


Why "domicile" and becoming a "taxpayer" require your consent

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







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Table of Contents:

1. [Definitions](#)
2. [The three sources of government civil jurisdiction](#)
3. [The Social Contract/Compact](#)
4. ["Domicile"="allegiance" and "protection"](#)
5. [Domicile is a First Amendment choice of political affiliation](#)
6. ["Domicile" and "residence" compared](#)
7. [Choice of Domicile is a voluntary choice](#)
8. [Divorcing the "state": Persons with no domicile, who create their own "state", or a domicile in the Kingdom of Heaven](#)
9. [You can only have one Domicile and that place and government becomes your main source of protection](#)
10. [Effect of domicile on citizenship and synonyms for domicile](#)
11. [Effect of domicile on CIVIL STATUTORY "status"](#)
12. [It is idolatry for a Christian to have a domicile within a man-made government or anything other than God's Kingdom](#)
13. [Legal presumptions about domicile](#)
14. [How do "Transient foreigners" and "nonresidents" protect themselves in state court?](#)
15. [How the government kidnaps your identity and your domicile and moves it to the federal zone or interferes with your choice of domicile](#)
 - 15.1 [Domicile on government forms](#)
 - 15.2 [How the tax code compels choice of domicile](#)
 - 15.3 [How the legal encyclopedia compels choice of domicile](#)
 - 15.4 [How governments compel choice of domicile: Government ID](#)
 - 15.5 [How employers and financial institutions compel choice of domicile](#)
16. [Summary and Conclusions](#)
17. [Resources for Further Research and Rebuttal](#)

Related articles:

-  [The REAL Matrix](#)-fascinating video
- [The Social Contract or Principles of Political Right](#), book by Jean Rousseau-a classic that describes the "citizenship contract". Rousseau is the father of socialism and he describes being a "citizen" as a contract or compact, just like Vattel in his [Law of Nations](#)
 -  [PDF](#)
 - [HTML](#)
 - [Constitution Society Version](#) (OFFSITE LINK)
 -  [Google Books](#) (OFFSITE LINK)
- [Treatise on the Law of Domicil](#) -M.W. Jacobs, 1887. Google books
 - [HTML](#) (OFFSITE LINK)
 -  [PDF](#)
-  [Why You Are a "national", "state national", and Constitutional but not Statutory Citizen](#) -shows how domicile affects your citizenship status
-  [Government Instituted Slavery Using Franchises, Form #05.030](#) (OFFSITE LINK)- domicile is only one of many types of "franchises". It is a "protection franchise". This document describes how all franchises work to DESTROY your rights. [SEDM Forms page](#)
-  [Self Government Federation: Articles of Confederation, Form #13.002](#) (OFFSITE LINK)- form your own government and change your domicile to it and thereby become a "nonresident", a transient foreigner, a "non-citizen", and a person with no "citizenship" in the "United States". [SEDM Forms page](#)
-  [Nonresident Alien Position, Form #05.020](#) (OFFSITE LINK) - [SEDM Forms page](#)
-  [Delegation of Authority Order from God to Christians, Form #13.007](#) -excellent. Also talks about domicile. [SEDM Forms page](#)
- [Family Guardian Forums: Nonresident Alien Position](#) - discuss this article with other members of this fellowship. Requires membership in the forums and sign in
- [You're NOT a "citizen" under the Internal Revenue Code](#)
- [You're NOT a "resident" under the Internal Revenue Code](#)

- [Cases on Private International Law, John Dwyer](#)-excellent references to the affect of domicile on tax, contractual liability, franchises, etc. Google Books
- [The Residency Contract](#)-George Mercier
- ["Sovereign"="Foreign"-Great IRS Hoax](#), Section 4.3.7
- [State Created Office of "Person"](#) -how you surrendered sovereign immunity to become a "person", "subject", "citizen", or "resident" of the state
- [Marc Stevens Video](#)- explains everything here very simply
- [Corpus Juris Secundum Legal Encyclopedia, Volume 28, "Domicile"](#)-exhaustive coverage of the complex subject of legal "domicile"
- [The Law of Domicil](#) (OFFSITE LINK) - Robert Phillimore, 1847. Google books.
- [Laws of the Bible](#) (OFFSITE LINK) -an enumeration of all the laws we adopt for our protection when we make God's Kingdom on earth into our new domicile. By [SEDM](#)
- ["domicile"](#) defined-Sovereignty Forms and Instructions, Cites by Topic
- ["residence"](#) defined-Sovereignty Forms and Instructions, Cites by Topic
- ["citizen"](#) defined-Sovereignty Forms and Instructions, Cites by Topic
- ["allegiance"](#) defined-Sovereignty Forms and Instructions, Cites by Topic
- [Texas v. State of Florida, 306 U.S. 398 \(1939\)](#)-four states fought over taxation of a deceased individual. All of them asserted he had domicile in their state. The Supreme Court ruled only one can claim this and that domicile was the only basis for asserting the right to tax.
- [Kingdom of Heaven Unlocked](#) -book by Embassy of Heaven
- [Welcome to the Kingdom of Heaven](#) -book by Embassy of Heaven

Identity Solutions and Information that Don't Force Domicile on Federal Territory:

- [How to Apply for a Passport as a "non-citizen national"](#)-how to apply for a passport and NOT be confused with someone domiciled on federal territory such as a statutory "U.S. citizen"
- [Defending Your Right to Travel, Form #06.010](#) (OFFSITE LINK)-book that describes how to lawfully travel without a drivers license
- [Government Verified Identity Affidavit, Form #06.021](#) (OFFSITE LINK) -secondary government ID
- [The Origin and Evolution of Official Identity in the United States](#)-Carl Watner
- [Identity Documents](#) (OFFSITE LINK) - Wikipedia

Remedies:

- [Change of Address Affidavit](#)-send with a state DMV change of address form to eliminate your "residence" and your "alien"/"resident" status to become a "nonresident alien" and a "national"
- [Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001](#) (OFFSITE LINK)- This form completely divorces the government and changes your status to that of a "stateless person" and a "transient foreigner" not subject to civil court jurisdiction and a "nontaxpayer". After filing this form, you can also use it to rebut tax collection notices. [SEDM Forms page](#)
- [Affidavit if Citizenship, Domicile, and Tax Status, Form #02.001](#) (OFFSITE LINK)-very useful for declaring your proper citizenship, tax status, and domicile. Can be attached to many different types of government forms. [SEDM Forms page](#)
- [Citizenship, Domicile, and Tax Status Options, Form #10.003](#) (OFFSITE LINK)- use this at a deposition or in litigation to prove your citizenship, domicile, and tax status. [SEDM Forms page](#)

SOURCE:

[Federal and State Withholding Options for Private Employers](#), section 12, ver. 1.81

1. Definitions

The purpose of establishing government is solely to provide "protection". Those who wish to be protected by a specific government must expressly consent to be protected by choosing a domicile within the civil jurisdiction of that specific government.

1. Those who have made such a choice and thereby become "customers" of the protection afforded by government are called by any of the following names under the civil laws of the jurisdiction they have nominated to protect them:
 - 1.1 "citizens", if they were born somewhere within the country which the jurisdiction is a part.
 - 1.2 "residents" (aliens) if they were born within the country in which the jurisdiction is a part.
 - 1.3 "inhabitants", which encompasses both "citizens", and "residents" but excludes foreigners.
 - 1.4 "persons".

- 1.5 "individuals".
2. Those who have not become "customers" or "protected persons" of a specific government are called by any of the following names within the civil laws of the jurisdiction they have refused to nominate as their protector and may NOT be called by any of the names in item 1 above:
 - 2.1 "nonresidents".
 - 2.2 "transient foreigners".
 - 2.3 "stateless persons".
 - 2.4 "in transitu".
 - 2.5 "transient".
 - 2.6 "sojourner".
 - 2.7 "civilly dead".

In law, the process of choosing a domicile within the jurisdiction of a specific government is called "*animus manendi*". That choice makes you a consenting party to the "civil contract", "social compact", and "private law" that attaches to and therefore protects all "inhabitants" and things physically situated on or within that specific territory, venue, and jurisdiction. In a sense then, your consent to a specific jurisdiction by your choice of domicile within that jurisdiction is what creates the "person", "individual", "citizen", "resident", or "inhabitant" which is the only proper subject of the civil laws passed by that government. In other words, choosing a domicile within a specific jurisdiction causes an implied waiver of sovereign immunity, because the courts admit that the term "person" does not refer to the "sovereign":

"Since in common usage, the term person does not include the sovereign, statutes not employing the phrase are ordinarily construed to exclude it."

[*United States v. Cooper Corporation*, 312 U.S. 600 (1941)]

"Sovereignty itself is, of course, not subject to law for it is the author and source of law;"

[*Yick Wo v. Hopkins*, 118 U.S. 356 (1886)]

*"There is no such thing as a power of inherent Sovereignty in the government of the United States. In this country **sovereignty resides in the People**, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."*

[*Juilliard v. Greenman*, 110 U.S. 421 (1884)]

Those who have become customers of government protection by choosing a civil domicile within a specific government then owe a duty to pay for the support of the protection they demand. The method of paying for said protection is called "taxes". In earlier times this kind of sponsorship was called "tribute".

Both state and federal income taxation is based almost entirely upon what is called "domicile". Domicile is a choice we make that requires our consent and participation, and because it requires our consent, then becoming a "taxpayer" who owes a tax requires our consent. We will explain this shortly. An examination of the Internal Revenue Code and implementing regulations confirms that there are only two proper legal "persons" who are the subject of the I.R.C., and that these two "persons" have a "domicile" in the "United States". By "United States" as used in this document, we mean the government of the "United States" and not the "United States" in the geographical sense as used in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d):

Table 3: Taxable persons under I.R.C.

#	Proper legal person?[1]	Tax status	Place of inhabitation	Declared domicile	Conditions under which subject to I.R.C. (if they volunteer)?	Notes
1	Yes	"citizen"	United States (government/federal territory)	United States (government/federal territory)	Earnings connected with a "trade or business" within the United States (government/federal territory) while abroad.	File using IRS Form 2555. See 26 CFR §1.1-1(c) for imposition of tax. "citizens" living abroad and outside of federal jurisdiction are referred to as "nationals" but not "citizens" under 8 U.S.C. §1101(a)(22)(B).
2	Yes	"resident"	United States (government/federal territory)	United States (government/federal territory)	All income earned within the United States (government/federal territory) connected with a "trade or business"	See 26 CFR §1.1-1(c) for imposition of tax. See 26 U.S.C. §7701(b)(1)(A) for definition of "resident"
3	No	"nonresident alien"	Outside of United States	Foreign country, including states of	Income from within the District of Columbia	File using form 1040NR. See 26 U.S.C. §871 for taxable

			(government/federal territory)	the Union	under 26 U.S.C. §871 .	sources. 26 U.S.C. §7701(b)(1)(B) for definition of "nonresident alien"
4	No	"alien"	Outside of United States (government/federal territory)	Foreign country, including states of the Union	Only subject to income taxes on "income" from foreign country connected with a "trade or business" and coming under an income tax treaty with the foreign country.	Do not file. Not subject to the I.R.C. because not domiciled in the District of Columbia

[1] See 26 CFR §1.6012-1(a): Who is required to file.

Options 1 and 2 above have civil "domicile" within the statutory but not constitutional "United States", meaning federal territory that is no part of any state of the Union, as a prerequisite. People born in and domiciled within states of the Union fall under status 3. If "nationals" (who are not statutory "citizens" under [8 U.S.C. §1401](#)) living in states have no earnings from the "United States" government or federal territory, then even if they choose to volunteer, they cannot be "liable" to pay any of their earnings to the IRS. Note also that the "aliens" mentioned in option 4 above, even if they live in the "United States" (federal territory), are not even mentioned in the I.R.C. They only become subject to the code by either becoming involved in a "trade or business", which is a public office, which is a voluntary activity involving federal contracts and employment, or by declaring the "United States" (federal territory) to be their legal "domicile". Making the "United States" (federal territory) into their "domicile" or engaging in a "trade or business" (which is defined as a public office) are the only two activities that can transform "aliens" into "residents" subject to the Internal Revenue Code. "Aliens" or "nonresident aliens" may voluntarily elect (choose) to treat the "United States" (government or federal territory) as their domicile and thereby become "residents" in accordance with the following authorities:

1. [26 U.S.C. §6013\(g\)](#) or (h).
2. [26 U.S.C. §7701\(b\)\(4\)\(B\)](#).
3. [26 CFR §1.871-1\(a\)](#).
4. The Foreign Sovereign Immunities Act, 28 U.S.C. §1605(a)(2), which says that those who conduct "commerce" within the legislative jurisdiction of the United States (in the federal zone) surrender their sovereign immunity.

[TITLE 28 > PART IV > CHAPTER 97 > § 1605](#)
[§ 1605. General exceptions to the jurisdictional immunity of a foreign state](#)

(a) ***A foreign state shall not be immune from the jurisdiction of courts of the United States or of the States in any case—***

(2) in which the action is based upon a commercial activity carried on in the United States by the foreign state; or upon an act performed in the United States in connection with a commercial activity of the foreign state elsewhere; or upon an act outside the territory of the United States in connection with a commercial activity of the foreign state elsewhere and that act causes a direct effect in the United States;

We also caution that a "nonresident alien" can also unwittingly become a "U.S. person" with an effective domicile in the "United States" (federal territory) by incorrectly declaring his or her citizenship status on a government form as that of either a statutory "U.S. citizen" under [8 U.S.C. §1401](#) or a statutory "resident alien" under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), instead of a "national" but not a citizen under [8 U.S.C. §1101\(a\)\(21\)](#) and [8 U.S.C. §1452](#). This results in a surrender of sovereign immunity under [28 U.S.C. §1603\(b\)\(3\)](#), which says that "U.S. citizens" and "residents" may not be treated as "foreign states". This is by far the most frequent mechanism that your unscrupulous government uses to maliciously destroy the sovereignty of persons in states of the Union and undermine the [Separation of Powers Doctrine](#): Using ambiguous terms on government forms and creating and exploiting legal ignorance of the people. This process by public servants of systematically and illegally destroying the separation of powers is thoroughly documented below:

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

Domicile is legally defined as follows. We also include the definition of "situs" to help clarify its meaning:

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

[Black's Law Dictionary, Sixth Edition, p. 485]

"Situs. Lat. Situation; location; e.g. location or place of crime or business. Site; position; the place where a thing is considered, for example, with reference to jurisdiction over it, or the right or power to tax it. It imports fixedness of location. Situs of property, for tax purposes, is determined by whether the taxing state has sufficient contact with the personal property sought to be taxed to justify in fairness the particular tax. *Town of Cady v. Alexander Const. Co.*, 12 Wis.2d 236, 107 N.W.2d 267, 270."

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

Notice in the definition of "domicile" above and the absence of the word "consent" and replacing it with the word "intent" to disguise the true nature of what they are saying. Lawyers and politicians don't want you to know that they need your consent to make you into a "taxpayer" with a "domicile" within their jurisdiction, even though this is in fact the case. More on this later.

An exhaustive academic treatise on the subject of domicile also candidly admits that there is no all encompassing definition for "domicile".

§57. *Difficulty of Defining Domicil.--*

The difficulty, if not impossibility, of arriving at an entirely satisfactory definition of domicile has been frequently commented upon. Lord Alvanley, in *Somerville v. Somerville*, praised the wisdom of Bynkershoek in not hazarding a definition; and Dr. Lushington, in *Maltass v. Maltass*, speaking of the various attempts of jurists in this direction, considered himself justified in the remarkable language of Hertius: "Verum in iis definiendis mirum est quam sudant doctores." Lord Chelmsford, speaking, as late as 1863, in the case of *Moorhouse v. Lord*, says: "**The difficulty of getting a satisfactory definition of domicil, which will meet every case, has often been admitted, and every attempt to frame one has hitherto failed.**"
[*Treatise on the Law of Domicil, §57, pp. 93-98; M.W. Jacobs, 1887; Little Brown and Company*
SOURCE: <http://books.google.com/books?id=MFQvAAAAIAAJ&printsec=titlepage>]

The above admission is not surprising, given the fact that the main purpose for inventing the concept of domicile is to infer or imply consent of the subject to the civil law that has never expressly been given in writing and cannot be proven to exist. No government or judge is going to give a definition, because then people would use that definition to prove that they DON'T have a domicile and that would destroy the source of all the government's civil and taxing authority over the people who employ the definition to break the chains that bind them to their pagan tyrant rulers.

The concept of domicile we inherit primarily from the feudal Roman law system in which the king or emperor or lord claimed ownership over all territory entrusted to him or her by divine right. Everyone occupying said territory therefore became a "subject" of the king and owed him "allegiance" as compensation for the "privilege" or franchise associated with use of his property. That allegiance expressed itself as "tribute" paid to the king, which we know of today as "taxes". What were once "subjects" of the king in Great Britain and the Roman Empire are now called "citizens", and we fired the King when the Declaration of Independence declared all men equal. At that point, everyone became equal and the sovereign transitioned from the former King of England to "We the People" as individuals. Consequently, we no longer have a landlord and the government that serves us cannot therefore lawfully charge us "rent" for the use of the land or territory that we occupy if we own it.

"The people of this State, as the successors of its former sovereign, are entitled to all the rights which formerly belonged to the King by his prerogative. Through the medium of their Legislature they may exercise all the powers which previous to the Revolution could have been exercised either by the King alone, or by him in conjunction with his Parliament; subject only to those restrictions which have been imposed by the Constitution of this State or of the U.S."
[*Lansing v. Smith*, 21 D. 89., 4 Wendel 9 (1829) (New York)]

"In the United States the people are sovereign, and the government cannot sever its relationship to the people by taking away their citizenship."
[*Afroyim v. Rusk*, 387 US 253 (1967)]

"Strictly speaking, in our republican form of government, the absolute sovereignty of the nation is in the people of the nation; and the residuary sovereignty of each state, not granted to any of its public functionaries, is in the people of the state. 2 Dall. 471"
[*Bouv. Law Dict* (1870)]

"The sovereignty of a state does not reside in the persons who fill the different departments of its government, but in the People, from whom the government emanated; and they may change it at their discretion. Sovereignty, then in this country, abides with the constituency, and not with the agent; and this remark is true, both in reference to the federal and state government."

[*Spooner v. McConnell*, 22 F. 939 @ 943]

"In Europe, the Executive is almost synonymous with the Sovereign power of a State; and, generally, includes legislative and judicial authority. When, therefore, writers speak of the sovereign, it is not necessarily in exclusion of the judiciary; and it will often be found, that when the Executive affords a remedy for any wrong, it is nothing more than by an exercise of its judicial authority. **Such is the condition of power in that quarter of the world, where it is too commonly acquired by force, or fraud, or both, and seldom by compact. In America, however, the case is widely different. Our government is founded upon compact. Sovereignty was, and is, in the people.** It was entrusted by them, as far as was necessary for the purpose of forming a good government, to the Federal Convention; and the Convention executed their trust, by effectually separating the Legislative, Judicial, and Executive powers; which, in the contemplation of our Constitution, are each a branch of the sovereignty. The well-being of the whole depends upon keeping each department within its limits."

[*Glass v. Sloop Betsey*, 3 U.S. 6, 3 Dall. 6, 1 L.Ed. 485 (1794)]

2. The three sources of government civil jurisdiction

Even for civil laws that are enacted with the consent of the majority of the governed as the Declaration of Independence requires, we must still explicitly and individually consent to be subject to them before they can be enforced against us.

"When a change of government takes place, from a monarchical to a republican government, the old form is dissolved. Those who lived under it, and did not choose to become members of the new, had a right to refuse their allegiance to it, and to retire elsewhere. By being a part of the society subject to the old government, they had not entered into any engagement to become subject to any new form the majority might think proper to adopt. That the majority shall prevail is a rule posterior to the formation of government, and results from it. It is not a rule upon mankind in their natural state. There, every man is independent of all laws, except those prescribed by nature. He is not bound by any institutions formed by his fellowmen without his consent"

[*Cruden v. Neale*, 2 N.C., 2 S.E. 70 (1796)]

This requirement for the consent to the protection afforded by government is the foundation of our system of government, according to the Declaration of Independence: consent of the governed. The U.S. Supreme Court admitted this when it said:

"The people of the United States resident within any State are subject to two governments: one State, and the other National; but there need be no conflict between the two. The powers which one possesses, the other does not. They are established for different purposes, and have separate jurisdictions. Together they make one whole, and furnish the people of the United States with a complete government, ample for the protection of all their rights at home and abroad. True, it may sometimes happen that a person is amenable to both jurisdictions for one and the same act. Thus, if a marshal of the United States is unlawfully resisted while executing the process of the courts within a State, and the resistance is accompanied by an assault on the officer, the sovereignty of the United States is violated by the resistance, and that of the State by the breach of peace, in the assault. So, too, if one passes counterfeited coin of the United States within a State, it may be an offence against the United States and the State: the United States, because it discredits the coin; and the State, because of the fraud upon him to whom it is passed. This does not, however, necessarily imply that the two governments possess powers in common, or bring them into conflict with each other. It is the natural consequence of a citizenship [92 U.S. 542, 551] which owes allegiance to two sovereignties, and claims protection from both. **The citizen cannot complain, because he has voluntarily submitted himself to such a form of government. He owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection from each within its own jurisdiction.**"

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

How, then, did you "voluntarily submit" yourself to such a form of government and thereby contract with that government for "protection"? If people fully understood how they did this, many of them would probably immediately withdraw their consent and completely drop out of the corrupted, inefficient, and usurious system of government we have, now wouldn't they? We have spent six long years researching this question, and our research shows that it wasn't your citizenship as a "national" but not statutory "citizen" pursuant to 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452 that made you subject to their civil laws. Well then, what was it?

It was your voluntary choice of domicile!

In fact, the "citizen" the Supreme Administrative Court is talking about above is a statutory "citizen" and not a constitutional "citizen", and the only way you can become subject to statutory civil law is to have a domicile within the jurisdiction of the sovereign. Below is a legal definition of "domicile":

"domicile. A person's legal home. That place where a man has his true, fixed, and **permanent home** and principal establishment, and to which whenever he is absent he has **the intention of** returning. *Smith v.*

Smith, 206 Pa.Super. 310m 213 A.2d 94. Generally, physical presence within a state and **the intention** to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he **intends to** return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges.** [Black's Law Dictionary, Sixth Edition, p. 485]

"This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the firm foundation of justice, and the **claim to be protected** is earned by considerations which the protecting power is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or naturalized citizens pay for theirs. **He is under the bonds of allegiance to the country of his residence, and, if he breaks them, incurs the same penalties. He owes the same obedience to the civil laws.** His property is, in the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly all respects, his and their condition as to the duties and burdens of Government are undistinguishable."

[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

Notice the phrase "civil laws" above and the term "claim to be protected". What they are describing is a contract to procure the protection of the government, from which a "claim" arises. Those who are not party to the domicile/protection contract have no such claim and are immune from the civil jurisdiction of the government. In fact, there are only three ways to become subject to the civil jurisdiction of a specific government. These ways are:

1. Choosing domicile within a specific jurisdiction.
2. Representing an entity that has a domicile within a specific jurisdiction even though not domiciled oneself in said jurisdiction. For instance, representing a federal corporation as a public officer of said corporation, even though domiciled outside the federal zone. The authority for this type of jurisdiction is, for instance, Federal Rule of Civil 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:

<p>SEDM Jurisdictions Database, Litigation Tool #09.008 http://sedm.org/Litigation/LitIndex.htm</p>

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

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.
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.

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 [for 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"**").

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]ere [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)]

Lastly, those who have not chosen a domicile within a specific jurisdiction and therefore chosen NOT to become the following in relation to ONLY that jurisdiction:

1. Among those "governed" by the civil laws.
2. Statutory "citizens" or "residents".

. . . are called "exclusively private". Such parties have been acknowledged by the U.S. Supreme Court to beyond the civil control of the government. Notice they only recognize the right to "regulate" activity of "citizens" who are party to the "social compact" and NOT "ALL PERSONS":

*When one becomes a member of society, he necessarily parts with some rights or privileges which, as an individual not affected by his relations to others, he might retain. "A body politic," as aptly defined in the preamble of the Constitution of Massachusetts, "is a social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good." This does not confer power upon the whole people to control rights which are purely and exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of laws requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure another. This is the very essence of government, and 125*125 has found expression in the maxim sic utere tuo ut alienum non lædas. From this source come the police powers, which, as was said by Mr. Chief Justice Taney in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent in every sovereignty, . . . that is to say, . . . the power to govern men and things." Under these powers the government regulates the conduct of its citizens one towards another, and the manner in which each shall use his own property, when such regulation becomes necessary for the public good. In their exercise it has been customary in England from time immemorial, and in this country from its first colonization, to regulate ferries, common carriers, hackmen, bakers, millers, wharfingers, innkeepers, &c., and in so doing to fix a maximum of charge to be made for services rendered, accommodations furnished, and articles sold. To this day, statutes are to be found in many of the States upon some or all these subjects; and we think it has never yet been successfully contended that such legislation came within any of the constitutional prohibitions against interference with private property. With the Fifth Amendment in force, Congress, in 1820, conferred power upon the city of Washington "to regulate . . . the rates of wharfage at private wharves, . . . the sweeping of chimneys, and to fix the rates of fees therefor, . . . and the weight and quality of bread," 3 Stat. 587, sect. 7; and, in 1848, "to make all necessary regulations respecting hackney carriages and the rates of fare of the same, and the rates of hauling by cartmen, wagoners, carmen, and draymen, and the rates of commission of auctioneers," 9 id. 224, sect. 2.*

[Munn. v. Illinois, 94 U.S. 113 (1876), SOURCE: http://scholar.google.com/scholar_case?case=6419197193322400931]

3. The Social Contract/Compact

The end of the previous section referred to what the U.S. Supreme Court called "the social compact". In law, the words "compact" and "contract" are equivalent:

"Compact, n. An agreement or contract between persons, nations, or states. Commonly applied to working agreements between and among states concerning matters of mutual concern. A contract between parties, which creates obligations and rights capable of being enforced and contemplated as such between the parties, in their distinct and independent characters. A mutual consent of parties concerned respecting some property or right that is the object of the stipulation, or something that is to be done or forborne. See also Compact clause; Confederacy; Interstate compact; Treaty."
[Black's Law Dictionary, Sixth Edition, p. 281]

All civil societies are based on "compact" and therefore "contract". Here is how the U.S. Supreme Court describes this compact and therefore contract.

*"Yet, it is to be remembered, and that whether in its real origin, or in its artificial state, allegiance, as well as fealty, rests upon lands, and it is due to persons. Not so, with respect to Citizenship, which has arisen from the dissolution of the feudal system and is a substitute for allegiance, corresponding with the new order of things. **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. 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); From the syllabus but not the opinion;

SOURCE:

http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/supct/html/historics/USSC_CR_0003_0133_ZS.html]

Note the sentence: "**Citizenship is the effect of compact [CONTRACT!]**". By calling yourself a "citizen", you:

1. Identify yourself as a consenting party to the social compact/contract.
2. Make yourself subject to the civil laws that implement the contract.
3. Consent to be governed by the sovereignty executing that social contract.

Even the author of the Law Of Nations, which is the document upon which the USA Constitution was based by the founding fathers, acknowledged that all civilizations are based upon compact and contract, called this contract the "social compact", and said that when the government fails to be accountable for the protection sought, those being protected have a right to leave said society. Notice that the author, Vattel, refers to the parties to the social compact as "contracting parties".

The Law of Nations, Book I: Of Nations Considered in Themselves

§ 223. Cases in which a citizen has a right to quit his country.

*There are cases in which a citizen has an absolute right to renounce his country, and abandon it entirely — a right founded on reasons derived from the very nature of the **social compact**.*

1. If the citizen cannot procure subsistence in his own country, it is undoubtedly lawful for him to seek it elsewhere. For, political or civil society being entered into only with a view of facilitating to each of its members the means of supporting himself, and of living in happiness and safety, it would be absurd to pretend that a member, whom it cannot furnish with such things as are most necessary, has not a right to leave it.

2. If the body of the society, or he who represents it, absolutely fail to discharge their obligations [of protection] towards a citizen, the latter may withdraw himself. For, if one of the contracting parties does not observe his engagements, the other is no longer bound to fulfil his; as the contract is reciprocal between the society and its members. It is on the same principle, also, that the society may expel a member who violates its laws.

3. If the major part of the nation, or the sovereign who represents it, attempt to enact laws relative to matters in which the social compact cannot oblige every citizen to submission, those who are averse to these laws have a right to quit the society, and go settle elsewhere. For instance, if the sovereign, or the greater part of the nation, will allow but one religion in the state, those who believe and profess another religion have a right to withdraw, and take with them their families and effects. For, they cannot be supposed to have subjected themselves to the authority of men, in affairs of conscience;³ and if the society suffers and is weakened by their departure, the blame must be imputed to the intolerant party; for it is they who fail in their observance of the social compact — it is they who violate it, and force the others to a separation. We have elsewhere touched upon some other instances of this third case, — that of a popular state wishing to have a sovereign (§ 33), and that of an independent nation taking the resolution to submit to a foreign power (§ 195).

[The Law of Nations, Book 1, Section 223, Vattel; SOURCE:

http://famguardian.org/Publications/LawOfNations/vattel_01.htm#§%20224.%20Emigrants]

The terms of the "social compact" at the heart of every civilized society are exhaustively described in the following classic book by Rousseau written just before the U.S. Constitution was written:

The Social Contract or Principles of Political Right, Jean Jacques Rousseau, 1762

HTML: <http://famguardian.org/Publications/TheSocialContract-Rousseau/Rousseau%20Social%20Contract.htm>

PDF: http://famguardian.org/Publications/TheSocialContract-Rousseau/The_social_contract.pdf

Rousseau is also widely regarded as the father of socialism. In chapter 8 of the above book he even describes all governments as what he calls a "civil religion". Here is the way Rousseau describes the "social compact" that forms the foundation of all societies:

There is but one law which, from its nature, needs unanimous consent. This is the social compact; for civil association is the most voluntary of all acts. Every man being born free and his own master, no one, under any

pretext whatsoever, can make any man subject without his consent. To decide that the son of a slave is born a slave is to decide that he is not born a man.

If then there are opponents when the social compact is made, their opposition does not invalidate the contract, but merely prevents them from being included in it. They are foreigners among citizens. When the State is instituted, residence constitutes consent; to dwell within its territory is to submit to the Sovereign.^[1]

Apart from this primitive contract, the vote of the majority always binds all the rest. This follows from the contract itself. But it is asked how a man can be both free and forced to conform to wills that are not his own. How are the opponents at once free and subject to laws they have not agreed to?

I retort that the question is wrongly put. **The citizen gives his consent to all the laws, including those which are passed in spite of his opposition, and even those which punish him when he dares to break any of them.** The constant will of all the members of the State is the general will; by virtue of it they are citizens and free^[2]. When in the popular assembly a law is proposed, what the people is asked is not exactly whether it approves or rejects the proposal, but whether it is in conformity with the general will, which is their will. Each man, in giving his vote, states his opinion on that point; and the general will is found by counting votes. When therefore the opinion that is contrary to my own prevails, this proves neither more nor less than that I was mistaken, and that what I thought to be the general will was not so. If my particular opinion had carried the day I should have achieved the opposite of what was my will; and it is in that case that I should not have been free.

This presupposes, indeed, that all the qualities of the general will still reside in the majority: when they cease to do so, whatever side a man may take, liberty is no longer possible.

In my earlier demonstration of how particular wills are substituted for the general will in public deliberation, I have adequately pointed out the practicable methods of avoiding this abuse; and I shall have more to say of them later on. I have also given the principles for determining the proportional number of votes for declaring that will. A difference of one vote destroys equality; a single opponent destroys unanimity; but between equality and unanimity, there are several grades of unequal division, at each of which this proportion may be fixed in accordance with the condition and the needs of the body politic.

There are two general rules that may serve to regulate this relation. First, the more grave and important the questions discussed, the nearer should the opinion that is to prevail approach unanimity. Secondly, the more the matter in hand calls for speed, the smaller the prescribed difference in the numbers of votes may be allowed to become: where an instant decision has to be reached, a majority of one vote should be enough. The first of these two rules seems more in harmony with the laws, and the second with practical affairs. In any case, it is the combination of them that gives the best proportions for determining the majority necessary.

[The Social Contract or Principles of Political Right, Jean Jacques Rousseau, 1762, Book IV, Chapter 2]

Note how Rousseau describes those who are not party to the social contract as "foreigners":

"If then there are opponents when the social compact is made, their opposition does not invalidate the contract, but merely prevents them from being included in it. They are foreigners among citizens. When the State is instituted, residence constitutes consent; to dwell within its territory is to submit to the Sovereign."

We also clarify the following about Rousseau's comments above:

1. Those who are parties to the social compact are called "citizens" if they were born in the country and "residents" if they were born in a foreign country, who together are called "inhabitants" or "domiciliaries".
2. The "foreigner" he is talking about is a statutory "alien" and a "nonresident".
3. When Rousseau says "**Apart from this primitive contract, the vote of the majority always binds all the rest.**", what he means by "the rest" is "the rest of the inhabitants, citizens, or residents", but NOT "nonresidents" or "transient foreigners". This is implied by his other statement: "**If then there are opponents when the social compact is made, their opposition does not invalidate the contract, but merely prevents them from being included in it. They are foreigners among citizens.**"
4. Rousseau says that: "**When the State is instituted, residence constitutes consent; to dwell within its territory is to submit to the Sovereign.**" Here are some key points about this statement:
 - 4.1. What he means by "residence" is a political and voluntary act of association and consent, and NOT physical presence in a specific place.
 - 4.2. Those who have made this choice of "residence" and thereby politically associated with and joined with a specific political "state" acquire the status under the social contract called "resident" or "citizens". Those who have not associated are called "transient foreigners", "strangers", or "in transitu".
 - 4.3. The choice of "residence" is protected by the First Amendment right of association and freedom from compelled association.
5. All rights under the social contract attach to the statuses under the contract called "citizen", "resident", "inhabitant", or "domiciliary". In that sense, the contract behaves as a franchise or what we call a "protection franchise". You are not protected by the franchise unless you procure a status under the franchise called "citizen" or "resident".

6. In a legal sense, to say that one is "in the state" or "dwelling in the state" really means that a person has consented to the social contract and thereby become a "government contractor". Your corrupt politicians have written this social contract in such a way that consenting to it makes you a public officer within the government, even though such a corruption of the de jure system is clearly beyond its legislative intent. See:

De Facto Government Scam, Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

7. It is a violation of due process of law, theft, slavery, and even identity theft to:

- 7.1. PRESUME that by virtue of physically occupying a specific place, that a person has consented to take up "residence" there and thereby consented to the social contract and the civil laws that implement it.
7.2. Interfere with one's choice of political association and consent to the social compact by refusing to accept any piece of paper that declares one a "nonresident".
7.3. Impose the status of "citizen" or "resident" against those who do not consent to the social contract.
7.4. Enforce any provision of the social contract against a non-consenting party.
7.5. Connect the status of "citizen" or "resident" with a public office in the government or use that unlawfully created office as method to impose any duty upon said party. Why? Because the Thirteenth Amendment forbids "involuntary servitude".

If you are injured and take the party who injured you into a civil court, the judge, in fact, is really acting as a trustee of the social contract/compact in enforcing that contract between you and the other party. All governments in the USA, in fact, are "trustees":

"Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government, through the domain of jurisdiction merely Federal, to recognize to be property.

*"And this principle follows from the structure of the respective Governments, State and Federal, and their reciprocal relations. **They are different agents and trustees of the people of the several States, appointed with different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions, are mutually obligatory.**"*

[Dred Scott v. Sandford, 60 U.S. 393, 1856]

Both parties to the lawsuit must be parties to the social contract and therefore "citizens" or "residents" within the jurisdiction you are civilly suing. If the defendant you are suing is NOT party to the social contract, they are called a "nonresident" who is therefore protected from being civilly sued by:

1. The "Foreign Sovereign Immunities Act", codified at 28 U.S.C. Part IV, Chapter 97 starting at section 1602.
2. The "Minimum Contacts Doctrine" elucidated by the U.S. Supreme Court in *International Shoe Co. v. Washington*, 326 U.S. 310 (1945). This doctrine states that it is a violation of due process to bring a nonresident into a foreign court to be sued unless certain well defined standards are met. Here is how the federal courts describe this doctrine:

*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.*

[. . .]

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.

[[Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme](#), 433 F.3d 1199 (9th Cir. 01/12/2006)]

Why does all this matter? Because what if you are a nonresident and the U.S. government wants to sue you for a tax liability? They can't take a nonresident (in relation to federal territory) and a "nontaxpayer" into a Federal District Court and must instead sue you in a state court under the above requirements. Even their own Internal Revenue Manual says so:

*Internal Revenue Manual
9.13.1.5 (09-17-2002)
Witnesses In Foreign Countries*

*1. Nonresident aliens physically present in a foreign country **cannot be compelled to appear as witnesses in a United States District Court** since they are beyond jurisdiction of United States officials. Since the Constitution requires confrontation of adverse witnesses in criminal prosecutions, the testimony of such aliens may not be admissible until the witness appears at trial. However, certain testimony for the admissibility of documents may be obtained under 18 USC §3491 et seq. without a "personnel" appearance in the United States. Additionally, 28 USC §1783 et seq. provides limited powers to induce the appearance of United States citizens physically present in a foreign country.*

[SOURCE: <http://www.irs.gov/irm/part9/ch13s01.html>]

The other great thing about being a nonresident, is that the statute of limitations under civil law DO NOT apply to you and do not limit your rights or the protection of those rights.

1. If you invoke the common law rather than statutory law, you have an unlimited amount of time to sue a federal actor for a tort. All such statutes of limitations are franchises to which BOTH parties to the suit must be contractors under the social contract/compact in order to enforce.
2. If only one party is a "citizen" or a "resident" protected by the social contract, and the other party is protected by the Constitution but not the civil law implementing the social contract, then the Constitution trumps the civil law and becomes self executing under what is called a Bivens Action.

Why do we say these things? Because what you think of as civil law, in most cases, is really only a private law franchise for government officers and statutory "employees", as exhaustively proven in the following document:

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

Under the concepts in the above document, a "statute of limitations" is an example of an "privilege and immunity" afforded to ONLY government officers and statutory "employees" when the OTHER party they injure is also a government officer or employee in some capacity. If the injured party is not party to the social compact and franchise but is protected by the Constitution, then the statutes of limitations cannot be invoked under the franchise.

In the United States (the country), there are, in fact TWO "social contracts" or "social compacts", and each protects a different subset of the overall population.

"It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?"

[[Cohens v. Virginia](#), 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821)]

You can only be a party to ONE of these two social contracts/compacts at a time, because you can only have a domicile in ONE jurisdiction at a time. These two jurisdictions that Congress legislates for are:

1. The states of the Union under the requirements of the Constitution of the United States. In this capacity, it is called the "federal/general government".
2. The U.S. government, the District of Columbia, U.S. possessions and territories, and enclaves within the states. In this capacity, it is called the "national government". The authority for this jurisdiction derives from Article 1, Section 8, Clause 17 of the United States Constitution. All laws passed essentially amount to municipal laws for federal property, and in that capacity, Congress is not restrained by either the Constitution or the Bill of Rights. We call the collection of all federal territories, possessions, and enclaves within the states "the federal zone" throughout this document.

The "separation of powers doctrine" is what created these two separate and distinct social compacts and jurisdictions. Each has its own courts, unique types of "citizens", and laws. That doctrine is described in:

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

The U.S. Supreme Court has identified the maintenance of separation between these two distinct jurisdictions as THE MOST IMPORTANT FUNCTION OF ANY COURT. Are the courts satisfying their most important function, or have they bowed to political expediency by abusing deception and words of art to entrap and enslave you in what amounts to a criminal conspiracy against your constitutional rights? Have the courts become what amounts to a modern day Judas, who sold the truth for the twenty pieces of silver they could STEAL from you through illegal tax enforcement by abusing word games?

"The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this country substantially two national governments: one to be maintained under the Constitution, with all of its restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous [SATANIC] change in our system of government will result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It will be an evil [SATANIC] day for American liberty if the theory of a government outside the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution."

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

WHICH of the two social compacts are you party to? Your choice of domicile determines that. It CAN'T legally be both because you can only have a domicile in ONE place at a time. Furthermore, if you have been deceived by corrupt politicians and "words of art" into becoming a party to BOTH social compacts, you are serving TWO masters, which is forbidden by the Holy Bible:

"No one can serve two masters [two employers, for instance]; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government]."
[Matt. 6:24, NKJV. Written by a tax collector]

We might also add that franchises and the right to contract that they are based upon cannot lawfully be used to destroy the separation between these two distinct jurisdictions. Preserving that separation is, in fact, the heart and soul of the United States Constitution. That is why the U.S. Supreme Court held the following:

*"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce or domestic trade** of the **States**. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize [e.g. LICENSE as part of a franchise] a business within a State is plainly repugnant to the exclusive power of the State over the same subject.** It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. **Congress cannot authorize [e.g. LICENSE] a trade or business within a State in order to tax it.**"*

[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

Notice the language "**Congress cannot authorize [e.g. LICENSE] a trade or business within a State in order to tax it.**" All licensed activities are, in fact, franchises and excise taxes are what implement them and pay for them. The income tax itself, in fact, is such a franchise. See the following for exhaustive proof:

The "Trade or Business" Scam, Form #05.001

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

On the subject of whether Christians can be party to or consent to what the courts call "the social compact" and contract, God Himself says the following:

"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a "resident" or domiciliary in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely be a snare to you."
[Exodus 23:32-33, Bible, NKJV]

Why did God warn Christians in this way? Because Rev. 19:19 identifies political rulers as "The Beast", and contracting with them

MAKES you an officer of and one of them. And as their officer or public officer participating in their franchises, you can't avoid "serving them", and hence, violating the First Commandment NOT to serve other pagan gods, among which are included civil rulers or governments.

[1] This should of course be understood as applying to a free State; for elsewhere family, goods, lack of a refuge, necessity, or violence may detain a man in a country against his will; and then his dwelling there no longer by itself implies his consent to the contract or to its violation.

[2] At Genoa, the word *Liberty* may be read over the front of the prisons and on the chains of the galley-slaves. This application of the device is good and just. It is indeed only malefactors of all estates who prevent the citizen from being free. In the country in which all such men were in the galleys, the most perfect liberty would be enjoyed.

4. "Domicile" = "allegiance" and "protection"

The U.S. Supreme Court describes the relationship of domicile to taxation as follows:

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

The first thing to notice about the above ruling is that the essence of being a "citizen" is one's domicile, not just their place of birth or naturalization. "Domicile" establishes your LEGAL status within a municipal government while "nationality" (being a "national") establishes your POLITICAL status and association with a specific nation under the law of nations.

"Nationality. That quality or character which arises from the fact of a person's belonging to a nation or state. Nationality determines the political status of the individual, especially with reference to allegiance; while domicile determines his civil status. Nationality arises either by birth or by naturalization. See also Naturalization."
[Black's Law Dictionary, Sixth Edition, p. 1025]

The U.S. Supreme Court admitted that an alien with a domicile in a place is treated as a native or naturalized "citizen" in nearly every respect. Note that they use the phrase "This right to protect persons having a domicile", meaning they DON'T have a right to protect people who choose NOT to have a domicile and therefore are UNABLE to render protection because they can ONLY "govern" people who consent to be governed by choosing a domicile within their protection.

"This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the firm foundation of justice, and the claim to be protected is earned by considerations which the protecting power is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his residence, and, if he breaks them, incurs the same penalties. He owes the same obedience to the civil laws. His property is, in the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly all respects, his and their condition as to the duties and burdens of Government are undistinguishable."
[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

Note also the key role of the word "intention" within the meaning of domicile. A person can have many "abodes", which are the place they temporarily "inhabit", but only one legal "domicile". You cannot have a legal "domicile" in a place without also having an intention (also called "consent") to live there "permanently", which implies allegiance to the people and the laws of that place.

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

What the U.S. supreme Court essentially is describing above is a contract to procure the civil protection of a specific government, and it is giving that contract a name called "domicile". What makes the contract binding is the fact that each party to the contract both gives and receives specific and measurable "consideration". You manifest your consent to the contract by voluntarily calling yourself a "subject", "inhabitant", "citizen", or "resident", all of which have in common a domicile within the jurisdiction that those terms relate to. You give "allegiance" and the support (e.g. "taxes") that go with that allegiance, and in return, the government has an implied legal duty to protect and serve you. All contracts require both mutual consent and mutual consideration. Without *both* demonstrated elements, the contract is unenforceable. The contract is therefore only enforceable if both parties incur reciprocal duties that are enforceable in court

as "rights". Below is how the U.S. Supreme Court again describes this "protection contract":

*The reason why States are "bodies politic and corporate" is simple: just as a corporation is an entity that can act only through its agents, "[t]he State is a political corporate body, can act only through agents, and can command only by laws." [Poindexter v. Greenhow, supra, 114 U.S., at 288, 5 S.Ct. at 912-913.](#) See also *Black's Law Dictionary* 159 (5th ed. 1979) ("**[B]ody politic or corporate**": "**A social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good**"). As a "**body politic and corporate,**" a State falls squarely within the Dictionary Act's definition of a "person."*

[Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989)]

Now let's look at the domicile "protection contract" or "protection franchise" a little closer. Does it meet all the requisite legal elements of a legally enforceable contract? In fact, after you declare your exclusive allegiance to the "state" by declaring a "domicile" within that state so that you can procure "protection", ironically, the courts continue to forcefully insist that your public SERVANTS STILL have NO LEGAL OBLIGATION to protect you! This is what Franklin Delano Roosevelt, the traitor, calls "The New Deal", and what we call "The RAW Deal". Below is the AMAZING truth right from the horse's mouth, the courts, proving that police officers cannot be sued if they fail to come to your aid after you call them when you have a legitimate need for their protection:

Do You Have a Right to Police Protection?

<http://famguardian.org/Subjects/Crime/Articles/PoliceProtection.htm>

Consequently, the "protection contract" is unenforceable as a duty upon you because it imposes no reciprocal duty upon the government. On the one hand, the government throws people in jail for failing to pay for protection in the form of "taxes", while on the other hand, it refuses to prosecute police officers for failing to provide the protection that was paid for, even though their willful or negligent refusal to protect us could have far more injurious and immediate effects than simply failing to pay for protection. This is a violation of the equal protection of the laws. If it is a crime to not pay for protection, then it ought to equally be a crime to not provide it! Who would want to live in a country or be part of a "state" that would condone such hypocrisy? That is why we advocate "divorcing the state". It is precisely this type of hypocrisy that explains why prominent authorities will tell you that taxes are not "contractual": because the courts treat it like a contract and a criminal matter to not pay taxes for "taxpayers", but refuse to hold public servants equally liable for their half of the bargain, which is protection:

"A tax is not regarded as a debt in the ordinary sense of that term, for the reason that a tax does not depend upon the consent of the taxpayer and there is no express or implied contract to pay taxes. Taxes are not contracts between party and party, either express or implied; but they are the positive acts of the government, through its various agents, binding upon the inhabitants, and to the making and enforcing of which their personal consent individually is not required."

[Cooley, Law of Taxation, Fourth Edition, pp. 88-89]

The above is a deception at best and a LIE at worst. A "taxpayer" is legally defined as a person liable, and it is true that for such a person, taxes are not consensual or in any way "voluntary". HOWEVER, the choice about whether one wishes to BECOME a "taxpayer" as legally defined in 26 U.S.C. §7701(a)(14) is based on domicile and the excise taxable activities one voluntarily engages in, both of which in fact ARE voluntary actions and choices. By their careful choice of words, they have misrepresented the truth so they could get into your pocket. What else would you expect of greedy LIARS, I mean "lawyers"? We would also like to take this opportunity to clarify for whom taxes are "voluntary" in order to further clarify the title of this document:

1. Income taxes under I.R.C. Subtitle A are *not* voluntary for "taxpayers".
2. Income taxes under I.R.C. Subtitle A are *not* voluntary for *everyone*, because some subset of everyone are "taxpayers".
3. Income taxes under I.R.C. Subtitle A are voluntary for those who are "nontaxpayers", who we define here as those persons who are NOT the "taxpayer" defined in 26 U.S.C. §§7701(a)(14) and 1313.

"Revenue Laws relate to taxpayers [officers, employees, instrumentalities, 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 F2d. 585 (1972)]

Some other points to consider about this "Raw Deal" scam:

1. You can't be a "citizen" or a "resident" without having a legally enforceable right to protection.
2. Since the government won't enforce the rendering of the ONLY consideration required to make you a "citizen" or a "resident", then the protection contract is unenforceable and technically, you can't lawfully therefore call yourself a "citizen".
3. Since you can't be a member of a "state" without being a "citizen", then technically, there is no de jure "state", no de jure government that serves this "state", and no "United States". It's just "US", friends, cause there ain't no "U.S.!"
4. The implication is that your government has legally abandoned you and you are an orphan, because they didn't complete their half of the protection contract bargain. Without a government, God is back in charge. The Bible says He owns the earth anyway,

which leaves us as "nonresidents" and "transient foreigners" in respect to any jurisdiction that claims to be a "government" because we know they're lying.

5. The Bible says of this "Raw Deal" the following: You've been HAD, folks!

For thus says the LORD: " You have sold yourselves for nothing, And you shall be redeemed without money."

[Isaiah 52:3, Bible, NKJV]

The U.S. Supreme Court has also held that "allegiance" is completely incompatible with any system of "citizenship" in a republican form of government, and that it is "repulsive". Ironically, allegiance is exactly what we currently base our system of citizenship on in this country. Apparently, this is yet one more symptom that the U.S. government has become corrupted.

*"Yet, it is to be remembered, and that whether in its real origin, or in its artificial state, allegiance, as well as fealty, rests upon lands, and it is due to persons. Not so, with respect to Citizenship, which has arisen from the dissolution of the feudal system and is a substitute for allegiance, corresponding with the new order of things. **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. 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); From the syllabus but not the opinion;

SOURCE:

http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/supct/html/historics/USSC_CR_0003_0133_ZS.html

Consequently, we must conclude that allegiance to anything but God is therefore to be avoided at all costs. Notice also that they say that citizenship is the effect of "compact", which is a type of contract. If "domicile" is the basis of citizenship, and citizenship is the effect of "compact", then "domicile" amounts to the equivalent of a "contract". This leads us right back to the conclusion that the voluntary choice of one's "domicile" is a "contract" to procure man-made protection and fire God as our protector:

***"Compact**, n. An agreement or contract between persons, nations, or states. Commonly applied to working agreements between and among states concerning matters of mutual concern. A contract between parties, which creates obligations and rights capable of being enforced and contemplated as such between the parties, in their distinct and independent characters. A mutual consent of parties concerned respecting some property or right that is the object of the stipulation, or something that is to be done or forborne. See also Compact clause; Confederacy; Interstate compact; Treaty."*

[Black's Law Dictionary, Sixth Edition, p. 281]

The Bible is consistent with the Supreme Court above in its disdain for "allegiance". It has a name for those expressing "allegiance": It is called an "oath". When a person becomes a naturalized citizen of the United States, he must by law (see [8 U.S.C. 1448](#)) take an "oath" of "allegiance" and be "sworn in". When a person signs an income tax return, he must swear a perjury oath. Jesus, on the other hand, commanded believers not to take "oaths" to anything but God, and especially not to earthly Kings, and said that doing otherwise was essentially Satanic:

*"Again you have heard that it was said to those of old, "You shall not swear falsely, but shall perform your oaths to the Lord.' **But I say to you, do not swear at all: neither by heaven, for it is God's throne; nor by the earth, for it is His footstool; nor by Jerusalem, for it is the city of the great King.** Nor shall you swear by your head, because you cannot make one hair white or black. But let your "Yes" be "Yes," and your "No," "No.'" **For whatever is more than these is from the evil one [Satan].**"*

[[Matt. 5:33-37](#), Bible, NKJV]

God also commanded us to take oaths ONLY in His name and no others:

*"You shall fear the LORD your God and serve [only] Him, and shall take **oaths** in His name."*

[[Deut. 6:13](#), Bible, NKJV]

*"If a man makes a vow to the LORD, or swears an **oath** to bind himself by some agreement, he shall not break his word; he shall do according to all that proceeds out of his mouth."*

[[Numbers 30:2](#), Bible, NKJV]

Israel's first King, Saul, in fact, distressed the people because one of his first official acts was to try to put the people under oath to him

instead of God.

*"And the men of Israel were distressed that day, for Saul had placed the people under oath"
[1 Sam. 14:24, Bible, NKJV]*

God's response to the Israelites electing a King/protector to whom they would owe "allegiance", in fact, was to say that they sinned:

*Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, "Look, you are old, and your sons do not walk in your ways. **Now make us a king to judge us like all the nations** [and be OVER them]"*

*But the thing displeased Samuel when they said, "**Give us a king to judge us.**" So Samuel prayed to the Lord. **And the Lord said to Samuel, "Heed the voice of the people in all that they say to you; for they have rejected Me [God], that I should not reign over them.** According to all the works which they have done since the day that I brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods [Kings, in this case]—so they are doing to you also [government becoming idolatry]. Now therefore, heed their voice. **However, you shall solemnly forewarn them, and show them the behavior of the king who will reign over them.**"*

*So Samuel told all the words of the LORD to the people who asked him for a king. And he said, "**This will be the behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his own chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your olive groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and give it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your finest young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth of your sheep. And you will be his servants. And you will cry out in that day because of your king whom you have chosen for yourselves, and the LORD will not hear you in that day.**"*

*Nevertheless the people refused to obey the voice of Samuel; and they said, "No, but we will have a king over us,"²⁰ that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles."
[1 Sam. 8:4-20, Bible, NKJV]*

Notice above the words "He [the new King] will take...". God is really warning them here that the King they elect will STEAL from them, which is exactly what our present day government does! Some things never change, do they?

5. Domicile is a First Amendment choice of political affiliation

Another very important observation is in order at this point, which is that our choice of "domicile" is a strictly *political* and not *legal* matter. It is a matter of our *political* choice and affiliation. The Supreme Court has ruled that no government may dictate our choice of political affiliations, as revealed in the American Jurisprudence Legal Encyclopedia:

*"The right to associate or not to associate with others solely on the basis of individual choice, not being absolute, [1] may conflict with a societal interest in requiring one to associate with others, or to prohibit one from associating with others, in order to accomplish what the state deems to be the common good. **The Supreme Court, though rarely called upon to examine this aspect of the right to freedom of association, has nevertheless established certain basic rules which will cover many situations involving forced or prohibited associations.** Thus, where a sufficiently compelling state interest, outside the political spectrum, can be accomplished only by requiring individuals to associate together for the common good, then such forced association is constitutional. [2] **But the Supreme Court has made it clear that compelling an individual to become a member of an organization with political aspects, or compelling an individual to become a member of an organization which financially supports, in more than an insignificant way, political personages or goals which the individual does not wish to support, is an infringement of the individual's constitutional right to freedom of association.** [3] The First Amendment prevents the government, except in the most compelling circumstances, from wielding its power to interfere with its employees' freedom to believe and associate, or to not believe and not associate; it is not merely a tenure provision that protects public employees from actual or constructive discharge. [4] Thus, First Amendment principles prohibit a state from compelling any individual to associate with a political party, as a condition of retaining public employment. [5] The First Amendment protects nonpolicymaking public employees from discrimination based on their political beliefs or affiliation. [6] But the First Amendment protects the right of political party members to advocate that a specific person be elected or appointed to a particular office and that a specific person be hired to perform a governmental function. [7] In the First Amendment context, the political patronage exception to the First Amendment protection for public employees is to be construed broadly, so as*

presumptively to encompass positions placed by legislature outside of "merit" civil service. Positions specifically named in relevant federal, state, county, or municipal laws to which discretionary authority with respect to enforcement of that law or carrying out of some other policy of political concern is granted, such as a secretary of state given statutory authority over various state corporation law practices, fall within the political patronage exception to First Amendment protection of public employees. [8] However, a supposed interest in ensuring effective government and efficient government employees, political affiliation or loyalty, or high salaries paid to the employees in question should not be counted as indicative of positions that require a particular party affiliation. [9]"

[*American Jurisprudence 2d*, Constitutional law, §546: Forced and Prohibited Associations]

One's choice of "domicile" certainly has far-reaching legal consequences and ramifications, but our choice of domicile is not a legal matter to be decided by any court. No court whether it be a federal or state court, has jurisdiction over *strictly political* matters. Below is what the U.S. Supreme Court has to say on this very subject:

"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 theirs [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 se 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)]

Consequently, no court of law can interfere with your choice of legal domicile, which is a strictly political matter. To do otherwise would constitute compelled association in violation of the First Amendment as well as direct interference in the affairs of a political party, which is YOU. You are your own independent political party and a sovereignty separate and distinct from the federal or state sovereignties. A court of law is certainly *not* the proper forum, for instance, in which to question or politically ridicule one's choice of domicile, whether it be in front of a jury or a judge.

*"Petitioners contend that immunity from suit in federal court suffices to preserve the dignity of the States. **Private suits against nonconsenting States, however, present "the indignity of subjecting a State to the coercive process of judicial tribunals at the instance of private parties."** In re Ayers, supra, at 505; accord, Seminole Tribe, 517 U.S., at 58, regardless of the forum. Not only must a State defend or default but also it must face the prospect of being thrust, by federal fiat and against its will, into the disfavored status of a debtor, subject to the power of private citizens to levy on its treasury or perhaps even government buildings or property which the State administers on the public's behalf.*

[. . .]

*"Underlying constitutional form are considerations of great substance. **Private suits against nonconsenting States--especially suits for money damages--may threaten the financial integrity of the States. It is indisputable that, at the time of the founding, many of the States could have been forced into insolvency but for their immunity from private suits for money damages. Even today, an unlimited congressional power to authorize suits in state court to levy upon the treasuries of the States for compensatory damages, attorney's fees, and even punitive damages could create staggering burdens, giving Congress a power and a leverage over the States that is not contemplated by our constitutional design. The potential national power would pose a severe and notorious danger to the States and their resources.**"*

[Alden v. Maine, 527 U.S. 706 (1999)]

The Supreme Court said that the sovereignty of We The People is every bit as sacred as that of the states, so why should they *not* merit the same level of sovereign immunity from suit and dignity, especially in their choice of domicile, as that of the States? To wit:

"The rights of individuals and the justice due to them, are as dear and precious as those of states. Indeed the latter are founded upon the former; and the great end and object of them must be to secure and support the rights of individuals, or else vain is government."

[Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed 440 (1793)]

"We The People" certainly cannot be "Sovereign" in any sense of the word if legal process can be maliciously and habitually abused by the government at great financial injury and inconvenience to them in the process of questioning or ridiculing their choice of domicile. In spite of this fact, this very evil happens daily in state and federal courts in the context of tax trials. We cannot restore the sovereignty of the people unless and until this chronic malicious abuse of legal and judicial process is ended immediately.

6. "Domicile" and "residence" compared

Black's Law Dictionary helps define the distinctions between residence and domicile:

"RESIDENCE. A factual place of abode. Living in a particular locality. Reese v. Reese, 179 Misc. 665, 40 N.Y.S.2d 468, 472; Zimmerman v. Zimmerman, 175 Or. 585, 155 P.2d 293, 295. It requires only bodily presence as an inhabitant of a place. In re Campbell's Guardianship, 216 Minn. 113, 11 N.W.2d 786, 789.

*As "domicile" and "residence" are usually in the same place, **they are frequently used as if they had the same meaning, but they are not identical terms**, for a person may have two places of residence, as in the city and country, but only one domicile. Residence means living in a particular locality, but domicile means living in that locality with intent to make it a fixed and permanent home. Residence simply requires bodily presence as an inhabitant in a given place, while domicile requires bodily presence in that place and also an intention to make it one's domicile. In re Riley's Will, 266 N.Y.S. 209, 148 Misc. 588.*

"Residence" demands less intimate local ties than "domicile, but "domicile" allows absence for indefinite period if intent to return remains. Immigration Act 1917. §3, 8 U.S.C.A. §136 (e, p). Transatlantica Italiana v. Elting, C.C.A.N.Y., 74 F.2d. 732, 733; Southwestern Greyhound Lines v. Craig. 182 Okl. 610, 80 P.2d 221, 224; holding that residence and domicile are synonymous terms. "Residence" has a meaning dependent on context and purpose of statute. In re Jones, 341 Pa. 329, 19 A.2d 280, 282. Words "residence" and "domicile". may have an identical or variable meaning depending on subject-matter and context of statute. Kemp v. Kemp, 16 N.Y.S.2d 26, 34, 172 Misc. 738."

[Black's Law Dictionary, Revised Fourth Edition, p. 1473]

The above definition deliberately clouds the issue of:

1. Whether residence has consent as a prerequisite or not. We know based on previous analysis that domicile does.
2. What citizenship, domicile, and nationality status are associated with "residence" in each context.

When we look up the definitions for "abode" and "inhabitant" as used in the definition of "residence", they all connect back to domicile and therefore also have consent as a prerequisite.

1. Definition "inhabitant":

*"Inhabitant. One who resides actually and permanently in a given place, and has his domicile there. Ex parte Shaw, 145 U.S. 444, 12 S.Ct. 935, 36 L.Ed. 768. The words "inhabitant," "citizen," and "resident," as employed in different constitutions to define the qualifications of electors, means substantially the same thing; and, in general, **one is an inhabitant, resident, or citizen at the place where he has his domicile or home. But the terms "resident" and "inhabitant" have also been held not synonymous, the latter implying a more fixed and permanent abode than the former, and importing privileges and duties to which a mere resident would not be subject.** A corporation can be an inhabitant only in the state of its incorporation. Sperry Products v. Association of American Railroads, C.C.A.N.Y., 132 F.2d 408, 411. See also Domicile; Residence." [Black's Law Dictionary, Sixth Edition, p. 782]*

2. Definition of "abode":

*"Abode. One's home; habitation; place of dwelling; or residence. **Ordinarily means "domicile."** Living place impermanent in character. Fowler v. Fowler, 156 Fla. 316, 22 So.2d 817, 818. The place where a person dwells. In re Erickson, 18 N.J.Misc. 5, 10 A.2d 142, 146. Residence of a legal voter. Pope v. Board of Election Com'rs, 370 Ill. 196, 18 N.E.2d 214, 216. Fixed place of residence for the time being. Augustus Co., for Use of Bourgeois v. Manzella, 19 N.J.Misc. 29, 17 A.2d 68, 70. For service of process, one's fixed place of residence for the time being; his "usual place of abode." Fed.R. Civil P.4 .*

See Domicile; Residence. General abode. See Residence." [Black's Law Dictionary, Sixth Edition, p. 7]

So to say that a "residence" is "**A factual place of abode**" in the definition of "residence" means one's CHOSEN place of domicile. And to say that "**It requires only bodily presence as an inhabitant of a place**" in the definition of "residence" ALSO implies domicile and therefore requires consent.

The following authorities clarify that "residence", and especially in taxing statutes, is usually associated with constitutional alienage or "alien" status and excludes those who are nationals of the country:

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

*In short, the judgment in the case of The Exchange declared, as incontrovertible principles, that the jurisdiction of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed by the nation itself; that all exceptions to its full and absolute territorial jurisdiction must be traced up to its own consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies entering its territory with its permission, and of their foreign ministers and public ships of war; and that **the implied license, under which private individuals of another nation enter the territory and mingle indiscriminately with its inhabitants, for purposes of business or pleasure, can never be construed to grant to them an exemption from the jurisdiction of the country in which they are found.** See, also, Carlisle v. U. S. (1872) 16 Wall. 147, 155 ; Radich v. Hutchins (1877) 95 U. S. 210 ; Wildenhus' Case (1887) 120 U. S. 1, 7 Sup. Ct. 385 ; Chae Chan Ping v. U. S. (1889) 130 U. S. 581, 603, 604, 9 Sup. Ct. 623. [United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)]*

***"Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them.** Permanent residents are those who have been given the right of **perpetual residence**. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children."*

[The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87]

It therefore appears to us that the only occasion where "domicile" or "residence" are NOT equivalent is in the case of those who are constitutional but not statutory aliens of the place they are in. Otherwise, they are equivalent. The implication is that constitutional aliens do not need to consent to the civil laws of the place they are in because they are "privileged", where as nationals born there do. This appears to violate the notion of equal protection, which may explain why the legal dictionary was so terse in their definition of residence: because they don't want to admit that courts routinely treat people unequally and in violation of the requirement for equal protection.

Below is the ONLY definition of "residence" found anywhere in the Internal Revenue Code. This definition is entirely consistent with the above. The definition does not begin with qualifying language such as "for the purposes of this section" or "for the purposes of this chapter". Therefore, it is a universal definition that applies throughout the Internal Revenue Code and Treasury Regulations. Note also that the definition is provided ONLY in the context of an "alien". Therefore, "citizens" or "nationals" cannot have a "residence". This is VERY important and is completely consistent with the fact that the only kind of "[resident](#)" defined anywhere in the Internal Revenue Code (see [26 U.S.C. §7701\(b\)\(1\)\(A\)](#)) is an "alien":

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[nonresident alien individuals](#)
[§ 1.871-2 Determining residence of alien individuals.](#)

(b) Residence defined.

*An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax. **Whether he is a transient is determined by his intentions with regard to the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. **One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States, he becomes a resident,** though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.*

The phrase "definite purpose" is important in the definition of "residence" above. Those who have a definite purpose because of their eternal covenant with God and their contractual relationship to Him described in the Bible and who know they are only here temporarily can *only* be classified as "transients" above. This explains why our rulers in government want to get God out of the schools and out of public life: so that the sheep will have no purpose in life *other* than to serve them and waste themselves away in vain and sinful material pursuits.

*"Then I hated all my labor in which I had toiled under the sun, because I must leave it to the man who will come after me. **And who knows whether he will be wise or a fool? Yet he will rule over all my labor in which I toiled and in which I have shown myself wise under the sun. This also is vanity.** Therefore I turned my heart and despaired of all the labor in which I had toiled under the sun. **For there is a man whose labor is with wisdom, knowledge, and skill; yet he must leave his heritage to a man who has not labored for it. This also is vanity and a great evil.** For what has man for all his labor, and for the striving of his heart with which he has toiled under the sun? For all his days are sorrowful, and his work burdensome; even in the night his heart takes no rest. This also is vanity."*
[[Eccl. 2:18-23](#), Bible, NKJV]

Only you, the Sovereign, can determine your "intention" in the context of "residence". Notice the words "definite purpose", "transient" and "temporary" in the definition of "residence" above are nowhere defined in the law, which means that *you*, and *not* your public servants, define them. If you do not intend to remain in the "[United States](#)", which is defined as ONLY the District of Columbia in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and not expanded elsewhere in Subtitle A to include any other place, then you can't be counted as a "[resident](#)", even if you are in fact an "alien". The government cannot determine your intention for you. An intention that is not voluntary is not an intention, but simply a reaction to unjust external authority. This is the basis for why the Supreme Court said:

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

The California Election Code, Section 349 further clarifies the distinctions between "domicile" and "residence" as follows:

[California Election Code, section 349:](#)

349. (a) "**Residence**" for voting purposes means a person's domicile.

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

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

The above definition is consistent with the analysis earlier in this section, but don't make the false assumption that the above definitions apply within income tax codes, because they DON'T. Only statutory "citizens" who have a domicile within the forum can be the subject of the above statute relating to voting and elections, while the Internal Revenue Code Subtitle A applies exclusively to privileged aliens who have a domicile or tax home on federal territory: two COMPLETELY different audiences of people, for which the terms are NOT interchangeable. A "residence" in the I.R.C. is the temporary abode of a privileged alien, while a "residence" in the election code is the temporary abode of a non-privileged Sovereign American National. The worst mistake that you can make as a person born in your country is to believe or think that laws written only for "aliens" or "resident aliens" apply to you. The only types of persons the federal government can write laws for in a state of the Union, in fact, are aliens.

*In accord with ancient principles of the international law of nation-states, the Court in The Chinese Exclusion Case, [130 U.S. 581, 609](#) (1889), and in Fong Yue Ting v. United States, [149 U.S. 698](#) (1893), held broadly, as the Government describes it, Brief for Appellants 20, that **the power to exclude aliens is "inherent in sovereignty, necessary for maintaining normal international relations and defending the country against foreign encroachments and dangers - a power to be exercised exclusively by the political branches of government" Since that time, the Court's general reaffirmations of this principle have [408 U.S. 753, 766] been legion. The Court without exception has sustained Congress' "plenary power to make rules for the admission of aliens and to exclude those who possess those characteristics which Congress has forbidden." Boutilier v. Immigration and Naturalization Service, [387 U.S. 118, 123](#) (1967). "[O]ver no conceivable subject is the legislative power of Congress more complete than it is over" the admission of aliens. Oceanic Navigation Co. v. Stranahan, [214 U.S. 320, 339](#) (1909). [Kleindienst v. Mandel, [408 U.S. 753](#) (1972)]***

If you are born in a state of the Union and have a domicile there and *not* on federal territory, federal laws CANNOT and DO NOT apply to you. The only exception is if you contract away your rights and sovereignty by pursuing a federal government benefit, such as Social Security, Medicare, federal employment, etc. Otherwise, We the People are Sovereign over their public servants:

*"The ultimate authority ... resides in the people alone."
[James Madison, [The Federalist, No. 46](#).]*

"Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government, through the domain of jurisdiction merely Federal, to recognize to be property."

*"And this principle follows from the structure of the respective Governments, State and Federal, and their reciprocal relations. **They are different agents and trustees of the people of the several States, appointed with different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions, are mutually obligatory.**"
[Dred Scott v. Sandford, 60 U.S. 393, 1856]*

*"While sovereign powers are delegated to ... the government, sovereignty itself remains with the people.."
[Yick Wo v. Hopkins, [118 U.S. 356](#) (1886)]*

*"There is no such thing as a power of inherent sovereignty in the government of the United States In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."
[Juilliard v. Greenman, 110 U.S. 421 (1884)]*

*"In the United States***, **sovereignty resides in the people who act through the organs established by the Constitution.** [cites omitted] The Congress as the instrumentality of sovereignty is endowed with certain powers to be exerted on behalf of the people in the manner and with the effect the Constitution ordains. **The Congress cannot invoke the sovereign power of the people to override their will as thus declared.**"
[Perry v. United States, [294 U.S. 330](#), 353 (1935)]*

7. Choice of Domicile is a voluntary choice

"The rights of the individual are not derived from governmental agencies, either municipal, state or federal, or even from the Constitution. They exist inherently in every man, by endowment of the Creator, and

are merely reaffirmed in the Constitution, and restricted only to the extent that they have been voluntarily surrendered by the citizenship to the agencies of government. The people's rights are not derived from the government, but the government's authority comes from the people.*946 The Constitution but states again these rights already existing, and when legislative encroachment by the nation, state, or municipality invade these original and permanent rights, it is the duty of the courts to so declare, and to afford the necessary relief. The fewer restrictions that surround the individual liberties of the citizen, except those for the preservation of the public health, safety, and morals, the more contented the people and the more successful the democracy." [City of Dallas v Mitchell, 245 S.W. 944 (1922)]

The law and government that a person voluntarily consents or "intends" to be subject to determines where their "legal home" is under this concept. This choice must be completely voluntary and not subject to coercion or intimidation because all just powers of any free government derive from the "consent of the governed", as the Declaration of Independence indicates. This form of consent is called "allegiance" in the legal field. A voluntary choice of allegiance to a place amounts to a choice to join or associate with a group of people called a "state" and to respect, be subject to, and obey all positive laws passed by the citizens who dwell there. The First Amendment guarantees us a right of free association, and therefore, only we can choose the group of people we wish to associate with and be protected by as a result of choosing a "domicile". The First Amendment also guarantees us a right of freedom from "compelled association", which is the act of forcing a person to join or be part of any group, including a "state".

Just as there is freedom to speak, to associate, and to believe, so also there is freedom not to speak, associate, or believe. "The right to speak and the right to refrain from speaking [on a government tax return, and in violation of the Fifth Amendment when coerced, for instance] are complementary components of the broader concept of 'individual freedom of mind.' Wooley v. Maynard [430 U.S. 703] (1977). Freedom of conscience dictates that no individual may be forced to espouse ideological causes with which he disagrees:

"[A]t the heart of the First Amendment is the notion that the individual should be free to believe as he will, and that in a free society one's beliefs should be shaped by his mind and by his conscience rather than coerced by the State [through illegal enforcement of the revenue laws]." Aboud v. Detroit Board of Education [431 U.S. 209] (1977)

Freedom from compelled association is a vital component of freedom of expression. Indeed, freedom from compelled association illustrates the significance of the liberty or personal autonomy model of the [First Amendment](#). **As a general constitutional principle, it is for the individual and not for the state to choose one's associations and to define the persona which he holds out to the world.** [[First Amendment Law](#), Barron-Dienes, West Publishing, ISBN 0-314-22677-X, pp. 266-267]

Therefore, no government has lawful authority to compel us to choose a "domicile" that is within its legislative jurisdiction or to have allegiance towards it, because that would be compelled association. The right to choose what political group or country we wish to join and have allegiance to and protection from also implies that we can reject all the earthly options and simply elect to join God's followers and be subject ONLY to His laws. This type of government would be called a "theocracy". This, in fact, is the goal of this entire publication: Establishing an ecclesiastical state separate from the corrupted governments that plague our land. It is a stark reality that what you define as protection might amount to its *opposite* for someone else. Therefore, each person is free to:

1. Define what "protection" means to them.
2. Choose to join a political group or country that agrees most with their definition of "protection". This makes them into "nationals" of that country who profess "allegiance" to the "state" and thereby merit its protection.
3. Choose a "domicile" within that country or group, and thereby become subject to its laws and a benefactor of its protection.

The notion of freedom to choose one's allegiances is a natural consequence of the fact that a "state" can consist of any number of people, from one person to millions or even billions of people. The political landscape constantly changes precisely because people are constantly exercising their right to change their political associations. A single person is free to create his own "state" and pass his own laws, and to choose a domicile within that created state. The boundaries of that created "state" might include only himself, only his immediate family, or encompass an entire city, county, or district. He might do this because he regards the society in which he lives to be so corrupt that it's laws, morality, and norms are *injurious* rather than *protective*. Such a motive, in fact, is behind an effort called the "Free State Project", in which people are trying to get together to create a new and different type of state within the borders of our country. The U.S. Supreme Court, in fact, has ruled that when the laws of a society become more injurious than protective to us personally, then we cease to have any obligation to obey them and may lawfully choose *other* allegiances and domiciles that afford better protection. To wit:

*"By the surrender, the inhabitants passed under a temporary allegiance to the British government and were bound by such laws and such only as it chose to recognize and impose. **From the nature of the case, no other laws could be obligatory upon them, for where there is no protection or allegiance or sovereignty, there can be no claim to obedience.**"* [Hanauer v. Woodruff, [82 U.S. \(15 Wall.\) 439](#) (1872)]

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, then he is perfectly entitled to withhold his allegiance and shift his domicile to a place where better protection is afforded. When a person has

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

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

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

[. . .]

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

Notice above the phrase:

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

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

<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

Lastly, we emphasize that there is no method OTHER than domicile available in which to consent to the civil laws of a specific place. None of the following conditions, for instance, may form a basis for a prima facie presumption that a specific human being consented to be civilly governed by a specific municipal government:

1. Simply being born and thereby becoming a statutory "national" (per 8 U.S.C. §1101(a)(21)) of a specific country is NOT an exercise of personal discretion or an express act of consent.
2. Simply living in a physical place WITHOUT choosing a domicile there is NOT an exercise of personal discretion or an express act of consent.

8. Divorcing the "state": Persons with no domicile, who create their own "state", or a domicile in the Kingdom of Heaven

If we divorce the society where we were born, do not abandon our nationality and allegiance to the state of our birth, but then choose a domicile in a place *other* than where we physically live and which is outside of any government that might have jurisdiction in the place where we live, then we become "transient foreigners" and "de facto stateless persons" in relation to the government of the place we occupy.

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

A "de facto stateless person" is anyone who is *not* entitled to claim the protection or aid of the government in the place where they live:

**Social Security Program Operations Manual System (POMS)
RS 02640.040 Stateless Persons**

A. DEFINITIONS

[. . .]

DE FACTO—Persons who have left the country of which they were nationals and no longer enjoy its protection and assistance. They are usually political refugees. They are legally citizens of a country because its laws do not permit denaturalization or only permit it with the country's approval.

[. . .]

2. De Facto Status

Assume an individual is de facto stateless if he/she:

- a. says he/she is stateless but cannot establish he/she is de jure stateless; and
- b. establishes that:
 - o he/she has taken up residence [chosen a **legal domicile**] outside the country of his/her nationality;
 - o there has been an event which is hostile to him/her, such as a sudden or radical change in the government, in the country of nationality; and

NOTE: In determining whether an event was hostile to the individual, it is sufficient to show the individual had reason to believe it would be hostile to him/her.

- o he/she renounces, in a sworn statement, the protection and assistance of the government of the country of which he/she is a national and declares he/she is stateless. The statement must be sworn to before an individual legally authorized to administer oaths and the original statement must be submitted to SSA.

De facto status stays in effect only as long as the conditions in b. continue to exist. If, for example, the individual returns [changes their **domicile** back] to his/her country of nationality, de facto statelessness ends.

[SOURCE: Social Security Program Operations Manual System (POMS), Section RS 02640.040 entitled "Stateless Persons"
<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0302640040>]

Notice the key attribute of a "de facto stateless person" is that they have abandoned the protection of their government because they believe it is hostile to him or her and is not only not protective, but is even injurious. Below is how the Supreme Court describes such persons:

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

There is a class of persons which cannot be, strictly speaking, included in either of these denominations of naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in

*their native country, and have taken up a permanent abode in another. **These are domiciled inhabitants [in relation to the country of their new domicile]. They have not put on a new citizenship through some formal mode enjoined by the law or the new country. They are de facto, though not de jure, citizens of the country of their [new chosen] domicile.***

[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

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

"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives. They are what we familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."

[Boyd v. State of Nebraska, [143 U.S. 135](#) (1892)]

When those representatives cease to have our best interests or protection in mind, then we have not only a moral *right*, but a *duty*, according to our Declaration of Independence, 1776, to alter our form of self-government by whatever means necessary to guarantee our future security.

"But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security."

[Declaration of Independence]

The lawful and most peaceful means of altering that form of government is simply to do one of the following:

1. Form our own self-government based on the de jure constitution and change our domicile to it. See:

[Self Government Federation: Articles of Confederation](#), Form #13.002

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

2. Choose an existing government or country that is already available elsewhere on the planet as our protector.
3. Choose a domicile in a place that doesn't have a government. For example, choose a domicile somewhere you have been in the past that doesn't have a government. For instance, if you have legal evidence that you took a cruise, then choose your domicile in the middle of the ocean somewhere where the ship went.
4. Use God's laws as the basis for your own self-government and protection, as suggested in this book.

By doing one of the above, we are "firing" our local servants in government because they are not doing their job of protection adequately, and when we do this, we cease to have any obligation to pay for their services through taxation and they cease to have any obligation to provide any services. If we choose God and His laws as our form of government, then we choose Heaven as our domicile and our place of primary allegiance and protection. We then become:

1. "citizens of Heaven".
2. "nationals but not citizens" of the country in which we live.
3. Transient foreigners.
4. Ambassadors and ministers of a foreign state called Heaven.

Below is how one early state court described the absolute right to "divorce the state" by choosing a domicile in a place other than where we physically are at the time:

"When a change of government takes place, from a monarchial to a republican government, the old form is dissolved. Those who lived under it, and did not choose to become members of the new, had a right to refuse their allegiance to it, and to retire elsewhere. By being a part of the society subject to the old government, they had not entered into any engagement to become subject to any new form the majority might think proper to adopt. That the majority shall prevail is a rule posterior to the formation of government, and results from it. It is not a rule upon mankind in their natural state. There, every man is independent of all laws, except those prescribed by nature. He is not bound by any institutions formed by his fellowmen without his consent"

[Cruden v. Neale, 2 N.C., 2 S.E. 70 (1796)]

How do we officially and formally notify the "state" that we have made a conscious decision to legally divorce it by moving our domicile outside its jurisdiction? That process is documented in the references below:

1. [Sovereignty Forms and Instructions Online](#), Form #10.004, Step 3.13 entitled: Correct Government Records documenting your citizenship status. Available free at: <http://famguardian.org/TaxFreedom/Instructions/3.13ChangeUSCitizenshipStatus.htm>
2. [Sovereignty Forms and Instructions Manual](#), Form #10.005, Section 2.5.3.13. Same as the above item. Available free at: <http://sedm.org/Forms/FormIndex.htm>
3. By sending in the Legal Notice of Change in Citizenship/Domicile Records and Divorce from the United States. See:

[Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

4. After accomplishing either of the above items, which are the same, making sure that all future government forms we fill out properly and accurately describe both our domicile and our citizenship status, in accordance with section 12.12 later.
5. By making sure that at all times, we use the proper words to describe our status so that we don't create false presumptions that might cause the government to believe we are "residents" with a domicile in the "United States" (federal territory):
 - 5.1. Do not describe ourselves with the following words:
 - 5.1.1 "individual" as defined in 5 U.S.C. §552a(a)(2) and 26 CFR §1.1441-1(c)(3)
 - 5.1.2. "taxpayer" as defined in [26 U.S.C. §7701\(a\)\(14\)](#).
 - 5.1.3. "U.S. person" as defined in [26 U.S.C. §7701\(a\)\(30\)](#).
 - 5.1.4. "resident" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
 - 5.1.5. "alien"
 - 5.2. Describe ourselves with the following words and phrases:
 - 5.2.1. "nontaxpayer" not subject to the Internal Revenue Code. See:
 - 5.2.1.1. "Taxpayer" v. "Nontaxpayer", Which One Are You?:
<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNon taxpayer.htm>
 - 5.2.1.2. Your Rights as a "nontaxpayer", item 5.8
<http://sedm.org/LibertyU/LibertyU.htm>
 - 5.2.2. "nonresident alien" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).
 - 5.2.3. The type of "nonresident alien" defined in 26 CFR §1.871-1(b)(1)(i) but who is NOT an "individual" within that regulation.
 - 5.2.4. "national" under [8 U.S.C. §1101\(a\)\(21\)](#), but not "citizen" as defined in [8 U.S.C. §1401](#). This person is also described in [8 U.S.C. §1452](#).
 - 5.2.5. Not engaged in a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#).
 - 5.2.6. Have not made any "elections" under [26 U.S.C. §7701\(b\)\(4\)\(B\)](#), [26 U.S.C. §6013\(g\)](#) or (h), or 26 CFR §1.871-1(a).
 - 5.2.7. A "stateless person" who does not satisfy any of the criteria for diversity of citizenship described in 28 U.S.C. §1332 and who therefore cannot be sued in federal court. See [Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)](#):

"In order to be a citizen of a State within the meaning of the diversity statute, a natural person must both be a citizen of the United States and be domiciled within the State. See Robertson v. Cease, 97 U.S. 646, 648-649 (1878); Brown v. Keene, 8 Pet. 112, 115 (1834). The problem in this case is that Bettison, although a United States citizen, has no domicile in any State. He is therefore "stateless" for purposes of § 1332(a)(3). Subsection 1332(a)(2), which confers jurisdiction in the District Court when a citizen of a State sues aliens only, also could not be satisfied because Bettison is a United States citizen. [490 U.S. 829]"
[\[Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)\]](#)

We emphasize that it isn't one's citizenship but one's choice of legal "domicile" that makes one sovereign and a "nontaxpayer". The way we describe our citizenship status is *affected by* and *a result of* our choice of legal "domicile", but changing one's citizenship status is not the nexus for becoming either a "sovereign" or a "nontaxpayer".

The only legal requirement for changing our domicile is that we must reside on the territory of the sovereign to whom we claim allegiance, and must intend to make membership in the community established by the sovereign permanent. In this context, the Bible reminds us that the Earth was created by and owned by our Sovereign, who is God, and that those vain politicians who claim to "own" or control it are simply "stewards" over what actually belongs to God alone. To wit:

*The heavens are Yours [God's], the earth also is Yours;
The world and all its fullness, You have founded them.
The north and the south, You have created them;
Tabor and Hermon rejoice in Your name.
You have a mighty arm;
Strong is Your hand, and high is Your right hand."*
[\[Psalm 89:11-13, Bible, NKJV\]](#)

*"I have made the earth,
And created man on it.
I—My hands—stretched out the heavens,
And all their host I have commanded."*
[\[Isaiah 45:12, Bible, NKJV\]](#)

"Indeed heaven and the highest heavens belong to the Lord your God, also the earth with all that is in it."
[\[Deuteronomy 10:14, Bible, NKJV\]](#)

Some misguided Christians will try to quote Jesus, when He said of taxes the following in relation to "domicile":

*"Render therefore to Caesar the things that are Caesar's, and to God the things that are God's."
[Matt. 22:15-22, Bible, NKJV]*

However, based on the scriptures above, which identify God as the owner of the Earth and the Heavens, we must ask ourself:

"What is left that belongs to Caesar if EVERYTHING belongs to God?"

The answer is NOTHING, except that which he STEALS from the Sovereign people and which they don't force him to return. Jesus knew this, but he gave a very indirect answer to keep Himself out of trouble when asked about taxes in the passage above. Therefore, when we elect or consent to change our domicile to the Kingdom of Heaven, we are acknowledging the Truth and the Authority of the Scripture and Holy Law above and the sovereignty of the Lord in the practical affairs of our daily lives. We are acknowledging our stewardship over what ultimately and permanently belongs ONLY to Him, and not to any man. Governments and civilizations come and go, but God's immutable laws are eternal. To NOT do this as a Christian amounts to mutiny against God. Either we honor the first four commandments of the Ten Commandments by doing this, or we will be dethroned as His Sovereigns and Stewards on earth.

***"Because you [Solomon, the wisest man who ever lived] have done this , and have not kept My covenant and My statutes [violated God's laws], which I have commanded you, I will surely tear the kingdom [and all your sovereignty] away from you and give it to your [public] servant."**
[1 Kings 11:9-13, Bible, NKJV]*

By legally divorcing the "state" in changing our domicile to the Kingdom of Heaven or to someplace on earth where there is not man-made government, we must consent to be governed exclusively by God's laws and express our unfailing allegiance to Him as the source of everything we have and everything that we are. In doing so, we escape the constraints of earthly law and achieve the nirvana described by the Apostle Paul when he very insightfully said of this process of submission to God the following:

*"But if you are led by the Spirit, you are not under the law [man's law]."
[Gal. 5:18, Bible, NKJV]*

The tendency of early Christians to do the above was precisely the reason why the Romans persecuted the Christians when Christianity was in its infancy: It lead to anarchy because Christians, like the Israelites, refused to be governed by anything but God's laws:

*"Then Haman said to King Ahasuerus, "There is a certain people [the Jews, who today are the equivalent of Christians] scattered and dispersed among the people in all the provinces of your kingdom; their laws are different from all other people's [because they are God's laws!], and they do not keep the king's [unjust] laws. Therefore it is not fitting for the king to let them remain. If it pleases the king, let a decree be written that they be destroyed, and I will pay ten thousand talents of silver into the hands of those who do the work, to bring it into the king's treasuries."
[Esther 3:8-9, Bible, NKJV]*

Christians who are doing and following the will of God are "anarchists". An anarchist is simply anyone who refuses to have an earthly ruler and who instead insists on either self-government or a Theocracy in which God, whichever God you believe in, is our only King, Ruler, Lawgiver and Judge:

*Main Entry: **an·ar·chy***

Function: noun

*Etymology: Medieval Latin anarchia, from Greek, from anarchos **having no [earthly] ruler**, from an- + archos ruler -- more at ARCH-*

[Source: Merriam Webster Dictionary]

*"For the Lord is our Judge, the Lord is our Lawgiver, The Lord is our King; He will save us."
[Isaiah 33:22, Bible, NKJV]*

For a fascinating read on this subject, see:

Jesus Is an Anarchist http://famguardian.org/Subjects/Spirituality/ChurchvState/JesusAnarchist.htm
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Christians who are doing the will of God by changing their domicile to Heaven and divorcing the "state" are likely to be persecuted by the government and privileged 501(c)(3) corporate churches just as Jesus was because of their anarchistic tendencies because they render organized government irrelevant and unnecessary:

"If the world hates you, you know that it hated Me before it hated you. If you were of the world, the world would love its own. Yet because you are not of the world, but I chose you out of the world, therefore the world hates you. Remember the word that I said to you, 'A servant is not greater than his master.' If they persecuted Me, they will also persecute you. If they kept My word, they will keep yours also. But all these things they will do to you for My name's sake, because they do not know Him who sent Me. If I had not come and spoken to them, they would have no sin, but now they have no excuse for their sin. He who

*hates me hated My father also. **If I had not done among them the works which no one else did, they would have no sin; but now they have seen and also hated both Me and My Father.** But this happened that the word might be fulfilled which is written in their law, 'They hated Me without a cause.'*
[[John 15:18-25](#), Bible, NKJV]

Being "chosen out of the world" simply means, in legal terms, that we do not have a domicile here and are "transient foreigners".

Those who do choose God as their sole source of law and civil (not criminal) government:

1. Become a "foreign government" in respect to the United States government and all other governments.
2. Are committing themselves to the ultimate First Amendment protected religious practice, which is that of adopting God and His sovereign laws as their only form of self-government.
3. Are taking the ultimate step in personal responsibility, by assuming responsibility for every aspect of their lives by divorcing the state and abandoning all government franchises:

Government Instituted Slavery Using Franchises, Form #05.030

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

4. Effectively become their own self-government and fire the government where they live in the context of all civil matters.
5. Are protected by the [Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapt. 97](#).
6. Are protected by the Minimum Contacts Doctrine and therefore exempt from the jurisdiction of federal and state courts except as they satisfy the provisions of the Foreign Sovereign Immunities Act or the "Longarm Statute" passed by the state where they temporarily inhabit.
7. Are internationally protected persons pursuant to [18 U.S.C. §112](#).
8. Are on an equal footing with any other nation and may therefore assert sovereign immunity in any proceeding against the government. This implies that:
 - 8.1. Any attempt to drag you into court by a government must be accompanied by proof that you consented in writing to the jurisdiction of the government attempting to sue you. Such consent becomes the basis for satisfying the criteria within the [Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapt. 97](#).
 - 8.2. You may use the same defense as the government in proving a valid contractual obligation, by showing the government the delegation of authority order constraining your delegated authority as God's "public officer". Anything another government alleges you consented in writing to must be consistent with the delegation of authority order or else none of the rights accrued to them are defensible in court. In this sense, you are using the same lame excuse they use for getting out of any obligations that you consented to, but were not authorized to engage in by the Holy Bible. This is explained in the document below:

Delegation of Authority Order from God to Christians, Form #13.007

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

9. Become ministers, ambassadors, "employees", "public officers", and officers of a foreign state called Heaven.
10. May not simultaneously act as "public officers" for any other foreign government, which would represent a conflict of interest.

"No one can serve two masters [two employers, for instance]; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government]."

[[Matt. 6:24](#), NKJV. *Written by a tax collector*]

11. Are expressly exempt from taxation pursuant to [26 U.S.C. §892\(a\)\(1\)](#).
12. May file IRS Form W-8EXP as a nonresident alien and exempt all of their earnings from federal and state income taxation.
13. May use IRS Publication 515 to control their withholding as nonresident aliens.

The other very interesting consequences of the above status which makes it especially appealing are the following:

1. Nowhere in the Internal Revenue Code are any of the following terms defined: "foreign", "foreign government", "government". Therefore, it would be impossible for the IRS to prove that you aren't a "foreign government".
2. The most important goal of the Constitutional Convention, and the reasons for the adoption of the Ninth and Tenth Amendment to the United States Constitution was to preserve as much self-government to the people and the states as possible. Any attempt to compel anyone to become a "subject" or accept more government than they need therefore violates the legislative intent of the United States Constitution.

The determination of the Framers Convention and the ratifying conventions to preserve complete and unimpaired state self-government in all matters not committed to the general government is one of the plainest facts which emerges from the history of their deliberations. And adherence to that determination is incumbent equally upon the federal government and the states. **State powers can neither be appropriated on the one hand nor abdicated on the other. As this court said in Texas v. White, 7 Wall. 700, 725, 'The preservation of the States, and the maintenance of their governments, are as much within the design and care of the Constitution as the preservation of the Union and the maintenance of the National government.** The Constitution, in all its provisions, looks to an indestructible Union, composed of indestructible States.' Every journey to a forbidden end begins with the first step; and the danger of such a step by the federal government in the direction of taking over the powers of the states is that the end of the journey may find the states so despoiled of their powers, or-what may amount to the same thing-so [298 U.S. 238, 296] relieved of the

responsibilities which possession of the powers necessarily enjoins, as to reduce them to little more than geographical subdivisions of the national domain. It is safe to say that if, when the Constitution was under consideration, it had been thought that any such danger lurked behind its plain words, it would never have been ratified.

And the Constitution itself is in every real sense a law-the lawmakers being the people themselves, in whom under our system all political power and sovereignty XE "SOVEREIGNTY:Political power and sovereignty" primarily resides, and through whom such power and sovereignty primarily speaks. It is by that law, and not otherwise, that the legislative, executive, and judicial agencies which it created exercise such political authority as they have been permitted to possess. The Constitution speaks for itself in terms so plain that to misunderstand their import is not rationally possible. 'We the People of the United States,' it says, 'do ordain and establish this Constitution.' Ordain and establish! These are definite words of enactment, and without more would stamp what follows with the dignity and character of law. The framers of the Constitution, however, were not content to let the matter rest here, but provided explicitly-'This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; ... shall be the supreme Law of the Land.' (Const. art. 6, cl. 2.) The supremacy of the Constitution as law is thus declared without qualification. That supremacy is absolute; the supremacy of a statute enacted by Congress is not absolute but conditioned upon its being made in pursuance of the Constitution. And a judicial tribunal, clothed by that instrument with complete judicial power, and, therefore, by the very nature of the power, required to ascertain and apply the law to the facts in every case or proceeding properly brought for adjudication, must apply the supreme law and reject the inferior stat- [298 U.S. 238, 297] ute whenever the two conflict. In the discharge of that duty, the opinion of the lawmakers that a statute passed by them is valid must be given great weight, Adkins v. Children's Hospital, 261 U.S. 525, 544, 43 S.Ct. 394, 24 A.L.R. 1238; but their opinion, or the court's opinion, that the statute will prove greatly or generally beneficial is wholly irrelevant to the inquiry. Schechter Poultry Corp. v. United States, 295 U.S. 495, 549, 550 S., 55 S.Ct. 837, 97 A.L.R. 947. [Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

3. If another government attempts to interfere with the affairs of your own foreign self-government, then they:
 - 3.1. Are violating your First Amendment right to practice your religion by living under the laws of your God. This tort is cognizable under the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B and constitutes a tort against the foreign invader.
 - 3.2. Are hypocrites, because they are depriving others equal right to the same authority that they themselves have. No legitimate government can claim to be operating lawfully which interferes with the equal right of others to self-government.
 - 3.3. Are in a sense attempting to outlaw the ultimate form of personal responsibility, which is entirely governing your own life and supporting yourself. The outlawing of personal responsibility and replacing or displacing it with collective responsibility of the "state" can never be in the public interest, especially considering how badly our present government mismanages and bankrupts nearly everything it puts its hands on.

9. You can only have one Domicile and that place and government becomes your main source of protection

The reason why government forms will ask what a person's domicile is are explained as follows:

1. A person can only have "allegiance" towards one and only one "sovereign". The U.S. Supreme Court confirmed this when it said:

"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); From the syllabus but not the opinion;

SOURCE:

http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/supct/html/historics/USSC_CR_0003_0133_ZS.html]

This is also consistent with the Bible, which says on this subject:

"No servant can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon."

[Jesus [God] speaking in [Luke 16:13](#), Bible, NKJV]

2. Choosing a "domicile" in a place is what makes a person a "citizen" under the laws of that place. Because you can only have a "domicile" in one place at a time, then you can only be a "citizen" in one place at a time. Becoming a statutory "citizen" is what makes you "subject" to the civil laws in that place and is the origin of your authority and privilege to vote, serve on jury duty, and pay income taxes in that place. For instance, Mexicans temporarily visiting the United States and who have not changed their "domicile" to the United States are called "Mexican Nationals" while they are here. When they return to the place of their domicile, they are called "Mexican citizens".
3. A legal means needs to be established to pay for the protection afforded by the sovereign to whom we claim allegiance. "Taxes" are the legal vehicle by which "protection" is paid for. In earlier times, in fact, "taxes" were called "tribute". When we pay "tribute",

we are expressing "allegiance" to our personal "sovereign" by offering it our time and money. Below is a very revealing quote from a famous Bible dictionary which explains the meaning of the word "tribute" in a Biblical context:

“TRIBUTE. *Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a common feature of international relationships in the biblical world. The tributary could be either a hostile state or an ally. Like deportation, its purpose was to weaken a hostile state. Deportation aimed at depleting the man-power. The aim of tribute was probably twofold: to impoverish the subjugated state and at the same time to increase the conqueror's own revenues and to acquire commodities in short supply in his own country. As an instrument of administration it was one of the simplest ever devised: the subjugated country could be made responsible for the payment of a yearly tribute. Its non-arrival would be taken as a sign of rebellion, and an expedition would then be sent to deal with the recalcitrant. This was probably the reason for the attack recorded in Gn. 14.*
[*New Bible Dictionary. Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962; InterVarsity Press: Downers Grove*]

Therefore, establishing a "domicile" or "residence" also establishes a "tax home" as well. There are several problems with the above worldly approach that conflict with Christianity:

1. [Luke 16:13](#) above implies that those who demonstrate allegiance become "servants" of those they demonstrate "allegiance" towards. There is a maxim of law to describe this fraud:

*"Protectio trahit subjectionem, subjectio projectionem.
Protection draws to it subjection, subjection, protection. Co. Litt. 65."
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>*

2. God said we can serve only Him, and therefore we cannot have "allegiance" to anything but Him.

*"Away with you , Satan! For it is written, 'You shall worship the Lord your God, and Him **ONLY** [NOT the government or its vain laws!]' you shall serve."
[[Matt. 4:10](#), Bible, NKJV]*

3. Serving anyone but God amounts to idolatry in violation of the first four commandments found in the Ten Commandments. Idolatry is the worst of all sins documented in the Bible. In the Old Testament book of Ezekiel, God killed people and destroyed whole cities whose inhabitants committed idolatry.
4. The government cannot compel us to consent to anything or to demonstrate "allegiance" toward it. Allegiance must always be completely voluntary.

Therefore, Christians cannot be expected or required to either accept, consent to, or pay for protection that God says comes ONLY from Him. They cannot allow government to assume an authority equal or superior to God in their lives, including in the area of protection. The only purpose for government is "protection". Any government form that asks us what our "domicile" is indirectly is asking us to whom we have exclusive "allegiance". Any government that passes a law compelling "allegiance" or requiring us to consent to laws or a government or protection that we don't want is:

1. Implementing slavery in violation of the [Thirteenth Amendment](#), [18 U.S.C. §1581](#), [18 U.S.C. §1583](#), and [42 U.S.C. §1994](#).
2. Making themselves into an organized crime syndicate that earns its revenues from "protection". This is called a "protection racket" and it is a federal crime under [18 U.S.C. §1951](#).
3. Violating the antitrust laws at [15 U.S.C. §2](#) , by making themselves into a monopoly that is the only source of "protection".

The Bible describes such an organized crime syndicate as "the Beast", which [Rev. 19:19](#) defines as "the kings of the earth". In modern times, this would be our political rulers.

10. Effect of domicile on citizenship and synonyms for domicile

Now let's summarize what we have just learned so far to show graphically the effect that one's choice of domicile has on their citizenship status. Below are some authorities upon which we will base our summary and analysis.

*"Domicile and citizen are synonymous in federal courts, Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp. 981, 982; inhabitant, resident and citizen are synonymous, Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d 678, 683."
[Black's Law Dictionary, Fourth Edition, p. 311]*

"The term 'citizen', as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is substantially synonymous with the term 'domicile'. Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554.

557."

[*Earley v. Hershey Transit Co.*, 55 F.Supp. 981, D.C.PA. (1944)]

The terms "citizen" and "citizenship" are distinguishable from "resident" or "inhabitant." *Jeffcott v. Donovan*, C.C.A.Ariz., 135 F.2d 213, 214; and from "domicile," *Wheeler v. Burgess*, 263 Ky. 693, 93 S.W.2d 351, 354; *First Carolinas Joint Stock Land Bank of Columbia v. New York Title & Mortgage Co.*, D.C.S.C., 59 F.2d 35j0, 351. The words "citizen" and "citizenship," however, usually include the idea of domicile, *Delaware, L.&W.R.Co. v. Petrowsky*, C.C.A.N.Y., 250 F. 554, 557; citizen inhabitant and resident often synonymous, *Jonesboro Trust Co. v. Nutt*, 118 Ark. 368, 176 S.W. 322, 324; *Edgewater Realty Co. v. Tennessee Coal, Iron & Railroad Co.*, D.C.Md., 49 F.Supp. 807, 809; and citizenship and domicile are often synonymous. *Messick v. Southern Pa. Bus Co.*, D.C.Pa., 59 F.Supp. 799, 800.
[*Black's Law Dictionary, Fourth Edition, p. 310*]

We will now present a table based on the above consistent with the entire content of the document which you can use for all future reference. The term "Domestic National" in the table below refers to a person born in any state of the Union, or in a territory or possession of the United States:

Table 5-25: 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) , and 4 U.S.C. §110(d)	"United States" per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d) , and 4 U.S.C. §110(d)	Without the "United States" per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39) , 7408(d) , and 4 U.S.C. §110(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" No filing requirement: "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 statutorily 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 expressly include any Constitutional state of the Union and therefore, by the rules of statutory construction, they are purposefully excluded.
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](#) for details.
4. Temporary domicile in the middle column on the right must meet the requirements of the "Presence test" documented in IRS publications.
5. "FEDERAL ZONE"=District of Columbia, 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.

Based on the above table, we can see that when a person within any government identifies you as a "citizen", they presuppose that you maintain a "domicile" within their jurisdiction. The same thing goes for the term "inhabitant", which also describes a person with a domicile within the jurisdiction of the local government where he lives. Note the use of the phrase "reside actually and permanently in a given place and has a domicile there" in the definition of inhabitant:

"Inhabitant. *One who reside actually and permanently in a given place, and has his domicile there. Ex parte Shaw, 145 U.S. 444, 12 S.Ct. 935, 36 L.Ed. 786.*

The words "inhabitant," "citizen," and "resident," as employed in different constitutions to define the qualifications of electors, means substantially the same thing; and, in general, one is an inhabitant, resident, or citizen at the place where he has his domicile or home. But the terms "resident" and "inhabitant" have also been held not synonymous, the latter implying a more fixed and permanent abode than the former, and importing privileges and duties to which a mere resident would not be subject. A corporation can be an inhabitant only in the state of its incorporation. Sperry Products v. Association of American Railroads, C.C.A.N.Y., 132 F.2d 408, 411. See also [Domicile; Residence.](#)"
[Black's Law Dictionary, Sixth Edition, p. 782]

The legal dictionary is careful to disguise the requirement for "domicile" in their definition of "resident". To admit that domicile was a prerequisite for being a "resident", they would open the door for a mass exodus of the tax system by most people, so they beat around the bush. For instance, here is the definition of "resident" from Black's Law Dictionary:

Resident. *"Any person who occupies a dwelling within the State, has a present intent to remain within the State for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence within the State together with indicia that his presence within the State is something other than merely transitory in nature. The word "resident" when used as a noun means a dweller, habitant or occupant; one who resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one who resides or abides. [Hanson v. P.A. Peterson Home Ass'n, 35 Ill.App2d 134, 182 N.E.2d 237, 240] [Underlines added]*

Word "resident" has many meanings in law, largely determined by statutory context in which it is used. [Kelm v. Carlson, C.A.Ohio, 473, F2d 1267, 1271]
[Black's Law Dictionary, Sixth Edition, p. 1309]

The Law of Nations, which is mentioned in Article 1, Section 8 of our Constitution and was used by the Founding Fathers to write the Constitution, is much more clear in its definition of "resident", and does essentially admit a requirement for "domicile" in order for an "alien" to be classified as a "resident":

"Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their [intention of] dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizenship. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children."
[[The Law of Nations](#), p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington; emphasis added.]

You can read the above yourself at:

<http://famguardian.org/TaxFreedom/CitesByTopic/Resident-LawOfNations.pdf>

Since the only definition of "[resident](#)" found anywhere in the [Internal Revenue Code](#) or the Treasury Regulations is that of a "resident alien", found in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), then we:

1. Are not "[residents](#)" because we are not "[aliens](#)" and do not have a "domicile" in the "United States" (federal territory). Therefore, we do not have a "residence".
2. Do not have a "residence", because only "aliens" can have a "residence" under [26 CFR §1.871-2\(a\)](#).
3. Are "[nonresident aliens](#)" under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#)
4. Are "[nationals](#)" but not "[citizens](#)" under [8 U.S.C. §1101\(a\)\(21\)](#) and/or [8 U.S.C. §1101\(a\)\(22\)\(B\)](#).
5. Are "transient foreigners":

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

If you want to read more about this "resident" scam, consult section 4.10 of our free [Great IRS Hoax](#) book.

11. Effect of domicile on CIVIL STATUTORY "status"

We have already established that civil law attaches to one's VOLUNTARY choice of civil domicile. Civil law, in turn, enforces and thereby delivers certain "privileges" against those who are subject to it. In that sense, the civil law acts as a voluntary franchise or "protection franchise" that is only enforceable against those who voluntarily consent to avail themselves of its "benefits" or "protections". Those who voluntarily and consensually avail themselves of such "benefits" and who are therefore SUBJECT to the "protection franchise" called domicile, in turn, are treated as public officers within the government under federal law, as is exhaustively established in the following memorandum:

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

The key thing to understand about all franchises is that the Congressionally created privileges or "public rights" they enforce attach to specific STATUSES under them. An example of such statuses include:

1. "person" or "individual".
2. "Driver" under the vehicle code of your state.
3. "Spouse" under the family code of your state.
4. "Taxpayer" under the Internal Revenue Code at 26 U.S.C. §7701(a)(14).
5. "Citizen", "resident", or "inhabitant" under the civil laws of your state.

The above statuses are the very SAME "statuses" you find on ALL government forms and applications, such as voter registrations, drivers' license applications, marriage license applications, etc. The purpose of filling out all such applications is to CONTRACT to PROCURE the status indicated on the form and have it RECOGNIZED by the government grantor who created the privileges you are pursuing under the civil law franchises that implement the form or application. The ONLY way to AVOID contracting into the franchise if you are FORCED to fill out such forms is to:

1. Define all terms on the form in a MANDATORY attachment so as to EXCLUDE those found in any government law. Write above your signature the following:

"Not valid, false, fraudulent, and perjurious unless accompanied by the SIGNED attachment entitled _____, consisting of ___ pages."

2. Indicate "All rights reserved, UCC-1-308" near the signature line on the application.
3. Indicate "Non assumpsit" on the application, or scribble it as your signature.
4. Indicate "duress" on the form.
5. Resubmit the form after the fact either in person or by mail fixing the application to indicate duress and withdraw your consent.
6. Ask the government accepting the application to indicate that you are not qualified because you do not consent and consent is mandatory. Then show that denial to the person who is trying to FORCE you to apply.
7. Submit a criminal complaint against the party instituting the duress to get you to apply.
8. Notify the person instituting the unlawful duress that they are violating your rights and demand that they retract their demand for you to apply for something.

Below is an example of this phenomenon as explained by the U.S. Supreme Court:

In Udry v. Udry (1869) L. R. 1 H. L. Sc. 441, the point decided was one of inheritance, depending upon the question whether the domicile of the father was in England or in Scotland, he being in either alternative a British subject. Lord Chancellor Hatherley said: 'The question of naturalization and of allegiance is distinct from that of domicile.' Page 452. Lord Westbury, in the passage relied on by the counsel for the United States, began by saying: 'The law of England, and of almost all civilized countries, ascribes to each individual at his birth two distinct legal states or conditions,—one by virtue of which he becomes the subject [NATIONAL] of some particular country, binding him by the tie of natural allegiance, and which may be called his political status; another by virtue of which he has ascribed to him the character of a citizen of some particular country, and as such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the civil status or condition of the individual, and may be quite different from his political status.' And then, while maintaining that the civil status is universally governed by the single principle of domicile (domicilium), the criterion established by international law for the purpose of determining civil status, and the basis on which 'the personal rights of the party—that is to say, the law which determines his majority or minority, his marriage, succession, testacy, or intestacy—must depend,' he yet distinctly recognized that a man's political status, his country (patria), and his 'nationality,—that is, natural allegiance,—may depend on different laws in different countries.' Pages

457, 460. He evidently used the word 'citizen,' not as equivalent to 'subject,' but rather to 'inhabitant'; and had no thought of impeaching the established rule that all persons born under British dominion are natural-born subjects.

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

SOURCE: http://scholar.google.com/scholar_case?case=338195577126311765]

The protections of the Constitution and the common law, on the other hand, attach NOT to your STATUTORY status, but to the LAND you stand on at the time you receive an injury from either the GOVERNMENT or a PRIVATE human being, respectively:

"It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it."

[Balzac v. Porto Rico, 258 U.S. 298 (1922)]

The thing that we wish to emphasize about this important subject are the following VERY IMPORTANT facts:

1. Your STATUS under the civil STATUTORY law is exclusively determined by the exercise of your PRIVATE, UNALIENABLE right to both contract and associate, which are protected by the First Amendment to the United States Constitution.
2. The highest exercise of your right to sovereignty is the right to determine and enforce the STATUS you have CONSENSUALLY and VOLUNTARILY acquired under the civil laws of the community you are in.
3. Anyone who tries to associate a CIVIL statutory status with you absent your DEMONSTRATED, EXPRESS, WRITTEN consent is:
 - 3.1. Violating due process of law.
 - 3.2. STEALING property or rights to property from you. The "rights" or "public rights" that attach to the status are the measure of WHAT is being "stolen".
 - 3.3 Exercising eminent domain without compensation against otherwise PRIVATE property in violation of the state constitution. The property subject to the eminent domain are all the rights that attach to the status they are FORCING upon you. YOU and ONLY YOU have the right to determine the compensation you are willing to accept in exchange for your private rights and private property.
 - 3.4. Compelling you to contract with the government that created the franchise status, because all franchises are contracts.
 - 3.5. Kidnapping your legal identity and moving it to a foreign state, if the STATUS they impute to you arises under the laws of a foreign state. This, in turn is an act of [INTERNATIONAL TERRORISM](#) in criminal violation of [18 U.S.C. §2331\(1\)\(B\)\(iii\)](#).
4. All de jure government civil law is TERRITORIAL in nature and attaches ONLY to the territory upon which they have EXCLUSIVE or GENERAL jurisdiction. It does NOT attach and CANNOT attach to places where they have only SUBJECT matter jurisdiction, such as in states of the Union.

"It is a well established principle of law that all federal regulation applies only within the territorial jurisdiction of the United States unless a contrary intent appears."

[Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]

"The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government."

[Caha v. U.S., 152 U.S. 211 (1894)]

"There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears [legislation] is meant to apply only within the territorial jurisdiction of the United States."

[U.S. v. Spelar, 338 U.S. 217 at 222]

5. The prerequisite to having ANY statutory STATUS under the civil law of any de jure government is a DOMICILE within the EXCLUSIVE jurisdiction of the that specific government that enacted the statute.
6. You CANNOT lawfully acquire a statutory STATUS under the CIVIL laws of a foreign jurisdiction if you have either:
 - 6.1. Never physically been present within the exclusive jurisdiction of the foreign jurisdiction.
 - 6.2. Never EXPRESSLY consented to be treated as a "citizen", "resident", or "inhabitant" within that jurisdiction, even IF physically present there.
 - 6.3. NOT been physically present in the foreign jurisdiction LONG ENOUGH to satisfy the residency requirements of that jurisdiction.
7. Any government that tries to REMOVE the domicile prerequisite from any of the franchises it offers by any of the following means is acting in a purely private, commercial capacity using PRIVATE and not PUBLIC LAW and the statutes then devolve essentially into an act of PRIVATE contracting. Methods of acting in such a capacity include, but are not limited to the following devious methods by dishonest and criminal and treasonous public servants:
 - 7.1. Treating EVERYONE as "persons" or "individuals" under the franchise statutes, INCLUDING those outside of their territory.
 - 7.2. Saying that EVERYONE is eligible for the franchise, no matter where they PHYSICALLY are, including in places OUTSIDE of their exclusive or general jurisdiction.
 - 7.3. Waiving the domicile prerequisite as a matter of policy, even though the statutes describing it require that those who participate must be "citizens", "residents", or "inhabitants" in order to participate. The Social Security does this by unconstitutional FIAT, in order to illegally recruit more "taxpayers".
8. When any so-called "government" waives the domicile prerequisite by the means described in the previous step, the following consequences are inevitable and MANDATORY:

8.1.The statutes they seek to enforce are "PRIVATE LAW".

8.2.It is FRAUD to call the statutes "PUBLIC LAW" that applies equally to EVERYONE.

"Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong."

[. . .]

It is also called a rule to distinguish it from a compact or agreement; for a compact is a promise proceeding from us, law is a command directed to us. The language of a compact is, "I will, or will not, do this"; that of a law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all. Upon these accounts law is defined to be "a rule."

[Readings on the History and System of the Common Law, Roscoe Pound, Second Edition, 1925, p. 4]

8.3.They agree to be treated on an equal footing with every other PRIVATE business.

8.4.Their franchises are on an EQUAL footing to every other type of private franchise such as McDonalds franchise agreements.

8.5.They implicitly waive sovereign immunity and agree to be sued in the courts within the extraterritorial jurisdiction they are illegally operating under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97. Sovereign immunity is ONLY available as a defense against DE JURE government activity in the PUBLIC interest that applies EQUALLY to any and every citizen.

8.6.They may not enforce federal civil law against the party in the foreign jurisdiction that they are illegally offering the franchise in.

8.7.If the foreign jurisdiction they are illegally enforcing the franchise within is subject to the constraint that the members of said community MUST be treated equally under the requirements of their constitution, then the franchise cannot make them UNEQUAL in ANY respect.This would be discrimination and violate the fundamental law.

Consistent with the above, below is how the U.S. Supreme Court describes attempts to enforce income taxes against NONRESIDENT parties domiciled in a legislatively foreign state, such as either a state of the Union or a foreign country:

"The power of taxation, indispensable to the existence of every civilized government, is exercised upon the assumption of an equivalent rendered to the taxpayer in the protection of his person and property, in adding to the value of such property, or in the creation and maintenance of public conveniences in which he shares -- such, for instance, as roads, bridges, sidewalks, pavements, and schools for the education of his children. If the taxing power be in no position to render these services, or otherwise to benefit the person or property taxed, and such property be wholly within the taxing power of another state, to which it may be said to owe an allegiance, and to which it looks for protection, the taxation of such property within the domicil of the owner partakes rather of the nature of an extortion than a tax, and has been repeatedly held by this Court to be beyond the power of the legislature, and a taking of property without due process of law. Railroad Company v. Jackson, 7 Wall. 262 ; State Tax on Foreign-Held Bonds, 15 Wall. 300; Tappan v. Merchants' National Bank, 19 Wall. 490, 499 ; Delaware &c. R. Co. v. Pennsylvania, 198 U.S. 341, 358 . In Chicago &c. R. Co. v. Chicago, 166 U.S. 226, it was held, after full consideration, that the taking of private property [199 U.S. 203] without compensation was a denial of due process within the Fourteenth Amendment. See also Davidson v. New Orleans, 96 U.S. 97, 102; Missouri Pacific Railway v. Nebraska, 164 U.S. 403, 417; Mt. Hope Cemetery v. Boston, 158 Mass. 509, 519."

[Union Refrigerator Transit Company v. Kentucky, 199 U.S. 194 (1905)]

An example of how the government cannot assign the statutory status of "taxpayer" upon you per 26 U.S.C. §7701(a)(14) is found in 28 U.S.C. §2201(a), which reads:

*United States Code
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
PART VI - PARTICULAR PROCEEDINGS
CHAPTER 151 - DECLARATORY JUDGMENTS
Sec. 2201. Creation of remedy*

(a) In a case of actual controversy within its jurisdiction, except with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of 1930), as determined by the administering authority, any court of the United States, upon the filing of an appropriate pleading, may declare the rights and other legal relations of any interested party seeking such declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and effect of a final judgment or decree and shall be reviewable as such.

Consistent with the federal Declaratory Judgments Act , federal courts who have been petitioned to declare a litigant to be a "taxpayer"

have declined to do so and have cited the above act as authority:

*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. \(N.D.Cal. 11/02/2005\)\]](#)

The implications of the above are that:

1. The federal courts have no lawful delegated authority to determine or declare whether you are a "taxpayer".
2. If federal courts cannot *directly* declare you a "taxpayer", then they also cannot do it *indirectly* by, for instance:
 - 2.1. Presuming that you are a "taxpayer". This is a violation of due process of law that renders a void judgment. Presumptions are not evidence and may not serve as a SUBSTITUTE for evidence.
 - 2.2. Calling you a "taxpayer" before you have called yourself one.
 - 2.3. Arguing with or penalizing you if you rebut others from calling you a "taxpayer".
 - 2.4. Treating you as a "taxpayer" if you provide evidence to the contrary by enforcing any provision of the I.R.C. Subtitle A "taxpayer" franchise agreement against you as a "nontaxpayer".

"Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the national Government] and not to non-taxpayers [non-citizen nationals domiciled within the exclusive jurisdiction of a state of the Union and not subject to the exclusive jurisdiction of the national 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)]

Authorities supporting the above include the following:

"It is almost unnecessary to say, that what the legislature cannot do directly, it cannot do indirectly. The stream can mount no higher than its source. The legislature cannot create corporations with illegal powers, nor grant unconstitutional powers to those already granted."

[Gelpcke v. City of Dubuque, 68 U.S. 175, 1863 WL 6638 (1863)]

"Congress cannot do indirectly what the Constitution prohibits directly."

[Dred Scott v. Sandford, 60 U.S. 393, 1856 WL 8721 (1856)]

*"In essence, the district court used attorney's fees in this case as an alternative to, or substitute for, punitive damages (which were not available). **The district court cannot do indirectly what it is prohibited from doing directly.**"*

[Simpson v. Sheahan, 104 F.3d. 998, C.A.7 (Ill.) (1997)]

"It is axiomatic that the government cannot do indirectly (i.e. through funding decisions) what it cannot do directly."

[Com. of Mass. v. Secretary of Health and Human Services, 899 F.2d. 53, C.A.1 (Mass.) (1990)]

*"Almost half a century ago, this Court made clear that the government "may not enact a regulation providing that no Republican ... shall be appointed to federal office." Public Workers v. Mitchell, 330 U.S. 75, 100, 67 S.Ct. 556, 569, 91 L.Ed. 754 (1947). What the *78 **First Amendment precludes the government**2739 from commanding directly, it also precludes the government from accomplishing indirectly. See Perry, 408 U.S., at 597, 92 S.Ct., at 2697 (citing Speiser v. Randall, 357 U.S. 513, 526, 78 S.Ct. 1332, 1342, 2 L.Ed.2d. 1460 (1958))**; see supra, at 2735."*

[Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, U.S.III. (1990)]

*"Similarly, **numerous cases have held that governmental entities cannot do indirectly that which they cannot do directly. See *841 Board of County Comm'rs v. Umbehr, 518 U.S. 668, 674, 116 S.Ct. 2342, 135 L.Ed.2d. 843 (1996) (holding that the First Amendment protects an independent contractor from termination or prevention of the automatic renewal of his at-will government contract in retaliation for exercising his freedom of speech); El Dia, Inc. v. Rossello, 165 F.3d. 106, 109 (1st Cir.1999) (holding that a government could not withdraw advertising from a newspaper which published articles critical of that administration because it violated clearly established First Amendment law prohibiting retaliation for the exercising of freedom of speech); North Mississippi Communications v. Jones, 792 F.2d. 1330, 1337 (5th Cir.1986) (same). The defendants violated clearly established Due Process and First Amendment law by boycotting the plaintiffs' business in an effort to get them removed from the college."***
[Kinney v. Weaver, 111 F.Supp.2d 831, E.D.Tex. (2000)]

If you would like further evidence proving that it is a violation of your constitutional rights for the government to associate any civil status against you without your consent, see:

[Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

12. It is idolatry for a Christian to have a domicile within any man-made government or within anything other than God's Kingdom

Note also the use of the word "permanent home" in the definition of "domicile". According to the Bible, "earth" is NOT permanent, but instead is only temporary, and will eventually be destroyed and rebuilt as a new and different earth:

"But the heavens and the earth which are now preserved by the same word, are reserved for fire until the day of judgment and perdition of ungodly men."
[2 Peter 3:7, Bible NKJV]

The legal definition of "permanent" also demonstrates that it can mean any length of time one wants it to mean:

[8 U.S.C. §1101](#)

(a)(31) The term "permanent" means a relationship of continuing or lasting nature, as distinguished from temporary, but a relationship may be permanent even though it is one that may be dissolved eventually at the instance either of the United States or of the individual, in accordance with law.

We believe what they are really describing above is the equivalent of a "protection contract" between you and the government, because the way it functions is that it is terminated when either you or the government insist, which means that while it is in force, your consent is inferred and legally "presumed". Below is how another author describes it, and note that the real meaning of "indefinitely" is "as long as he consents to a protector":

"One resides in one's domicile indefinitely, that is, with no definite end planned for the stay. While we hear 'permanently' mentioned, the better word is 'indefinitely'. This is best seen in the context of a change of domicile."
[Conflicts in a Nutshell by David D. Siegel and Patrick J. Borchers, ISBN 0-314-160669-3, 3rd Edition, West Group, p. 16]

Christians define "permanent" the same way God does. God is eternal so His concept of "permanent" means "eternal". Therefore, no place on earth can be "permanent" in the context of a Christian:

*"Do not love [be a permanent inhabitant or resident of] the world or the things in the world. **If anyone loves the world, the love of the 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--is not of the Father but is of the world. **And the world is passing away [not permanent],** and the lust of it; but he who does the will of God abides forever."*
[1 John 2:15, Bible, NKJV]

Christians are only allowed to be governed by God and [His laws found in the Bible](#). Man's laws are simply a vain substitute, but God's laws are our only true and permanent source of protection, and the only type of protection we can consent to or intend to be subject to without violating our covenant and contract with God found in the Holy Bible.

*"Away with you , Satan! For it is written, 'You shall worship the Lord your God, and Him **ONLY [NOT the government or man's vain laws or an atheistic democratic socialist "state"]** you shall serve.'"*
[Matt. 4:10, Bible, NKJV]

The main allegiance of Christians is exclusively to Him, and not to any man or earthly law or government. We are citizens of Heaven,

and not earth. The most we can be while on earth is "nationals", because "nationals" are not subject to man's laws and only "citizens" are. See:

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

Therefore, the Kingdom of Heaven on Earth can be our only "legal home" or "domicile" or "residence".

"For our citizenship is [not WAS or WILL BE, but PRESENTLY IS] in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ"
[\[Philippians 3:20, Bible, NKJV\]](#)

*"These all died in faith, not having received the promises, but having seen them afar off were assured of them, embraced them **and confessed that they were strangers and pilgrims on the earth.**"*
[\[Hebrews 11:13, Bible, NKJV\]](#)

*"Beloved, I beg you **as sojourners and pilgrims [temporarily occupying the world]**, abstain from fleshly lusts which war against the soul..."*
[\[1 Peter 2:1, Bible, NKJV\]](#)

"Do you not know that friendship [and citizenship] with the world is enmity with God? Whoever therefore wants to be a friend [or "resident"] of the world makes himself an enemy of God."
[\[James 4:4, Bible, NKJV\]](#)

"And do not be conformed to this world, but be transformed by the renewing of your mind, that you may prove what is that good and acceptable and perfect will of God."
[\[Romans 12:2, Bible, NKJV\]](#)

The above scriptures say we are "sojourners and pilgrims", meaning we are perpetual travelers while temporarily here as God's ambassadors. Legal treatises on domicile also confirm that while a person is "in transitu", meaning travelling and sojourning temporarily, he cannot choose a domicile and that his domicile reverts to his "domicile of origin". The domicile of origin is the place you were created and existed before you came to Earth, which is Heaven:

§ 114. *Id. Domicil of Origin adheres until another Domicil is acquired. - But whether the doctrine of Udney v. Udney be or be not accepted, the law, as held in Great Britain and America, is beyond all doubt clear that domicil of origin clings and adheres to the subject of it until another domicil is acquired. This is a logical deduction from the postulate that "every person must have a domicil somewhere." For as a new domicil cannot be acquired except by actual residence cum animo manendi, **it follows that the domicil of origin adheres while the subject of it is in transitu, or, if he has not yet determined upon a new place of abode, while he is in search of one,--"quarens quo se conferat atque ubi constituat."** Although this is a departure from the Roman law doctrine, yet it is held with entire unanimity by the British and American cases. It was first announced, though somewhat confusedly, by Lord Alvanley in *Somerville v. Somerville*: "The third rule I shall extract is that the original domicil . . . or the domicil of origin is to prevail until the party has not only acquired another, but has manifested and carried into execution an intention of abandoning his former domicil and taking another as his sole domicil." The same idea has been expressed by Lord Wensleydale in somewhat different phrase in *Aikman v. Aikman*: "Every man's domicil of origin must be presumed to continue until he has acquired another sole domicil by actual residence with the intention of abandoning his domicil of origin. This change must be animo et facto, and the burden of proof unquestionably lies upon him who asserts the change." Lord Cranworth observed in the same case: "It is a clear principle of law that the domicil of origin continues until another is acquired; i.e., until the person has made a new home for himself in lieu of the home of his birth." In America similar language has been used.
[\[Treatise on the Law of Domicil; M.W.Jacobs, 1887, pp. 174-175; Little, Brown, and Company;](#)
SOURCE: <http://books.google.com/books?id=MFQvAAAAIAAJ&printsec=titlepage>]*

Even the U.S. Supreme Court has held that while a person temporarily occupies a place and is "in transitu" or "in itinere", he or she is not subject to the civil laws of that place.

*"It is generally agreed by writers upon international law, and the rule has been judicially applied in a great number of cases, that wherever any question may arise concerning the status of a person, it must be determined according to that law which has next previously rightfully operated on and fixed that status. **And, further, that the laws of a country do not rightfully operate upon and fix the status of persons who are within its limits in itinere, or who are abiding there for definite temporary purposes, as for health, curiosity, or occasional business; that these laws, known to writers on public and private international law as personal statutes, operate only on the inhabitants of the country.** Not that it is or can be denied that each independent nation may, if it thinks fit, apply them to all persons within their limits. But when this is done, not in conformity with the principles of international law, other States are not understood to be willing to recognize or allow effect to such applications of personal statutes."*

[Dred Scott v. Sandford 60 U.S. (19 How.) 393,595 (1857)]

To "consent" or "choose" to be governed by anything but God and His sacred Law is idolatry in violation of the first four Commandments of the [Ten Commandments](#).

*"It is better to trust the Lord
Than to put confidence in man.
It is better to trust in the Lord
Than to put confidence in princes [or government, or the 'state']."*
[\[Psalm 118:8-9, Bible, NKJV\]](#)

If you can't put confidence in "princes", which we interpret to mean political rulers or governments, then we certainly can't have allegiance to them or put that allegiance above our allegiance to God. We can therefore have no "legal home" or "domicile" or "residence" anywhere other than exclusively within the Kingdom of Heaven and not within the jurisdiction of any corrupted earthly government. Our only law is [God's law](#) and Common law, which is based on God's law. Below is an example of how the early Jews adopted this very attitude towards government from the Bible.

"Then Haman said to King Ahasuerus, "There is a certain people [the Jews, who today are the equivalent of Christians] scattered and dispersed among the people in all the provinces of your kingdom; their laws are different from all other people's [because they are [God's laws!](#)], and they do not keep the [king's \[unjust\] laws](#). Therefore it is not fitting for the king to let them remain. If it pleases the king, let a decree be written that they be destroyed, and I will pay ten thousand talents of silver into the hands of those who do the work, to bring it into the king's treasuries."
[\[Esther 3:8-9, Bible, NKJV\]](#)

*"Those people who are not governed [ONLY] by GOD and His laws will be ruled by tyrants."
[William Penn (after whom Pennsylvania was named)]*

"A free people [claim] their rights as derived from the laws of nature [God and His laws], and not as the gift of their chief magistrate [or any government law]."
[\[Thomas Jefferson : Rights of British America, 1774. ME 1:209, Papers 1:134\]](#)

Our acronym for the word BIBLE confirms the above conclusions:

B-Basic

I-Instructions

B-Before

L-Leaving

E-Earth

We are only temporarily here and the Kingdom of Heaven is where we intend to return and live permanently. Legal domicile is based only on *intent*, not on physical presence, and it is only "domicile" which establishes one's legal and tax "home". No one but us can establish our "intent" and this is the express intent. Neither can we as Christians permit our "domicile" to be subject to change under any circumstances, even when coerced. To admit that there is a "permanent home" or "place of abode" anywhere on earth is to admit that there is no afterlife, no God, and that this earth is as good as it gets, which is a depressing prospect indeed that conflicts with our religious beliefs. The Bible says that while we are here, Satan is in control, so this is definitely not a place we would want to call a permanent home or a domicile:

*"We know that we are of God, and the whole world lies under the sway of the wicked one."
[\[1 John 5:19, Bible, NKJV\]](#)*

*"Again, the devil took Him [Jesus] up on an exceedingly high mountain, and showed Him all the kingdoms of the world and their glory. And he said to Him, "**All these things I will give You if You will fall down and worship me. [Satan]**"*

"Then Jesus said to him, "Away with you, Satan! For it is written, 'You shall worship the LORD your God, and Him only you shall serve.'"

*"Then the devil left Him, and behold, angels came and ministered to Him."
[\[Matt. 4:8-11, Bible, NKJV\]](#)*

"I [Jesus] will no longer talk much with you, **for the ruler of this world [Satan] is coming, and he has nothing in Me.** But that the world may know that I love the Father, and as the Father gave Me commandment, so I do. Arise, let us go from here."
[Jesus in [John 14:30-31](#), Bible, NKJV]

Satan could not have offered the kingdoms of the world to Jesus and tempted Him with them unless he controlled them to begin with. Satan is in control while we are here. Only a fool or an atheist would intend to make a wicked earth controlled by Satan into a "permanent place of abode".

"He who loves his life will lose it, and **he who hates his life in this world [on earth] will keep it for eternal life.**"
[[John 12:25](#), Bible, NKJV]

Only a person who hates this life and the earth as they are and who doesn't want to make it a "permanent place of abode" or "domicile" can inherit eternal life.

"If you were of the world [had a permanent home here], the world would love its own. Yet **because you [Christians] are not of the world, but I chose you out of the world, therefore the world hates you [who are a "stranger" and a "foreigner"].**"
[[John 15:19](#), Bible, NKJV]

QUESTION: How can you be "chosen out of the world" as Jesus says and yet still have a domicile here?]

"**Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and to keep oneself unspotted from the world [and the governments, laws, taxes, entanglements, and sin in the world].**"
[[James 1:27](#), Bible, NKVJ]

"So we are always confident, knowing that **while we are at home in the body [the physical body] we are absent from the Lord.** For we walk by faith, not by sight. **We are confident, yes, well pleased rather to be absent from the body and to be present with the Lord [in the Kingdom of Heaven].**"
[2 Cor. 5:6-8, Bible, NKJV]

Even Jesus Himself admitted that earth was not his "domicile" when He said:

Then a certain scribe came and said to Him, "Teacher, I will follow You wherever You go." And Jesus said to him, "Foxes have holes and birds of the air have nests, but the Son of Man has nowhere to lay His head."
[[Matt. 8:19-20](#), Bible, NKJV]

When we become believers, we, like Jesus Himself, become God's "ambassadors" on a foreign mission from the Kingdom of Heaven according to 2 Cor. 5:20. Our house is a foreign embassy:

"Now then, **we are ambassadors for Christ, as though God were pleading through us:** we implore you on Christ's behalf, be reconciled to God."
[2 Cor. 5:20, Bible, NKJV]

The Corpus Juris Secundum Legal Encyclopedia says that ambassadors have the domicile of those who they represent, which in the case of Christians is the Kingdom of Heaven.

PARTICULAR PERSONS

4. Public Officials and Employees; Members of the Armed Services §31 Public Officials and Employees

Ambassadors, consuls, and other public officials residing abroad in governmental service do not generally acquire a domicile in the country where their official duties are performed, but retain their original domicile, although such officials may acquire a domicile at their official residence, if they engage in business or commerce inconsistent with, or extraneous to, their public or diplomatic character.
[Corpus Juris Secundum Legal Encyclopedia, Domicile, §31;
SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>]

Another interesting aspect of domicile explains why the Bible symbolically refers to believers as the "children of God". Below are examples:

"But as many as received Him, to them He gave the right to become **children of God,** to those who believe in His name"
[John 1:2, Bible, NKJV]

*"The Spirit Himself bears witness with our spirit that we are **children of God**"*

[Romans 8:16, Bible, NKJV]

*"That is, those who are the children of the flesh, these are not the **children of God**; but the children of the promise are counted as the seed."*

[Romans 9:8, Bible, NKJV]

*"Behold what manner of love the Father has bestowed on us, that we should be called **children of God!**"*

[1 John 3:1, Bible, NKJV]

*"In this the **children of God** and the children of the devil are manifest: Whoever does not practice righteousness is not of God, nor is he who does not love his brother."*

[1 John 3:10, Bible, NKJV]

*"By this we know that we love the **children of God**, when we love God and keep His commandments."*

[1 John 5:2, Bible, NKJV]

The Corpus Juris Secundum Legal Encyclopedia says that those who are children, dependents, minors, or of unsound mind assume the domicile of the sovereign who is their "caretaker". As long as we are called "children of God" and are dependent exclusively on Him, we assume His domicile, which is the Kingdom of God:

PARTICULAR PERSONS

Infants

§20 In General

*An infant, being non sui juris, cannot fix or change his domicile unless emancipated. **A legitimate child's domicile usually follows that of the father.** In case of separation or divorce of parents, the child has the domicile of the parent who has been awarded custody of the child.*

[Corpus Juris Secundum Legal Encyclopedia, Domicile, §20;

SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>]

The Bible treats the government as God's steward for truth and justice under God's laws. The passage below proves this, and it is not referring to ALL governments, but only those that are **righteous**, which are God's **stewards**, and who act in a way that is completely consistent and not in conflict with God's holy laws.

Submit to [Righteous] Government [and rebel against Unrighteous Government]

*"Let every soul be subject to the governing authorities. **For there is no authority except from God, and the authorities that exist are appointed by God.** Therefore whoever resists the authority resists the ordinance of God, and those who resist will bring judgment on themselves. For [righteous] rulers are not a terror to good works, but to evil. [However, unrighteous rulers ARE a terror to good works] Do you want to be unafraid of the [righteous] authority? Do what is good, and you will have praise from the same. For he [ONLY the righteous, not the unrighteous ruler] is God's minister to you for good. But if you do evil, be afraid; for he does not bear the sword in vain; for he is God's minister, an avenger to execute wrath on him who practices evil. Therefore you must be subject, not only because of wrath but also for conscience' sake. For because of this you also pay taxes, for they [the righteous, and not unrighteous rulers] are God's ministers attending continually to this very thing. Render therefore to all [those who are righteous and NOT unrighteous] their due: taxes to whom taxes are due, customs to whom customs, fear to whom fear, honor to whom honor."*

[Rom. 13:1-7, Bible, NKJV]

The term "governing authorities" is synonymous with "God's ministers". The Bible says that the government is on Jesus' shoulders, and therefore God's shoulders, not any man:

"For God is the King of all the earth; Sing praises with understanding."

[Psalm 47:7, Bible, NKJV]

"For the LORD is our Judge, the LORD is our Lawgiver, the LORD is our King; He will save [and protect] us."

[Isaiah 33:22, Bible, NKJV]

For unto us a Child is born,

Unto us a Son is given;

And the government will be upon His shoulder.

And His name will be called

*Wonderful, Counselor, Mighty God,
Everlasting Father, Prince of Peace.
[Isaiah 9:6, Bible, NKJV]*

The Lord cannot be King where Satan is allowed to rule, even temporarily. Those who are *not* God's ministers are NOT "governing authorities" but usurpers and representatives of Satan, not God. They are "children of Satan", not God.

*"They have corrupted themselves;
**They are not His children,
Because of their blemish:**
A perverse and crooked generation."
[Deut. 32:5, Bible, NKJV]*

When government ceases to be a "minister of God's justice" and rather becomes a competitor for pagan idol worship and obedience of the people, then God abandons the government and the result is the equivalent of a legal divorce. This is revealed in the following scripture, which describes those who pursue pagan gods and pagan governments that act like god as "playing the harlot". The phrase "invites you to eat of his sacrifice", in modern day terms, refers to those who receive socialist welfare in any form, most of which is PLUNDER STOLEN from people who became a human sacrifice to the pagan government:

The Covenant Renewed

*And He said: "Behold, I make a covenant. Before all your people I will do marvels such as have not been done in all the earth, nor in any nation; and all the people among whom you are shall see the work of the LORD. For it is an awesome thing that I will do with you. Observe what I command you this day. Behold, I am driving out from before you the Amorite and the Canaanite and the Hittite and the Perizzite and the Hivite and the Jebusite. **Take heed to yourself, lest you make a covenant with the inhabitants of the land where you are going, lest it be a snare in your midst. But you shall destroy their altars, break their sacred pillars, and cut down their wooden images (for you shall worship no other god, for the LORD, whose name is Jealous, is a jealous God), lest you make a covenant [engage in a franchise, contract, or agreement] with the inhabitants of the land, and they play the harlot with their gods and make sacrifice to their gods, and one of them invites you and you eat of his sacrifice, and you take of his daughters for your sons, and his daughters play the harlot with their gods and make your sons play the harlot with their gods.***

[Exodus 34:10-16, Bible, NKJV]

"No outsider [person who has not taken the Mark of the Beast] shall eat the holy offering [revenues collected from involuntary human sacrifices to the pagan cult by the IRS or the SSA]; one who dwells with the priest [judges are the priests of the civil religion], or a hired servant [licensed attorneys, who are the deacons of the church appointed by the chief priests at the Supreme Court], shall not eat the holy thing. But if the priest [the judge] buys a person with his money [his court order to induct a new cult member by compelling participation in excise taxable activities such as a "trade or business"], he may eat it; and one who is born in his [court] house [or is a fellow "public officer" of the government engaged in a "trade or business"] may eat his food."

[Lev. 22:10-11, Bible, NKJV]

"He who sacrifices to any god, except to the LORD only, he shall be utterly destroyed."

[Exodus 22:20, Bible, NKJV]

"They shall no more offer their sacrifices to demons, after whom they have played the harlot. This shall be a statute forever for them throughout their generations."

[Lev. 17:7, Bible, NKJV]

The result of the divorce of a righteous God from a Pagan government that has become a child of Satan and His competitor for the worship of the people is that God "hides his face", as the Bible says:

*"And **I will surely hide My face** in that day because of all the evil which they have done, in that they have turned to other gods."*

[Deut. 31:18, Bible, NKJV]

*"**I will hide My face from them,** I will see what their end will be, For they are a perverse generation, Children in whom is no faith."*

[Deut. 32:20, Bible, NKJV]

*"Then My anger shall be aroused against them in that day, and I will forsake them, and **I will hide My face from them, and they shall be devoured.** And many evils and troubles shall befall them, so that they will say in that day, 'Have not these evils come upon us because our God is not among us?'"*

[Deut. 31:17, Bible, NKJV]

Those who follow pagan governments rather than God after the "divorce" become the children of Satan, not God and are practicing

idolatry. These people have misread Romans 13 and made government into a pagan substitute for God's protection and adopt the government as their new caretaker, and thereby shift their effective domicile to the government as its dependents and "children". This is especially true when the government becomes socialist, abuses its power to tax as a means of wealth transfer, and pays any type of social welfare to the people. At that point, the people become "dependents" and assume the domicile of their caretaker. One insightful congressman said the following of this dilemma during the debates over the original Social Security Act:

Mr. Logan: "...Natural laws can not be created, repealed, or modified by legislation. Congress should know there are many things which it can not do..."

"It is now proposed to make the Federal Government the guardian of its citizens. If that should be done, the Nation soon must perish. There can only be a free nation when the people themselves are free and administer the government which they have set up to protect their rights. Where the general government must provide work, and incidentally food and clothing for its citizens, freedom and individuality will be destroyed and eventually the citizens will become serfs to the general government..."

[Congressional Record-Senate, Volume 77- Part 4, June 10, 1933, Page 12522;

SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Sovereignty-CongRecord-Senate-JUNE101932.pdf>]

Any attempt to think about citizenship, domicile, and residence any way other than the way it is described here amounts to a devious and deceptive attempt by the Pharisees [lawyers] to use the "traditions of men" to entrap Christians and churches and put them under government laws, control, taxes, and regulation, thereby violating the [separation of powers doctrine](#). The Separation of Powers Doctrine as well as the Bible itself both require churches and Christians to be *totally separate* from government, man's laws, and control, taxation, and regulation by government. See [Great IRS Hoax](#), sections 4.3.5 and 4.3.12 for further details on the competition between "church" and "state" for the love and affections and allegiances of the people, and why separation of these two powers is absolutely essential.

"Stand fast therefore in the [liberty](#) wherewith Christ hath made us free, and be not entangled again with the yoke of bondage [to the government or the income tax or the IRS or federal statutes that are not "[positive law](#)" and do not have jurisdiction over us]."

[[Galatians 5:1](#), Bible, NKJV]

13. Legal presumptions about domicile

It is important also to recognize that state and federal law often establishes certain rebuttable "presumptions" about one's "residence" as an "alien"/"resident". Below is an example from the Arizona Revised Statutes:

*Arizona Revised Statutes
Title 43: Taxation of Income
Section 43-104 Definitions*

19. "Resident" includes:

(a) Every individual who is in this state for other than a temporary or transitory purpose.

(b) Every individual who is domiciled in this state and who is outside the state for a temporary or transitory purpose. Any individual who is a resident of this state continues to be a resident even though temporarily absent from the state.

(c) Every individual who spends in the aggregate more than nine months of the taxable year within this state shall be presumed to be a resident. **The presumption may be overcome by competent evidence that the individual is in the state for a temporary or transitory purpose.**

The above presumption is rebuttable, and the way to rebut it is to make our intentions known:

"This right of domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration. Vatt. [Law Nat](#), pp. 92, 93."

[*Fong Yue Ting v. United States*, [149 U.S. 698](#) (1893)]

How do we make our "intentions" known to the protector we are nominating?:

1. By sending the following form according to the instructions:

[Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States](#), Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

2. By sending the state a written notification of domicile, or a Department of Motor Vehicles change of address form. Most change of address forms have a block for indicating one's "residence". Line out the word "residence" and replace it with "domicile" or else you will establish yourself as a privileged alien.

3. Whenever we write a physical address on any especially government or financial institution form, next to the address we should write "This is NOT my domicile." This is a VERY important habit to get into that will avoid all false presumptions about your legal domicile.
4. By revoking our voter registration.

We can also encourage other false presumptions by the government relating to our legal domicile based on the words we use to describe ourself. For instance, if we describe ourself as either a "citizen" or a "resident" or "inhabitant" on any government form, then we are declaring ourself to be a "domiciliary" in respect to the government who is accepting the form. Otherwise, we would be a "transient foreigner" outside of the jurisdiction of that government. This is further explained in the following two articles:

1. *You're not a "citizen" under the Internal Revenue Code:*
<http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
2. *You're not a "resident" under the Internal Revenue Code:*
<http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>

Within federal law, persons who are "citizens", "residents", or "inhabitants" are described as:

- "Individuals". See 5 U.S.C. §552a(a)(2) and 26 CFR §1.1441-1(c)(3).

[5 U.S.C. §552a\(2\) Records maintained on individuals](#)

(2) the term "individual" means a [citizen](#) of the United States or an alien lawfully admitted for permanent residence [["resident"](#)];

- "U.S. persons". See 26 U.S.C. §7701(a)(30).

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#)
[Sec. 7701. - Definitions](#)

(a)(30) [United States person](#)

The term "United States person" means -

(A) a [citizen](#) or [resident](#) of the United States,

(B) a domestic partnership,

(C) a domestic [corporation](#),

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

- "domestic". Both "domicile" and "domestic" have the root "dom" as their source. Both imply the same thing. Within the Internal Revenue Code, "domestic" is defined as follows:

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#)
[Sec. 7701. - Definitions](#)

(a) *Definitions*

(4) *Domestic*

The term "domestic" when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.

Therefore, "domestic" means "subject to the laws of the United States". Under Federal Rule of Civil Procedure Rule 17(b), you cannot be "subject" to the laws without having a domicile in the territory where those laws apply.

Those who are "nonresident aliens", "nontaxpayers" and "transient foreigners" therefore cannot declare themselves as being either "citizens", "residents", "inhabitants", "U.S. persons", "individuals", or "domestic" on any federal government form, or they forfeit their status and become "taxpayers", "domiciliaries", and "subjects" and tenants living on the king's land. For an important example of how the above concept applies, examine the IRS Form W-8BEN:

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormW8ben.pdf>

Block 3 is used by the applicant to declare both the entity type AND their legal domicile as well. The declaration of "domicile" is "hidden"

in the word "individual". Notice there is no block on the form for either "human being" or "transient foreigner". The only block a human being can fill out is "individual". [5 U.S.C. §552a\(a\)\(2\)](#) identifies an "individual" as either a "citizen" or a "resident", and a person who is a nonresident alien cannot be either. Therefore, the form essentially coerces the applicant into committing perjury by not providing an option to accurately describe themselves, such as a box for "transient foreigner" or "human being". This defect is remedied in the amended version of the form available below, which adds to Block 3 an option called "transient foreigner":

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormW8BENAmendeds.pdf>

The regulations relating to "[aliens](#)" also establish the following presumptions:

1. All "aliens" are presumed to be "nonresident aliens" but this may be overcome upon presentation of proof:

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[nonresident alien individuals](#)
[§ 1.871-4 Proof of residence of aliens.](#)

(a) *Rules of evidence.* The following rules of evidence shall govern in determining whether or not an alien within the United States has acquired residence therein for purposes of the income tax.

(b) *Nonresidence presumed.* An alien by reason of his alienage, is presumed to be a nonresident alien.

(c) *Presumption rebutted--*

(1) *Departing alien.* In the case of an alien who presents himself for determination of tax liability before departure from the United States, the presumption as to the alien's nonresidence may be overcome by proof--

2. An "[alien](#)" who has acquired permanent residence retains that residence until he physically departs from the "United States", which is defined as federal territory in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) and not expanded anywhere else in the I.R.C. to include any other place. The purpose for this presumption is to perpetuate the jurisdiction to tax aliens:

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[nonresident alien individuals](#)
[§ 1.871-5 Loss of residence by an alien.](#)

An alien who has acquired residence in the United States retains his status as a resident until he abandons the same and actually departs from the United States. An intention to change his residence does not change his status as a resident alien to that of a nonresident alien. Thus, an alien who has acquired a residence in the United States is taxable as a [resident](#) for the remainder of his stay in the United States.

If you are a "national" but not "citizen" pursuant to [8 U.S.C. §1452](#), don't let the above concern you, because you are not an "alien" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), but rather a "nonresident alien" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).

14. How do "transient foreigners" and "nonresidents" protect themselves in state court?

Now that we understand the differences between those who have contracted to be protected, called "citizens", "residents", and "inhabitants", and those who have not, called "transient foreigners" or "nonresidents", the next issue we must deal with is to determine how those who are "nonresidents" or "transient foreigners" in relation to a specific state government can achieve a remedy for the protection of their rights in state court. In order to get to the point where we can explain this, we must first describe the TWO types of jurisdictions that the state courts exercise. We don't have space here to cover all the nuances of this subject, but we will summarize these differences and point you to more information if you want to look into it. There are two types of jurisdictions within each state government:

1. The de jure republic under the Articles of Confederation called the "Republic of ____". This jurisdiction controls everything that happens on land protected by the Constitution. It protects EXCLUSIVELY PRIVATE property using ONLY the Common law and NOT civil law.
2. The federal corporation under the United States Constitution called the "State of ____". This jurisdiction handles everything that deals with government agency, office, employment, "benefits", "public rights", and territory and its legislation is limited to those domiciled on federal territory or contracting with either the state or federal governments. Collectively, the subject of legislation aimed at this jurisdiction is the "public domain" or what the courts call "publici juris".

The differences between the two jurisdictions above are exhaustively described in the following fascinating document:

[Corporatization and Privatization of the Government](#), Form #05.024
<http://sedm.org/Forms/FormIndex.htm>

In the above document, a table is provided comparing the two types of jurisdictions which we repeat here, extracted from section 13.7. Understanding this table is important in determining how we achieve a remedy in a state court for an injury to our constitutional PRIVATE rights.

Table 3: Comparison of Republic State v. Corporate State

#	Attribute	Republic State	Corporate State
1	Nature of government	De jure	De facto if offered, enforced, or forced against those domiciled outside of federal territory.
2	Composition	Physical state (Attaches to physical territory)	Virtual state (Attaches to status of people on the land)
3	Name	"Republic of _____" "The State"	"State of _____" "this State"
4	Name of this entity in federal law	Called a "state" or "foreign state"	Called a "State" as defined in 4 U.S.C. §110(d)
5	Territory over which "sovereign"	All land not under exclusive federal jurisdiction within the exterior borders of the Constitutional state.	Federal territory within the exterior limits of the state borrowed from the federal government under the Buck Act, 4 U.S.C. §110(d).
6	Protected by the Bill of Rights, which is the first ten amendments to the United States Constitution?	Yes	No (No rights. Only statutory "privileges")
7	Form of government	Constitutional Republic	Legislative totalitarian socialist democracy
8	A corporation?	Yes	Yes
9	A federal corporation?	No	Yes
10	Exclusive jurisdiction over its own lands?	Yes	No. Shared with federal government pursuant to Buck Act, Assimilated Crimes Act, and ACTA Agreement.
11	"Possession" of the United States?	No (sovereign and "foreign" with respect to national government)	Yes
12	Subject to exclusive federal jurisdiction?	No	Yes
13	Subject to federal income tax?	No	Yes
14	Subject to state income tax?	No	Yes
15	Subject to state sales tax?	No	Yes
16	Subject to national military draft? (See SEDM Form #05.030 http://sedm.org/Forms/FormIndex.htm)	No	Yes
17	Citizenship of those domiciled therein	1. Constitutional but not statutory citizen. 2. "national" or "state national" pursuant to 8 U.S.C. §§1101(a)(21) and 1452 . Not a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 .	Statutory "U.S. citizen" pursuant to 8 U.S.C. §1401
18	Licenses such as marriage license, driver's license, business license required in this jurisdiction?	No	Yes
19	Voters called	"Electors"	"Registered voters"
20	How you declare your domicile in this jurisdiction	1. Describing yourself as a "state national" but not a statutory "U.S. citizen" on all government forms. 2. Registering as an "elector" rather than a voter. 3. Terminating participation in all federal benefit programs.	1. Describing yourself as a statutory "U.S. citizen" on any state or federal form. 2. Applying for a federal benefit. 3. Applying for and receiving any kind of state license.
21	Standing in court to sue for injury to rights	Constitution and the common law.	Statutory civil law
22	"Rights" within this jurisdiction are based upon	The Bill of Rights	Statutory franchises

23	"Citizens", "residents", and "inhabitants" of this jurisdiction are	Private human beings	Public entities such as government employees, instrumentalities, and corporations (franchisees of the government) ONLY
24	Civil jurisdiction originates from	Voluntary choice of domicile on the territory of the sovereign AND your consent. This means you must be a "citizen" or a "resident" BEFORE this type of law can be enforced against you.	Your right to contract by signing up for government franchises/ "benefits". Domicile/residence is NOT requirement or the requirement appears in the statutes but is ignored as a matter of policy.

When we say that we are a "transient foreigner" or "nonresident" within a court pleading or within this document, we must be careful to define WHICH of the TWO jurisdictions above that status relates to in order to avoid ambiguity and avoid being called "frivolous" by the courts. Within this document and elsewhere, the term "transient foreigner" or "nonresident" relates to the jurisdiction in the *right* column above but NOT to the column on the *left*. You can be a "nonresident" of the Corporate state on the right and yet at the same time ALSO be a "citizen" or "resident" of the Republic/De Jure State on the left above. This distinction is critical. If you are at all confused by this distinction, we strongly suggest reading the [Corporatization and Privatization of the Government](#) document referenced above so that the distinctions are clear.

The Corporate state on the right above enacts statutes that can and do only relate to those who are public entities (called "publici juris") that are government instrumentalities, employees, officers, and franchisees of the government called "corporations", all of whom are consensually associated with the government by virtue of exercising their right to contract with the government. Technically speaking, all such statutes are franchises implemented using the civil law. This is explained further in the following:

[Government Instituted Slavery Using Franchises](http://sedm.org/Forms/FormIndex.htm), Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Supreme Court has held that the ability to regulate private conduct is repugnant to the Constitution. Consequently, the government cannot enact statutes or law of any kind that would regulate the conduct of private parties. Therefore, nearly all civil statutes passed by any state or municipal government, and especially those relating to licensed activities, can and do only relate to public and not private parties that are all officers of the government and not human beings. This is exhaustively analyzed and proven in the following:

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

We will now spend the rest of this section applying these concepts to how one might pursue a remedy for an injury to so-called "right" within a state court by invoking the jurisdiction of the Republic/De Jure state on the left and avoiding the jurisdiction of the Corporate state on the right.

Civil law attaches to one's voluntary choice of domicile/residence. Criminal law does not. De jure criminal law depends only on physical presence on the territory of the sovereign and the commission of an injurious act against a fellow sovereign on that territory. Laws like the vehicle code do have criminal provisions, but they are not de jure criminal law, but rather civil law that attaches to the domicile/residence of the party within a franchise agreement, which is the "driver license" and all the rights it confers to the government to regulate your actions as a "driver" domiciled in the Corporate state.

Within the forms and publications on this website there are two possible statuses that one may declare as a sovereign:

1. You are a transient foreigner and a citizen of ONLY the Kingdom of Heaven on earth. "My state" in this context means the Holy Bible.
2. You are a state national with a domicile in the Republic/De Jure state but not the Corporate state. "My state" in this context means the de jure state and excludes just about everything passed by the corporate state government, including all franchises such as marriage licenses, income taxes, etc. Franchises cannot lawfully be implemented in the De Jure State but can only occur in the Corporate State. The reason why franchises cannot lawfully be implemented in the De Jure State is because rights are "unalienable" in the De Jure State, which means you aren't allowed to contract them away to a real, de jure government.

Both of the above statuses have in common that those who declare themselves to be either cannot invoke the statutory law of the Corporate state, but must invoke only the common law and the Constitution in their defense. There is tons of reference material on the common law in the following:

[Sovereignty and Freedom: Section 7, Self Government](http://famguardian.org/Subjects/Freedom/Freedom.htm)
<http://famguardian.org/Subjects/Freedom/Freedom.htm>

The following book even has sample pleadings for the main common law actions:

[Handbook of Common Law Pleading](http://books.google.com/books?id=7gk-AAAAIAAJ&printsec=titlepage)
<http://books.google.com/books?id=7gk-AAAAIAAJ&printsec=titlepage>

Transient foreigners may not have a domicile or be subject to the civil laws in relation only to the place they have that status, but they don't need the civil laws to be protected. The Constitution attaches to the land, and not the status of the persons on that land.

*"It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it."
[Balzac v. Porto Rico, 258 U.S. 298 (1922)]*

The Constitution and the common law are the only thing one needs to protect oneself as a PRIVATE and not PUBLIC entity. That is why we place so much emphasis on the common law on this website. John Harris explains why in the following video:

[It's an Illusion, John Harris
http://tpuc.org/node/558](http://tpuc.org/node/558)

Those who are believers AND transient foreigners but not "citizens", "residents" or "inhabitants" of either the Republic/De Jure state or the Corporate State DO in fact STILL have a state, which is the Kingdom of Heaven on Earth. That state has all the elements necessary to be legitimate: territory, people, and laws. The territory is the Earth, which the Bible says belongs to the Lord and not Caesar. It has people, which are your fellow believers. The laws are itemized in the Holy Bible and enumerated below:

[Laws of the Bible, Form #13.001
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

In conclusion, those who are "transient foreigners" or "Nonresidents" in relation to the Corporate state can use the state court for protection, but they must:

1. Be careful to define which of the two possible jurisdictions they are operating within using the documents referenced in this section.
2. Avoid federal court. All federal circuit and district courts are Article IV territorial courts in the legislative and not judicial branch of the government that may only officiate over franchises. They are not Article III constitutional courts that may deal with rights protected by the constitution. This is exhaustively proven with thousands of pages of evidence in:

[What Happened to Justice?, Form #06.012
http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm](http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm)

3. Properly declare their status consistent with this document in their complaint. See the following forms as an example how to do this:
 - 3.1. [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)
 - 3.2. [Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
http://sedm.org/Litigation/LitIndex.htm](http://sedm.org/Litigation/LitIndex.htm)
 - 3.3. [Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006
http://sedm.org/Litigation/LitIndex.htm](http://sedm.org/Litigation/LitIndex.htm)
4. Respond to discovery relating to their status and standing with the following:
[Citizenship, Domicile, and Tax Status Options, Form #10.003
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)
5. Invoke the common law and not statutory law to be protected.
6. Be careful to educate the judge and the jury to prevent common injurious presumptions that would undermine their status. See:
[Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)
7. Follow the rules of pleading and practice for the common law.
8. Ensure that those who sit on the jury have the same status as them by ensuring that those who are statutory "U.S. citizens" or franchise participants are excluded as having a financial conflict of interest.

15. How the government kidnaps your identity and your domicile and moves it to the federal zone or interferes with your choice of domicile

Based on the foregoing discussion, it ought to be obvious that the government doesn't want you to know any of the following facts:

1. That all civil jurisdiction originates from your choice of domicile.
2. That all income taxation is a civil liability that originates from your choice of domicile.
3. That domicile requires your consent and is the equivalent of your consent to be civilly governed as required by the Declaration of Independence.
4. That because they need your consent to choose a domicile, they can't tax or even govern you civilly without your consent.
5. That domicile is based on the coincidence of physical presence and intent/consent to permanently remain in a place.
6. That unless you choose a domicile within the jurisdiction of the government that has general jurisdiction where you live, they have no authority to institute income taxation upon you.
7. That no one can determine your domicile except you.
8. That if you don't want the protection of government, you can fire them and handle your own protection, by changing your domicile

to a different place or group or government or choosing no domicile at all. This then relieves you of an obligation to pay income taxes to support the protection that you no longer want or need.

Therefore, governments have a vested interest in hiding the relationship of "domicile" to income taxation by removing it or at least obfuscating it in their "codes". A number of irreconcilable conflicts of law are created by COMPELLING EVERYONE to have either a specific domicile or an earthly domicile. For instance:

1. If the First Amendment gives us a right to freely associate and also implies a right to DISASSOCIATE, how can we be compelled to associate with a "state" or the people in the locality where we live without violating the First Amendment? It may not be presumed that we moved to a place because we wanted to associate with the people there.
2. Domicile creates a duty of allegiance, according to the cite above. All allegiance MUST be voluntary. How can the state compel allegiance by compelling a person to have or to choose an earthly domicile? What gives them the right to insist that the only legitimate type of domicile is associated with a government? Why can't it be a church, a religious group, or simply an association of people who want to have their own police force or protection service separated from the state? Since the only product that government delivers is "protection", why can't people have the right to fire the government and provide their own protection with the tax money they would have paid the government?
3. When one chooses a domicile, they create a legal or contractual obligation to support a specific government, based on the above. By compelling everyone to choose an earthly domicile whose object is a specific government or state, isn't the state interfering with our right to contract by compelling us to contract with a specific government for our protection? The Constitution, Article 1, Section 10 says no state shall make any law impairing the obligation of contracts. Implicit in this right to contract is the right NOT to contract. Every right implies the opposite right. Therefore, how can everyone be compelled to have a domicile without violating their right to contract?
4. The U.S. Supreme Court also said that income taxation based on domicile is "quasi-contractual" in nature.

*"Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to enforce it outside the state where rendered, see Wisconsin v. Pelican Insurance Co., [127 U.S. 265](#), 292, et seq. 8 S.Ct. 1370, compare Fautleroy v. Lum, [210 U.S. 230](#), 28 S.Ct. 641, **still the obligation to pay taxes is not penal. It is a statutory liability, quasi contractual in nature, enforceable, if there is no exclusive statutory remedy, in the civil courts by the common-law action of debt or indebitatus assumpsit. United States v. Chamberlin, 219 U.S. 250, 31 S.Ct. 155; Price v. United States, 269 U.S. 492, 46 S.Ct. 180; Dollar Savings Bank v. United States, 19 Wall. 227; and see Stockwell v. United States, 13 Wall. 531, 542; Meredith v. United States, 13 Pet. 486, 493. This was the rule established in the English courts before the Declaration of Independence. Attorney General v. Weeks, Bunbury's Exch. Rep. 223; Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225; Attorney General v. Hatton, Bunbury's Exch. Rep. [296 U.S. 268, 272] 262; Attorney General v. _ _ , 2 Ans.Rep. 558; see Comyn's Digest (Title 'Dett,' A, 9); 1 Chitty on Pleading, 123; cf. Attorney General v. Sewell, 4 M.&W. 77. "***
[Milwaukee v. White, [296 U.S. 268](#) (1935)]

The "quasi-contract" they are referring to above is your *voluntary* choice of "domicile", no doubt. How can they compel such a contract if the person who is the object of the compulsion refuses to "do business" with the state and also refuses to avail themselves of any of the benefits of membership in said state? Wouldn't that amount to slavery, involuntary servitude, and violate the Thirteenth Amendment prohibition against involuntary servitude?

Do you see how subtle this domicile thing is? It's a very sneaky way to draw you into the world system and force you to adopt and comply with earthly laws and a government that are hostile towards and foreign to God's laws. All of the above deceptions and ruses are designed to keep you enslaved and entrapped to support a government that does nothing for you and which you may even want to abandon or disassociate with. Keep these tricks in mind as you look at how they are implemented on the government forms we will show you in the next section.

15.1. Domicile on government forms

You should view every opportunity to complete a government form or any form that indicates a "domicile", "residence", or "permanent address" as:

1. A waiver of sovereign immunity under 28 U.S.C. §1603(b)(3) and 28 U.S.C. §1605(b)(2).
2. A change in status from "foreign" to "domestic" in relation to the government that created the form.
3. An agreement or contract to become a "customer" of government protection called a "citizen", "resident", and/or "inhabitant" within a specific jurisdiction.
4. The conveyance of "consent to be governed" as the Declaration of Independence indicates.
5. An attempt to nominate a protector and delegate to them the authority to supervise and even penalize your activities under the authority of the civil law.
6. An agreement to pay for the protection of the specific government you have nominated to protect you.

7. A voluntary attempt on your part to surrender rights recognized in the Constitution in exchange for privileges and "benefits" under a franchise agreement and to change your status from a "transient foreigner" to a "person" subject to federal statutes. The most privileged status you can be in is to be a resident alien participating in federal franchises. The Declaration of Independence says that rights protected by the Constitution are "unalienable", meaning that they CAN'T be sold, transferred, or bargained away in relation to any government by any commercial process, including a government franchise or application. Therefore, you are recognizing that the grantor of the benefit is not a government, but a private corporation.
8. An attempt to destroy equal protection mandated by the Constitution and make a specific government your "parens patriae", or government parent.

In short, anyone who asks you to fill out a government form or indicate a "domicile", "residence", or "permanent address" on their own private form is asking you the following question:

"Who's your daddy and where does he live? We want to notify him that you have selected him as your protector and agreed to become liable to subsidize his protection racket and his supervision of your otherwise private affairs. We don't trust you so we want you to agree to sign this protection contract, nominate a protector, and agree to become his privileged employee or officer so he will ensure you won't become a burden, bother, or injury to us."

There are several ways that you are often deceived into inadvertently declaring a domicile on federal territory on government forms.

1. By declaring that you maintain a domicile or live in the "United States", which is defined as federal territory and excludes states of the Union pursuant to 26 U.S.C. §7701(a)(9) and (a)(10). This is done by filling out anything in the block labeled "permanent address" or "residence" and indicating anything in that block other than the de jure republic you were born within or the Kingdom of Heaven on Earth.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701. [Internal Revenue Code]
[Sec. 7701. - Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

The term "United States" when used in a geographical sense includes only the [States](#) and the District of Columbia.

(10) State

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

People born and domiciled within the de jure states of the Union are domiciled in the "United States of America" or in the name of their state. For instance, under "country", put "California Republic" instead of "United States".

2. By filling out a government form and indicating that you are a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 or "resident" or "permanent resident" pursuant to [26 U.S.C. §7701\(b\)\(4\)\(B\)](#). All such persons have a legal domicile on federal territory. Collectively, these people are called "U.S. persons" pursuant to [26 U.S.C. §7701\(a\)\(30\)](#).
3. By filling out a form that presumes you are a "U.S. person", such as IRS form 1040. That form is ONLY for use by "U.S. persons" pursuant to [26 U.S.C. §7701\(a\)\(30\)](#) who have a legal domicile on federal territory. If you are not domiciled on federal territory, the only correct form to use is the IRS form 1040NR. Even the 1040NR is a statutory "taxpayer" form and therefore needs either modification or an attachment to clarify that it is being submitted by a NONTAXPAYER.

1040A 11327A Each

U.S. Individual Income Tax Return

Annual income **tax return filed by citizens and residents of the United States**. There are separate instructions available for this item. The catalog number for the instructions is 12088U.

W:CAR:MP:FP:F:I Tax Form or Instructions

[[2003 IRS Published Products Catalog](#), p. F-15;

SOURCE: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf>]

4. By requesting or using a Social Security Number on any government form. Social Security Numbers can only lawfully be issued to persons with a legal domicile on federal territory. 20 CFR §422.104 says the number can only be issued to statutory "U.S. citizens" pursuant to [8 U.S.C. §1401](#) or statutory "permanent residents", both of whom have in common a domicile on federal territory.

[26 CFR § 301.6109-1\(g\)](#)

(g) *Special rules for taxpayer identifying numbers issued to foreign persons--*

(1) *General rule--*

(i) *Social security number. **A social security number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual.** A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's social security number.*

TITLE 20--EMPLOYEES' BENEFITS
CHAPTER III--SOCIAL SECURITY ADMINISTRATION
PART 422_ORGANIZATION AND PROCEDURES--Table of Contents
Subpart B_General Procedures
Sec. 422.104 Who can be assigned a social security number.

(a) **Persons eligible for SSN assignment.**

We can assign you a social security number if you meet the evidence requirements in Sec. 422.107 and you are:

(1) **A United States citizen;** or

(2) **An alien lawfully admitted to the United States for permanent residence** or under other authority of law permitting you to work in the United States (Sec. 422.105 describes how we determine if a nonimmigrant alien is permitted to work in the United States); or

5. By requesting or using a Taxpayer Identification Number on any government form, you create a presumption that you are engaged in the "trade or business" franchise and are a statutory "resident" of federal territory. The only people who need them are "taxpayers" who are engaged in a "trade or business"/"public office" in the District of Columbia and therefore partaking of federal franchises. All such persons have an effective domicile in the District of Columbia because they are representing a federal corporation, the "United States" pursuant to 28 U.S.C. §3002(15)(A) and are officers of that corporation. 26 U.S.C. §7701(a)(39), 26 U.S.C. §7408(d), and Fed.R.Civ.Proc. 17(b) all place their effective domicile in the District of Columbia and not within the place they physically occupy by virtue of the fact that they are acting in a representative capacity as a "public officer".

[26 CFR §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

*A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. **A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.***

[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

[SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

We will now spend the rest of the section talking about how to avoid the problem described in item 1 above. There are many occasions on government forms, and especially tax forms, where we will be asked if we are "residents" and what our "residence" is and we must be very careful what we put on these forms. If a "residence" must be established on a government form for any reason, the safest way to handle this situation as a Christian is as follows:

1. Line out the word "residence" and replace it with "domicile".
2. In the block declaring "residence" or "permanent address", put one of the following:
 - 2.1. "Kingdom of Heaven on Earth (not within any man made government)".
 - 2.2. A geographical place that has no owner and no government, such as the middle of the ocean.

3. At the end of the address line put in parenthesis: "Not a domicile or residence."
4. If they ask you if you are a "resident", simply say "NO".
5. Put a note at the bottom saying:

"See and rebut the following web address for details, if you disagree:

<http://famguardian.org/TaxFreedom/Forms/Emancipation/ChangeOfAddressAttachment.htm> "

A person who does all the above is what we call "civilly dead". The status of being "civilly dead" is the only proper status for a devout Christian, and it is thoroughly described in:

Delegation of Authority Order from God to Christians, Form #13.007, Section 3.3

DIRECT LINK: <http://sedm.org/Forms/SelfFamilyChurchGovnce/DelOfAuthority.pdf>

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

Any location of "residence" other than "Kingdom of Heaven on Earth" or a place not within the jurisdiction of any man-made government, however, will prejudice your rights, violate the Bible, and result in idolatry towards man/government. In fact, we believe the word "residence" and "resident" were invented by the legal profession as a way to separate intent from the word "domicile" so that people would no longer have a choice of their legal home. Christians should be very wary of this devious legal trap and avoid it as indicated above.

"And have no fellowship with the unfruitful works of darkness, but rather expose [rebuke] them."

[[Eph. 5:11](#), Bible, NKJV]

Our job while on earth as Christians, according to Jesus Christ Himself, is instead to keep ourselves "unspotted from the world" and the corrupted governments of the world:

"Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and to keep oneself unspotted from the world [and the governments, corruption, taxes, and citizenship obligations]."

[[James 1:27](#), Bible NKJV]

There are also BIG advantages to declaring our domicile as being outside of federal jurisdiction in either the Kingdom of Heaven on Earth or a state of the Union, which is legislatively but not Constitutionally "foreign" with respect to the federal government. For instance, one's domicile determines the rules of decision of every court in which a person is sued. Below is an excerpt from the Federal Rules of Civil Procedure, Rule 17(b) which proves this:

[IV. PARTIES](#) > Rule 17.

[Rule 17. Parties Plaintiff and Defendant; Capacity](#)

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) [28 U.S.C. §§ 754 and 959](#)(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

The above may not seem like a big deal, until you consider that if a person declares "heaven" as their domicile, then the court has to use God's laws in the Holy Bible as the only rules of decision! They cannot quote ANY federal statute or even court ruling as authority for what they are doing. The only thing they can apply is God's law and the rulings of ecclesiastical courts on the subject. We would LOVE to see this in a tax trial. The government would get CREAMED! This tactic is what we affectionately call "courtroom evangelism". In the case of Christians, the Common Law is the nearest equivalent of God's law and that is the ONLY thing we can allow ourselves to be protected by as a devout Christian. Statutory law, on the other hand, is only law for GOVERNMENT actors and not private persons:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037

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

Below is an example of how to fill out a Change of Address for the state of California to remove any presumptions about "residence". If you don't do this, the state will essentially legally "presume" that you are an "alien", a "resident", and a "taxpayer", and this will grossly prejudice your Constitutional rights:

<http://famguardian.org/TaxFreedom/Forms/Emancipation/ChangeOfAddressAttachment.htm>

A number of legal factors are used in determining one's domicile. The following facts and circumstances, although not necessarily conclusive, have probative value to support a claim of domicile within a particular state:

- a. Continuous presence in the state.
- b. Payment of ad valorem (property) taxes.
- c. Payment of personal income taxes.
- d. Reliance upon state sources for financial support.
- e. Domicile in the state of family, or other relatives, or persons legally responsible for the person.
- f. Former domicile in the state and maintenance of significant connections therein while absent.
- g. Ownership of a home or real property.
- h. Admission to a licensed practicing profession in the state.
- i. Long term military commitments in the state.
- j. Commitments to further education in the state indicating an intent to stay here permanently.
- k. Acceptance of an offer of permanent employment in the state.
- l. Location of spouse's employment, if any.
- m. Address of student listed on selective service (draft or reserves) registration.

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

- a. Voting or registration for voting.
- b. The lease of living quarters.
- c. A statement of intention to acquire a domicile in state.
- d. Automobile registration; address on driver's license; payment of automobile taxes.
- e. Location of bank or saving accounts.

To conclude this section, you may wish to look at a few of the government's forms that effectively ask you what your "domicile" is, so you can see what we are talking about in this section. Before we do, we must emphasize that in some cases, the version of a form we choose to file, even if it says nothing on the form about "domicile", may determine our "residence"! For instance, if we file a 1040NR form, we are claiming that we are not a "resident alien" and that we do not maintain a domicile in the "United States" (federal territory). Whereas, if we file a 1040 form, we are claiming that we are either a "resident" with a domicile in the District of Columbia, or are a "U.S. citizen" who is described as a "alien" coming under a tax treaty with the United States if we attach a form 2555 to the 1040 form. Also keep in mind that only a "resident" can have a "residence", and that all "residents" are aliens under the tax code, as far as we understand it. This is confirmed by our quote of [26 CFR §1.871-2](#) earlier in this section, which you may want to go back and read. With these important considerations, below are a few of the forms that determine our "domicile":

Table 25: Example forms that determine domicile

#	Issuing agency	Form number	Form name	"Domicile"	Blocks that determine domicile	Amplification
1	IRS	1040 , 1040EZ , 1040A	U.S. Individual Income Tax Return	District of Columbia (only)	None. Just filing the form does this.	
2	IRS	1040NR	U.S. Nonresident Alien Income Tax Return	State of the Union or foreign country	None. Just filing the form does this.	
3	IRS	2555	Foreign Earned Income Exclusion	Abroad (foreign country)	None. Just filing the form does this.	
4	IRS	W-8BEN		Place indicated in Block 4	Block 4: "Permanent address"	Make sure you put "Heaven" here!
5	Dept. of State	DS-11	Application for U.S. Passport or Registration	Place indicated in Block 13.	Block 13: "Permanent address"	Make sure you put "Heaven" here!
6	States	Change of address	<u>Example:</u> California DMV-14 form	Place indicated in "New Correct Residence Address"	"New Correct residence address"	Make sure you put "Heaven" here!
7	States	Voter registration	Voter registration	State where filed		
8	States	Driver's license application	Driver's license application	State where filed (some states, not all)		In Oregon, you declare yourself to be a "resident" just by getting a state Driver's License. However, not all

Items 4 and 5 above are noteworthy, because they mention the phrase "Permanent address". Why do they use the phrase "permanent"?

Because they want to DECEIVE you into thinking that you can't revoke or withdraw your request to be protected and are therefore FORCED to keep subsidizing them to protect you without your continuing consent. That way, they are the only ones who can unilaterally terminate the CONTRACTUAL protection arrangement. SCAM!

When you fill out government forms to reflect a domicile that is in the Kingdom of Heaven on Earth, some ignorant or wicked or atheist clerks may decide to argue with you. Below are the three most popular arguments you will hear, which are each accompanied by tactics that are useful in opposing them:

1. If you submit the government form to a private company or organization, they may say that they as have an unofficial "policy" of not accepting such forms. In response to such tactics, find another company that will accept it. If all companies won't accept it, then sue the companies for violation of First Amendment rights.
2. They may say that "domicile" is based on a physical place and that Heaven is not a physical place. In response to this, we must remember that the First Amendment prevents the government from "establishing a religion". Because of this prohibition, the government can't even "define" what a religion is:

A problem common to both religion clauses of the First Amendment is the dilemma of defining religion. To define religion is in a sense to establish it--those beliefs that are included enjoy a preferred constitutional status. For those left out of the definition, the definition may prove coercive. Indeed, it is in this latter context, which roughly approximates the area covered by the free exercise clause, where the cases and discussion of the meaning of religion have primarily centered. Professor Kent Greeawalt challenges the effort, and all efforts, to define religion: "No specification of essential conditions will capture all and only the benefits, practices, and organizations that are regarded as religious in modern culture and should be treated as such under the Constitution."
[\[First Amendment Law, Barron-Dienes, West Publishing, ISBN 0-314-22677-X, p. 432\]](#)

In order to determine that "Heaven" is not a physical place, they would be violating the separation of church and state and infringing upon your First Amendment right to practice your religion. To even define what "Heaven" is or to say that it doesn't physically exist is effectively to establish a religion.

3. They may say that no place can qualify as a domicile that you didn't occupy at one point or another. When they do this, the proper response is to say that they are interfering with your First Amendment religious rights and then to quote them the following scriptures, which suggest that we had an existence in Heaven before we ever came to earth and before time began:

*"But God, who is rich in mercy, because of His great love with which He loved us, even when we were dead in trespasses, **made us alive together with Christ (by grace you have been saved), and raised us up together, and made us sit together in the heavenly places in Christ Jesus,**"*
[\[Eph. 2:4-6, Bible, NKJV\]](#)

***"Before I formed you in the womb I knew you;
Before you were born I sanctified you;
I ordained you a prophet to the nations."***
[\[Jeremiah 1:5, Bible, NKJV\]](#)

*"Therefore do not be ashamed of the testimony of our Lord, nor of me His prisoner, but share with me in the sufferings for the gospel according to the power of **God, who has saved us and called us with a holy calling,** not according to our works, but according to His own purpose and grace which was given to us in Christ Jesus **before [earthly] time began,**"*
[\[2 Tim. 1:8-9, Bible, NKJV\]](#)

*"For we are His workmanship, created in Christ Jesus for good works, **which God prepared beforehand that we should walk in them.**"*
[\[Eph. 2:10, Bible, NKJV\]](#)

*I will praise You, for I am fearfully and wonderfully made;
Marvelous are Your works,
And that my soul knows very well.
My frame was not hidden from You,
When I was made in secret,
And skillfully wrought in the lowest parts of the earth.
Your eyes saw my substance, being yet unformed.*

And in Your book they all were written.

The [earthly] days fashioned for me,

When as yet there were none of them.

How precious also are Your thoughts to me, O God!

How great is the sum of them!

[[Psalm 139:14-17](#), Bible, NKJV]

Another approach that is useful against this tactic is to point out that the federal courts have ruled that:

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

[Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]

We should always remember that we never chose to come here to earth, and our presence is involuntary. Therefore, everything we do while here is a matter of compulsion rather than true choice. This subject is covered more thoroughly earlier in sections 4.11.6 through 4.11.6.4 if you wish to investigate. Therefore, we can be relieved of the consequences attendant to domicile if we do not wish to have one here.

If all the above arguments are ineffective or when the government refuses to recognize your choice of Heaven as a domicile, remember also that the First Amendment STILL prevents them from compelling you to associate with any group, including a state, and that they can't compel you to belong to or consent to any earthly government or law, to accept or pay for protection you don't want and don't need, and which you can even prove is harmful to you. In effect, they cannot violate the very reason for their establishment, which is protecting you the way YOU, not THEM want to be protected.

15.2 How the tax code compels choice of domicile

The government has compelled domicile or interfered with receiving the benefits of your choice by any of the following means:

1. Nowhere in Internal Revenue Code is the word "domicile" admitted to be the source of the government's jurisdiction to impose an income tax, even though the U.S. Supreme Court admitted this in *Miller Brothers Co. v. Maryland*, [347 U.S. 340](#) (1954). The word "domicile", in fact, is only used in two sections of the entire 9,500 page Internal Revenue Code, Title 26. This is no accident, but a very devious way for the government to avoid getting into arguments with persons who it is accusing of being "taxpayers". It avoids these arguments by avoiding showing Americans the easiest way to challenge federal jurisdiction, which is demanding proof from the government required by [5 U.S.C. §556\(d\)](#), who is the moving party, that you maintain a domicile in the "United States" (federal territory). The two sections below are the only places where domicile is mentioned:
 - 1.1. [26 U.S.C. §7448\(j\)\(1\)\(B\)\(vi\)](#): Annuities to surviving spouses and dependent children of judges.
 - 1.2. [26 U.S.C. §6091](#): Defines where returns shall be submitted in the case of deceased "taxpayers", which is the "domicile" of the decedent when he died.
2. They renamed the word "domicile" on government tax forms. They did this so that income taxation "appears" to be based entirely on physical presence, when in fact is also requires voluntary consent as well. If you knew that the government needed your consent to become a "taxpayer", then probably everyone would "un-volunteer" and the government would be left scraping for pennies. Below are some examples of other names they gave to "domicile":
 - 2.1 "permanent address"
 - 2.2 "permanent residence"
 - 2.3 "residence": defined above, and only applying to nonresident aliens. There is no definition of "residence" anywhere in the I.R.C. in the context of a "citizen". Below is how [Volume 28 of the Corpus Juris Secundum \(C.J.S.\)](#) legal encyclopedia, Domicile, describes the distinction between "residence" and "domicile":

28 Corpus Juris Secundum (CJS) Legal Encyclopedia

Domicile

§4 Domicile and Residence Distinguished

b. Use of Terms in Statutes

The terms "domicile" and "residence," as used in statutes, are commonly, although not necessarily, construed as synonymous. Whether the term "residence," as used in a statute, will be construed as having the meaning of "domicile," or the term "domicile" construed as "residence," depends on the purpose of the statute and the nature of the subject matter, as well as the context in which the term is used.³² It has been declared that the terms "residence" and "domicile" are almost universally used interchangeably in statute, and that since domicile and legal residence are synonymous, the statutory rules for determining the place of residence are the rules for determining domicile.³⁴ However, it has

been held that "residence," when used in statutes, is generally interpreted by the courts as meaning "domicile," but with important exception.

Accordingly, whenever the terms "residence" and "domicile" are used in connection with subjects of domestic policy, the terms are equivalent, as they also are, generally, where a statute prescribes residence as a qualification for the enjoyment of a privilege or the exercise of a franchise. "Residence" as used in various particular statutes has been considered synonymous with "domicile." 39 However, the terms are not necessarily synonymous.⁴⁰

[\[28 Corpus Juris Secundum, Domicile, §4 Domicile and Resident Distinguished\]](#)

3. By telling you that you MUST have a "domicile". For instance, the [Volume 28 of the Corpus Juris Secundum \(C.J.S.\)](#) legal encyclopedia section on "Domicile" says the following on this subject:

*28 Corpus Juris Secundum (CJS) Legal Encyclopedia
Domicile
§5 Necessity and Number*

"It is a settled principle that every person must have a domicile somewhere.³ The law permits no individual to be without a domicile,⁴² and an individual is never without a domicile somewhere.¹³ Domicile is a continuing thing, and from the moment a person is born he must, at all times, have a domicile ."

[\[28 Corpus Juris Secundum, Domicile, §5 Necessity and Number\]](#)

*28 Corpus Juris Secundum (CJS) Legal Encyclopedia
Domicile
§9 Domicile by Operation of Law*

"Whenever a person does not fix a domicile for himself, the law will fix one for him in accordance with the facts and circumstances of the case; ¹² and an infant's domicile will be fixed by operation of law where it cannot be determined from that of the parents.⁷³"

[\[28 Corpus Juris Secundum, Domicile, §9 Domicile by Operation of Law\]](#)

Indirectly, what they are suggesting in the above by FORCING you to have a domicile is that:

- 3.1. You cannot choose God as your sole Protector, but MUST have an earthly protector who cannot be yourself.
 - 3.2. Although the First Amendment gives you the right to freely associate, it does not give you the right to disassociate with ALL governments. This is an absurdity.
 - 3.3. Government has a monopoly on protection and that individuals are not allowed to fire the government and provide their own protection, either individually or collectively.
4. By inventing new words that allow them to avoid mentioning "domicile" in their vague "codes" while giving you the impression that an obligation exists that actually is consensual. For instance, in [26 U.S.C. §911](#) is the section of the I.R.C. entitled "Citizens or residents of the United States living abroad". This section identifies the income tax liabilities of persons domiciled in the "United States" (federal zone) who are living temporarily abroad. We showed earlier that if they have a domicile abroad, then they cannot be either "citizens" or "residents" under the I.R.C., because domicile is a prerequisite for being either. In that section, they very deceptively:
- 4.1 Use the word "abode" in [26 U.S.C. §911\(d\)\(3\)](#) to describe one's domicile so as to remove the requirement for "intent" and "consent" from consideration of the subject, even though they have no authority to ignore this requirement for consent in the case of anything but an "alien".
 - 4.2 Don't even use the word "domicile" at all, and refuse to acknowledge that what "citizens" or "residents" both have in common is a "domicile" within the United States. They did this to preserve the illusion that even after one changes their domicile to a foreign country while abroad, the federal tax liability continues, when in fact, it legally is not required to. After domicile is changed, those Americans who changed it while abroad then are no longer called "citizens" under federal law, but rather "nationals" and "nonresident aliens".
 - 4.3 They invented a new word called a "tax home", as if it were a substitute for "domicile", when in fact it is not. A "tax home" is defined in [26 U.S.C. §911](#) as a place where a person who has a temporary presence abroad treats himself or herself as a privileged "resident" in the foreign country but still also maintains a privileged "resident" and "domicile" status in the "United States".

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART III > Subpart B > § 911](#)
[§ 911. Citizens or residents of the United States living abroad](#)

(d) Definitions and special rules For purposes of this section—

(3) Tax home

*The term "**tax home**" means, with respect to any individual, such individual's home for purposes of section 162 (a)(2) (relating to traveling expenses while away from home). An individual **shall not***

be treated as having a tax home in a foreign country for any period for which his abode [domicile] is within the United States [federal zone].

The only way the government can maintain your status as a "taxpayer" is to perpetuate you in a "privileged" state, so they simply don't offer any options to leave the privileged state by refusing to admit to you that the terms "citizen" and "resident" presume you made a voluntary choice of domicile within their jurisdiction. I.R.C. section 162 mentioned above is the section for privileged deductions, and the only persons who can take deductions are those engaged in the privileged "trade or business" excise taxable franchise. Therefore, the only person who would derive any benefit from deductions is a person with a domicile in the "United States" (federal territory) and who has earnings from that place which are connected with a "trade or business", which means U.S. government (corporation) source income as a "public officer".

15.3 How the Legal Encyclopedia compels choice of domicile

Even the legal encyclopedia tries to hide the nature of domicile. For instance, Volume 28 of the Corpus Juris Secundum (C.J.S.) at:

<http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>

which we quoted in the previous section does not even mention the requirement for "allegiance" as part of domicile or the fact that allegiance must be voluntary and not compelled, even though the U.S. Supreme Court said this was an essential part of it:

*"Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, **the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter.**"*

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

The legal encyclopedia in the above deliberately and maliciously omits mention of any of the following key concepts, even though the U.S. Supreme Court has acknowledged elements of them as we have shown:

1. That allegiance that is the foundation of domicile must be voluntary and cannot be coerced.
2. That external factors such as the withdrawal of one's right to conduct commerce for failure to give allegiance causes domicile choice to no longer be voluntary.
3. That a choice of domicile constitutes an exercise of your First Amendment right of freedom of association and that a failure to associate with a specific government is an exercise of your right of freedom from compelled association.
4. That you retain all your constitutional rights even WITHOUT choosing a domicile within a specific government because rights attach to the land you are standing on and not the civil status you choose by exercising your right to associate and becoming a member of a "state" or municipality.

The result of maliciously refusing to acknowledge the above concepts is a failure to acknowledge the foundation of all just authority of every government on earth, which is the consent of the governed mentioned in our Declaration of Independence.

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

[Declaration of Independence]

A failure to acknowledge that requirement results in a complete destruction of the sovereignty of the people, because the basis of all your sovereignty is that no one can do anything to you without your consent, unless you injured the equal rights of others. This concept is exhaustively described in the following document:

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

15.4 How governments compel choice of domicile: Government ID

In order to do business within any jurisdiction, and especially with the government and financial institutions, one usually needs identification documents. Such documents include:

1. State driver's license. Issued by the Dept. of Motor Vehicles in your state.
2. State ID card. Issued by the Dept. of Motor Vehicles in your state.
3. Permanent resident green card.
4. National passport. Issued by the U.S. Dept. of State.

5. U.S. Citizen Card. Issued by the Dept. of State. These are typically used at border crossings.

All ID issued by the state governments, and especially the driver's license, requires that the applicant be a "resident" of the "State of ____". If you look up the definition of "resident" and "State of" or "State" or "in this State" within the state tax code, these terms are defined to mean a privileged alien with a domicile on federal territory not protected by the Constitution.

USA passports also require that you provide a domicile. The Dept. of State DS-11 Form in Block 17 requires you to specify a "Permanent Address", which means domicile. See:

<http://famguardian.org/Subjects/Taxes/Citizenship/DOS-DS11-20080320.pdf>

Domicile within the country is not necessary in order to be issued a national passport. All you need is proof of birth within that country. If you would like tips on how to obtain a national passport without a domicile within a state and without government issued identifying numbers that connect you to franchises, see:

[How to Apply for a Passport as a "non-citizen National", Form #09.007](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

State ID, however, always requires domicile within the state in order to be issued either a state driver's license or a state ID. Consequently, there is no way to avoid becoming privileged if you want state ID. This situation would seem at first to be a liability until you also consider that they can't lawfully issue a driver's license to non-residents. Imagine going down to the DMV and telling them that you are physically on state land but do not choose a domicile here and that you can't be compelled to and that you would like for them to certify that you came in to request a license and that you were refused and don't qualify. Then you can show that piece of paper called a "Letter of Disqualification" to the next police officer who stops you and asks you for a license. Imagine having the following dialog with the police officer when you get stopped:

Officer: May I see your license and registration please?

You: I'm sorry, officer, but I went down to the DMV to request a license and they told me that I don't qualify because I am a non-resident of this state. I have a Letter of Disqualification they gave me while I was there stating that I made application and that they could not lawfully issue me a license. Here it is, officer.

Officer: Well, then do you have a license from another state?

You: My domicile is in a place that has no government. Therefore, there is no one who can issue licenses there. Can you show me a DMV office in the middle of the ocean, which is where my domicile is and where my will says my ashes will be PERMANENTLY taken to when I die. My understanding is that domicile or residence requires an intention to permanently remain at a place and I am not here permanently and don't intend to remain here. I am a perpetual traveler, a transient foreigner, and a vagrant until I am buried.

Officer: Don't get cute with me. If you don't produce a license, then I'm going to cite you for driving without a license.

You: Driving is a commercial activity and I am not presently engaged in a commercial activity. Do you have any evidence to the contrary? Furthermore, I'd love to see you explain to the judge how you can punish me for refusing to have that which the government says they can't even lawfully issue me. That ought to be a good laugh. I'm going to make sure the whole family is there for that one. It'll be better than Saturday Night Live!

We allege that the purpose of the vehicle code in your state is NOT the promotion of public safety, but to manufacture "residents" and "taxpayers". The main vehicle by which states of the Union, in fact, manufacture "residents", who are privileged "public officers" that are "taxpayers" and aliens with respect to the government is essentially by compelling everyone to obtain and use state driver's licenses. This devious trap operates as follows:

1. You cannot obtain a state driver's license without being a "resident". If you go into any DMV office and tell them you are not a "resident", then they are not allowed to issue you a license. You can ask from them what is called a "Letter of Disqualification", which states that you are not eligible for a driver's license. You can keep that letter and show it to any police officer who stops you and wants your "license". He cannot then cite you for "driving without a license" that the state refuses to issue you, nor can he impound your car for driving without a license!

[California Vehicle Code](#)

"14607.6. (a) Notwithstanding any other provision of law, and except as provided in this section, a motor vehicle is subject to forfeiture as a nuisance if it is driven on a highway in this state by a driver with a suspended or revoked license, or by an unlicensed driver, who is a registered owner of the vehicle at the time of impoundment and has a previous misdemeanor conviction for a violation of subdivision (a) of Section 12500 or Section 14601, 14601.1, 14601.2, 14601.3, 14601.4, or 14601.5.

(b) A peace officer shall not stop a vehicle for the sole reason of determining whether the driver is

properly licensed.

(c) (1) If a driver is unable to produce a valid driver's license on the demand of a peace officer enforcing the provisions of this code, as required by subdivision (b) of Section 12951, the vehicle shall be impounded regardless of ownership, unless the peace officer is reasonably able, by other means, to verify that the driver is properly licensed. Prior to impounding a vehicle, a peace officer shall attempt to verify the license status of a driver who claims to be properly licensed but is unable to produce the license on demand of the peace officer.

(2) A peace officer shall not impound a vehicle pursuant to this subdivision if the license of the driver expired within the preceding 30 days and the driver would otherwise have been properly licensed.

(3) A peace officer may exercise discretion in a situation where the driver without a valid license is an employee driving a vehicle registered to the employer in the course of employment. A peace officer may also exercise discretion in a situation where the driver without a valid license is the employee of a bona fide business establishment or is a person otherwise controlled by such an establishment and it reasonably appears that an owner of the vehicle, or an agent of the owner, relinquished possession of the vehicle to the business establishment solely for servicing or parking of the vehicle or other reasonably similar situations, and where the vehicle was not to be driven except as directly necessary to accomplish that business purpose. In this event, if the vehicle can be returned to or be retrieved by the business establishment or registered owner, the peace officer may release and not impound the vehicle.

(4) A registered or legal owner of record at the time of impoundment may request a hearing to determine the validity of the impoundment pursuant to subdivision (n).

(5) If the driver of a vehicle impounded pursuant to this subdivision was not a registered owner of the vehicle at the time of impoundment, or if the driver of the vehicle was a registered owner of the vehicle at the time of impoundment but the driver does not have a previous conviction for a violation of subdivision (a) of Section 12500 or Section 14601, 14601.1, 14601.2, 14601.3, 14601.4, or 14601.5, the vehicle shall be released pursuant to this code and is not subject to forfeiture.

(d) (1) This subdivision applies only if the driver of the vehicle is a registered owner of the vehicle at the time of impoundment. Except as provided in paragraph (5) of subdivision (c), if the driver of a vehicle impounded pursuant to subdivision (c) was a registered owner of the vehicle at the time of impoundment, the impounding agency shall authorize release of the vehicle if, within three days of impoundment, the driver of the vehicle at the time of impoundment presents his or her valid driver's license, including a valid temporary California driver's license or permit, to the impounding agency. The vehicle shall then be released to a registered owner of record at the time of impoundment, or an agent of that owner authorized in writing, upon payment of towing and storage charges related to the impoundment, and any administrative charges authorized by Section 22850.5, providing that the person claiming the vehicle is properly licensed and the vehicle is properly registered. A vehicle impounded pursuant to the circumstances described in paragraph (3) of subdivision (c) shall be released to a registered owner whether or not the driver of the vehicle at the time of impoundment presents a valid driver's license.

(2) If there is a community property interest in the vehicle impounded pursuant to subdivision (c), owned at the time of impoundment by a person other than the driver, and the vehicle is the only vehicle available to the driver's immediate family that may be operated with a class C driver's license, the vehicle shall be released to a registered owner or to the community property interest owner upon compliance with all of the following requirements:

(A) The registered owner or the community property interest owner requests release of the vehicle and the owner of the community property interest submits proof of that interest.

(B) The registered owner or the community property interest owner submits proof that he or she, or an authorized driver, is properly licensed and that the impounded vehicle is properly registered pursuant to this code.

(C) All towing and storage charges related to the impoundment and any administrative charges authorized pursuant to Section 22850.5 are paid.

(D) The registered owner or the community property interest owner signs a stipulated vehicle release agreement, as described in paragraph (3), in consideration for the nonforfeiture of the vehicle. This requirement applies only if the driver requests release of the vehicle.

(3) A stipulated vehicle release agreement shall provide for the consent of the signator to the automatic future forfeiture and transfer of title to the state of any vehicle registered to that person, if the vehicle is driven by a driver with a suspended or revoked license, or by an unlicensed driver. The agreement shall be in effect for only as long as it is noted on a driving record maintained by the department pursuant to

Section 1806.1.

(4) The stipulated vehicle release agreement described in paragraph (3) shall be reported by the impounding agency to the department not later than 10 days after the day the agreement is signed.

(5) No vehicle shall be released pursuant to paragraph (2) if the driving record of a registered owner indicates that a prior stipulated vehicle release agreement was signed by that person.

(e) (1) The impounding agency, in the case of a vehicle that has not been redeemed pursuant to subdivision (d), or that has not been otherwise released, shall promptly ascertain from the department the names and addresses of all legal and registered owners of the vehicle.

(2) The impounding agency, within two days of impoundment, shall send a notice by certified mail, return receipt requested, to all legal and registered owners of the vehicle, at the addresses obtained from the department, informing them that the vehicle is subject to forfeiture and will be sold or otherwise disposed of pursuant to this section. The notice shall also include instructions for filing a claim with the district attorney, and the time limits for filing a claim. The notice shall also inform any legal owner of its right to conduct the sale pursuant to subdivision (g). If a registered owner was personally served at the time of impoundment with a notice containing all the information required to be provided by this paragraph, no further notice is required to be sent to a registered owner. However, a notice shall still be sent to the legal owners of the vehicle, if any. If notice was not sent to the legal owner within two working days, the impounding agency shall not charge the legal owner for more than 15-days' impoundment when the legal owner redeems the impounded vehicle.

(3) No processing charges shall be imposed on a legal owner who redeems an impounded vehicle within 15 days of the impoundment of that vehicle. If no claims are filed and served within 15 days after the mailing of the notice in paragraph (2), or if no claims are filed and served within five days of personal service of the notice specified in paragraph (2), when no other mailed notice is required pursuant to paragraph (2), the district attorney shall prepare a written declaration of forfeiture of the vehicle to the state. A written declaration of forfeiture signed by the district attorney under this subdivision shall be deemed to provide good and sufficient title to the forfeited vehicle. A copy of the declaration shall be provided on request to any person informed of the pending forfeiture pursuant to paragraph (2). A claim that is filed and is later withdrawn by the claimant shall be deemed not to have been filed.

(4) If a claim is timely filed and served, then the district attorney shall file a petition of forfeiture with the appropriate juvenile, municipal, or superior court within 10 days of the receipt of the claim. The district attorney shall establish an expedited hearing date in accordance with instructions from the court, and the court shall hear the matter without delay. The court filing fee, not to exceed fifty dollars (\$50), shall be paid by the claimant, but shall be reimbursed by the impounding agency if the claimant prevails. To the extent practicable, the civil and criminal cases shall be heard at the same time in an expedited, consolidated proceeding. A proceeding in the civil case is a limited civil case."

[California Vehicle Code, Section 14607.6, Sept. 20, 2004]

Below is evidence showing how one person obtained a "Letter of Disqualification" that resulted in being able to drive perpetually without having a state -issued driver's license.

<http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisTaxationDL-20060522.pdf>

2. Most state vehicle codes define "resident" as a person with a domicile in the "State". Below is an example from the California Vehicle Code:

[California Vehicle Code](#)

516. "**Resident**" means any person who manifests an intent to live or be located in this state on more than a temporary or transient basis. Presence in the state for six months or more in any 12-month period gives rise to a rebuttable presumption of residency.

The following are evidence of residency for purposes of **vehicle** registration:

- (a) Address where registered to vote.
- (b) Location of employment or place of business.
- (c) Payment of **resident** tuition at a public institution of higher education.
- (d) Attendance of dependents at a primary or secondary school.
- (e) Filing a homeowner's property tax exemption.
- (f) Renting or leasing a home for use as a residence.
- (g) Declaration of residency to obtain a license or any other privilege or benefit not ordinarily extended to a nonresident.

(h) Possession of a California driver's license.

(i) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.

[SOURCE: http://www.leginfo.ca.gov/cgi-bin/waisgate?WAI_SdocID=49966114921+5+0+0&WAI_Saction=retrieve]

[http://www.leginfo.ca.gov/cgi-bin/waisgate?](http://www.leginfo.ca.gov/cgi-bin/waisgate?WAI_SdocID=49966114921+5+0+0&WAI_Saction=retrieve)

California Vehicle Code

12505. (a) (1) For purposes of this division only and notwithstanding Section 516, **residency shall be determined as a person's state of domicile. "State of domicile" means the state where a person has his or her true, fixed, and permanent home and principal residence and to which he or she has manifested the intention of returning whenever he or she is absent.**

Prima facie evidence of residency for driver's licensing purposes includes, but is not limited to, the following:

(A) Address where registered to vote.

(B) Payment of resident tuition at a public institution of higher education.

(C) Filing a homeowner's property tax exemption.

(D) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.

(2) California residency is required of a person in order to be issued a commercial driver's license under this code.

(b) The presumption of residency in this state may be rebutted by satisfactory evidence that the licensee's primary residence is in another state.

(c) Any person entitled to an exemption under Section 12502, 12503, or 12504 may operate a motor **vehicle** in this state for not to exceed 10 days from the date he or she establishes residence in this state, except that he or she shall obtain a license from the department upon becoming a **resident** before being employed for compensation by another for the purpose of driving a motor **vehicle** on the highways.

[SOURCE: http://www.leginfo.ca.gov/cgi-bin/waisgate?WAI_SdocID=49860512592+2+0+0&WAI_Saction=retrieve]

[http://www.leginfo.ca.gov/cgi-bin/waisgate?](http://www.leginfo.ca.gov/cgi-bin/waisgate?WAI_SdocID=49860512592+2+0+0&WAI_Saction=retrieve)

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(f) Renting or leasing a home for use as a residence.

(g) Declaration of residency to obtain a license or any other privilege or benefit not ordinarily extended to a nonresident.

(h) Possession of a California driver's license.

(i) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.

[SOURCE: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=veh&group=00001-01000&file=100-680>]

3. The term "State" is then defined in the revenue codes to mean the federal areas within the exterior limits of the state. Below is an example from the California Vehicle Code:

California Revenue and Taxation Code

17017. "United States," when used in a geographical sense, includes the states, the District of Columbia, and the possessions of the United States.

17018. "State" includes the District of Columbia, and the possessions of the United States.

4. You must surrender all other state driver's licenses in order to obtain one from most states. Below is an example from the

California Vehicle Code:

California Vehicle Code

12805. *The department shall not issue a driver's license to, or renew a driver's license of, any person:*

[. . .]

(f) Who holds a valid driver's license issued by a foreign jurisdiction unless the license has been surrendered to the department, or is lost or destroyed.

12511. *No person shall have in his or her possession or otherwise under his or her control more than one driver's license.*

Consequently, the vehicle code in most states, in the case of individuals not involved in "commercial activity", applies mainly to "public officers" who are effectively "residents" of the federal zone with an effective "domicile" or "residence" there:

[26 U.S.C. §7701](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(39) Persons residing outside United States

If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any provision of this title relating to—

(A) jurisdiction of courts, or

(B) enforcement of summons.

[SOURCE: http://www4.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00007701----000-.html]

These "U.S. persons" (as defined in [26 U.S.C. §7701\(a\)\(30\)](#)) are "taxpayers". They are Americans who have contracted away their Constitutional rights in exchange for government "privileges" and they are the only "persons" who inhabit or maintain a "domicile" or "residence" in the "State" as defined above. Only people with a domicile in such "State" can be required to obtain a "license" to drive on the "highways". While they are exercising "agency" on behalf of or representing the government corporation, they are "citizens" of that corporation and "residents", because the corporation itself is a "citizen" and therefore a person with a domicile in the place where the corporation was formed, which for the "United States" is the District of Columbia:

"Corporations are also of all grades, and made for varied objects; all governments are corporations, created by usage and common consent, or grants and charters which create a body politic for prescribed purposes; but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of power, they are all governed by the same rules of law, as to the construction and the obligation of the instrument by which the incorporation is made. One universal rule of law protects persons and property. It is a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing of protection as other persons, and their corporate property secured by the same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal government, by the amendments to the constitution."
[Proprietors of Charles River Bridge v. Proprietors of, 36 U.S. 420 (1837)]

"A corporation is a citizen, [resident](#), or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only."
[19 Corpus Juris Secundum, Corporations, §886]

Federal Rules of Civil Procedure

[IV. PARTIES](#) > Rule 17.

[Rule 17. Parties Plaintiff and Defendant; Capacity](#)

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

(2) for a corporation [or one REPRESENTING a PUBLIC CORPORATION called the government as a "public officer"], by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) [28 U.S.C. §§ 754 and 959](#)(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

If you don't want to be a "public officer" who has an effective "domicile" or "residence" in the District of Columbia, then you have to divorce the state, create your own "state", and change your domicile to that new "state". For instance, you can form an association of people and choose a domicile within that association. This association would be referred to as a "foreign jurisdiction" within the vehicle code in most states. The association can become the "government" for that group, and issue its own driver's licenses and conduct its own "courts". In effect, it becomes a competitor to the corporate state for the affections, allegiance, and obedience of the people. This is capitalism at its finest, folks!

California Vehicle Code

12502. (a) The following persons may operate a motor vehicle in this state without obtaining a driver's license under this code:

(1) A nonresident over the age of 18 years having in his or her immediate possession a valid driver's license issued by a foreign jurisdiction of which he or she is a resident, except as provided in Section 12505.

[SOURCE: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=veh&group=12001-13000&file=12500-12527>]

As long as the driver's licenses issued by the government you form meet the same standard as those for the state you are in, then it doesn't matter who issued it.

California Vehicle Code

12505. (a) (1) For purposes of this division only and notwithstanding Section 516, residency shall be determined as a person's state of domicile. "State of domicile" means the state where a person has his or her true, fixed, and permanent home and principal residence and to which he or she has manifested the intention of returning whenever he or she is absent.

[. . .]

(e) Subject to Section 12504, a person over the age of 16 years who is a resident of a foreign jurisdiction other than a state, territory, or possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or Canada, having a valid driver's license issued to him or her by any other foreign jurisdiction having licensing standards deemed by the Department of Motor Vehicles equivalent to those of this state, may operate a motor vehicle in this state without obtaining a license from the department, except that he or she shall obtain a license before being employed for compensation by another for the purpose of driving a motor vehicle on the highways.

[SOURCE: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=veh&group=12001-13000&file=12500-12527>]

As long as you take and pass the same written and driver's tests as the state uses, even your church could issue it! As a matter of fact, below is an example of a church that issues "Heaven Driver's Licenses" called "Embassy of Heaven":

<http://www.embassyofheaven.com/>

You can't be compelled by law to grant to your public "servants" a monopoly that compels you into servitude to them as a "public officer". In the United States, WE THE PEOPLE are the government, and not their representatives and "servants" who work for them implementing the laws that they pass. Consequently, you and your friends or church, as a "self-governing body" can make your own driver's license and in fact and in law, those licenses will by definition be "government-issued". To wit:

"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives [they are the government,

not their servants]. They are what we familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."
[Boyd v. State of Nebraska, [143 U.S. 135](#) (1892)]

"From the differences existing between feudal sovereignties and Government founded on compacts, it necessarily follows that their respective prerogatives must differ. **Sovereignty is the right to govern; a nation or State-sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally ascribed to the Prince; here it rests with the people; there, the sovereign actually administers the Government; here, never in a single instance; our Governors are the agents of the people, and at most stand in the same relation to their sovereign, in which regents in Europe stand to their sovereigns.** Their Princes have personal powers, dignities, and pre-eminences, **our rulers have none but official; nor do they partake in the sovereignty otherwise, or in any other capacity, than as private citizens.**"

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

Anyone who won't accept such a driver's license should be asked to contradict the U.S. Supreme Court and to prove that you AREN'T part of the government as a person who governs his own life and the lives of other members of the group you have created. The following article also emphasizes that "We The People" are the government, and that our servants have been trying to deceive us into believing otherwise:

We The People Are The American Government, Nancy Levant
<http://famguardian.org/Subjects/LawAndGovt/Articles/WeAreGovernment.pdf>

If you would like to know more about this fascinating subject, see the following book:

Defending Your Right to Travel, Form #06.010
<http://sedm.org/ItemInfo/Ebooks/DefYourRightToTravel.htm>

Chances are good that you as a reader at one time or another procured government ID without knowing all the legal consequences described in this document. The existence of that ID and the evidence documenting your request for it can and probably will be used by the government against you as evidence that you are subject to their civil laws and a customer of their "protection racket". The best technique for rebutting such evidence is that appearing in the following document. The submission of this document is a MANDATORY part of becoming a Member of this fellowship, and hopefully you now understand why it is mandatory:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

In particular, see the following sections in the above document:

1. Section 9: Affidavit of Duress: Government ID Scam.
2. Section 10.8: Criminal Complaint Against Those Engaged in the Government ID Scam

15.5 How employers and financial institutions compel choice of domicile

Whenever you open a financial account or start a new job these days, most employers, banks, or investment companies will require you to produce "government ID". Their favorite form of ID is the state issued ID. Unfortunately, unless you are an alien domiciled on federal territory within the exterior limits of the state who is not protected by the Constitution, you don't qualify for state ID or even a state driver's license. By asking for "government ID", employers and financial institutions indirectly are forcing you to do the following as a precondition of doing business with them:

1. Surrender the benefits and protections of being a constitutional "citizen" in exchange for being a privileged statutory alien, and to do so WITHOUT consideration and without recourse.
2. Become a statutory "resident alien" pursuant to 26 U.S.C. §7701(b)(1)(A) domiciled on federal territory and subject to federal jurisdiction, who is a public officer within the federal government engaged in the "trade or business" franchise. See:

The "Trade or Business" Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

3. Become a privileged "resident alien" franchisee who is compelled to participate in what essentially amounts to a "protection racket".

Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their [intention of] dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizenship. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.

[The Law of Nations, p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington; emphasis added.]

4. Serving two masters and subject simultaneously to state and federal jurisdiction. The federal government has jurisdiction over aliens, including those within a state.

"No one can serve two masters [two employers, for instance]; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government]."
[Luke 16:13, NKJV. Written by a tax collector]

One thing you can show financial institutions as an alternative to state ID or a state driver's license that doesn't connect you to the "protection franchise" and a domicile on federal territory is a USA passport procured without an SSN or TIN as a non-citizen national. What they do to deal with "difficult" people like that is say that they need TWO forms of government ID in order to open the account. Here is an example of what you might hear on this subject:

"I'm sorry, but the Patriot Act [or some other obscure regulation] requires you to produce TWO forms of government issued ID to open an account with us."

Most people falsely presume that the above statement means that they ALSO need state ID in addition to the passport but this isn't true. It is a maxim of law that the law cannot require an impossibility. If they are going to impose a duty upon you under the color of law by saying that you need TWO forms of ID, they must provide a way to comply without:

1. Compelling you to politically associate with a specific government in violation of the First Amendment.
2. Compelling you to participate in government franchises by providing an identifying number.
3. Misrepresenting your status as a privileged statutory "resident alien".
4. Violating your religious beliefs by nominating an Earthly protector and thereby firing God as your only protector.

There are lots of ways around this trap. For instance, the U.S. Supreme Court said WE are the government and that we govern ourselves through our elected representatives.

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

So what does "government id" really mean? A notary public is also a public officer and therefore part of the government.

Chapter 1
Introduction
§1.1 Generally

A notary public (sometimes called a notary) is a public official appointed under authority of law with power, among other things, to administer oaths, certify affidavits, take acknowledgments, take depositions, perpetuate testimony, and protect negotiable instruments. Notaries are not appointed under federal law; they are appointed under the authority of the various states, districts, territories, as in the case of the Virgin Islands, and the commonwealth, in the case of Puerto Rico. The statutes, which define the powers and duties of a notary public, frequently grant the notary the authority to do all acts justified by commercial usage and the "law merchant".
[Anderson's Manual for Notaries Public, Ninth Edition, 2001, ISBN 1-58360-357-3]

If you hand the financial institution any of the following, you have satisfied their requirement for secondary ID without violating the law or being compelled to associate with or contract with the government:

1. Notarized piece of paper with your picture and your birth certificate on it. The notary is a government officer and therefore it is government ID.
2. Certified copy of your birth certificate by itself. The certification is from the government so its government ID.
3. ID issued by a government you formed and signed by the "Secretary of State" of that government. The people are the government according to the Supreme Court, so you can issue your own ID.

You have to be creative at times to avoid their attempts to compel you to sign up for government franchises, but it is still doable.

Another thing that nearly all financial institutions and private employers habitually do is PRESUME, usually wrongfully, that:

1. You are a "citizen" or a "resident" of the place you live or work. What citizens and residents have in common is a domicile within a jurisdiction. Otherwise, you would be called "nonresidents" or "transient foreigners".

2. Whatever residence or mailing address you give them is your domicile or residence address.

By making such a false presumption, employers and financial institutions in effect are causing you to make an "invisible election" to become a citizen or resident or domiciliary and to provide your tacit consent to be CIVILLY governed without even realizing it.

If you want to prevent becoming a victim of the false presumption that you are a statutory "citizen", "resident", and therefore domiciliary of the place you live or work, you must take special precautions to notify all of your business associates by providing a special form to them describing you as a "nonresident" of some kind. At the federal level, that form is the IRS Form W-8BEN or a suitable substitute, which identifies the holder as a "nonresident alien". IRS does not make a form for "nonresidents" who are not "aliens", unfortunately, so you must therefore modify their form or make your own form. For an article on how to fill out tax forms to ensure that you are not PRESUMED, usually prejudicially and falsely, to be a resident or citizen or domiciliary, see the following article:

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

Sometimes, those receiving your declaration of nonresident status may try to interfere with that choice. For such cases, the following pamphlet proves that the only one who can lawfully declare or establish your civil status, including your "nonresident" status, is you. If anyone tries to coerce you to declare a civil status for yourself that you don't want to accept and don't consent to, you should provide an affidavit indicating that you were under duress and that they threatened to financially penalize you or not contract with you if you don't LIE on government forms and declare a status you don't want. The following pamphlet is also useful in proving that they have no authority to coerce you to declare any civil status you don't want:

[Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

We should always keep in mind that whenever a financial institution or employer asks for a tax form, they are doing so under the color of law as a "withholding agent" (26 U.S.C. §7701(a)(16)) who is a public officer of the government. Because they are a public officer of the government in their capacity as a statutory "withholding agent", they still have a legal duty not to violate your rights, even if they otherwise are a private company. The Constitution applies to all officers and agents of the government, including statutory "withholding agents" while acting in that capacity. Financial institutions especially are aware of this fact, which is why if you ask them to give you their criteria for what ID they will accept in writing, they will say that it is a confidential internal document that they can't share with the public. They know they are discriminating unlawfully as a public officer by rejecting your ID and they want to limit the legal liability that results from this by preventing you from having evidence to prove that they are officially discriminating. They keep such policies on their computer, protected by a password, and they will tell you that the computer doesn't let them print it out or that there isn't a field in their system for them to accept the type of ID that you have. THIS is a SCAM! Take a picture of the screen with your cellphone, page by page, in response to such a SCAM.

16. Summary and Conclusions

Based on the foregoing analysis and legally admissible evidence, we can safely conclude the following:

1. Think of the "state" as a club:
 - 1.1. The "state" is the collection of all the sovereigns that occupy a specific territorial land mass.
 - 1.2. The "government" are the people contracted and under oath to service the needs of the "state" and execute the business of the "state". They are "protection contractors". The "government" and the "state" are two separate and distinct groups that are NOT synonymous or the same. The "state" is the sovereign, while the "government" is the SERVANT of the sovereign.
 - 1.3. Those who are members of the club are called "citizens" if they were born somewhere within the country and "residents" if they were born in a different country.
 - 1.4. Those who are not members of the club are called "nonresidents" or "transient foreigners".
 - 1.5. Whether you are a "member" or a "nonmember" is determined by how you describe your "residence", "permanent address", or "domicile" on usually government and financial forms. No one but you can decide or control what you put on these forms.
 - 1.6. Taxes are your "club membership dues".
 - 1.7. In return for membership, you are entitled to demand "services" or "benefits" from the government that serves the "state".
 - 1.8. No one can force you to join the club. The First Amendment protects your right to NOT join the club by prohibiting "compelled association". That is why the First Amendment is the first amendment: Because the first and most important thing you must do when forming any "state" is to give everyone the right to NOT join!
 - 1.9. Since no one can force you to join the club, no one can compel you to accept the liabilities associated with membership in the club and they must prove that you voluntarily consented to join the club before they can legally enforce those liabilities against you. Such liabilities include the duty to pay income taxes, to vote, and to serve as a jurist when summoned.
 - 1.10. Membership in the club confers civil jurisdiction of the courts in order to protect your civil rights.
 - 1.11. You do not need to be a member of the club in order for the government to enforce the criminal laws of the state against you. All that must be proven in order to enforce the criminal laws is that you were physically situated on the territory associated with the "state" and that you committed a criminal or harmful act that injured a specific other fellow sovereign.
 - 1.12. There are TWO levels of club membership: Premium and Unleaded. The "Unleaded" version is basic domicile in the republic and not the "State" and this level buys you basic criminal protection and nothing more. The "Premium" level of membership requires you to become a "public officer" of the government so they can lawfully pay you bribes called "benefits"

with money they stole from your neighbor. Because there are two levels of membership, then the "Premium" level violates the Constitution because it confers a "Title of Nobility". The only other way to view this level and still be consistent with the Constitution is to view all those who participate as employees of a PRIVATE corporation that is NOT a de jure government. See:

Why Your Government is Either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

2. Domicile is legally defined as the coincidence of physical presence in a place now or in the past, and the intention to return to and permanently inhabit that place. The Bible says that no place on earth is permanent and that the present earth will be destroyed, and therefore it is against God's law to declare a domicile within any man-made political group on earth.
3. The place where a person "lives" and their legal "domicile" can be and often are two completely different places. Many people incorrectly confuse these two terms, and in so doing, unknowingly forfeit their right to choose whether they want to be subject to the civil laws where they are located.
4. Domicile is ordinarily associated with "citizens", while "residence" is associated with privileged "aliens". You can have only one "domicile" but as many "residences" as you want. Residence, in turn, is a product of your right to contract. When you sign up for a franchise such as the "trade or business"/income tax franchise, you become a "resident" within the statutes granting the privilege or franchise:

[26 CFR §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

*A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. **A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.***

[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

[SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

5. Those who have chosen a legal domicile outside of the place or state that they occupy at any given time are called "transient foreigners". When you go on vacation temporarily to a place, you are a "transient foreigner" with respect to the government of that place. It is perfectly lawful to ALSO choose to be a transient foreigner in the place of your birth and the place where you live or to choose a domicile within a political group of your own making, such as a church, family, or political group. Those who do so have made a protected First Amendment choice to disassociate with what oftentimes is a corrupted government or state that is more harmful than protective of their personal interests.
6. The purpose of selecting a domicile is to nominate a king or ruler to provide a substitute for God's protection. A choice of domicile amounts essentially to a contract to procure "protection" from a king or ruler to whom those protected owe "tribute" and "[allegiance](#)". Serving anyone but God is idolatry and idolatry is condemned as the most serious sin a believer can commit in the Bible.

"No servant can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon."

[Jesus [God] speaking in [Luke 16:13](#), Bible, NKJV]

7. You can only have a legal domicile in ONE PLACE at a time, because you can only owe undivided allegiance to one ruler at a time. As a consequence:
 - 7.1. You can only be a "citizen" in ONE PLACE at a time.
 - 7.2. If you are physically present in a place outside of your legal domicile, you are a "transient foreigner" and a "national" but not "citizen" in that place. For instance, Mexicans visiting the United States temporarily and who have not changed their "domicile" to the United States are called "Mexican Nationals" while they are here. When they return to the place of their domicile, they are called "Mexican citizens".
 - 7.3. You cannot be a "citizen" under federal statutory law without having a domicile on federal territory. States of the Union are NOT federal territory.
 - 7.4. You can only owe income taxes to one government at a time. This is consistent with the fact that you must have a federal tax liability before you can have a state liability. It is also consistent with the conclusion that the states, when they collect state income taxes, are doing so in the capacity as federal territories and instrumentalities and not sovereign or independent governments. This type of abuse is facilitated by the unconstitutionally administered Buck Act, [4 U.S.C. §106](#), and its implementation found in [5 U.S.C. §5517](#). No state or federal constitution authorizes any state of the Union to act as a federal corporation, agency, territory, or instrumentality as described in [4 U.S.C. §110\(d\)](#) and any attempt to do so is a violation of the separation of powers doctrine and an act of TREASON punishable by death under [18 U.S.C. §2381](#).

8. Domicile constitutes your voluntary choice of the civil law system and the government you choose to live under. The purpose of law is to protect people by preventing harm but *not* mandating good. The purpose of government is to enforce and implement the law. Therefore, the purpose of government is to protect. You cannot be held responsible for obeying any civil law unless you voluntarily choose a legal domicile where it applies. This includes the civil code and the family code in your state.
9. Domicile is a First Amendment voluntary choice of political affiliation. The government cannot change your domicile without your consent. What the law dictionary calls "intent" really amounts to consent, and they are trying to hide the voluntary nature of the transaction by choosing different words to describe it. For instance:
 - 9.1. Only adults who have reached the age of majority can lawfully choose a legal domicile.
 - 9.2. Insane or incompetent persons cannot have a chosen domicile and take on the domicile of their caretakers.
 - 9.3. Children assume the domicile of their parents.
 - 9.4. Every government tax form in one way or another causes you to choose a domicile, and since the choice of form or the way you fill it out is your choice, then the domicile is also your choice. For instance, IRS form 1040 causes you to choose a domicile in the "United States" (federal territory). IRS form 1040NR is filled out by persons who do not have a domicile in the "United States" (federal territory).
10. No court of law or government official may lawfully interfere with your choice of domicile because:
 - 10.1. Courts of justice may not lawfully involve themselves in "political questions".
 - 10.2. Public servants in the political branches of the government, including the Executive and Legislative branches, may not interfere with your First Amendment right to freely associate or disassociate.
11. A government that compels you to choose a domicile within their jurisdiction is engaging in unlawful slavery in violation of [42 U.S.C. §1994](#), involuntary servitude in violation of the [Thirteenth Amendment](#), extortion, racketeering in violation of [18 U.S.C. §1951](#), and violating your First Amendment right of freedom from compelled association.
12. Because choice of domicile is voluntary, income taxes based on it are also entirely voluntary and avoidable. The government does NOT want you to know that you can avoid income taxes, and so they will avoid discussing this and persecute all those who reveal it to the public.
13. Your domicile is whatever you say it is on a government form. Other evidentiary methods of determining legal domicile are ordinarily only employed where evidence of your direct declaration of domicile on a government form is not available. On government forms, "domicile" is synonymous with the terms "permanent address".
14. Within the Internal Revenue Code Subtitle A and all state revenue codes, a "resident" is an alien with a domicile, presence, or existence on federal territory. A person who is not physically present on federal territory can become a "resident" there by engaging in "commerce" within the legislative jurisdiction of that forum. This, in fact, is the main method by which the federal government manufactures "taxpayers" out of sovereign Americans domiciled in states of the Union. The Social Security system causes them to conduct commerce within the legislative jurisdiction of the United States and thereby surrender sovereign immunity and become "resident aliens" pursuant to [28 U.S.C. §1605\(a\)\(2\)](#). Those engaging in such commerce are called "public officers" who are "effectively connected with a trade or business in the United States". All those engaged in a "trade or business" are "resident aliens" of the United States. Older versions of the Treasury Regulations show this scam below:

[26 CFR §301.7701-5 Domestic, foreign, resident, and nonresident persons](#)

*A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. **A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.***

[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

15. Driver's licenses issued by state governments are the method of choice for compelling persons to declare a legal domicile within a state. Because the government cannot compel you to choose a domicile, they also cannot compel you to obtain or use a state driver's license.
16. Domicile is an abstract term that is difficult to legally prove. Because it is difficult to prove, the government will avoid discussions of the term. That is why the term only appears twice in the entire 9,500 page Internal Revenue Code. They will also avoid discussing the term because they don't want to acknowledge that they need your consent to both enforce the law against you and collect taxes from you.
17. Those who want to divorce the state which controls the place where they live may do so by declaring a domicile outside of their place of abode. Such persons are called:
 - 17.1. "Transient foreigners".
 - 17.2. "[Stateless persons](#)" (in relation to the place they physically live).
18. Those who do not want to assume the liabilities of "domicile" within a jurisdiction cannot
 - 18.1. Register to vote within that jurisdiction.
 - 18.2. Obtain a state driver's license within that jurisdiction.

- 18.3. Serve as a jurist within that jurisdiction.
 - 18.4. Indicate a "permanent address" on any government form that is within the jurisdiction of that government.
 - 18.5. Apply for any government benefit, including Social Security, Medicare, etc.
 - 18.6. Submit any form that implies a domicile there, such as the IRS form 1040, which is only for use by "[U.S. persons](#)" with a legal domicile in the "United States" (federal territory). Instead, the 1040NR is the only proper form for "stateless persons" and "transient foreigners" to use in the context of federal taxation.
19. The only laws that may be enforced against "transient foreigners" are criminal laws. Civil laws require a legal domicile within the jurisdiction where the law applies. This is a result of the fact that the [Declaration of Independence](#) says that all just powers in a free government derive from the "consent of the governed" and that the only legitimate reason for the state to proceed against a person without his consent is when he is criminally injuring someone.
 20. The Bible commands believers to be *separate* and *sanctified*, and to come out of the corrupted government that has become Satan's whore, which the Bible calls "Babylon the Great Harlot". In effect, God commands us to DISASSOCIATE. We can do this legally and peacefully *only* by changing our domicile.

After these things I saw another angel coming down from heaven, having great authority, and the earth was illuminated with his glory.

And he cried mightily with a loud voice saying, 'Babylon the great is fallen, is fallen, and has become a dwelling place of demons, a prison for every foul spirit, and a cage for every unclean and hated bird!'

"For all the nations have drunk of the wine of the wrath of her fornication, the kings [politicians, who load us with debt] of the earth have committed fornication with her, and the merchants of the earth have become rich through the abundance of her luxury.'

*And I heard another voice from heaven saying, '**Come out of her, my people, lest you share in her sins, and lest you receive her plagues.***

"For her sins have reached to heaven, and God has remembered her iniquities.

"Render to her just as she rendered to you, and repay her double according to her works; in the cup which she has mixed, mix double for her.

"In the measure that she glorified herself and lived luxuriously, in the same measure give her torment and sorrow; for she says in her heart, 'I sit as queen, and am no widow, and will not see sorrow.'

"Therefore her plagues [economic or stock market collapses] will come in one day—death and mourning and famine. And she will be utterly burned with fire [looting from all the greedy people who mortgaged themselves to the hilt and put their children into debt slavery to pay for their luxuries], for strong is the Lord God who judges her."

[Rev. 18:1-8, Bible, NKJV]

21. If you want to divorce the state and become a "transient foreigner" wherever you go, we suggest the following resource:

[Legal Notice of Change in Citizenship/Domicile Records and Divorce from the United States, Form #10.001](#)
<http://sedm.org/Forms/FormIndex.htm>

22. The government is just like any other corporation. The only product it delivers is "protection". Government does not have a monopoly on "protection". A government that compels you to procure or pay for its protection against your will is engaged in racketeering and organized crime. If the cost of government protection exceeds its benefits, any person or group are free to divorce the state by abandoning their domicile, and to provide their own more cost effective protection. Anyone may compete directly with the government in "the protection business" or elect to fire all protectors and instigate "front door justice". This is a direct result of the fact that the U.S. Supreme Court said the essential purpose of the Constitution was to confer upon We the People the right to be LEFT ALONE by the government.

"The only protection I need is my Smith and Wesson."

*"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men.**"*

[Olmstead v. United States, [277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting); see also Washington v. Harper, [494 U.S. 210](#) (1990)]

23. All income taxes are based on legal "[domicile](#)". Income taxes support the police powers of the state, and the police powers of the state implement and enforce the law. If you don't have a domicile in a place, then you can't be liable for income taxes in that place because you are not being personally protected by the laws of that place.

24. Persons with a legal domicile on federal territory, which is called the "[United States](#)" in the Internal Revenue Code at [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d), are called "U.S. persons". Persons with a domicile in a place are also called "inhabitants". Under the [Internal Revenue Code sections 7701\(a\)\(39\)](#) and [7408\(d\)](#), persons who declare a domicile in the "United States" (federal territory) are treated as virtual residents of the District of Columbia and "taxpayers" there regardless of where they physically live. "[U.S. persons](#)" include statutory "citizens of the United States" under [8 U.S.C. §1401](#) and "[residents](#)" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
25. Both "citizens" and "residents" have in common a "domicile" in a place and collectively are called "inhabitants". Those without a domicile are called "transient foreigners". IRS does NOT like people claiming they are "transient foreigners" because it destroys their ability to tax. They therefore omit this as an option on ALL their tax forms so you can't properly declare your status as a "nontaxpayer". The only time that either "citizens" or "residents" can have a tax liability under I.R.C. Subtitle A is when they are temporarily abroad pursuant to 26 U.S.C. §911. The U.S. Supreme Court confirmed that taxation of "U.S. persons" abroad was permissible in *Cook v. Tait*, [265 U.S. 47](#) (1924). We have been able to identify NO provision of law that makes any statutory "citizen" or "resident" responsible for an income tax who is NOT temporarily abroad. Even then, they must be voluntarily engaged in a "trade or business", which is a "public office", in most cases to have any tax liability at all.
26. An "alien" or a "[nonresident alien](#)" with a domicile in the "United States" (federal territory) is called a "[resident](#)" in the Internal Revenue Code. You cannot lawfully be a "[resident](#)" and a "[citizen](#)" within the same jurisdiction at the same time.

17. Resources for further research and rebuttal

If you enjoyed this document and want additional supporting information, we highly recommend the following additional resources:

1. *Authorities on the word "domicile"* -what the courts and the law say on the subject of "domicile". See: <http://famguardian.org/TaxFreedom/CitesByTopic/domicile.htm>
2. *Legal Notice of Change in Domicile/Citizenship Records and Divorce From The United States*, Form #10.001-allows you to politically and legally divorce the federal government and thereby become a nonresident alien, a "non-citizen national", and a nontaxpayer. See: <http://sedm.org/Forms/FormIndex.htm>
3. *Developing Evidence of Citizenship and Sovereignty Course*, Form #12.003-training course that shows you how to develop legally admissible evidence you can use to protect and defend your sovereignty in any court. See item 2.5 in the link below: <http://sedm.org/LibertyU/LibertyU.htm>
4. *Why you are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006-pamphlet that shows that the proper citizenship status of persons born in states of the Union is "non-citizen nationals" pursuant to [8 U.S.C. §1101\(a\)\(21\)](#) and [8 U.S.C. §1452](#). See: <http://sedm.org/Forms/FormIndex.htm>

[1] § 539.

[2] *Lathrop v. Donohue*, 367 U.S. 820, 81 S. Ct. 1826, 6 L. Ed. 2d 1191 (1961), reh'g denied, 368 U.S. 871, 82 S. Ct. 23, 7 L. Ed. 2d 72 (1961) (a state supreme court may order integration of the state bar); *Railway Emp. Dept. v. Hanson*, 351 U.S. 225, 76 S. Ct. 714, 100 L. Ed. 1112 (1956), motion denied, 351 U.S. 979, 76 S. Ct. 1044, 100 L. Ed. 1494 (1956) and reh'g denied, 352 U.S. 859, 77 S. Ct. 22, 1 L. Ed. 2d 69 (1956) (upholding the validity of the union shop provision of the Railway Labor Act).

The First Amendment right to freedom of association of teachers was not violated by enforcement of a rule that white teachers whose children did not attend public schools would not be rehired. *Cook v. Hudson*, 511 F.2d 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975), reh'g denied, 515 F.2d 762 (5th Cir. 1975) and cert. granted, 424 U.S. 941, 96 S. Ct. 1408, 47 L. Ed. 2d 347 (1976) and cert. dismissed, 429 U.S. 165, 97 S. Ct. 543, 50 L. Ed. 2d 373, 12 Empl. Prac. Dec. (CCH) ¶ 11246 (1976).

Annotation: Supreme Court's views regarding Federal Constitution's First Amendment right of association as applied to elections and other political activities, 116 L. Ed. 2d 997, § 10.

[3] *Rutan v. Republican Party of Illinois*, 497 U.S. 62, 110 S. Ct. 2729, 111 L. Ed. 2d 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S. Ct. 13, 111 L. Ed. 2d 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S. Ct. 13, 111 L. Ed. 2d 828 (1990) (conditioning public employment hiring decisions on political belief and association violates the First Amendment rights of applicants in the absence of some vital governmental interest).

[4] *Rutan v. Republican Party of Illinois*, 497 U.S. 62, 110 S. Ct. 2729, 111 L. Ed. 2d 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S. Ct. 13, 111 L. Ed. 2d 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S. Ct. 13, 111 L. Ed. 2d 828 (1990).

Annotation: Public employee's right of free speech under Federal Constitution's First Amendment—Supreme Court cases, 97 L. Ed. 2d 903.

First Amendment protection for law enforcement employees subjected to discharge, transfer, or discipline because of speech, 109 A.L.R. Fed. 9.

First Amendment protection for judges or government attorneys subjected to discharge, transfer, or discipline because of speech, 108 A.L.R. Fed. 117.

First Amendment protection for public hospital or health employees subjected to discharge, transfer, or discipline because of speech, 107 A.L.R. Fed. 21.

First Amendment protection for publicly employed firefighters subjected to discharge, transfer, or discipline because of speech, 106 A.L.R. Fed. 396.

[5] *Abood v. Detroit Bd. of Ed.*, 431 U.S. 209, 97 S. Ct. 1782, 52 L. Ed. 2d 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977), reh'g denied, 433 U.S. 915, 97 S. Ct. 2989, 53 L. Ed. 2d 1102 (1977); *Parrish v. Nikolits*, 86 F.3d 1088 (11th Cir. 1996), cert. denied, 117 S. Ct. 1818, 137 L. Ed. 2d 1027 (U.S. 1997).

[6] *LaRou v. Ridlon*, 98 F.3d 659 (1st Cir. 1996); *Parrish v. Nikolits*, 86 F.3d 1088 (11th Cir. 1996), cert. denied, 117 S. Ct. 1818, 137 L. Ed. 2d 1027 (U.S. 1997).

[7] *Vickery v. Jones*, 100 F.3d 1334 (7th Cir. 1996), cert. denied, 117 S. Ct. 1553, 137 L. Ed. 2d 701 (U.S. 1997) .

Responsibilities of the position of director of a municipality's office of federal programs resembled those of a policymaker, privy to confidential information, a communicator, or some other office holder whose function was such that party affiliation was an equally important requirement for continued tenure. *Ortiz-Pinero v. Rivera-Arroyo*, 84 F.3d 7 (1st Cir. 1996) .

[8] *McCloud v. Testa*, 97 F.3d 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 FED App. 335P (6th Cir. 1996), reh'g and suggestion for reh'g en banc denied, (Feb. 13, 1997).

Law Reviews: *Stokes, When Freedoms Conflict: Party Discipline and the First Amendment*. 11 *JL & Pol* 751, Fall, 1995.

Pave, Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 *NW U LR* 304, Fall, 1995.

Singer, Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 *U Chi LR* 897, Spring, 1992.

As to political patronage jobs, see § 472.

[9] *Parrish v. Nikolits*, 86 F.3d 1088 (11th Cir. 1996), cert. denied, 117 S. Ct. 1818, 137 L. Ed. 2d 1027 (U.S. 1997).