

27 "If the government of the country of which the foreigners excluded are subjects is dissatisfied with this action, it
28 can make complaint to the executive head of our government, or resort to any other measure which, in its
29 judgment, its interests or dignity may demand; and there lies its only remedy."

30 The court is tacitly admitting that there is NO legal remedy in the case where a foreigner is expelled because the party
31 expelling him has an absolute right to do so. This right to expel harmful foreigners is just as true of what happens on a
32 person's private property as it is to what they want to do with their ENTIRE LIFE, property, and liberty. This same
33 argument applies to us divorcing ourselves from the state where we live. There is absolutely no legal remedy in any court
34 and no judge has any discretion to interfere with your absolute authority to divorce not only the state, but HIM! This is
35 BIG, folks! You don't have to prove that a society is injurious in order to disassociate from it because your right to do so is
36 absolute, but if you want or need a few very good reasons why our present political system is injurious that you can show
37 to a judge or a court, read through chapter 2 of the free [Great IRS Hoax](#) book:

[Great IRS Hoax](#), Form #11.302
<http://sedm.org/Forms/FormIndex.htm>

38 If we divorce the society where we were born, do not abandon our nationality and allegiance to the state, but then choose a
39 domicile in a place *other* than where we physically live and which is outside of any government that might have jurisdiction
40 in the place where we live, then we become "transient foreigners" and here is the status the Supreme Court then attributes to
41 us:

42 The writers upon the law of nations distinguish between a temporary residence in a foreign country for a
43 special purpose and a residence accompanied with an intention to make it a permanent place of abode. The
44 latter is styled by Vattel [in his book *The Law of Nations* as] "domicile," which he defines to be "a habitation
45 fixed in any place, with an intention of always staying there." Such a person, says this author, becomes a
46 member of the new society at least as a permanent inhabitant, and is a kind of citizen of the inferior order
47 from the native citizens, but is, nevertheless, united and subject to the society, without participating in all its
48 advantages. This right of domicile, he continues, is not established unless the person makes sufficiently
49 known his intention of fixing there, either tacitly or by an express declaration. Vatt. [Law Nat.](#) pp. 92, 93.
50 Grotius nowhere uses the word "domicile," but he also distinguishes between those who stay in a foreign
51 country by the necessity of their affairs, or from any other temporary cause, and those who reside there from
52 a permanent cause. The former he denominates "strangers," and the latter, "subjects." The rule is thus laid
53 down by Sir Robert Phillimore:

1 *There is a class of persons which cannot be, strictly speaking, included in either of these denominations of*
2 *naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in*
3 *their native country, and have taken up a permanent abode in another. **These are domiciled inhabitants. They***
4 ***have not put on a new citizenship through some formal mode enjoined by the law or the new country. They***
5 ***are de facto, though not de jure, citizens of the country of their [new chosen] domicile.***
6 *[Fong Yue Ting v. United States, 149 U.S. 698 (1893)]*

7 We must remember that in America, the People, and not our public servants, are the Sovereigns. We The People, who are
8 the Sovereigns, choose our associations and govern ourselves through our elected representatives.

9 *“The words ‘people of the United States’ and ‘citizens,’ are synonymous terms, and mean the same thing. They*
10 *both describe the political body who, according to our republican institutions, form the sovereignty, and who*
11 *hold the power and conduct the government through their representatives. They are what we familiarly call the*
12 *‘sovereign people,’ and every citizen is one of this people, and a constituent member of this sovereignty. ...”*
13 *[Boyd v. State of Nebraska, 143 U.S. 135 (1892)]*

14 When those representatives cease to have our best interests or protection in mind, then we have not only a right, but a duty,
15 according to our Declaration of Independence, to alter our form of self-government by whatever means necessary to
16 guarantee our future security.

17 *“But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to*
18 *reduce them under absolute Despotism, **it is their right, it is their duty, to throw off such Government, and to***
19 ***provide new Guards for their future security.**”*
20 *[Declaration of Independence]*

21 The lawful and most peaceful means of altering that form of government is simply to either choose another government or
22 country that is already available elsewhere on the planet as our protector, or to use God's laws as the basis for your own
23 self-government and protection, as suggested in this book. In effect, we are “firing” our local servants in government
24 because they are not doing their job of protection adequately, and when we do this, we cease to have any obligation to pay
25 for their services through taxation and they cease to have any obligation to provide any services. If we choose God and His
26 laws as our form of government, then we choose Heaven as our domicile and our place of primary allegiance and
27 protection. We then become:

- 28 1. “citizens of Heaven”.
- 29 2. “nationals but not citizens” of the country in which we live.
- 30 3. Transient foreigners.
- 31 4. Ambassadors and ministers of a foreign state called Heaven.

32 **10 Federal District, Circuit, and Tax Courts are Part of the Executive Branch instead of the** 33 **Judicial Branch and therefore can only render political opinions and not orders**

34 **10.1 Introduction**

35 The book What Happened to Justice? is available below:

36 <u>What Happened to Justice?</u> , Form #06.012 37 http://sedm.org/Forms/FormIndex.htm
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36 The above book proves with overwhelming evidence, including over 5,800 pages of government documentation, the
37 following facts about all federal courts:

- 38 1. That federal district, circuit, and even the U.S. Supreme Court’s appellate but not original jurisdiction, are legislative
- 39 Article IV territorial courts that, like Congress itself, have no jurisdiction within states of the Union.
- 40 2. That federal district and circuit courts are part of the Executive, and not Judicial Branch of the federal government.
- 41 3. That the federal government, excepting possibly the original jurisdiction Supreme Court, has been functioning without
- 42 a Judicial Branch since the founding of this country in 1789.
- 43 4. That rulings of federal district, circuit, and Tax Courts are “opinions” and not “orders” in respect to persons domiciled
- 44 in states of the Union.
- 45 5. That people domiciled within a state of the Union cannot lawfully serve as jurists in federal court.

- 1 6. That federal judges must reside on federal territory within the exterior limits of the judicial district in which they serve
- 2 and are guilty of a high misdemeanor and may be impeached if they do not.
- 3 7. That legislative Article IV federal courts concern themselves exclusively with the “territory and other property of the
- 4 United States” and do not concern themselves with the rights of persons.
- 5 8. That only those with some connection to federal property, including land, territory, franchises, or contracts, can
- 6 lawfully appear before an Article IV court with a case or controversy. This is a natural consequence of the content of
- 7 Article IV of the United States Constitution.

8 If any of the above facts and conclusions surprise you or are in dispute at this point, we strongly encourage you to obtain
9 the CD version of the above book and refute the overwhelming physical evidence for yourself.

10 Based on the analysis found in the *What Happened to Justice?*, Form #06.012 book, any government court, employee, or
11 officer who quotes rulings from federal courts against a person domiciled within a state of the Union is:

- 12 1. Engaging in “political questions” rather than “legal questions” or controversies.
- 13 2. Abusing federal case law and stare decisis as political propaganda that is irrelevant.
- 14 3. Trying to deceive the audience that are the target of such propaganda in order to deprive them of Constitutionally
- 15 protected rights to life, liberty, and property.
- 16 4. Engaging in an unlawful deprivation of rights in violation of [42 U.S.C. §1983](#) which is an actionable tort.

17 This type of abuse of caselaw by government employees for “political and propaganda purposes” is commonplace in tax
18 and other types of collection notices from state and federal governments. Frequently, the IRS and state revenue agencies
19 will quote federal caselaw that is simply irrelevant to the recipient of the notice because he or she is domiciled within a
20 state of the Union on other than federal territory. The fact that it is irrelevant is confirmed by:

- 21 1. The Rules of Decision Act, 28 U.S.C. §1652, which says on the subject:\

22 [TITLE 28 > PART V > CHAPTER 111 > § 1652](#)
23 [§ 1652. State laws as rules of decision](#)

24 *The laws of the several states, except where the Constitution or treaties of the United States or Acts of Congress*
25 *otherwise require or provide, shall be regarded as rules of decision in civil actions in the courts of the United*
26 *States, in cases where they apply.*

- 27 2. The rulings of the U.S. Supreme Court, which said on the subject:

28 *“There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law*
29 *applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the*
30 *Law of Torts”*
31 *[Erie Railroad v. Tompkins, 304 U.S. 64 (1938)]*

- 32 3. Black’s Law Dictionary:

33 *“Common law. As distinguished from statutory law created by the enactment of legislatures, the common law*
34 *comprises the body of those principles and rules of action, relating to the government and security of persons*
35 *and property, which derive their authority solely from usages and customs of immemorial antiquity, or from the*
36 *judgments and decrees of the courts recognizing, affirming, and enforcing such usages and customs and, in*
37 *this sense, particularly the ancient unwritten law of England. In general, it is a body of law that develops and*
38 *derives through judicial decisions, as distinguished from legislative enactments. The “common law” is all the*
39 *statutory and case law background of England and the American colonies before the American revolution.*
40 *People v. Rehman, 253 C.A.2d 119, 61 Cal.Rptr. 65, 85. It consists of those principles, usage and rules of*
41 *action applicable to government and security of persons and property which do not rest for their authority upon*
42 *any express and positive declaration of the will of the legislature. Bishop v. U.S., D.C.Tex., 334 F.Supp. 415,*
43 *418.*

44 *“Calif. Civil Code, Section 22.2, provides that the “common law of England, so far as it is not repugnant to or*
45 *inconsistent with the Constitution of the United States, or the Constitution or laws of this State, is the rule of*
46 *decision in all the courts of this State.”*

47 *“In a broad sense, “common law” may designate all that part of the positive law, juristic theory, and ancient*
48 *custom of any state or nation which is of general and universal application, thus marking off special or local*
49 *rules or customs.*

1 “For federal common law, see that title.

2 “As a compound adjective “common-law” is understood as contrasted with or opposed to “statutory,” and
3 sometimes also to “equitable” or to “criminal.”
4 [Black’s Law Dictionary, Sixth Edition, p. 276]

5 It is the duty of vigilant Americans, federal judges, government employees, and government counsel to be alert for the
6 abuse of caselaw as “political propaganda” and they should stop it immediately with appropriate citations of legal authority.
7 If they do not, then there will be no end of further usurpations. Of this type of vigilance, the U.S. Supreme Court has held:

8 “The necessity of preserving each [State of the Union] from every form of illegitimate [federal] intrusion or
9 interference on the part of the other is so imperative as to require this court, when its judicial power is properly
10 invoked, to view with a careful and discriminating eye any legislation challenged as constituting such an
11 intrusion or interference. See *South Carolina v. United States*, [199 U.S. 437, 448](#), 26 S.Ct. 110, 4 Ann.Cas.
12 737.”
13 [Charles C. Steward Machine Co. v. Davis, 301 U.S. 548 (1937)]

14
15 “It may be that it...is the obnoxious thing in its mildest and least repulsive form; but illegitimate and
16 unconstitutional practices get their first footing in that way; namely, by silent approaches and slight
17 deviations from legal modes of procedure. This can only be obviated by adhering to the rule that
18 constitutional provisions for the security of person and property should be liberally construed. A close and
19 literal construction deprives them of half their efficacy, and leads to gradual depreciation of the right, as if it
20 consisted more in sound than in substance. It is the duty of the courts to be watchful for the constitutional
21 rights of the citizens, and against any stealthy encroachments thereon. Their motto should be obsta
22 principalis.”
23 [Mr. Justice Brewer, dissenting, quoting Mr. Justice Bradley in *Boyd v. United States*, 116 U.S. 616, 29 L.Ed.
24 746, 6 Sup.Ct.Rep. 524]
25 [Hale v. Henkel, [201 U.S. 43](#) (1906)]

26 **10.2 District Court: Article IV**

27 United States District Courts, including all those situated within states of the Union, are established pursuant to Article IV
28 of the United States Constitution. Authorities documenting this fact include those below:

- 29 1. There is no statute within Title 28 of the United States Code establishing any of them pursuant to Article III of the
30 Constitution.
31 2. When Congress wants to invoke Article III of the Constitution and directly confer Article III jurisdiction, they know
32 EXACTLY how to do it. Below is an example of such language expressly conferring Article III jurisdiction upon an
33 earlier version of the Court of Claims prior to 1982. The legislative notes under 28 U.S.C. §171 indicate that the Court
34 of Claims originally was an Article III court but became an Article I court when the Court of Appeals for the Federal
35 Circuit was created. Since 1982, only TWO federal courts remain with Constitution Article III jurisdiction, which is
36 the Court of International Trade and the U.S. Supreme Court’s original and not appellate jurisdiction.

37 **28 U.S.C. §171 Legislative Notes**
38 **Amendments**

39 1982—[Pub. L. 97-164](#) designated existing provisions as subsec. (a), substituted “sixteen judges who shall
40 constitute a court of record known as the United States Claims Court” for “a chief judge and six associate
41 judges who shall constitute a court of record known as the United States Court of Claims” and “The court is
42 declared to be a court established under article I of the Constitution of the United States” for “Such court is
43 hereby declared to be a court established under article III of the Constitution of the United States” in subsec.
44 (a) as so designated, and added subsec. (b).

- 45 3. The U.S. Supreme Court admitted they are established pursuant to Article IV of the Constitution:

46 “The United States District Court is not a true United States court established under Article III of the
47 Constitution to administer the judicial power of the United States therein conveyed. It is created by virtue of the
48 sovereign congressional faculty, granted under Article IV, Section 3, of that instrument, of making all needful
49 rules and regulations respecting the territory belonging to the United States. The resemblance of its jurisdiction
50 to that of true United States courts in offering an opportunity to nonresidents of resorting to a tribunal not
51 subject to local influence, does not change its character as a mere territorial court.”

1 *[Balzac v. Porto Rico, 258 U.S. 298 at 312, 42 S.Ct. 343, 66 L.Ed. 627 (1921), Chief Justice Taft, former*
2 *President of the United States]*

- 3 4. Appeals Courts have admitted that United States District Courts are legislative courts, and that all of their authority
4 derives only from acts of Congress, which implies that NONE of their authority derives directly from the Constitution
5 of the United States.

6 *"United States District Courts have only such jurisdiction as is conferred by an Act of Congress under the*
7 *Constitution [U.S.C.A. Const. art. 3, sec. 2; 28 U.S.C.A. 1344]"*
8 *[Hubbard v. Ammerman, 465 F.2d. 1169 (5th Cir. 1972)]*
9 *[headnote 2. Courts]*

10 **10.3 Tax Court: Freytag v. Commissioner, 501 U.S. 868 (1991)**

11 Consistent with the previous section, even the U.S. Supreme Court has unconstitutionally jumped on the
12 franchise/PLUNDER bandwagon by recognizing and thereby creating what it calls "The Fourth Branch of Government".
13 This fictional entity is described by Justice Scalia in his concurring opinion within Freytag v. Commissioner, 501 U.S. 868
14 (1991), which deals with the U.S. Tax Court.

15 *I must confess that, in the case of the Tax Court, as with some other independent establishments (notably, the*
16 *so-called "independent regulatory agencies" such as the FCC and the Federal Trade Commission) permitting*
17 *appointment of inferior officers by the agency head may not ensure the [501 U.S. 921] high degree of insulation*
18 *from congressional control that was the purpose of the appointments scheme elaborated in the Constitution.*
19 *That is a consequence of our decision in Humphrey's Executor v. United States, 295 U.S. 602 (1935), which*
20 *approved congressional restriction upon arbitrary dismissal of the heads of such agencies by the President, a*
21 *scheme avowedly designed to made such agencies less accountable to him, and hence he less responsible for*
22 *them. Depending upon how broadly one reads the President's power to dismiss "for cause," it may be that he*
23 *has no control over the appointment of inferior officers in such agencies; and if those agencies are publicly*
24 *regarded as beyond his control – a "headless Fourth Branch" -- he may have less incentive to care about such*
25 *appointments. It could be argued, then, that much of the raison d'etre for permitting appointive power to be*
26 *lodged in "Heads of Departments," see supra at 903-908, does not exist with respect to the heads of these*
27 *agencies, because they, in fact, will not be shored up by the President, and are thus not resistant to*
28 *congressional pressures. That is a reasonable position -- though I tend to the view that adjusting the remainder*
29 *of the Constitution to compensate for Humphrey's Executor is a fruitless endeavor. But, in any event, it is not a*
30 *reasonable position that supports the Court's decision today -- both because a "Court of Law" artificially*
31 *defined as the Court defines it is even less resistant to those pressures, and because the distinction between*
32 *those agencies that are subject to full Presidential control and those that are not is entirely unrelated to the*
33 *distinction between Cabinet agencies and non-Cabinet agencies, and to all the other distinctions that the Court*
34 *successively embraces. (The Central Intelligence Agency and the Environmental Protection Agency, for*
35 *example, though not Cabinet agencies or components of Cabinet agencies, are not "independent" agencies in*
36 *the sense of independence from Presidential control.) [501 U.S. 922] In sum, whatever may be the distorting*
37 *effects of later innovations that this Court has approved, considering the Chief Judge of the Tax Court to be the*
38 *head of a department seems to me the only reasonable construction of Article II, § 2.*
39 *[Freytag v. Commissioner, 501 U.S. 868 (1991)]*

40 Here is how Justice Scalia describes the U.S. Tax Court, which is an administrative franchise/property court established
41 under Article 1 of the United States Constitution per 26 U.S.C. §7441. His remarks by implication extend to other
42 franchise courts that are part of the mysterious "Headless Fourth Branch" of administrative franchise courts and agencies:

- 43 1. It "exercises the executive power of the United States", and therefore is in the Executive Branch rather than the Judicial
44 Branch. 501 U.S. 915.
45 2. It is an independent agency NOT within the Dept. of Treasury:

46 *"Since the Tax Court is not a court of law, unless the Chief Judge is the head of a department, the appointment*
47 *of the Special Trial Judge was void. Unlike the Court, I think he is. [501 U.S. 915]*

48 *I have already explained that the Tax Court, like its predecessors, exercises the executive power of the United*
49 *States. This does not, of course, suffice to market a "Department[t]" for purposes of the Appointments Clause.*
50 *If, for instance, the Tax Court were a subdivision of the Department of the Treasury -- as the Board of Tax*
51 *Appeals used to be -- it would not qualify. In fact, however, the Tax Court is a freestanding, self-contained*
52 *entity in the Executive Branch, whose Chief Judge is removable by the President (and, save impeachment, no*
53 *one else). Nevertheless, the Court holds that the Chief Judge is not the head of a department."*
54 *[Freytag v. Commissioner, 501 U.S. 868, 914-915 (1991)]*

1 3. It does NOT exercise Constitutional “judicial power”, but rather statutory and ADMINISTRATIVE power, just like the
2 I.R.S.

3 *When the Tax Court was statutorily denominated an "Article I Court" in 1969, its judges did not magically*
4 *acquire the judicial power. They still lack life tenure; their salaries may still be diminished; they are still*
5 *removable by the President for "inefficiency, neglect of duty, or malfeasance in office." 26 U.S.C. § 7443(f).*
6 *(In Bowsher v. Synar, supra at 729, we held that these latter terms are "very broad" and "could sustain removal*
7 *. . . for any number of actual or perceived transgressions.") How anyone with these characteristics can*
8 *exercise judicial power "independent . . . [of] the Executive Branch" is a complete mystery. It seems to me*
9 *entirely obvious that the Tax Court, like the Internal Revenue Service, the FCC, and the NLRB, exercises*
10 *executive power. Amar, Marbury, Section 13, and the Original Jurisdiction of the Supreme Court, 56*
11 *U.Chi.L.Rev. 443, 451, n. 43 (1989). See also Northern Pipeline, 458 U.S. at 113 (WHITE, J., dissenting)*
12 *(equating administrative agencies and Article I courts); Samuels, Kramer & Co. v. Commissioner, 930 F.2d.*
13 *975, 992-993 (CA2 1991) (collecting academic authorities for same proposition). [501 U.S. 913]*
14 *[Freytag v. Commissioner, 501 U.S. 868, 912 (1991)]*

15 4. The U.S. Tax Court is like every other administrative franchise/property court, in that it exercises administrative power
16 within the Executive and not Judicial Branch:

17 *The Tax Court is indistinguishable from my hypothetical Social Security Court. It reviews determinations by*
18 *Executive Branch officials (the Internal Revenue Service) that this much or that much tax is owed -- a*
19 *classic executive function. For 18 years its predecessor, the Board of Tax Appeals, did the very same thing,*
20 *see H. Dubroff, The United States Tax Court 47-175 (1979), and no one suggested that body exercised "the*
21 *judicial power." We held just the opposite:*

22 *The Board of Tax Appeals is not a court. It is an executive or administrative board,* upon the decision of
23 *which the parties are given an opportunity to base a petition for review to the courts after the administrative*
24 *inquiry of the Board has been had and decided. Old [501 U.S. 912] Colony Trust Co. v. Commissioner, 279*
25 *U.S. 716, 725 (1929) (Taft, C.J.). Though renamed "the Tax Court of the United States" in 1942, it remained*
26 *"an independent agency in the Executive Branch," 26 U.S.C. §1100 (1952 ed.), and continued to perform the*
27 *same function. As an executive agency, it possessed many of the accoutrements the Court considers*
28 *"quintessentially judicial," ante at 891. It administered oaths, for example, and subpoenaed and examined*
29 *witnesses, § 1114; its findings were reviewed "in the same manner and to the same extent as decisions of the*
30 *district courts in civil actions tried without a jury," § 1141(a). This Court continued to treat it as an*
31 *administrative agency, akin to the Federal Communications Commission (FCC) or the National Labor*
32 *Relations Board (NLRB). See Dobson v. Commissioner, 320 U.S. 489, 495-501 (1943).*
33 *[Freytag v. Commissioner, 501 U.S. 868, 911-912 (1991)]*

34 5. Franchise courts adjudicate over “public monies”, and these monies MUST BECOME public **BEFORE** a statutory
35 franchise court can even lawfully entertain or petition for the services of the court. You must donate the monies, in
36 fact, to a public use and a public office BEFORE they can even lawfully be reported to the IRS on an information
37 return to begin with. Hence, those who go before the court must lawfully be serving in a public office and that office
38 must be created and exist INDEPENDENT of any provision of the Internal Revenue Code and not be created BY the
39 I.R.C. Tax Court Rule 13(a) says that ONLY “taxpayers”, and hence “public officers” within the SAME branch as the
40 U.S. Tax Court itself, can petition said court. 26 U.S.C. §§6901 and 6903 recognize, in fact, that those who petition
41 said franchise court must be “transferees” over all property to be adjudicated, meaning that the property must
42 ALREADY be public property before the court can even hear the matter:

43 *It is no doubt true that all such bodies "adjudicate," i.e., they determine facts, apply a rule of law to those facts,*
44 *and thus arrive at a decision. But there is nothing "inherently judicial" about "adjudication." To be a federal*
45 *officer and to adjudicate are necessary but not sufficient conditions for the exercise of federal judicial power,*
46 *as we recognized almost a century and a half ago.*

47 *That the auditing of the accounts of a receiver of public moneys may be, in an enlarged sense, a judicial act,*
48 *must be admitted.* So are all those administrative duties the performance of which involves an inquiry into the
49 *existence of facts and the application to them of rules of law. In this sense the act of the President in calling out*
50 *the militia under the act of 1795, [Martin v. Mott,] [501 U.S. 910] 12 Wheat. 19 [(1827)], or of a commissioner*
51 *who makes a certificate for the extradition of a criminal, under a treaty, is judicial. But it is not sufficient to*
52 *bring such matters under the judicial power, that they involve the exercise of judgment upon law and fact.”*
53 *[Freytag v. Commissioner, 501 U.S. 868, 909-910 (1991)]*

54 6. It is FRAUD on the part of the U.S. Supreme Court in the case of the majority opinion in Freytag, to identify the U.S.
55 Tax Court as exercising “judicial power” in a constitutional sense, and by implication, to describe ANY franchise court
56 as exercising such constitutional “judicial power”. Hence, the I.R.C. itself may not operate in places protected by the
57 Constitution, because the judicial power described is EXTRA-CONSTITUTIONAL. Therefore the I.R.C. can only

operate upon federal territory, public officers within the government working on federal territory, and statutory but not constitutional "U.S. citizens" domiciled on federal territory WHEREVER physically situated:

Having concluded, against all odds, that "the Courts of Law" referred to in Article II, § 2, are not the courts of law established by Article III, the Court is confronted with the difficult problem of determining what courts of law they are. It acknowledges that they must be courts which exercise "the judicial power of the United States" and concludes that the Tax Court is such a court – even though it is not an Article III court. This is quite a feat, considering that Article III begins "The judicial Power of the United States" -- not "Some of the judicial Power of the United States," or even "Most of the judicial Power of the United States" -- "shall be vested in one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish." Despite this unequivocal text, the Court sets forth the startling proposition that "the judicial power of the United States is not limited to the judicial power defined under Article III." Ante at 889. It turns out, however -- to our relief, I suppose it must be said -- that this is really only a pun. "The judicial power," as the Court uses it, bears no resemblance to the constitutional term of art we are all familiar with, but means only "the power to adjudicate in the manner of courts." So used, as I shall proceed to explain, the phrase covers an infinite variety of individuals exercising executive, rather than judicial, power (in the constitutional sense), and has nothing to do with the separation of powers or with any other characteristic that might cause one to believe that is what was meant by "the Courts of Law." As far as I can tell, the only thing to be said for this approach is that it makes the Tax [501 U.S. 909] Court a "Cour[t] of Law" -- which is perhaps the object of the exercise.
[Freytag v. Commissioner, 501 U.S. 868, 908-909 (1991)]

In addition to the problems duly noted by Justice Scalia in the above case, there are many other problems with the majority opinion in Freytag which they conveniently and deliberately ignored, such as:

1. Doesn't the U.S. Tax Court have to be in the Legislative and not Judicial Branch of the government, since Article 1, Section 8, Clause 1 of the Constitution delegates the power to lay AND collect ONLY to the Legislative Branch and not Executive Branch? The Constitution forbids delegating powers of one branch to any other branch. The delegation of the taxation to any branch outside the legislative branch separates the taxation and representation function between two branches of the government and therefore violates the separation of Powers doctrine and the purpose for establishing said government to begin with: That taxation and representation should coincide in the SAME physical person in the House of Representatives.

"... a power definitely assigned by the Constitution to one department can neither be surrendered nor delegated by that department, nor vested by statute in another department or agency. Compare Springer v. Philippine Islands, 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845."
[Williams v. U.S., 289 U.S. 553, 53 S.Ct. 751 (1933)]

2. If the U.S. Tax Court really does exercise "judicial power", then how can they issue declaratory judgments about taxes, which are prohibited by 28 U.S.C. §2201(a)? The Freytag case says "*section 7443A(b) of the Internal Revenue Code specifically authorizes the Chief Judge of the Tax Court to assign four categories of cases to special trial judges: '(1) any declaratory judgment proceeding,'*" and yet 28 U.S.C. §2201(a) forbids declaratory judgments for a REAL court exercising REAL "judicial power". Here is an example of that prohibition upon a District Court, whereby someone wanted to be declared a "nontaxpayer":

Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl. at 2.) This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.
[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]

Obviously, 28 U.S.C. §2201(a) can only pertain to public officers called "taxpayers" petitioning the court, and not to ALL people or even PRIVATE people protected by the Constitution. As a practical matter, it is a violation of the legislative intent of the Constitution for Congress to enact any law that interferes with or prevents the protection of PRIVATE rights that are the ONLY reason why governments were created to begin with. The clear message from the covetous courts and their self-serving interpretation of 28 U.S.C. §2201(a) is summarized by the following:

"If you want to be our cheap whore who bends over for free, we'll issue a declaratory judgment telling you how many times and for how long you have to bend over for us. We'll even coach you on how much you have to pay

1 U.S. for the PRIVILEGE of engaging in such a wonderful activity, which we call a 'benefit'/franchise.
2 However, we ain't NEVER going to admit, even though its true, that:

- 3 1. No one has the power to compel you to BE a whore called a 'taxpayer' and if they do, it's involuntary
4 servitude.
- 5 2. "Nontaxpayers" even exist.
- 6 3. Not everyone is a "taxpayer".
- 7 4. There is any such thing as private rights or private property.
- 8 5. We have the power or even the desire to protect private rights by calling you a "nontaxpayer".
- 9 6. No one in a state of the Union protected by the Constitution can lawfully be a statutory "taxpayer".
- 10 7. The U.S. Tax Court cannot lawfully hear the case of a 'nontaxpayer', but rather has to dismiss such as
11 case and end the collection activity.

12 In short, we will NEVER satisfy the purpose of the creation of the government, which is the protection of
13 PRIVATE rights and PRIVATE property. Instead, we will use every opportunity to adjudicate as a means to
14 create our own little fiefdom by turning EVERYTHING into a privilege, converting all rights to privileges, and
15 force you to waive all your rights before you can get any kind of remedy at all from the imperial judiciary. It's
16 our way or the highway. You will either lick the hands that feed and LOVE IT, or we will destroy your
17 commercial identity and implement genocide of you and your family until you do."

- 18 3. The U.S. Supreme Court places the U.S. Tax Court OUTSIDE even the U.S. Treasury and says it is completely
19 independent of said department. By what authority is a NEW department outside the existing Executive, Legislative,
20 and Judicial Branches created?
 - 21 3.1. Is this what you call a "supernatural power", because it is not expressly created by the NATURAL human beings
22 who penned the Constitution and delegated authority to the federal government to begin with?
 - 23 3.2. If it is a "supernatural being" with powers superior to the human beings who created it, isn't this a violation of the
24 requirement for equal protection and equal treatment that is the foundation of the United States Constitution?
- 25 4. By what legal authority are the public offices supervised by this unconstitutional "Fourth Branch" created?
- 26 5. Where within the franchise agreements themselves does it expressly say that these public offices can lawfully be
27 exercised? 4 U.S.C. §72 says these offices may be exercised ONLY in the District of Columbia and not elsewhere,
28 which means they cannot be exercised within the borders of a state of the Union.
- 29 6. Aren't those who are NOT lawfully serving in public offices within this branch committing the crime of impersonating
30 a public office per 18 U.S.C. §912 to even participate? Doesn't the U.S. Tax Court itself become a party to a
31 conspiracy to commit this crime if it does not at least verify the lawful creation of the public office being supervised?
- 32 7. Is filling out a IRS Forms W-4 or 1040 an act of electing oneself into a public office by consenting to fill the office?
 - 33 7.1. By what authority are such elections held?
 - 34 7.2. By what Constitutional authority can people consent to join the fictitious Fourth Branch of government?
- 35 8. By what constitutional authority can those charged with protecting PRIVATE rights abuse their authority to compel
36 EVERYONE to convert them to PUBLIC rights? Isn't it TREASON to make a business out abusing the legislation
37 and "selective enforcement" to accomplish the OPPOSITE end of the creation of government to begin with?
- 38 9. How can the government create a Fourth Branch of government that behaves as a state-sponsored religion using
39 nothing but judicial fiat and prima facie evidence (1 U.S.C. §204), make the object of this religion the worship of civil
40 rulers instead of the living God, and compel payment of tithes to this fake religion without violating the First
41 Amendment establishment clause by creating a state-sponsored religion? The Religious Freedom Restoration Act
42 applies EVERYWHERE, including federal territory and within government itself. See 42 U.S.C. Chapt. 21B.

43 "The "establishment of religion" clause of the First Amendment means at least this: neither a state nor the
44 Federal Government can set up a church. Neither can pass laws which aid one [state-sponsored political]
45 religion, aid all religions, or prefer one religion over another. Neither can force or influence a person to go to
46 or to remain away from church against his will, or force him to profess a belief or disbelief in any religion. No
47 person can be punished for entertaining or professing religious beliefs or disbeliefs, for church attendance or
48 non-attendance. No tax in any amount, large or small, can be levied to support any religious activities or
49 institutions, whatever they may be called, or whatever form they may adopt to teach or practice religion.
50 Neither a state nor the Federal Government can, openly or secretly, participate in the affairs of any religious
51 organizations or groups and vice versa."
52 [Everson v. Bd. of Ed., 330 U.S. 1, 15 (1947)]

- 53 10. Isn't it a violation of the separation of powers to FORCE EVERYONE into a public office in the Executive Branch as
54 a statutory "taxpayer", and thereby to effectively:
 - 55 10.1. Replace a de jure government with a de facto government?
 - 56 10.2. Eliminate all PRIVATE rights and replace them with PUBLIC rights?
 - 57 10.3. Convert all PRIVATE property into PUBLIC property, in one massive instance of "eminent domain"?

1 10.4. Outlaw personal responsibility by forbidding people from governing their own lives and forcing them to ask for
2 permission to do ANYTHING from a judicial and administrative oligarchy.

3 10.5. Concentrate all power and sovereignty to what amounts to a private, de facto, for profit corporation monopoly
4 called the “United States”.

5 10.6. Make it impossible for a private person to get a remedy in ANY court in which franchise participation is at issue,
6 because all potential jurists are receiving bribes from the franchise and possibly even participating unlawfully.

7 11. Isn't it a violation of the constitutional requirement for equal protection and the equivalent of a “bill of attainder” to, on
8 the one hand provide an essentially ADMINISTRATIVE remedy to those who are statutory “taxpayers”, and yet to
9 NOT provide an equally convenient JUDICIAL remedy to those who are PRIVATE parties and “nontaxpayers”?
10 There is no equivalent court for “nontaxpayers” and U.S. Tax Court Rule 13(a) prohibits these parties from even
11 petitioning the franchise court. The only place PRIVATE parties who are “nontaxpayers” can go is a state court. This
12 is rather scandalous, considering that the MAIN purpose for establishing government to begin with is to protect
13 PRIVATE rights and CONSTITUTIONAL rights, and yet there IS not court within the federal government that can
14 even entertain a suit or provide a remedy for such a person. Hence, there IS no real government at the federal level.
15 The only way you can approach Uncle, in short, is as a privileged statutory “employee” or public officer who has no
16 rights and works as a cheap whore for Uncle without compensation. To add insult to injury, this privileged state of
17 affairs is termed a “benefit” for which you “owe” them a tax to sustain.

18 *"It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed*
19 *by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583.*
20 *"Constitutional rights would be of little value if they could be indirectly denied," Smith v. Allwright, 321 U.S.*
21 *649, 644, or manipulated out of existence,' Gomillion v. Lightfoot, 364 U.S. 339, 345."*
22 *[Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]*

23 12. How did the monies being adjudicated become “public monies” in the case of those who are private parties and NOT
24 public officers and who are the victim of false information returns that the IRS refuses is legal duty to correct?

25 *"Men are endowed by their Creator with certain unalienable rights, -'life, liberty, and the pursuit of happiness:'*
26 *and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a*
27 *man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use*
28 *it to his neighbor's injury, and that does not mean that he must use it for his*
29 *neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other*
30 *public “benefit”]; second, that if he devotes it to a public use, he gives to the public a right to*
31 *control that use; and third, that whenever the public needs require, the public may take it upon payment of*
32 *due compensation."*
33 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

34 You might want to ask some of these questions if you ever end up in front of the Kangaroo U.S. Tax Court.

35 **10.4 Courts hearing income tax matters are acting in an “administrative” and not “judicial”** 36 **capacity as part of the Legislative and not Judicial Branch¹**

37 This section will prove that:

- 38 1. The term “Internal” within the phrase “INTERNAL Revenue Service” means INTERNAL to the Executive Branches
39 of the United States government and NOT internal to states of the Union.
- 40 2. Any court which is officiating over an income tax matter is:
 - 41 2.1. Engaging in “political questions”.
 - 42 2.2. Acting as an administrative agency within the Executive Branch because it is engaging in “political questions”
43 and because it is interfering with the activities of “public officers” within other branches of the government.
 - 44 2.3. Not exercising true “judicial power” within the meaning of the U.S. Constitution Article III, regardless of the
45 origins of its authority as an Article III court.
- 46 3. Since courts exercising true “judicial power” within the meaning of the U.S. Constitution Article III may not engage in
47 political questions, then they may not interfere with the collection of taxes associated with a “public office” or a “trade
48 or business”. This, in fact, is the basis:

¹ Adapted from: *Government Instituted Slavery Using Franchises*, Form #05.030, Section 16.5; <http://sedm.org/Forms/FormIndex.htm>.

- 1 3.1. For the authority of the Anti Injunction Act, [26 U.S.C. §7421](#): The judicial branch may not lawfully intrude on
- 2 the internal affairs of the other two branches of the government.
- 3 3.2. For prohibiting federal courts from making declaratory judgments in relation to “taxes” under the authority of [28](#)
- 4 [U.S.C. §2201\(a\)](#).
- 5 4. Compelling a person against their will to become a “public officer” or “employee” within the Executive Branch of the
- 6 government, which is what a “taxpayer” is, represents a denial of the ONLY guarantee MANDATED within the U.S.
- 7 Constitution of providing a “republican form of government”. See U.S. Const. Art. 4, Section 4. A republican form of
- 8 government requires separation of powers, and forcing everyone into becoming a “franchisee” and an “employee”
- 9 within the U.S. Government:
- 10 4.1. Destroys the separation of powers between the state and federal government by making everyone into federal
- 11 officers.
- 12 4.2. Destroys the separation between what is “public” and what is “private” by connecting everything to the public
- 13 office using the Social Security Number, which is a license number to act as a trustee, fiduciary, and public
- 14 officer of the U.S. government.
- 15 4.3. Effectively imposes imminent domain over all private property and brings it under the control of the federal
- 16 government by connecting it with public property called a “Social Security Number”. 20 CFR §422.104 says that
- 17 the Social Security Number and the card are property of the U.S. government and not the person carrying it. You
- 18 cannot use this “public property” for a “private use” because that would be embezzlement and impersonating a
- 19 public officer. Therefore, everything you connect the “trustee license number” to becomes “private property
- 20 donated to a temporary public use to procure the benefit of a federal franchise”.

21 We showed in *Why Your Government is Either a Thief or You are a “Public Officer”*, Form #05.008 that all taxpayer

22 “franchisees” are “officers” and/or “employees” of the government. I.R.C. Subtitles A and C are franchises that apply only

23 to those acting as “public officers” for the U.S. government. They are excise taxes upon an “activity” called a “trade or

24 business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”. As such:

- 25 1. The tax is upon “public officers” of the United States, all of whom are in the Executive Branches of the government.
- 26 This branch of government are what is called the “political branch”.
- 27 2. The tax can only be imposed or collected where these “public officers” serve by law. 4 U.S.C. §72 requires that all
- 28 public offices shall be exercised in the District of Columbia and NOT elsewhere except as expressly provided by law.
- 29 Congress has never enacted any law that “expressly extends” any public office that is the subject of I.R.C. Subtitles A
- 30 and C taxes to any place within any state of the Union. That is why
- 31 2.1. The term “United States” is defined within 26 U.S.C. §7701(a)(9) and (a)(10) for the purposes of I.R.C. Subtitles
- 32 A and C to mean the District of Columbia and no part of any state of the Union.
- 33 2.2. 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d) moves the effective domicile of all “U.S. citizens” and “U.S.
- 34 residents” to the District of Columbia for the purposes of judicial jurisdiction.
- 35 3. The tax is only upon federal “officers” and “employees” while they are “abroad”, which means in a foreign country
- 36 that is NOT a state of the Union pursuant to 26 U.S.C. §911. There is *no provision* within the I.R.C. that EXPRESSLY
- 37 imposes a tax upon “citizens or residents of the United States” while they are NOT “abroad”, and therefore they don’t
- 38 owe a tax when geographically located “domestically”. By “domestic”, we mean within the “United States” (District
- 39 of Columbia). 26 U.S.C. §911 imposes a tax upon “citizens and residents of the United States” while abroad. What
- 40 these two entities have in common is a legal “domicile” within the “United States”, which is defined as the District of
- 41 Columbia in 26 U.S.C. §7701(a)(9) and (a)(10) and nowhere extended to any state of the Union within the I.R.C.
- 42 These statutory “citizens” and “residents” all work for the U.S. government as officers and employees because while
- 43 they are on official duty, they are representing a federal corporation and take on the character of that corporation. That
- 44 corporation, in turn, is a statutory (per 8 U.S.C. §1401) but not constitutional “citizen” of the place it was incorporated,
- 45 which is the District of Columbia.

46 *“A corporation is a citizen, [resident](#), or inhabitant of the state or country by or under the laws of which it was*

47 *created, and of that state or country only.”*

48 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §886]*

49 For further details on the nature of I.R.C. Subtitle A as an excise tax upon “public offices” in the United States government,

50 see:

[The “Trade or Business” Scam, Form #05.001](#)
<http://sedm.org/Forms/FormIndex.htm>

1 The Constitution, Article 1, Section 8, Clause 1 confers the power to both LAY and COLLECT taxes upon the Legislature,
2 and not upon any other branch.

3 *U.S. Constitution*
4 *Article 1, Section 8, Clause 1*

5 *The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and*
6 *provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises*
7 *shall be uniform throughout the United States;*

8 Note that the above clause delegates BOTH laying AND collecting in the same person in the Congress. This is the basis
9 for “taxation with representation”.

- 10 1. Recall that the American revolution was fought BECAUSE of taxation WITHOUT representation.
- 11 2. This power may not lawfully be delegated to another branch, including the Judiciary or anyone in the Executive
12 Branch, in the context of anything having to do with a state of the Union.
- 13 3. If it is delegated to another branch, can only be delegated in the context of tax collection or enforcement INTERNAL
14 to the federal government itself and INTERNAL to federal territory where the Constitution does NOT apply.

15 A court which interferes with the collection or assessment of taxes is interfering with the exclusive functions delegated by
16 the Constitution to the Executive Branch, which it cannot lawfully do and which is a strictly “political question”. Here is
17 the way the U.S. Supreme Court stated it:

18 “. . . a power definitely assigned by the Constitution to one department can neither be surrendered nor
19 delegated by that department, nor vested by statute in another department or agency. Compare [Springer v.](#)
20 [Philippine Islands](#), 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.”
21 [*Williams v. U.S.*, 289 U.S. 553, 53 S.Ct. 751 (1933)]

22 Consequently, tax collection is a “political” function that is inherently non-judicial in nature. On the subject of taxes and
23 the enforcement of lawful collection in a court of law, the U.S. Supreme Court has furthermore held that:

- 24 1. Any subject of litigation which can be delegated to an Article I administrative agency such as U.S. Tax Court does not
25 involve the “judicial power” of the government.

26 *“The view under discussion-that, Congress having consented that the United States may be sued, the judicial*
27 *power defined in [article 3](#) at once attaches to the court authorized to hear and determine the suits-must then be*
28 *rejected, for the further reason, or, perhaps, what comes to the same reason differently stated, that it cannot be*
29 *reconciled with the limitation fundamentally implicit in the constitutional separation of the powers, namely, that*
30 *a power definitely assigned by the Constitution to one department can neither be surrendered nor delegated by*
31 *that department, nor vested by statute in another department or agency. Compare [Springer v. Philippine](#)*
32 *[Islands](#), 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845. **And since Congress, whenever it thinks proper,***
33 ***undoubtedly may, without infringing the Constitution, confer upon an executive officer or administrative***
34 ***board, or an existing or specially constituted court, or retain for itself, the power to hear and determine***
35 ***controversies respecting claims against the United States, it follows indubitably that such power, in whatever***
36 ***guise or by whatever agency exercised, is no part of the judicial power vested in the constitutional courts by***
37 ***the third article.** That is to say, a power which may be devolved, at the will of Congress, upon any of the three*
38 *departments, plainly is not within the doctrine of the separation and independent exercise of governmental*
39 *powers contemplated by the tripartite distribution of such powers. Compare [Kilbourn v. Thompson](#), 103 U.S.*
40 *[168, 190-191, 26 L.Ed. 377.](#)*
41 [*Williams v. U.S.*, 289 U.S. 553, 53 S.Ct. 751 (1933)]

42 Therefore, at least in the context of “taxes”, regardless of what federal court the dispute is being heard in, the courts are
43 operating in an “administrative mode” as part of the Legislative rather than Judicial branch of the government, even if
44 the judges themselves are ordained as Article III judges.

- 45 2. All tax subjects are “political” in nature.

46 *“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit*
47 *or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth*
48 *Amendment makes one a citizen of the state wherein he resides, **the fact of residence creates universally***
49 ***reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously***
50 ***includes a duty to pay taxes, and their nature and measure is largely a political matter.** Of course, the situs of*
51 *property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious*
52 *illustration being a tax on realty laid by the state in which the realty is located.”*

Note the phrase “their nature and measure is largely a “political matter”.

3. The Judicial Branch is the only branch of the three branches of government that is NOT “political” and is prohibited from involving itself in “political questions”.

"But, fortunately for our freedom from political excitements in judicial duties, this court [the U.S. Supreme Court] can never with propriety be called on officially to be the umpire in questions merely political. The adjustment of these questions belongs to the people and their political representatives, either in the State or general government. These questions relate to matters not to be settled on strict legal principles. They are adjusted rather by inclination, or prejudice or compromise, often.

[. . .]

Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament of judges would be that, in such an event, all political privileges and rights would, in a dispute among the people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and, under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing their representatives to make laws and unmake them, and without our interference as to their principles or policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered by the State or the Union, commence their functions and may decide on the rights which conflicting parties can legally set up under them, rather than about their formation itself. Our power begins after their [the Sovereign People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere, we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither. The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed rules; they are per S.E. questions of law, and are well suited to the education and habits of the bench. But the other disputed points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics, they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in the former way, the consequences might not be able to be averted except by a revolution, while a wrong decision by a political forum can often be peacefully corrected by new elections or instructions in a single month; and if the people, in the distribution of powers under the constitution, should ever think of making judges supreme arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead of controlling the people in political affairs, the judiciary in our system was designed rather to control individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and the laws, when they are encroached upon. And if the judiciary at times seems to fill the important station of a check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves in their primary capacity as makers and amenders of constitutions."

[Luther v. Borden, [48 U.S. 1](#) (1849)]

Here is another example of the above phenomenon, from the United States Constitution annotated:

The Public Rights Distinction

"That is, "public" rights are, strictly speaking, those in which the cause of action inheres in or lies against the Federal Government in its sovereign capacity, the understanding since Murray's Lessee. However, to accommodate Crowell v. Benson, Atlas Roofing, and similar cases, seemingly private causes of action between private parties will also be deemed "public" rights, when Congress, acting for a valid legislative purpose pursuant to its Article I powers, fashions a cause of action that is analogous to a common-law claim and so closely integrates it into a public regulatory scheme that it becomes a matter appropriate for agency resolution with limited involvement by the Article III judiciary. (82)"

[Footnote 82: *Granfinanciera, S.A. v. Nordberg*, 492 U.S. at 52-54. The Court reiterated that the Government need not be a party as a prerequisite to a matter being of "public right." *Id.* at 54. Concurring, Justice Scalia argued that public rights historically were and should remain only those matters to which the Federal Government is a party. *Id.* at 65.]

Based on the foregoing, whenever a court is hearing any matter relating to income taxation, then they are:

1. Not part of the judicial branch of the government.
2. Engaging in “political questions”.
3. Acting as an administrative agency within the Executive Branch because it is engaging in “political questions” and because it is interfering with the activities of “public officers” within other branches of the government.
4. Not exercising true “judicial power” within the meaning of the U.S. Constitution Article III, regardless of the origins of its authority as an Article III court.
5. Engaging in criminal identify theft and kidnapping to take jurisdiction over such a matter if you are not, in fact lawfully serving in a public office in the U.S. government and administering a public right as part of such office. Note that tax forms and statutes DO NOT, in fact, create any new public offices, but simply regulate the exercise of EXISTING public offices lawfully created by means other than the tax code itself, such as under Title 5 of the U.S. Code.

Recognizing the above constraints imposed by the separation of powers between branches of the government, the Congress has enacted the following:

1. The Anti-Injunction Act, 26 U.S.C. §7421, prohibits federal courts from enjoining the assessment or collection of income taxes.
2. The Declaratory Judgments Act, 28 U.S.C. §2201(a) prohibits courts from declaring rights or status in the context of federal income taxes.

Both of these acts would be unconstitutional if used to adversely affect or undermine the rights of a person who is a “nontaxpayer”, which we define as a person who is not the “taxpayer” defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313. This was confirmed by the federal courts when they said:

“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws...”
[Long v. Rasmussen, 281 F. 236 (1922)]

“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”
[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

Courts may not undermine the Constitutional rights of those domiciled in places protected by the Constitution and the Bill of Rights without violating their oath to support and defend the Constitution. A consequence of this fact is that they may not engage in any of the following self-serving activities:

1. Declare a person who is a “nontaxpayer” as instead being a “taxpayer”. The Declaratory Judgments Act, 28 U.S.C. §2201(a) prohibits all such presumptions or declarations by the court. Therefore, a person who declares under penalty of perjury that he is a “nontaxpayer” not domiciled in the “United States” must be presumed by the court and the government to be such from that point on.
2. Self-servingly presume that *everyone* is a franchisee called a “taxpayer”. All such presumptions which prejudice constitutional rights are unconstitutional. See:

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

3. Refuse to acknowledge the existence of “nontaxpayers”. This perpetuates the false presumption that everyone is a “taxpayer”.
4. Compel a person to accept the duties of a franchisee called a “taxpayer” or a “public officer” without any PROVEN compensation or benefit. This constitutes slavery in violation of the Thirteenth Amendment.

- 1 5. Refuse “nontaxpayers” the ability to discuss laws in front of the jury that prove the existence of “nontaxpayers” or the
2 limitations upon the authority of the IRS or the Court. This advantages the government at the expense of individual
3 Constitutional rights.
4 6. Extend definitions within the Internal Revenue Code by abusing the word “includes” to extend or enlarge his
5 importance or jurisdiction by compelling false presumptions about his jurisdiction. This:
6 6.1. Violates the rules of statutory construction.

7 “Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one**
8 **thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,
9 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons**
10 **or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be**
11 **inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
12 of a certain provision, other exceptions or effects are excluded.” [Black’s Law Dictionary, Sixth Edition, p.
13 581]

14 “It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v.*
15 *Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed
16 in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe
17 legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who
18 has not even read it.”
19 [Meese v. Keene, 481 U.S. 465, 484 (1987)]

20 “When a statute includes an explicit definition, we must follow that definition, even if it varies from that
21 **term’s ordinary meaning.** *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory
22 definition of the term excludes unstated meanings of that term”); *Colautti v. Franklin*, 439 U.S. at 392-393, n.
23 10 (“As a rule, “a definition which declares what a term “means” . . . excludes any meaning that is not stated”);
24 *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S.
25 87, 95-96 (1935) (*Cardozo, J.*); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* §
26 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at
27 998 [530 U.S. 943] (*THOMAS, J.*, dissenting), leads the reader to a definition. That definition does not include
28 the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the
29 contrary.”
30 [Stenberg v. Carhart, 530 U.S. 914 (2000)]

- 31 6.2. Turns a society of law into a society of men.

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

- 36 6.3. Makes the judge into an imperial monarch and a pagan deity to be worshipped in violation of the First
37 Amendment establishment of religion clauses. See:

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

- 38 6.4. Unlawfully enlarges federal jurisdiction beyond its clear constitutional limits.
39 6.5. Completely destroys the separation of powers between states of the Union. See:

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

- 40 6.6. Causes the judge to engage in “treason”:

41 “In another, not unrelated context, Chief Justice Marshall’s exposition in *Cohens v. Virginia*, 6 Wheat, 264
42 (1821), could well have been the explanation of the Rule of Necessity; he wrote that a court “must take
43 jurisdiction if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches
44 the confines of the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with
45 whatever difficulties, a case may be attended, we must decide it, if it be brought before us. We have no more
46 right to decline the exercise of jurisdiction which is given, than to usurp that which is not given. **The one or**
47 **the other would be treason to the constitution.** Questions may occur which we would gladly avoid; but we
48 cannot avoid them.” *Id.*, at 404 (emphasis added)
49 [U.S. v. Will, 449 U.S. 200 (1980)]

50 For further details on this scam, see:

Meaning of the Words “includes” and “including”, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

- 1 7. Admit into evidence any provision of the I.R.C. as proof of an obligation or duty against a person who is not a
2 “taxpayer” and who instead is a “nontaxpayer”. All franchise agreements are “private law” and “Special law” and is
3 essence behave as “contracts” or agreements. The U.S. Supreme Court, in fact, referred to income taxes, in fact, as
4 “quasi-contractual” in *Milwaukee v. White*, [296 U.S. 268](#) (1935). As such, the provisions of these contracts or
5 agreements may not lawfully be enforced or cited against those who are not party to them.
6 8. Refuse to enforce the government’s duty as moving party to prove that the existence of either explicit or implicit
7 consent to the franchise agreement codified in I.R.C. Subtitles A and C before these provisions may be enforced
8 against anyone.

9 *“Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with*
10 *sufficient awareness of the relevant circumstances and likely consequences.”*
11 *[Brady v. U.S., 397 U.S. at 749, 90 S.Ct. 1463 at 1i469 (1970)]*

12 Consent may not be “presumed”, and must be PROVEN with evidence. Absent demonstrate consent in some form, the
13 provisions of the franchise agreement may not be enforced against those who do not consent. See:

[Requirement for Consent](#), Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

- 14 9. Refuse to acknowledge that the basis for authority to impose an income tax is domicile within federal territory and the
15 exclusive jurisdiction of the United States, regardless of where the “taxpayer” is physically located.

16 *“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in*
17 *transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the*
18 *Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates*
19 *universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter*
20 *obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course,*
21 *the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most*
22 *obvious illustration being a tax on realty laid by the state in which the realty is located.”*
23 *[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]*

24 For details, see:

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

- 25 10. Refuse to acknowledge or enforce the requirement that domicile within any state of the Union on other than federal
26 territory does not represent domicile within the “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10). This:
27 10.1. Leads to a complete destruction of the separation of powers and devolves a republican form of government into a
28 totalitarian socialist monopoly and oligarchy.
29 10.2. Denies a “republican form of government” to person domiciled in states of the Union, which is MANDATED by
30 Article 4, Section 4 of the United States Constitution.

31 All of the above tactics are typically used by unscrupulous judges and U.S. attorneys to self-servingly, unlawfully, and
32 criminally expand their importance, jurisdiction, revenues, and to advantage the government at the expense of your
33 Constitutional rights. You as a vigilant citizen concerned about protecting your constitutional rights should anticipate all
34 the above very common tactics and expose and oppose them in your pleadings and correspondence BEFORE they are even
35 used.

36 The only way we can have a true “republican form of government” mandated by Article 4, Section 4 of the U.S.
37 Constitution is:

- 38 1. To have separate franchise courts within the Executive Branch for administering federal franchises such as income
39 taxes.
40 2. To prohibit judges in federal district courts from entertaining any franchise issue and to focus exclusively on Article III
41 functions of protecting rights.
42 3. Establish true Article III federal courts. Right now, the U.S. federal District and Circuit courts are Article IV
43 legislative courts, not Article III courts. See:

[What Happened to Justice?](#), Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

- 44 4. To prevent Congress from determining directly the compensation of federal judges. Right now, federal judges salaries
45 are determined directly by the U.S. Congress. Instead, Congress must establish a separate Judicial Branch and fund the
46 ENTIRE branch and let the branch and not the Congress determine the pay.

5. To prohibit Article III judges from being “taxpayers” subject to IRS extortion. This will allow “nontaxpayers” to receive complete and independent judges in their tax trials.
6. To prevent the Legislative Branch from unlawfully delegating the authority to “collect” to another branch of the government, such as the Treasury within the Executive Branch because this separates the “taxation” from the “representation” functions and only encourages lack of accountability and usurpation. Article 1, Section 8, Clause 1 empowers Congress to ‘LAY AND COLLECT’ taxes and they delegated the collect part unlawfully to the Executive Branch, and more particularly to the Treasury and the IRS who serves them. Right now Congressmen conveniently uses the IRS and the separation of powers as a “scapegoat” why they can’t remedy the evil activities of the IRS. Well, THEY created this problem by a treasonous act of unlawfully delegating the power to COLLECT taxes to another branch of the government while retaining the power to LAY those same taxes delegated by Article 1, Section 8, Clause 1 of the Constitution.
7. To modify the Anti-Injunction Act, 26 U.S.C. §7421, and the Declaratory Judgments Act, 28 U.S.C. §2201(a) to indicate that these provisions in the context of “taxes” only apply to “taxpayer” and not to “nontaxpayers” so that federal courts don’t unlawfully and criminally abuse these acts against private citizens who are not within the United States federal government as “franchisees”. Typically, they unlawfully abuse these acts in conjunction with the Full Payment Rule found in *Flora v. United States*, 362 U.S. 145, 80 S.Ct. 630, 647 (1960). to avoid litigation and force “nontaxpayers” to use franchise courts. This:
 - 7.1. Deprives “nontaxpayers” of their constitutional rights.
 - 7.2. Deprives persons protected by the Constitution of a trial by jury. U.S. Tax Court has no jury.
 - 7.3. Compels “nontaxpayers” into becoming “taxpayers”. Tax Court Rule 13(a) says that only “taxpayers” can employ the Tax Court to resolve disputes. There is no equivalent court for “nontaxpayers”.

Consistent with the above, the U.S. Supreme Court has held the following. Note that they indicated that they cannot exercise administrative jurisdiction as part of the Executive Branch, because they recognize that this would violate the separation of powers:

*Referring to the provisions for patent appeals this court said in [Butterworth v. U.S.](#), 112 U.S. 50, 60, 5 S.Ct. 25, 28 L.Ed. 656, that the function of the court thereunder was not that of exercising ordinary jurisdiction at law or in equity, but of taking a step in the statutory proceeding under the patent laws in aid of the Patent Office. And in [Postum Cereal Company v. California Fig Nut Company](#), 272 U.S. 693, 698, 47 S.Ct. 284, 285, 71 L.Ed. 478, which related to a provision for a like appeal in a trade-mark proceeding, this court held: ‘**The decision of the Court of Appeals under section 9 of the act of 1905^{FN2} is not a judicial judgment. It is a mere administrative decision.** It is merely an instruction to the Commissioner of Patents by a court which is made part of the machinery of the Patent Office for administrative purposes.’ Another case in point is [Keller v. Potomac Electric Power Co.](#), 261 U.S. 428, 442-444, 43 S.Ct. 445, 67 L.Ed. 731, which involved a statutory proceeding in the courts of the District of Columbia to revise an order of a commission fixing the valuation of the property of a public utility for future rate-making purposes. **There this court held that the function assigned to the courts of the District in the statutory proceeding was not judicial in the sense of the Constitution, but was legislative and advisory, because it was that of instructing and aiding the commission in the exertion of power which was essentially legislative.***

FN2. Now section 89, title 15, U.S. Code (15 USCA s 89). This jurisdiction also was transferred to the Court of Customs and Patent Appeals by the act cited in note 1.

In the cases just cited, as also in others, it is recognized that the courts of the District of Columbia are not created under the judiciary article of the Constitution but are legislative courts, and therefore that Congress may invest them with jurisdiction of appeals and proceedings such as have been just described.

But this court [the U.S. Supreme Court] cannot be invested with jurisdiction of that character, whether for purposes of review or otherwise. It was brought into being by the judiciary article of the Constitution, is invested with judicial power only, and can have no jurisdiction other than of cases and controversies falling within the classes enumerated in that article. It cannot give decisions which are merely advisory; nor can it exercise or participate in the exercise of functions which are essentially legislative or administrative. [Keller v. Potomac Electric Power Co.](#), supra, page 444, of 261 U.S., 43 S.Ct. 445, 67 L.Ed. 731, and cases cited; [Postum Cereal Co. v. California Fig Nut Company](#), supra, pages 700-701 of 272 U.S. 47 S.Ct. 284, 71 L.Ed. 478; [Liberty Warehouse Co. v. Grannis](#), 273 U.S. 70, 74, 47 S. 282, 71 L.Ed. 541; [Willing v. Chicago Auditorium Association](#), 277 U.S. 274, 289, 48 S.Ct. 507, 72 L.Ed. 880; *Ex parte Bakelite Corporation*, 279 U.S. 438, 449, 49 S.Ct. 411, 73 L.Ed. 789.

The proceeding on the appeal from the commission's action is quite unlike the proceeding, under sections 1001(a) to 1004(b) of the Revenue Act of 1926, c. 27, 44 Stat., pt. 2, p. 109 (26 USCA ss 1224-1227), on a petition for the review of a decision of the Board of Tax Appeals; for, as this court heretofore has pointed out, such a petition

1 (a) brings before the reviewing court the United States or **391 its representative on the one hand and the
2 interested taxpayer on the other,

3 (b) presents for consideration either the right of the United States to the payment of a tax claimed to be due
4 from the taxpayer or his right to have refunded to him money which he has paid to satisfy a tax claimed to have
5 been erroneously charged against him, and

6 (c) calls for a judicial and binding determination of the matter so presented-all of which makes the proceeding
7 a case or controversy within the scope of the judicial power as defined in the judiciary article. Old Colony Trust
8 Co. v. Commissioner of Internal Revenue, 279 U.S. 716, 724-727, 49 S.Ct. 499, 73 L.Ed. 918.
9 [Federal Radio Commission v. General Electric Co., 281 U.S. 464, 50 S.Ct. 389 (U.S.,1930)]

10 The end of the above ruling compares the issue in the case with taxation and contains a deliberate deception. They refer to
11 the function of the “Board of Tax Appeals”, which today we know of as “U.S. Tax Court”. They try to create the deception
12 that the U.S. Tax Court as an Article III court that officiates over “rights”. However, we now know by reading section 10.3
13 that “U.S. Tax Court is in the Executive Branch and that it officiates over the “trade or business” franchise that forms the
14 heart of the income tax within I.R.C. Subtitle A. 26 U.S.C. §7441 identifies U.S. Tax Court as an Article I court within the
15 Legislative and not Judicial Branch. They use the word “taxpayer”, which is synonymous with a franchisee under the
16 I.R.C. Subtitle A franchise agreement. Franchisees do not have “rights”, but only privileges granted by their “*parens*
17 *patriae*”, the government. Yet the Supreme Court uses the word “rights” in describing the transaction. This is FRAUD.
18 Obviously, either they don’t know the difference between a “right” and a “privilege” or they are trying to deceive you into
19 thinking that a “taxpayer” is a person who has rights and who is NOT the subject of a franchise agreement. The distinction
20 we wish to emphasize is that the only time “rights” instead of “privileges” can really be at issue in any court is when:

- 21 1. The court is willing and able to recognize the existence of persons who are not party to the franchise agreement, and
22 who are called “non-taxpayers”.
- 23 2. The court is willing and able to declare that you are a “non-taxpayer” not subject to the I.R.C. The only people who
24 have REAL rights are those who don’t participate in government franchises and who have this status recognized by the
25 courts.
- 26 3. The court does not enforce the provisions of the franchise agreement in I.R.C. Subtitle A against a non-participant such
27 as a “non-taxpayer”.
- 28 4. The court does not interfere with the rights of “non-taxpayers” by invoking the Anti-Injunction Act, 26 U.S.C. §7421
29 to dismiss lawsuits brought by “non-taxpayers” intended to prevent illegal enforcement of the “trade or business”
30 franchise against non-participants..
- 31 5. The court does not invoke the Declaratory Judgments Act, 28 U.S.C. §2201(a) as an excuse to avoid declaring the
32 rights of a “non-taxpayer” who has illegally become the target of IRS enforcement.

33 We would like to conclude this section by emphasizing the following constraints imposed by the separation of powers
34 doctrine upon the federal courts:

- 35 1. No judge or court can lawfully serve in TWO branches of the government at the same time. This would constitute an
36 ongoing conflict of interest.
- 37 2. A judge or court that serves as an Executive Branch agency in the context of income taxes that apply to domiciliaries
38 of federal territory cannot ALSO serve as an Article III judge under the Constitution.
- 39 3. A judge who is serving in a franchise court within the Executive Branch, if he orders any kind of penalty against a
40 party before him, is violating the Constitutional prohibition against “bills of attainder”, which are penalties
41 administered by the Executive Branch rather than true “judicial power” under the Constitution.

42 **Bill of attainder.** *Legislative acts, no matter what their form, that apply either to named individuals or to easily*
43 *ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial.*
44 *United States v. Brown, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; United States v. Lovett,*
45 *328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is*
46 *death and a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall*
47 *within the scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress);' Art. I, Sec,*
48 *10 (as to state legislatures).*
49 [*Black's Law Dictionary, Sixth Edition, p. 165*]

50 The only way for a legislative franchise court to bypass the constitutional prohibition against “bills of attainder” in the
51 case of a litigant before it who is protected by the Constitution of the United States is for the individual to consent to it.
52 At the point it is consensual is the point at which it ceases to be injurious:

1 *Volunt non fit injuria.*
2 *He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.*

3 *Consensus tollit errorem.*
4 *Consent removes or obviates a mistake. Co. Litt. 126.*

5 *Melius est omnia mala pati quam malo concentire.*
6 *It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.*

7 *Nemo videtur fraudare eos qui sciunt, et consentiunt.*
8 *One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.*
9 *[Bouvier's Maxims of Law, 1856;*
10 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

11 Therefore, those who are protected by the Constitution and who are compelled to appear before a franchise court such
12 as the U.S. Tax Court, a U.S. District Court, or a federal Circuit Court must:

- 13 3.1. Emphasize that they do not consent to the jurisdiction of the court and thereby do not surrender their right to be
14 protected from “bills of attainder” mandated under Article 1, Section 10 of the United States Constitution.
- 15 3.2. Remind the court that they may not institute any penalties, duties, or “taxes” without express written consent on a
16 writing that fully discloses ALL of the rights surrendered.
- 17 3.3. Emphasize that you reserve all your rights without prejudice, U.C.C. §1-308 and its successor, U.C.C. §1-207.
- 18 3.4. Never make an “appearance” and thereby consent to the jurisdiction of the court.

19 **appearance.** *A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or*
20 *defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The*
21 ***voluntary submission** to a court's jurisdiction.*

22 *In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who*
23 *enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many*
24 *stages of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his*
25 *behalf. See e.g., Fed.R.Crim.P. 43.*

26 *An appearance may be either **general** or **special**: the former is a simple and unqualified or unrestricted*
27 *submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific*
28 *purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting*
29 *to the sufficiency of service or the jurisdiction of the court over defendant without submitting to such*
30 *jurisdiction; a general appearance is made where the defendant waives defects of service and submits to the*
31 *jurisdiction of court. Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376.*
32 *[Black's Law Dictionary, Sixth Edition, p. 97]*

33 3.5. Continually emphasize that they are under financial duress.

- 34 4. A judge cannot participate as a “public officer” engaged in a “trade or business” within the Executive Branch in the
35 context of income taxes, and yet also claim to be a “judicial officer” within another branch of the government for other
36 purposes. This is an absurd contradiction. The Federalist Papers confirms that power over a man’s subsistence is
37 power over his will. This means that judges cannot be subject to enforcement by an Executive Branch agency within
38 the Dept. of the Treasury called the IRS on the one hand, and at the same time have “judicial independence” and
39 objectivity in any sense of the word in the context of income tax cases being heard before them.

40 *“In the general course of human nature, A POWER OVER A MAN'S SUBSISTENCE AMOUNTS TO A POWER*
41 *OVER HIS WILL.”*
42 *[Alexander Hamilton, Federalist Paper No. 79]*

43 **11 How Courts Unconstitutionally Operate in Political Rather than Legal Capacity, and in** 44 **violation of the Separation of Powers**

45 This section concerns itself with techniques that franchise judges use to deceive, enslave, and STEAL from those outside
46 their territorial jurisdiction by entertaining political questions in violation of the separation of powers doctrine. We will
47 give examples to illustrate how the process works so that those litigating in corrupted courts will recognize and be able to
48 expose and combat each technique illustrated.

49 If you would like more information about how all branches of the government, including the judiciary, exceed their
50 Constitutional bounds in violation of the Separation of Powers Doctrine, see:

Political Jurisdiction

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11.1 Judges who advantage the government by OMITTING to rule on issues before them or by substituting PRESUMPTIONS for evidence are acting in a POLITICAL capacity rather than LEGAL capacity

It is helpful to compare and contrast courts acting in a CONSTITUTIONAL/COMMON LAW capacity with those acting in the capacity of a LEGISLATIVE/STATUTORY franchise court. Here is a table comparing the two:

Table 2: Comparison of CONSTITUTIONAL court with LEGISLATIVE FRANCHISE court

#	Characteristic	CONSTITUTIONAL/COMMON LAW COURT	LEGISLATIVE/STATUTORY FRANCHISE COURT
1	Branch of government court and judge are in	Judicial branch	Executive branch
2	Court created by	Constitution or PURSUANT to a specific constitutional provision in the act that created it	Act of Congress ONLY. Expressly invokes NO constitutional authority in the act creating the court.
3	Name of court	Appears in the Constitution	Does NOT appear in the Constitution. Compare "District Court of the United States" (in constitution) with "United States District Court" (current)
4	Right being enforced	PRIVATE right	PUBLIC right/franchise
5	Name of court corresponds with	Name in the Constitution such as "district Court of the United States"	Name given by Congress, such as "United States District Court", which DOES NOT appear in the Constitution.
6	Capacity in which judge acts	CONSTITUTIONAL/LEGAL capacity	POLITICAL capacity within a POLITICAL branch of the government (Executive Branch)
7	Origin of court's jurisdiction	1. Domicile or residence within the exclusive jurisdiction of the court OR 2. Physical presence on land protected by the Constitution at the time of the injury.	Consent to participate in the franchise.
8	Presumptions as evidence violate due process?	Yes	No
9	Court may lawfully decline to act when Plaintiff properly invokes its jurisdiction?	No	Yes

An important method to distinguish whether a corrupt judge is acting in a POLITICAL capacity are any of the following behaviors evidenced by him or her:

- Makes conclusive presumptions about facts related to the case for the benefit of the Government or defends the government prosecutor from having to prove presumptions he/she is substituting in place of evidence. All such presumptions invariably are made to the BENEFIT of the government and at the EXPENSE of the private party to the proceeding.

"It is apparent, this court said in the Bailey Case (219 U.S. 239, 31 S. Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'
 [Heiner v. Donnan, 285 U.S. 312 (1932)]

1
2
3
4 **A prima facie presumption casts upon the person against whom it is applied the duty of going forward with**
5 **his evidence on the particular point to which the presumption relates. A statute creating a presumption that**
6 **is arbitrary, or that operates to deny a fair opportunity to repel it, violates the due process clause of the**
7 **Fourteenth Amendment.**
[Western and Atlantic Railroad v. Henderson, 279 U.S. 639 (1929)]

- 8 2. Declines to hear or rule on issues AGAINST the government's interest, and thereby ABUSING OMISSION to protect
9 crime or injuries unlawfully inflicted by the government. This could occur by dismissing cases raising such issues or
10 by making their ruling unpublished.

11 *"In another, not unrelated context, Chief Justice Marshall's exposition in Cohens v. Virginia, 6 Wheat, 264*
12 *(1821), could well have been the explanation of **the Rule of Necessity; he we that a court "must take***
13 ***jurisdiction if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches***
14 ***the confines of the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with***
15 ***whatever difficulties, a case may be attended, we must decide it, if it be brought before us. We have no more***
16 ***right to decline the exercise of jurisdiction which is given, than to usurp that which is not given. The one or***
17 ***the other would be treason to the constitution. Questions may occur which we would gladly avoid; but we***
18 ***cannot avoid them."** Id., at 404 (emphasis added)*
19 [U.S. v. Will, 449 U.S. 200 (1980)]

20 The fact that franchise courts are Executive Branch and NOT Judicial Branch agencies was confirmed by the opinion of
21 justice Scalia. The Executive Branch is a POLITICAL branch, and therefore ALL judges in franchise courts are
22 POLITICAL rather than JUDICIAL officers. Franchise courts act as the equivalent of binding arbitration boards top
23 resolve disputes between FELLOW public officers in the SAME branch of the government as the court is in:

24 *I have already explained that **the Tax Court, like its predecessors, exercises the executive power of the United***
25 ***States. This does not, of course, suffice to market a "Department[t]" for purposes of the Appointments Clause.***
26 ***If, for instance, the Tax Court were a subdivision of the Department of the Treasury -- as the Board of Tax***
27 ***Appeals used to be -- it would not qualify. In fact, however, the Tax Court is a freestanding, self-contained***
28 ***entity in the Executive Branch, whose Chief Judge is removable by the President (and, save impeachment, no***
29 ***one else). Nevertheless, the Court holds that the Chief Judge is not the head of a department."***
30 [Freytag v. Commissioner, 501 U.S. 868, 914-915 (1991)]

31 Anyone who appears before a Legislative franchise court within the Executive Branch, and who does not lawfully occupy a
32 public office in that same branch as a litigant:

- 33 1. Is impersonating a public office in the U.S. government in criminal violation of 18 U.S.C. §912.
34 2. CANNOT lawfully be declared by any federal court to be a FRANCHISEE called a "taxpayer". The court MUST
35 accept whatever status they assign to themselves because CITIZENS are the customers for government protection and
36 the customer is ALWAYS right.

37 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether*
38 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) **This***
39 ***Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions***
40 ***brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the***
41 ***instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991)***
42 *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax*
43 *liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby*
44 *DISMISSED.*
45 [Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]

46
47
48 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*
49 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and*
50 *no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*
51 *assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*
52 [Long v. Rasmussen, 281 F. 236 (1922)]

- 53 3. Is a victim of a criminal conflict of interest in violation of 18 U.S.C. §208 if either the judge OR anyone in government
54 declares an otherwise PRIVATE person to be a statutory franchisee, including a "taxpayer". It has long been a rule
55 since the founding of this country that no man, or GOVERNMENT may rule on an issue that they have a pecuniary of

1 financial interest in. Only DISINTERESTED competent fact finders can do so and even then, the statute at 28 U.S.C.
2 §2201(a) forbids such a determination either DIRECTLY or INDIRECTLY using a presumption.

3 *In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal*
4 *and State legislatures could not do without exceeding their authority, and among them he mentioned a law*
5 *which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private contracts of*
6 *citizens; a law that made a man judge in his own case; and a law that took the property from A [a*
7 *“taxpayer”], and gave it to B [a PRIVATE citizen]. ‘It is against all reason and justice,’ he added, ‘for a*
8 *people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it.*
9 *They may command what is right and prohibit what is wrong; but they cannot change innocence into guilt,*
10 *or punish innocence as a crime, or violate the right of an antecedent lawful private contract, or the right of*
11 *private property. To maintain that a Federal or State legislature possesses such powers if they had not been*
12 *expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican*
13 *governments.’ 3 Dall. 388.*
14 *[Sinking Fund Cases, 99 U.S. 700 (1878)]*

15 *“It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take*
16 *on themselves to judge the law as well as the fact. They never exercise this power but when they suspect*
17 *partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English*
18 *liberty.”*
19 *[Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]*

- 20 4. Cannot lawfully ELECT themselves into public office by CONSENTING TO THE JURISDICTION OF or
21 APPEARING in said court or even PETITIONING such an administrative court. The ONLY THING the franchise
22 judge can lawfully do is DISMISS the case for lack of jurisdiction. If he accepts it knowing that the litigant is NOT an
23 Executive Branch public officer, he is both criminally impersonating a public officer AND violating the separation of
24 powers doctrine that is the foundation of the Constitution.
- 25 5. Cannot lawfully confer POLITICAL jurisdiction to the Executive Branch Administrative tribunal even IF they consent
26 to its jurisdiction.
- 27 6. If the non-franchisee is penalized by said LEGISLATIVE FRANCHISE court, he/she is the subject of an
28 unconstitutional “Bill of Attainder”, which is any kind of penalty administered by EITHER the LEGISLATIVE or
29 EXECUTIVE branches of the government or by any branch OTHER than a TRUE judicial branch.

30 *United States Constitution*
31 *Article 1, Section. 10*

32 *No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin*
33 *Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts; pass any*
34 *Bill of Attainder, ex post facto Law, or Law impairing the Obligation of Contracts, or grant any Title of*
35 *Nobility.*
36

37 *Bill of attainder.* *Legislative acts, no matter what their form, that apply either to named individuals or to easily*
38 *ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial.*
39 *United States v. Brown, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; United States v. Lovett,*
40 *328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is*
41 *death and a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall*
42 *within the scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress);' Art. I, Sec,*
43 *10 (as to state legislatures).*
44 *[Black's Law Dictionary, Sixth Edition, p. 165]*

45 For further details on the important subject of this section, see:

Government Instituted Slavery Using Franchises, Form #05.030, Sections 15-17
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/MemLaw/Franchises.pdf>

46 **11.2 Judges interfering with choice of domicile or citizenship are terrorists, according to the** 47 **Federal Regulations**

48 Interfering with people’s free exercise of political rights by trying to compel them to associate with a domicile or
49 citizenship or political group they do not want to associate with is TERRORISM. Below is the proof:

4 (l) Exercise Lead Agency responsibility in investigating all crimes for which it has primary or concurrent
5 jurisdiction and which involve terrorist activities or acts in preparation of terrorist activities within the
6 statutory jurisdiction of the United States. Within the United States, this would include the collection,
7 coordination, analysis, management and dissemination of intelligence and criminal information as appropriate.
8 If another Federal agency identifies an individual who is engaged in terrorist activities or in acts in preparation
9 of terrorist activities, that agency is requested to promptly notify the FBI. **Terrorism includes the**
10 **unlawful use of [judicial] force and violence [through incarcerations,**
11 **contempt citations, etc] against persons or property to intimidate or**
12 **coerce a government, the civilian population, or any segment thereof, in**
13 **furtherance of political or social [rather than lawful] objectives.**

14 Therefore, judges that interfere with a person's choice of domicile or citizenship are TERRORISTS. The most enlightening
15 and eloquent of the cases which describes this illegal activity by judges was the U.S. Supreme Court case of *Luther v.*
16 *Borden*, which stated:

17 "*But, fortunately for our freedom from political excitements in judicial duties, this court [the U.S. Supreme*
18 *Court] can never with propriety be called on officially to be the umpire in questions merely political. The*
19 *adjustment of these questions belongs to the people and their political representatives, either in the State or*
20 *general government. These questions relate to matters not to be settled on strict legal principles. They are*
21 *adjusted rather by inclination, or prejudice or compromise, often.*

22 [. . .]

23 **Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament**
24 **of judges would be that, in such an event, all political privileges and rights would, in a dispute among the**
25 **people, depend on our decision finally. We would possess the power to decide against, as well as for, them,**
26 **and, under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much**
27 **perverted, if not entirely prostrated.** But, allowing the people to make constitutions and unmake them, allowing
28 their representatives to make laws and unmake them, and without our interference as to their principles or
29 policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as
30 empowered by the State or the Union, commence their functions and may decide on the rights which conflicting
31 parties can legally set up under them, rather than about their formation itself. **Our power begins after theirs**
32 **[the Sovereign People] ends. Constitutions and laws precede the judiciary, and we act only under and after**
33 **them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is**
34 **the law, jus dicere, we speak or construe what is the constitution, after both are made, but we make, or revise,**
35 **or control neither. The disputed rights beneath constitutions already made are to be governed by precedents,**
36 **by sound legal principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed**
37 **rules; they are per se questions of law, and are well suited to the education and habits of the bench.** But the
38 other disputed points in making constitutions, depending often, as before shown, on policy, inclination, popular
39 resolves and popular will and arising not in respect to private rights, not what is meum and tuum, but in
40 relation to politics, they belong to politics, and they are settled by political tribunals, and are too dear to a
41 people bred in the school of Sydney and Russel for them ever to intrust their final decision, when disputed, to a
42 class of men who are so far removed from them as the judiciary, a class also who might decide them
43 erroneously, as well as right, and if in the former way, **the consequences might not be able to be averted except**
44 **by a revolution, while a wrong decision by a political forum can often be peacefully corrected by new**
45 **elections or instructions in a single month; and if the people, in the distribution of powers under the**
46 **constitution, should ever think of making judges supreme arbiters in political controversies when not selected**
47 **by nor, frequently, amenable to them nor at liberty to follow such various considerations in their judgments**
48 **as [48 U.S. 53] belong to mere political questions, they will dethrone themselves and lose one of their own**
49 **invaluable birthrights; building up in this way -- slowly, but surely -- a new sovereign power in the republic,**
50 **in most respects irresponsible and unchangeable for life, and one more dangerous, in theory at least, than**
51 **the worst elective oligarchy in the worst of times. Again, instead of controlling the people in political affairs,**
52 **the judiciary in our system was designed rather to control individuals, on the one hand, when encroaching,**
53 **or to defend them, on the other, under the Constitution and the laws, when they are encroached upon.** And if
54 the judiciary at times seems to fill the important station of a check in the government, it is rather a check on the
55 legislature, who may attempt to pass laws contrary to the Constitution, or on the executive, who may violate
56 both the laws and Constitution, than on the people themselves in their primary capacity as makers and
57 amenders of constitutions."
58 [Luther v. Borden, 48 U.S. 1 (1849)]

1 Most of the corruption of American courts on the tax matter is described in the scenario above, in which activist judges
2 have unilaterally involved themselves in such “political questions” by interfering with the political affiliations, domicile,
3 and citizenship choices of the litigants. This has:

- 4 1. Made the United States into a federal slave plantation, whereby the “rent” for living on the plantation is an illegally
5 enforced, feudal tribute paid for “protection” that is not wanted or needed. Hence, what is mistakenly called
6 “government” is really nothing more than a “protection racket”.
- 7 2. Made the federal judiciary into an imperial monarchy who enforce their will rather than what the law actually says.
- 8 3. Replaced the political sovereignty of the people with the whims of judges. Below is how the Bible describes this
9 corruption:

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

13 *In seven distinct cycles of sin to salvation, Judges shows how Israel had set aside God's law and in its place*
14 *substituted “what was right in his [or the Judge's] own eyes” (21:25). The recurring result of abandonment*
15 *from God's law is corruption from within and oppression from without. During the nearly four centuries*
16 *spanned by this book, God raises up military champions to throw off the yoke of bondage and to restore the*
17 *nation to pure worship [of God]. But all too soon the “sin cycle” begins again as the nations spiritual*
18 *temperature grows steadily colder.*

19 *The Hebrew title is “Shophetim, meaning “judges,” “rulers,” “delivering.” First the judges deliver the*
20 *people; then they rule and administer justice. The Septuagint used the Greek equivalent of this word, Krtai*
21 *(“Judges”). The Latin Vulgate called it Liber Judicum, the “Book of Judges.” This book could also*
22 *appropriately be titled “The Book of Failure.”*
23 *[The Open Bible, New King James Version, Thomas Nelson Publishers, 1997, p. 340]*

- 24 4. Corrupted the legal process and created conflict of interest of judges and jurors, who because of judicial fiat or tyranny,
25 are either “taxpayers” or federal benefit recipients, in violation of 18 U.S.C. §208, 18 U.S.C. §597, 28 U.S.C. §455,
26 etc.

27 *“And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous.”*
28 *[Exodus 23:8, Bible, NKJV]*

29 We would therefore certainly hope that it is not the intention of any Court to institute tyranny by substituting its “political
30 will” for that of the litigants before them in their choice of citizenship, domicile, or political affiliation, all of which are
31 synonymous. This would be a supreme injustice and the essence of slavery itself, according to the U.S. Supreme Court.

32 *“For the very idea that one man may be compelled to hold his life, or the means of living, or any material right*
33 *essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where*
34 *freedom prevails, as being the essence of slavery itself.”*
35 *[Yick Wo v. Hopkins, 118 U.S. 356 (1885)]*

36 *“Justice is the end of government. It is the end of civil society. It ever has been, and ever will be pursued, until it*
37 *be obtained, or until liberty be lost in the pursuit.”*
38 *[Federalist Paper #51, James Madison]*

39 **11.3 Presumptions about the status of the parties**

40 A common technique for judges to act in a political rather than legal or judicial capacity is to make presumptions about the
41 status of the parties that there is no evidence on the record to support and to treat those presumptions as substantive fact.
42 The affect of making such unsubstantiated presumptions is to:

- 43 1. Injure to your rights and liberties.
- 44 2. Violate the [separation of powers](#) by allowing otherwise constitutional courts to unlawfully entertain "political
45 questions".
- 46 3. Cause a violation of [due process of law](#) because decisions are not based on legally admissible evidence. Instead,
47 presumptions unlawfully and prejudicially turn beliefs into evidence in violation of [Federal Rule of Evidence 610](#) and
48 the [Hearsay Rule, Rule 802](#).
- 49 4. Turn judges into "priests" of a civil religion.

- 1 5. Turn legal process into an act of religion.
- 2 6. Transform "attorneys" into deacons of a state-sponsored religion.
- 3 7. Turn the courtroom into a church building.
- 4 8. Turn court proceedings into a "worship service" akin to that of a church.
- 5 9. Turn statutes into a state-sponsored bible upon which "worship services" are based.
- 6 10. Turn "taxes" into tithes to a state-sponsored church, if the controversy before the court involves taxation.

7 Examples of the abuse of presumption towards the parties include the following absolutely false presumptions in the case of
8 a human being domiciled within a state of the Union:

- 9 1. That:
 - 10 1.1. All the available statuses a person can have appear on federal government forms.
 - 11 1.2. The status of "Exempt" is the only way to lawfully avoid the liability described.
 - 12 1.3. You MUST choose at least one of the statuses indicated.
- 13 In fact, the most important ones don't, such as the status of "None of the Above" or "transient foreigner" or
14 "nonresident". See:

Flawed Tax Arguments To Avoid, Form #08.004, Section 6.10
<http://sedm.org/Forms/FormIndex.htm>

- 15 2. That you are a franchisee called a "taxpayer".
- 16 3. That because you are a "taxpayer", you are subject to the Internal Revenue Code.
- 17 4. That the government can impose duties on private parties without their consent and without violating the Thirteenth
18 Amendment prohibition against involuntary servitude. In fact, they can't, and they must presume that you are a
19 "public officer" BEFORE they can even involve you in an action involving federal statutes. See:
 - 20 4.1. *Proof That There is a "Straw Man"*, Form #05.042
21 <http://sedm.org/Forms/FormIndex.htm>
 - 22 4.2. *Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes*, Form #05.008
23 <http://sedm.org/Forms/FormIndex.htm>
 - 24 4.3. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037
25 <http://sedm.org/Forms/FormIndex.htm>
- 26 5. That the offense occurred in a statutory "State", which is a federal territory and not a state of the Union. This is a false
27 presumption in nearly all cases involving those domiciled within a state of the Union.
- 28 6. That the offense occurred in the federal judicial district, which includes federal territory and property within the district
29 and excludes private property not connected with any franchise.
- 30 7. That you consented to the jurisdiction of the court by making an "appearance" in court, such as showing up physically
31 or filing a pleading in an action.
- 32 8. That those serving on the jury and domiciled within the exclusive jurisdiction of a state of the Union are qualified to
33 serve in a federal trial. In fact, they cannot lawfully qualify to serve unless they are domiciled on federal territory
34 within the exterior limits of the judicial district. See:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

- 35 9. That there is no separation of civil jurisdiction between the State and Federal governments, including
 - 36 9.1. That there is no difference between a Constitutional Citizen and a statutory citizen under federal law. In fact, you
37 can't be both at the same time.
 - 38 9.2. That there is no difference between a Constitutional State and a statutory "State" under federal law.
 - 39 9.3. That you are a statutory "U.S. citizen" as defined in 8 U.S.C. §1401 as a human being domiciled within a state of
40 the Union.
 - 41 9.4. That you are domiciled in the "United States" as statutorily defined, which includes federal territory and excludes
42 states of the Union.

43 For further information on the subjects of this section, see:

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

11.4 Abusing the word “frivolous”

A common technique for involving an otherwise constitutional court in “political matters” is to call the arguments of either party “frivolous”. This technique is also very commonly used by the IRS against those who resist their efforts to unlawfully enforce the Internal Revenue Code. Black’s Law Dictionary defines “frivolous” as follows:

“*Frivolous.*”²

[1] *Of little weight or importance.*

[2] *A pleading is ‘frivolous’ when it is clearly insufficient on its face, and does not controvert the material points of the opposite pleading, and is presumably interposed for mere purpose of delay or*

[3] *to embarrass the opponent.*

[4] *A claim or defense is frivolous if a proponent can present no rational argument based upon the evidence or law in support of that claim or defense. Liebowitz v. Aimexco, Inc., Colo.App. 701 P.2d 140, 142. [5] *Frivolous pleadings may be amended to proper form, or ordered stricken, under federal and state Rules of Civil Procedure.*”*

[Black’s Law Dictionary, Sixth Edition, p. 668]

Judges or government prosecutors or even the IRS, when they abuse the word “frivolous”, abuse the following tactics that violate due process of law and the rights of the parties adversely affected:

1. They cite caselaw from a foreign jurisdiction within which the party is not domiciled, which is therefore irrelevant.
2. They use provisions of a franchise agreement, such as the I.R.C. Subtitle A “trade or business” franchise, against those who are not subject to it because not statutory “taxpayers”, and which are therefore irrelevant.
3. They refuse to provide legally admissible evidence signed under penalty of perjury as required by 26 U.S.C. §6065 proving that the thing they describe as frivolous is erroneous in any way.
4. They provide that which is not legally admissible evidence as justification for why something is “frivolous”. For instance, all of the following resources are in fact not admissible as legal evidence of anything:
 - 4.1. All IRS publications and forms.
 - 4.2. The advice or statements of anyone in the government.
 - 4.3. The Internal Revenue Code, which 1 U.S.C. §204 says is “prima facie evidence”, meaning nothing but a presumption that is NOT legal evidence of anything.
 - 4.4. Court rulings below the U.S. Supreme Court, which the IRS says don’t obligate them, and therefore which don’t obligate anyone else either under the concept of equal protection and equal treatment.

For details on why none of the above are legal evidence of an obligation and therefore cannot be used as justification for calling something “frivolous”, see:

Reasonable Belief About Income Tax Liability, Form #05.007

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

For further details on the subject of this section, see:

Meaning of the Word “Frivolous”, Form #05.027

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

11.5 Adding things to the statutory meaning of words

The purpose of providing statutory definitions for terms is to SUPERSEDE, not ENLARGE, the meaning of ordinary words, according to the U.S. Supreme Court:

“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning.” Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term ‘means’ . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S.

² The definition of “frivolous” has been broken up into clauses for the purpose of a more complete analysis and breakdown its meaning.

1 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* §
2 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at
3 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include
4 the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the
5 contrary."
6 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

7 Any attempt by a judge or government prosecutor to add or imply things or classes of things to a statutory definition that do
8 not appear SOMEWHERE in the statutes themselves:

- 9 1. Violates the separation of powers by delegating legislative authority to a branch of the government OTHER than the
10 legislative branch. See:

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

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

- 11 2. Violates the Constitutional requirement for reasonable notice of all things that are included, and thereby violates due
12 process of law. See:

Requirement for Reasonable Notice, Form #05.022

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

- 13 3. Causes those engaging in presumptions about what is included to engage in prejudicial presumptions that violate due
14 process of law.

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

15 The ability to "legislate" is reserved only for the legislative branch. Courts may not legislate by adding things to definitions
16 that are nowhere indicated in the statutes themselves. Neither juries nor judges can lawfully involve themselves in that
17 process and if they do, they:

- 18 1. Substitute their own will for that of the legislature.
19 2. Turn a society of law into a society of men.
20 3. Become the equivalent of a "constitutional convention" and a policy board.
21 4. Make the courtroom into a lynch mob against the defendant.

22 For further details on the subject of this section, see:

Meaning of the Words "includes" and "including", Form #05.014

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

23 **11.6 Citing or enforcing irrelevant caselaw or statutes in civil cases relating to parties with a** 24 **foreign domicile**

25 A common method of entertaining political questions is for a court to cite civil statutes that only pertain to, protect, or
26 obligate those who have consented to the jurisdiction they apply to by declaring themselves to be or lawfully becoming
27 "citizens" or "residents" under the laws of that jurisdiction. This is the method by which they become "customers" of the
28 civil protection offered by said government, who owe allegiance to said government, and who then have a duty to pay for
29 the protection it affords. All those who do not do so become nonresidents or "transient foreigners" under said jurisdiction.

30 No surprisingly, courts and government prosecutors will frequently turn courts into political forums instead of legal forums
31 by cite caselaw or civil statutes against nonresident parties who are not subject to them and for which said authorities are
32 irrelevant.

33 There are only three ways to become subject to the civil jurisdiction of a specific government or venue. These ways are:

- 34 1. Choosing domicile within a specific jurisdiction.
35 2. Representing an entity that has a domicile within a specific jurisdiction even though not domiciled oneself in said
36 jurisdiction. For instance, representing a federal corporation as a public officer of said corporation, even though
37 domiciled outside the federal zone. The authority for this type of jurisdiction is, for instance, Federal Rule of Civil
38 Procedure 17(b).

3. Engaging in commerce within the civil legislative jurisdiction of a specific government and thereby waiving sovereign immunity under:
 - 3.1. The Foreign Sovereign Immunities Act, 28 U.S.C. §1605.
 - 3.2. The Minimum Contacts Doctrine, which implements the Fourteenth Amendment. See *International Shoe Co. v. Washington*, 326 U.S. 310 (1945) .
 - 3.3. The Longarm Statutes of the state jurisdiction where you are physically situated at the time. For a list of such state statutes, see:

[SEDM Jurisdictions Database](http://sedm.org/Litigation/LitIndex.htm), Litigation Tool #09.008
<http://sedm.org/Litigation/LitIndex.htm>

8 We allege that if the above rules are violated then the following consequences are inevitable:

- 9 1. A crime has been committed. That crime is identity theft against a nonresident party and it involves using a person’s legal identity as a “person” for the commercial benefit of someone else without their express consent. Identity theft is a crime in every jurisdiction within the USA. The *SEDM Jurisdictions Database*, Litigation Tool #09.008 indicated above lists identity theft statutes for every jurisdiction in the USA.
- 10 2. If the entity disregarding the above rules claims to be a “government” then it is acting instead as a private corporation and must waive sovereign immunity and approach the other party to the dispute in EQUITY rather than law, and do so in OTHER than a franchise court. Franchise courts include U.S. District Court, U.S. Circuit Court, Tax Court, Traffic Court, and Family Court. Equity is impossible in a franchise court.

17 *See also Clearfield Trust Co. v. United States*, 318 U.S. 363, 369 (1943) (“**The United States does business on business terms**”) (quoting *United States v. National Exchange Bank of Baltimore*, 270 U.S. 527, 534 (1926)); *Perry v. United States*, *supra* at 352 (1935) (“**When the United States, with constitutional authority, makes contracts [or franchises], it has rights and incurs responsibilities similar to those of individuals who are parties to such instruments. There is no difference . . . except that the United States cannot be sued without its consent**”) (citation omitted); *United States v. Bostwick*, 94 U.S. 53, 66 (1877) (“**The United States, when they contract with their citizens, are controlled by the same laws that govern the citizen in that behalf**”); *Cooke v. United States*, 91 U.S. 389, 398 (1875) (**explaining that when the United States “comes down from its position of sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern individuals there”**).

27 *See Jones*, 1 Cl.Ct. at 85 (“**Wherever the public and private acts of the government seem to commingle, a citizen or corporate body must by supposition be substituted in its place, and then the question be determined whether the action will lie against the supposed defendant**”); *O’Neill v. United States*, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, “[w]here [the] contracts exclusively between private parties, the party hurt by such governing action could not claim compensation from the other party for the governing action”). The dissent ignores these statements (including the statement from *Jones*, from which case *Horowitz* drew its reasoning literally verbatim), when it says, *post* at 931, that the sovereign acts cases do not emphasize the need to treat the government-as-contractor the same as a private party.
 [United States v. Winstar Corp. 518 U.S. 839 (1996)]

38 All civil litigation and all civil law, in fact, attaches to the domicile or residence of the parties. That domicile or residence must be voluntarily associated with the forum or venue in which a case is being litigated before the court can lawfully claim civil jurisdiction over a party. This type of civil jurisdiction is called “in personam” jurisdiction. A civil case that proceeds absent “in personam” jurisdiction over the Respondent is a violation of due process of law under the Fourteenth Amendment. This concept was explained in the following case:

43 *In International Shoe Co. v. Washington*, 326 U.S. 310 (1945), the Supreme Court held that a court may exercise personal jurisdiction over a defendant consistent with due process only if he or she has “certain minimum contacts” with the relevant forum “such that the maintenance of the suit does not offend ‘traditional notions of fair play and substantial justice.’ ” *Id.* at 316 (quoting *Milliken v. Meyer*, 311 U.S. 457, 463 (1940)). Unless a defendant’s contacts with a forum are so substantial, continuous, and systematic that the defendant can be deemed to be “present” in that forum for all purposes, a forum may exercise only “specific” jurisdiction - that is, jurisdiction based on the relationship between the defendant’s forum contacts and the plaintiff’s claim. The parties agree that only specific jurisdiction is at issue in this case.

In this circuit, we analyze specific jurisdiction according to a three-prong test:

(1) The non-resident defendant must purposefully direct his activities or consummate some transaction with the forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of conducting activities in the forum, thereby invoking the benefits and protections of its laws;

(2) the claim must be one which arises out of or relates to the defendant's forum-related activities; and

(3) the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.

Schwarzenegger v. Fred Martin Motor Co., 374 F.3d 797, 802 (9th Cir. 2004) (quoting *Lake v. Lake*, 817 F.2d 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in shorthand fashion, as the "purposeful availment" prong. *Schwarzenegger*, 374 F.3d at 802. Despite its label, this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or by some combination thereof.

We have typically treated "purposeful availment" somewhat differently in tort and contract cases. In tort cases, we typically inquire whether a defendant "purposefully direct[s] his activities" at the forum state, applying an "effects" test that focuses on the forum in which the defendant's actions were felt, whether or not the actions themselves occurred within the forum. See *Schwarzenegger*, 374 F.3d at 803 (citing *Calder v. Jones*, 465 U.S. 783, 789-90 (1984)). By contrast, in contract cases, we typically inquire whether a defendant "purposefully avails itself of the privilege of conducting activities" or "consummate[s] [a] transaction" in the forum, focusing on activities such as delivering goods or executing a contract. See *Schwarzenegger*, 374 F.3d at 802. However, this case is neither a tort nor a contract case. Rather, it is a case in which Yahoo! argues, based on the *First Amendment*, that the French court's interim orders are unenforceable by an American court. [*Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme*, 433 F.3d 1199 (9th Cir. 01/12/2006)]

We also establish in the following document that almost all civil statutory law is, in fact, law for government because it regulates public conduct of public officers. The ability to regulate private conduct is repugnant to the Constitution, as held by the U.S. Supreme Court, and therefore, the enactment and enforcement of statutes is really just the enforcement of the equivalent of the employment agreement for public officers of the government:

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

11.7 Refusal of franchise courts to dismiss cases involving those who are not franchisees

We thoroughly discuss the differences between franchise courts and constitutional courts in the following resource on our website:

Government Instituted Slavery Using Franchises, Form #05.030, Sections 15 through 15.4
<http://sedm.org/Forms/FormIndex.htm>

All franchise courts have in common that they cannot take jurisdiction over any case not involving those who consent to be franchisees and if they do, a tort is committed. Examples of franchisees include "spouses" under the family code in your state, "taxpayers" under the Internal Revenue Code, "drivers" under the vehicle code, etc. Below are some examples proving this:

1. Tax Court Rule 13(a) says that only franchisees called statutory "taxpayer" may petition the court. Keep in mind that 26 U.S.C. §7441 admits that the Tax Court is an Article I legislative court, and therefore NOT a constitutional court:

United States Tax Court
RULE 13. JURISDICTION

(a) Notice of Deficiency or of Transferee or Fiduciary Liability Required: Except in actions for declaratory judgment, for disclosure, for readjustment or adjustment of partnership items, for administrative costs, or for review of failure to abate interest (see Titles XXI, XXII, XXIV, XXVI, and XXVII), the jurisdiction of the Court depends (1) in a case commenced in the Court by a taxpayer, upon the issuance by the Commissioner of a notice of deficiency in in-come, gift, or estate tax or, in the taxes under Code chapter 41, 42, 43, or 44 (relating to the excise taxes on certain organizations and persons dealing with them), or in the tax under Code chapter 45 (relating to the windfall profit tax), or in any other taxes which are the subject of the issuance of a notice of deficiency by the Commissioner; and (2) in a case commenced in the Court by a transferee or fiduciary, upon the issuance by the Commissioner of a notice of liability to the transferee or fiduciary. See Code secs. 6212, 6213, and 6901.

1 2. Federal courts have admitted that the Internal Revenue Code does not apply to those who are not statutory “taxpayers”
2 as defined in 26 U.S.C. §7701(a)(14).

3 *“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*
4 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and*
5 *no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*
6 *assume to deal, and they are neither of the subject nor of the object of the revenue laws...”*
7 *[Long v. Rasmussen, 281 F. 236 (1922)]*

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

15 3. The U.S. Supreme Court has held that Congress may only delegate authority to hear cases to franchise courts in the
16 case of what it called “public rights”, which means voluntary franchises that you must consent to participate in:

17 *“The distinction between public rights and private rights has not been definitively explained in our precedents.³*
18 *Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a*
19 *minimum arise “between the government and others.” Ex parte Bakelite Corp., supra, at 451, 49 S.Ct., at 413.⁴*
20 *In contrast, “the liability of one individual to another under the law as defined,” Crowell v. Benson, supra, at*
21 *51, 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in*
22 *the former category may be removed from Art. III courts and delegated to legislative courts or administrative*
23 *agencies for their determination. See Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n,*
24 *430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); Crowell v. Benson, supra, 285*
25 *U.S., at 50-51, 52 S.Ct., at 292. See also Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918*
26 *(1930).FN24 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial*
27 *power.”*

28 [. . .]

29 *Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other*
30 *rights, such a distinction underlies in part Crowell’s and Raddatz’ recognition of a critical difference between*
31 *rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems*
32 *to us to be necessary in light of the delicate accommodations required by the principle of separation of powers*
33 *reflected in Art. III. The constitutional system of checks and balances is designed to guard against*
34 *“encroachment or aggrandizement” by Congress at the expense of the other branches of government. Buckley*
35 *v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a “privilege” in this*
36 *case, such as a “trade or business”], it clearly has the discretion, in defining that right, to create presumptions,*
37 *or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that*
38 *right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to*
39 *that right.FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental*
40 *to Congress’ power to define the right that it has created. No comparable justification exists, however, when the*
41 *right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions*
42 *that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions*
43 *of Congress’ power to define rights that it has created. Rather, such inroads suggest unwarranted*
44 *encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.*
45 *[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]*

³ *Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932)*, attempted to catalog some of the matters that fall within the public-rights doctrine:

“Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans.” *Id.*, at 51, 52 S.Ct., at 292 (footnote omitted).

⁴ Congress cannot “withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty.” *Murray’s Lessee v. Hoboken Land & Improvement Co.*, 18 How. 272, 284 (1856) (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing “private rights” from “public rights.” And it is also clear that even with respect to matters that arguably fall within the scope of the “public rights” doctrine, the presumption is in favor of Art. III courts. See *Glidden Co. v. Zdanok*, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21 (opinion of Harlan, J.). See also Currie, The Federal Courts and the American Law Institute, Part 1, 36 U.Chi.L.Rev. 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13.

1 Federal Judges administering Article 4, Section 3, Clause 2 “franchise courts” such as U.S. District Court and U.S. Tax
2 Court and state judges administering family court and traffic court are well known for usurping jurisdiction they in fact do
3 not have for cases NOT involving public rights and franchises such as the income tax, Social Security, Medicare, vehicle
4 code, family code, etc.

5 All those who participate in government franchises and “public rights” as described above are public officers and
6 instrumentalities of the government under the terms of the franchise contract. That is extensively proven in the *Government*
7 *Instituted Slavery Using Franchises*, Form #05.030 document cited earlier. Hence, any franchise judge serving in a
8 franchise court who takes jurisdiction over a case not involving a franchisee is, in fact, causing the non-governmental
9 litigant before him to criminally impersonate a public officer of the government in violation of 18 U.S.C. §912 and are
10 instituting involuntary servitude against the litigant in violation of the Thirteenth Amendment.

11 Examples of this phenomenon include the following:

- 12 1. A traffic court judge, who is a commissioner in the executive branch rather than a true constitutional judge in the
13 judicial branch:
 - 14 1.1. Refuses to dismiss the case before him for lack of jurisdiction.
 - 15 1.2. Hears a case involving someone who is either a nonresident in the state or has not consented to become a
16 franchisee called a “driver” by making application to procure a “driver license”.
 - 17 1.3. Tries to fine a nonresident not subject to the civil laws.
 - 18 1.4. Enforces any provision of the vehicle code franchise contract against the non-governmental litigant before him.
- 19 2. A family court judge:
 - 20 2.1. Attempts to dissolve a marriage not created with a state marriage license or against those not domiciled on federal
21 territory. For instance, a couple got married but has a private marriage contract instead of a license.
 - 22 2.2. Refuses to dismiss the case before him for lack of jurisdiction.
 - 23 2.3. Enforces any provision of the family code franchise contract against the non-governmental litigant before him.
- 24 3. The U.S. Tax Court:
 - 25 3.1. Hears a case not involving a “taxpayer”, and who was the victim of a false or fraudulent information return that
26 made him “look” like a statutory “taxpayer” but in fact did not MAKE him one for the tax period in question.
27 See:

Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
 - 28 3.2. Refuses to dismiss the case before him for lack of jurisdiction.
 - 29 3.3. Enforces any provision of the Internal Revenue Code against a “nontaxpayer”.
 - 30 3.4. Attempts to declare the litigant before him as a “taxpayer” in spite of the wishes of the litigant. The Declaratory
31 Judgments Act, 28 U.S.C. §2201(a) forbids any federal judge from making such determinations in cases
32 involving federal taxes.

33 **12 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government**

34 These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who
35 would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain
36 financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the
37 questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an
38 admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We
39 are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

40 Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person
41 against whom you are attempting to unlawfully enforce federal law.

- 42 1. Admit that a “state” is a political group.

43 *“State. A people permanently occupying a fixed territory bound together by common-law habits and custom*
44 *into one body politic exercising, through the medium of an organized government, independent sovereignty and*

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

[...]

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 cause, “*The State vs. A.B.*” [*Black’s Law Dictionary, Sixth Edition, p. 1407*]

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

2. Admit that one’s choice of citizenship is a type of political affiliation.

“Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact [contract]; allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a territorial tenure. [. . .] The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign....”
[*Talbot v. Janson, 3 U.S. 133 (1795)*]

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

3. Admit that being a “citizen” implies a political affiliation with a group of people called a “state”.

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

*“For convenience it has been found necessary to give a name to this membership. The object is to designate by a title the person and the relation he bears to the nation. For this purpose the words ‘subject,’ ‘inhabitant,’ and ‘citizen’ have been used, and the choice between them is sometimes made to depend upon the form of the government. **Citizen is now more commonly employed, however, and as it has been considered better suited to the description of one living under a republican government, it was adopted by nearly all of the States upon their separation from Great Britain, and was afterwards adopted in the Articles of Confederation and in the Constitution of the United States. When used in this sense it is understood as conveying the idea of membership of a nation, and nothing more.**”*
[*Minor v. Happersett, 88 U.S. 162 (1874)*]

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

4. Admit that one’s choice of “domicile” is also a type of political affiliation.

See article about domicile at:
<http://sedm.org/Forms/MemLaw/Domicile.pdf>

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

1 5. Admit that there are two legal prerequisites in determining one's "domicile", which are physical presence within the
2 state and consent to be subject to the laws of that place, which Black's Law Dictionary calls "intent".

3 "domicile. A person's legal home. That place where a man has his true, fixed, and **permanent home** and
4 principal establishment, and to which whenever he is absent he has **the intention of** returning. *Smith v. Smith*,
5 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and **the intention** to make it one's
6 home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place
7 to which he **intends to** return even though he may actually reside elsewhere. A person may have more than one
8 residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual**
9 **residence, often controls the jurisdiction of the taxing authorities and determines where a person may**
10 **exercise the privilege of voting and other legal rights and privileges.**
11 [Black's Law Dictionary, Sixth Edition, p. 485]

12 YOUR ANSWER: ___Admit ___Deny

13 CLARIFICATION: _____
14

15 6. Admit that according to the Declaration of Independence, all just powers of government derive from the consent of the
16 governed.

17 "*We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator*
18 *with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to*
19 *secure these rights, Governments are instituted among Men, deriving their just powers from the consent of*
20 *the governed, --That whenever any Form of Government becomes destructive of these ends, it is the Right of the*
21 *People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and*
22 *organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness."*
23 [Declaration of Independence]

24 YOUR ANSWER: ___Admit ___Deny

25 CLARIFICATION: _____
26

27 7. Admit that the enforcement of all civil laws requires the "consent of the governed" while criminal laws do not require
28 consent in the case of the Defendant.

29 YOUR ANSWER: ___Admit ___Deny

30 CLARIFICATION: _____
31

32 8. Admit that a person may not have a legal "domicile" in a place without voluntarily consenting to be subject to the civil
33 laws of that place.

34 YOUR ANSWER: ___Admit ___Deny

35 CLARIFICATION: _____
36

37 9. Admit that the [First Amendment](#) Assembly Clause protects our right to freely associate with any political group we
38 choose.

39 YOUR ANSWER: ___Admit ___Deny

40 CLARIFICATION: _____
41

42 10. Admit that the right to freely associate under the [First Amendment](#) also implies the right to be free from compelled
43 association with any particular group.

44 YOUR ANSWER: ___Admit ___Deny

45 CLARIFICATION: _____
46

1 11. Admit that freedom from compelled association implies the ability to avoid choosing any earthly domicile, and thereby
2 avoid association with the local citizens of a political community called a county or a city.

3 YOUR ANSWER: ___ Admit ___ Deny

4
5 CLARIFICATION: _____

6 12. Admit that the freedom from compelled association implies the ability to be a “national” but not a “citizen” under [8](#)
7 [U.S.C. §1101](#)(a)(22)(B) or 8 U.S.C. §1101(a)(21).

8 YOUR ANSWER: ___ Admit ___ Deny

9
10 CLARIFICATION: _____

11 13. Admit that the freedom from compelled association implies the ability to not have a domicile in the place where one
12 physically inhabits.

13 YOUR ANSWER: ___ Admit ___ Deny

14
15 CLARIFICATION: _____

16 14. Admit that a person who is compelled to maintain a domicile against his will is not legally responsible for the
17 consequences of maintaining such a domicile.

18 *“Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and*
19 *beyond his control, he may be relieved of the consequences attendant on domicile at that place.* In *Roboz*
20 *(USDC D.C. 1963) [Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved*
21 *which precluded the return of an alien's property if he was found to be domiciled in Hungary prior to a certain*
22 *date. It was found that Hungary was Nazi-controlled at the time in question and that the persons involved*
23 *would have left Hungary (and lost domicile there) had they been able to. Since they had been precluded from*
24 *leaving because of the political privations imposed by the very government they wanted to escape (the father*
25 *was in prison there), the court would not hold them to have lost their property based on a domicile that*
26 *circumstances beyond their control forced them to retain.”*
27 *[Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]*

28 YOUR ANSWER: ___ Admit ___ Deny

29
30 CLARIFICATION: _____

31 15. Admit that one may not legally have more than one domicile at a time.

32 *“A person may have more than one residence but only one domicile.”*
33 *[Black's Law Dictionary, Sixth Edition, p. 485]*

34 YOUR ANSWER: ___ Admit ___ Deny

35
36 CLARIFICATION: _____

37 16. Admit that the coincidence of citizenship and domicile establish one’s “political rights” in a community.

38 [CALIFORNIA CONSTITUTION](#)
39 [ARTICLE 2 VOTING, INITIATIVE AND REFERENDUM, AND RECALL](#)

40 *SEC. 2. A United States citizen 18 years of age and **resident** in this State may vote.*
41 *[SOURCE: http://www.leginfo.ca.gov/const/article_2]*

42 _____

43 [California Elections Code](#)
44 [349. \(a\) "Residence" for voting purposes means a person's domicile.](#)

1 (b) The domicile of a person is that place in which his or her habitation is fixed, wherein the person has the
2 intention of remaining, and to which, whenever he or she is absent, the person has the intention of returning. At
3 a given time, a person may have only one domicile.

4 (c) The residence of a person is that place in which the person's habitation is fixed for some period of time,
5 but wherein he or she does not have the intention of remaining. At a given time, a person may have more than
6 one residence.

7 [SOURCE: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=elec&group=00001-01000&file=300-362>]

8 YOUR ANSWER: ___ Admit ___ Deny

9
10 CLARIFICATION: _____

- 11 17. Admit that when one does not have a domicile in the place they inhabit, they become nationals if they are naturalized
12 or natural born citizens of the country which has jurisdiction over that that place.

13 See Section 2 of: [Why You are a "national", "state national", and Constitutional but not Statutory Citizen](http://sedm.org/Forms/FormIndex.htm), Form #05.006:
14 <http://sedm.org/Forms/FormIndex.htm>

15 YOUR ANSWER: ___ Admit ___ Deny

16
17 CLARIFICATION: _____

- 18 18. Admit that courts may not interfere with the free exercise of political rights, but have a constitutional obligation to
19 intervene to protect them.

20 "In holding that the subject matter of this suit was not justiciable, the District Court relied on *Colegrove v.*
21 *Green*, *supra*, and subsequent *per curiam* cases. 29 The [369 U.S. 186, 209] court stated: "From a review of
22 these decisions there can be no doubt that the federal rule . . . is that the federal courts . . . will not intervene in
23 cases of this type to compel legislative reapportionment." 179 F. Supp., at 826. We understand the District
24 Court to have read the cited cases as compelling the conclusion that since the appellants sought to have a
25 legislative apportionment held unconstitutional, their suit presented a "political question" and was therefore
26 nonjusticiable. We hold that this challenge to an apportionment presents no nonjusticiable "political question."
27 The cited cases do not hold the contrary.

28 **Of course the mere fact that the suit seeks protection of a political right does not mean it presents a political**
29 **question. Such an objection "is little more than a play upon words." *Nixon v. Herndon*, 273 U.S. 536, 540.**
30 Rather, it is argued that apportionment cases, whatever the actual wording of the complaint, can involve no
31 federal constitutional right except one resting on the guaranty of a republican form of government, 30 and that
32 complaints based on that clause have been held to present political questions which are nonjusticiable.

33 **We hold that the claim pleaded here neither rests upon nor implicates the Guaranty Clause and that its**
34 **justiciability is therefore not foreclosed by our decisions of cases involving that clause.** The District Court
35 misinterpreted *Colegrove v. Green* and other decisions of this Court on which it relied. Appellants' claim that
36 they are being denied equal protection is justiciable, and if [369 U.S. 186, 210] "discrimination is sufficiently
37 shown, the right to relief under the equal protection clause is not diminished by the fact that the discrimination
38 relates to political rights." Snowden v. Hughes, 321 U.S. 1, 11. To show why we reject the argument based on
39 the Guaranty Clause, we must examine the authorities under it. But because there appears to be some
40 uncertainty as to why those cases did present political questions, and specifically as to whether this
41 apportionment case is like those cases, we deem it necessary first to consider the contours of the "political
42 question" doctrine. "

43 [Baker v. Carr, 369 U.S. 186 (1962)]

44 YOUR ANSWER: ___ Admit ___ Deny

45
46 CLARIFICATION: _____

- 47 19. Admit that in cases where there are no contracts or agency with the government which might interfere with or impair
48 private Constitutional rights, courts may not interfere with one's choice of citizenship or domicile without violating the
49 First Amendment right of free association.

50 "The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the
51 regulator of private conduct, are not the same as the restrictions that it places upon the government in its
52 capacity as employer. We have recognized this in many contexts, with respect to many different constitutional

1 guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. *Kelley v.*
2 *Johnson*, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable
3 cause, but in many circumstances government employees can. *O'Connor v. Ortega*, 480 U.S. 709, 723 (1987)
4 (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for
5 refusing to provide the government information that may incriminate them, but government employees can be
6 dismissed when the incriminating information that they refuse to provide relates to the performance of their job.
7 *Gardner v. Broderick*, [497 U.S. 62, 95] 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in
8 particular: Private citizens cannot be punished for speech of merely private concern, but government employees
9 can be fired for that reason. *Connick v. Myers*, 461 U.S. 138, 147 (1983). Private citizens cannot be punished
10 for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that
11 reason. *Public Workers v. Mitchell*, 330 U.S. 75, 101 (1947); *Civil Service Comm'n v. Letter Carriers*, 413 U.S.
12 548, 556 (1973); *Broadrick v. Oklahoma*, 413 U.S. 601, 616-617 (1973)."
13 [*Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990)]

14 YOUR ANSWER: ___Admit ___Deny

15 CLARIFICATION: _____

- 17 20. Admit that courts which interfere with one's choice of citizenship or domicile are engaging in "political questions" that
18 are beyond the jurisdiction of any court and which are reserved for coordinate branches of the government.

19 YOUR ANSWER: ___Admit ___Deny

20 CLARIFICATION: _____

- 21 21. Admit that the consequence of courts involving themselves in the forbidden area of "political questions" was described
22 by the Supreme Court as follows:
23

24 "Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament
25 of judges would be that, in such an event, all political privileges and rights would, in a dispute among the
26 people, depend on our decision finally. We would possess the power to decide against, as well as for, them,
27 and, under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much
28 perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing
29 their representatives to make laws and unmake them, and without our interference as to their principles or
30 policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as
31 empowered by the State or the Union, commence their functions and may decide on the rights which conflicting
32 parties can legally set up under them, rather than about their formation itself. Our power begins after theirs
33 [the Sovereign People] ends. Constitutions and laws precede the judiciary, and we act only under and after
34 them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is
35 the law, jus dicere, we speak or construe what is the constitution, after both are made, but we make, or revise,
36 or control neither. The disputed rights beneath constitutions already made are to be governed by precedents,
37 by sound legal principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed
38 rules; they are per se questions of law, and are well suited to the education and habits of the bench. But the
39 other disputed points in making constitutions, depending often, as before shown, on policy, inclination, popular
40 resolves and popular will and arising not in respect to private rights, not what is meum and tuum, but in
41 relation to politics, they belong to politics, and they are settled by political tribunals, and are too dear to a
42 people bred in the school of Sydney and Russel for them ever to intrust their final decision, when disputed, to a
43 class of men who are so far removed from them as the judiciary, a class also who might decide them
44 erroneously, as well as right, and if in the former way, the consequences might not be able to be averted except
45 by a revolution, while a wrong decision by a political forum can often be peacefully corrected by new
46 elections or instructions in a single month; and if the people, in the distribution of powers under the
47 constitution, should ever think of making judges supreme arbiters in political controversies when not selected
48 by nor, frequently, amenable to them nor at liberty to follow such various considerations in their judgments
49 as [48 U.S. 53] belong to mere political questions, they will dethrone themselves and lose one of their own
50 invaluable birthrights; building up in this way -- slowly, but surely -- a new sovereign power in the republic,
51 in most respects irresponsible and unchangeable for life, and one more dangerous, in theory at least, than
52 the worst elective oligarchy in the worst of times. Again, instead of controlling the people in political affairs,
53 the judiciary in our system was designed rather to control individuals, on the one hand, when encroaching,
54 or to defend them, on the other, under the Constitution and the laws, when they are encroached upon. And if
55 the judiciary at times seems to fill the important station of a check in the government, it is rather a check on the
56 legislature, who may attempt to pass laws contrary to the Constitution, or on the executive, who may violate
57 both the laws and Constitution, than on the people themselves in their primary capacity as makers and
58 amenders of constitutions."
59 [*Luther v. Borden*, 48 U.S. 1 (1849)]

60 YOUR ANSWER: ___Admit ___Deny

1 CLARIFICATION: _____

2 22. Admit that a government agency which fails to recognize your choice of citizenship or domicile is interfering with your
3 [First Amendment](#) right of free association.

4 YOUR ANSWER: ___ Admit ___ Deny

5
6 CLARIFICATION: _____

7 23. Admit that the main motivation for a court to change the declared domicile or citizenship of a litigant is to extend the
8 jurisdiction of the court and make the litigant into a “taxpayer” so his property and liberty can be plundered illegally.

9 YOUR ANSWER: ___ Admit ___ Deny

10
11 CLARIFICATION: _____

12 24. Admit that a court failing to recognize one’s voluntary, consensual choice of legal “domicile” within a state of the
13 Union and moves that domicile to the “United States”, which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) is
14 implementing the equivalent of kidnapping and identity theft, by transporting the legal “res” or “identity” of the litigant
15 to a foreign jurisdiction.

16 [United States Code](#)
17 [TITLE 18 - CRIMES AND CRIMINAL PROCEDURE](#)
18 [PART I - CRIMES](#)
19 [CHAPTER 55 - KIDNAPPING](#)
20 [Section 1201. Kidnapping](#)

21 (a) Whoever unlawfully seizes, confines, inveigles, decoys, kidnaps, abducts, or carries away and holds for
22 ransom or reward or otherwise any person, except in the case of a minor by the parent thereof, when -

23 (1) the person is willfully transported in interstate or foreign commerce, regardless of whether the person
24 was alive when transported across a State boundary if the person was alive when the transportation began;

25 (2) any such act against the person is done within the special maritime and territorial jurisdiction of the
26 United States;

27 (3) any such act against the person is done within the special aircraft jurisdiction of the United States as
28 defined in section 46501 of title 49;

29 (4) the person is a foreign official, an internationally protected person, or an official guest as those terms
30 are defined in section 1116(b) of this title; or

31 (5) the person is among those officers and employees described in section 1114 of this title and any such
32 act against the person is done while the person is engaged in, or on account of, the performance of official
33 duties, shall be punished by imprisonment for any term of years or for life and, if the death of any person
34 results, shall be punished by death or life imprisonment.

35 YOUR ANSWER: ___ Admit ___ Deny

36
37 CLARIFICATION: _____

38 25. Admit that the above statute refers to kidnapping of a “person”, and that such a legal person includes the “res” and
39 legal identity of any litigant in any federal court.

40 YOUR ANSWER: ___ Admit ___ Deny

41
42 CLARIFICATION: _____

43 26. Admit that a judge who falsifies or changes the declared domicile of a litigant against his will essentially is therefore
44 instituting involuntary servitude in violation of the Thirteenth Amendment, and thereby abusing the taxing powers of

1 government to plunder assets of the litigant and make him essentially into a compelled government subcontractor and
2 “Kelly Girl”, where the “contract” is the compelled choice of domicile.

3 “The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration.
4 They prohibit peonage. **What is peonage? It may be defined as a state or condition of compulsory service,**
5 **based upon the indebtedness of the peon to the master. The basal fact is indebtedness.** As said by Judge
6 Benedict, delivering the opinion in *Jaramillo v. Romero*, 1 N.Mex. 190, 194: ‘One fact existed universally; all
7 were indebted to their masters. **This was the cord by which they seemed bound to their masters’ service.**
8 Upon this is based a condition of compulsory service. **Peonage is sometimes classified as voluntary or**
9 **involuntary, but this implies simply a difference in the mode of origin, but not in the character of the**
10 **servitude.** The one exists where the debtor voluntarily contracts to enter the service of his creditor. The other
11 is forced upon the debtor by some provision of law. **But peonage, however created, is compulsory service,**
12 **involuntary servitude.** **The peon can release himself therefrom, it is true, by the payment of the**
13 **[public/government] debt, but otherwise the service is enforced.** A clear distinction exists between peonage and
14 **the voluntary performance of labor or rendering of services in payment of a debt.** In the latter case the debtor,
15 though contracting to pay his indebtedness by labor or service, and subject like any other contractor to an
16 action for damages for breach of that contract, can elect at any time to break it, and **no law or force compels**
17 **performance or continuance of the service.”**
18 [Clyatt v. U.S., [197 U.S. 207](#) (1905)]
19

20 “Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, **or at least**
21 **the control of the labor and services of one man for the benefit of another, and the absence of a legal right to**
22 **the disposal of his own person, property, and services [in their entirety].** This amendment [the Thirteenth
23 Amendment] was said in the *Slaughter House Cases*, 16 Wall, 36, to have been intended primarily to abolish
24 slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the
25 Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word
26 ‘servitude’ was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name.”
27 [Plessy v. Ferguson, [163 U.S. 537](#), 542 (1896)]

28 YOUR ANSWER: ___ Admit ___ Deny

29
30 CLARIFICATION: _____

31 27. Admit that the above type of abuse is described in the statutes as “racketeering”. To wit:

32 [TITLE 18 > PART 1 > CHAPTER 95 > § 1951](#)
33 [1951. Interference with commerce by threats or violence](#)

34 (a) **Whoever in any way or degree obstructs, delays, or affects commerce or the movement of any article or**
35 **commodity in commerce [including one’s labor and services], by robbery or extortion or attempts or**
36 **conspires so to do, or commits or threatens physical violence to any person or property in furtherance of a**
37 **plan or purpose to do anything in violation of this section shall be fined under this title or imprisoned not**
38 **more than twenty years, or both.**

39 (b) As used in this section—

40 (1) The term “robbery” means the unlawful taking or obtaining of personal property from the person or in the
41 presence of another, against his will, by means of actual or threatened force, or violence, or fear of injury,
42 immediate or future, to his person or property, or property in his custody or possession, or the person or
43 property of a relative or member of his family or of anyone in his company at the time of the taking or
44 obtaining.

45 (2) The term “extortion” means the obtaining of property from another, with his consent, induced by wrongful
46 use of actual or threatened force, violence, or fear, or under color of official right.

47 (3) The term “commerce” means commerce within the District of Columbia, or any Territory or Possession of
48 the United States; all commerce between any point in a State, Territory, Possession, or the District of Columbia
49 and any point outside thereof; all commerce between points within the same State through any place outside
50 such State; and all other commerce over which the United States has jurisdiction.

51 (c) This section shall not be construed to repeal, modify or affect section 17 of Title [15](#), sections [52](#), [101–115](#),
52 [151–166](#) of Title 29 or sections 151–188 of Title [45](#).

53 YOUR ANSWER: ___ Admit ___ Deny

1 CLARIFICATION: _____

2 28. Admit that a threat of contempt of court resulting from challenging a judge’s determination of domicile satisfies the
3 criteria above of “extortion” and that a threat of prison time for contempt is every bit as strong a motivating factor as
4 actual “physical violence” described above.

5 YOUR ANSWER: ____Admit ____Deny

6
7 CLARIFICATION: _____

8 29. Admit that the above type of abuse by government employees may explain why the Bible identifies kings and rulers
9 and imperial monarchs called judges as “the Beast” in Revelations 19:19:

10 *“And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who*
11 *sat on the horse and against His army.”*
12 *[Rev. 19:19, Bible, NKJV]*

13 YOUR ANSWER: ____Admit ____Deny

14
15 CLARIFICATION: _____

16 **Affirmation:**

17 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
18 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
19 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
20 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not
21 necessarily lower federal courts.

22 Name (print): _____

23 Signature: _____

24 Date: _____

25 Witness name (print): _____

26 Witness Signature: _____

27 Witness Date: _____