

## You're Not a "Resident" under the Internal Revenue Code

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- ["corporation" defined](#)-Sovereignty Forms and Instructions Online, Cites by Topic
- [Great IRS Hoax](#), section 4.11 through 4.11.11 on Citizenship

SOURCE: [Great IRS Hoax](#), section 4.10.6

We are all the time being asked “are you a resident of the state of Illinois?” (or whatever State) and we always answer “yes”. But are we really? Let us take a much closer look and see.

Black’s Law Dictionary 6<sup>th</sup> edition, page 1309:

***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][Underline added]

Did you notice the distinct use of “the State” in the above definition? That was no accident. Below are a few clues to its meaning from federal statutes, which is where the above definition says we should look:

[26 U.S.C. Sec. 7701\(a\)\(10\)](#): 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.*

[8 U.S.C. Sec. 1101\(a\)\(36\)](#): State [naturalization]

*The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.*

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

CHAPTER 4 - THE STATES

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

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

The above cites are definitions of "State" from federal law, but even most state law agrees with this definition! Below is the California Revenue and Taxation Code definition of "State":

6017. *"In this State" or "in the State" means within the exterior [outside] limits of the [Sovereign] state of California and includes [only] all territory within these limits owned by or ceded to the United States*

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

*[which don't include the 50 sovereign states but do include federal areas within those states]*

The sovereign 50 Union states are NOT territories or possessions of the "United States". The states are sovereign over their own territories. The "State" mentioned above in the California Revenue and Taxation Code is a federal enclave within the exterior boundaries of the California Republic. People living within these areas are "residents" under the Internal Revenue Code and in that condition, they live in the "federal zone".

The document upon which the founders wrote our Constitution, and which is mentioned in Article 1, Section 8, Clause 10, confirms that the term "resident" refers ONLY to aliens domiciled within the territory of a nation. Below is what is says in Book 1, Chapter 19, section 213, page 87:

*"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]*

You can read excerpts from the above book pertaining to the term "resident" for yourself at:

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

The only type of "resident" defined in the Internal Revenue Code is a "resident alien", as demonstrated below:

26 U.S.C. §7701(b)(1)(A) Resident alien

*(b) Definition of **resident alien** and nonresident alien*

*(1) In general*

*For purposes of this title (other than subtitle B) -*

*(A) **Resident alien***

*An alien individual shall be treated as a resident of the **United States** with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):*

*(i) Lawfully admitted for permanent residence*

*Such individual is a lawful permanent resident of the United States at any time during such calendar year.*

*(ii) Substantial presence test*

*Such individual meets the substantial presence test of paragraph (3).*

*(iii) First year election*

*Such individual makes the election provided in paragraph (4).*

Therefore, the terms “resident”, “alien”, and “resident alien” are all synonymous terms within the Internal Revenue Code.

**QUESTION FOR DOUBTERS:** If you believe we are wrong, then please show us a definition of the term “resident” within either the Internal Revenue Code or the implementing regulations that includes “citizens of the United States” as defined under [8 U.S.C. §1401](#). There simply isn't one! You are *not* free to “presume” or “assume” that “citizens of the United States” are also “residents” without the authority of a law that authorizes it. To make this assumption in a court of law would violate our right to “due process or law”, because “presumption” or “assumption” of anything in the legal realm is a violation of due process. Everything must be proven.

The only way you can come under the jurisdiction of the Internal Revenue Code is to to meet one or more of the following two criterias below:

1. A “U.S. person” residing on or BEING federal property or situated inside the “federal zone” as defined under [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.

The above “U.S. person” is technically either an “alien” or a federal corporation only. A corporation can also be an “alien” if it was incorporated outside of federal jurisdiction but has a presence inside the federal zone. Under [26 CFR § 301.6109-1](#), these are the only entities who are required to provide any kind of identifying number on their tax return! That regulation requires the furnishing of a “Taxpayer Identification Number” for these legal “persons”, but [26 CFR §301.6109-1\(d\)\(3\)](#) says that Social Security Numbers are not to be treated as “Taxpayer Identification Numbers”. Consequently, natural persons with a Social Security Number do not have to provide any kind of identifying number on their return because they aren't the proper subject of Subtitle A of the Internal Revenue Code. See section 5.4.12 later for further details on this scandal.

2. A “nonresident alien” under 26 CFR §1.1-1(a)(2)(ii) or 26 CFR §1.1441-1(c)(3) who has income “effectively connected with a trade or business”, which means a political office in the United States government under 26 U.S.C. §7701(a)(26) . See 26 CFR §1.1-1(a)(2)(ii).

Under item 1 above, the term “citizen of the United States” is used in describing a “U.S. person”, but that “person” is

technically only a federal corporation, as confirmed by the following:

1. The legal encyclopedia, Corpus Juris Secundum confirms that corporations are treated in law as “citizens of the United States”:

*"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]

2. The definition of “income” as including only “corporate profit” under our Constitution limits the entire Internal Revenue Code to corporations only. See section 5.6.5 later for complete details on this subject.

Human beings (people) who are “citizens of the United States” are those born only in the District of Columbia or federal territories under the provisions of [8 U.S.C. §1401](#). Federal territories are the only “States” within the Internal Revenue Code. These “citizens of the United States” *cannot* legally be classified as “residents” under the Internal Revenue Code and are not authorized by the code to “elect” to be treated as one either. The reason is because the purpose of law is to protect, and a person cannot elect to lose their constitutional rights and protection, even if they want to! However, by filing an IRS form 1040 or 1040A, they in effect make this illegal election anyway, and the IRS looks the other way and does not prosecute such unintentional fraud because they benefit financially from it. The pronouncements of the U.S. Supreme Court also identify this kind of constructive fraud on the part of the IRS as an invalid election if this unwitting choice did not involve fully informed consent. Did you know that you were agreeing to be treated as an “alien” by the IRS when you signed and sent in your first form 1040 or 1040A?:

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

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

The reason Constitutional rights are being waived is because people who are “residents” of the federal zone have no constitutional rights in law. The only way to avoid this involuntary election is to instead either file nothing or to file a 1040NR form with the IRS instead of a 1040 or 1040A form. You will learn starting in the next section that people who are born in states of the Union are not “citizens of the United States” under [8 U.S.C. §1401](#), but are instead the equivalent of “non-citizen nationals of the United States” under [8 U.S.C. §1408](#) who are in fact “nonresident aliens” under the Internal Revenue Code who should file only the 1040NR form if they file anything with the IRS. The rules for electing to be treated as a “resident” or “resident alien” are found in IRS Publication 54: *Tax Guide for U.S. citizens and Resident Aliens Abroad*. See the following sections for amplification on this subject: 5.5.2, 5.5.3, and 5.4.12.

**IMPORTANT:** If you were born in a state of the Union, NEVER, EVER file a 1040, 1040A, or 1040EZ form unless you want to throw your Constitutional rights in the toilet! If you determine that you must file a tax form with the IRS, then only send in a 1040NR form in order to preserve your status as a “national of the United States” and a “nonresident alien” who is outside of federal jurisdiction! Nonresident aliens cannot be penalized under the Internal Revenue Code because they don’t reside there! When you send in the 1040NR form, make sure to change the perjury statement at the end to put yourself outside of federal jurisdiction as follows:

*"I declare under penalty of perjury under the laws of the United States of America in accordance with 28 U.S.C. §1746(1) that the foregoing facts are true, correct, and complete to the best of my knowledge and ability, but only when litigated with a jury in a court of a state of the Union and not a federal court."*

You will learn later that 5.4.5 that the IRS has no legal authority to institute penalties against natural persons, but they will try to do it anyway. Since IRS likes to try to illegally penalize people for changing the “jurat” or perjury statement at the end of the 1040NR form, then you can accomplish the equivalent of physically modifying the words in the perjury statement by redefining the words in the statement or redefining the whole statement in it's entirety in an

attached letter. Physically changing the words in the statement is the only thing IRS incorrectly “thinks” they can penalize for, and especially if the return was completed and submitted *outside* of federal jurisdiction in a state of the Union and the perjury statement accurately reflects that fact. Remember that *crimes* can only be punished based on where they are committed, and if your perjury statement reflects the fact that you are *outside* of federal jurisdiction, then IRS can’t penalize you no matter how hard they try or how many threats they make.

So being a “resident of the State” from the above description makes you a *nonresident alien* in your own state liable for state income taxes! And because as a “resident of the State” you are presumed to reside inside the federal zone, you don’t have any constitutional rights according to the U.S. supreme Court. Listen to the dissenting opinion from Justice Harlan in the case of *Downes v. Bidwell*, 182 U.S. 244 (1901) which ruled that the federal zone doesn’t have constitutional protections:

*“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 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 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)]*

When you accept the false notion that you are “liable” for federal income taxes under Subtitle A of the Internal Revenue Code and subsequently file a 1040 tax return (bad idea!), you are admitting under penalty of perjury that you are an *alien* “individual” of your own country (not a “national” or “citizen” of the United States) who lives in the federal zone. The only definitions of “individual” found in [26 CFR §1.1441-1\(c\)\(3\)](#) and [26 CFR § 1.1-1\(a\)\(2\)\(ii\)](#) confirm that the only people who are “individuals” in the context of federal income taxes are “aliens” residing in the *federal* “United States” or “nonresident aliens”. That lie or mistake on the tax return you never should have submitted caused you to become the equivalent of a “virtual inhabitant” of the federal zone in law and from that point on you are treated as such by both the federal government and the state government, even if you don’t want to be and never intended to do this! Here is more proof showing that even if you weren’t located in the federal zone when you submitted the false 1040 return, you gave your tacit permission to be treated as a resident of the District of Columbia:

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

*(a)(39) Persons residing outside [the federal] 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.*

What the above means is that if you filed a 1040 or 1040A form, you are telling the federal government that you are an “alien” who lives in the federal zone and consequently, the courts will treat you like you live in the District of Columbia, which we call the District of Criminals. You are living in the King’s Castle and you better bow down to the king boy by paying “tribute” with all your earnings! Important about the above is the fact that “U.S. nationals” and

“nonresident aliens” are not included in the above! One more big reason why you don’t want to be a “U.S. citizen” in the context of federal statutes such as 8 U.S.C. §1401! That false 1040 tax return you submitted, which said “U.S. individual” at the top, became a contract with criminals from the “District of Criminals” (the “D.C.” in “Washington D.C.”) to take yourself out of the Constitutional Republic and out of the protections of the Bill of Rights. You united with or “married” Babylon the Great Harlot mentioned in Rev. 17 and 18 and you live where she lives: inside of a totalitarian socialist democracy devoid of constitutional rights and predicated solely on the love of money and luxury. You declared yourself to be an “employee” of the Harlot, and the false W-4 form you submitted proves that, because the upper left corner says “employee”, and the only people who are “employees” as defined in [26 U.S.C. §3401\(c\)](#) work for the *federal* government. You have joined the “Matrix” and become a socialist federal serf. “Heil Hitler!”

*“You were bought at a price; **do not become slaves of men** [and remember that government is made up of *men*].”*  
*[[1 Cor. 7:23](#), Bible, NKJV]*

Who says we don’t live in a police state, and you didn’t even know it until now, did you? Can you see how insidious this lawyer deception is? The American people and our media are asleep at the wheel folks!...and it’s going to take a lot more to fix than blind and ignorant patriotism and putting an idiotic flag or bumper sticker on your car. That’s right: if you are a “resident of the United States” or of “the State”, then you’re a federal serf and a ward of the socialist government who is *nonresident* to his own state! You better to do what you’re told, pay your taxes, and ***shut up, BOY, or we’ll confiscate all your property, give you 40 lashes and send you to bed without dinner or a blanket.*** Watch out!

To summarize the preceding discussion of “resident”, for the purposes of taxation, one establishes that they are a “resident” of the federal zone by any of the following techniques:

1. Filing a form 1040 or 1040a or 1040EZ
2. Filling out a W-4 form, which is only for use by federal “employees”, all of whom work only in the federal zone.
3. Claiming to be “U.S. citizen” on any federal form.

If you never did any of the above, then it can’t be said that you ever consented to participate in the federal income tax system and the federal government has no jurisdiction or proof of jurisdiction over you for the purposes of Subtitle A of the Internal Revenue Code. If they wrongfully proceed at that point over your objections by attempting unlawful collection and/or assessment actions against you in violation of 26 U.S.C. §6020(b) or the Constitution, then they:

1. Are involved in identity theft because they moved your legal identity under the I.R.C. to a physical place where you neither intend to live or actually live, which is the District of Columbia.
2. Are involved in:
  - 2.1. Racketeering in violation of 18 U.S.C. §1951.
  - 2.2. Extortion in violation of 18 U.S.C. §872.
  - 2.3. Conspiracy against rights in violation of, 18 U.S.C. 241.
3. Can and should be prosecuted individually for fraud in violation of 18 U.S.C. §1001, kidnapping in violation of 18 U.S.C. §1201, and all of the above crimes under both state and federal law.

Now we’ll examine and compare the word “domicile” to put it into context within our discussion:

***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. The established, fixed, permanent, or ordinary dwellingplace or place of residence of a person, as distinguished from his temporary and transient, though actual, place of residence. It is his legal residence, as*

*distinguished from his temporary place of abode; or his home, as distinguished from a place to which business or pleasure may temporarily call him. See also Abode; Residence.*

*"Citizenship," "habitanacy," and "residence" are severally words which in particular cases may mean precisely the same as "domicile," while in other uses may have different meanings.*

*"Residence" signifies living in particular locality while "domicile" means living in that locality with intent to make it a fixed and permanent home. Schreiner v. Schreiner, Tex.Civ.App., 502 S.W.2d 840, 843.*

*For purpose of federal diversity jurisdiction, "citizenship" and "domicile" are synonymous. Hendry v. Masonite Corp., C.A.Miss., 455 F.2d 955.*

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

Note the word "permanent" used in several places above. Note also that in the above definition that the taxes one pays are based on their "domicile" and "residence". Here is what it says again:

*"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."*

This is very important. Now for the \$64 question: "If you are a Christian and God says you are a citizen of heaven and not of earth, then where is your permanent domicile?" " The answer is that it is in heaven, and not anywhere on earth:

*"For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ"*  
*[[Philippians 3:20](#), Bible, NKJV]*

*"Now, therefore, you are no longer strangers and foreigners, but **fellow citizens with the saints and members of the household of God.**"*  
*[[Ephesians 2:19](#), 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**, abstain from fleshly lusts which war against the soul..."*  
*[[1 Peter 2:11](#), Bible, NKJV]*

Furthermore, if "the wages of sin is death" (see [Romans 6:23](#)) and you are guaranteed to die eventually and soon because of your sin, then can anything here on earth be called "permanent" in the context of God's eternal plan? If you look in the book of Revelations, you will find that the earth will be completely transformed when Jesus returns to become a new and different earth, so can our present earth even be called "permanent"? The answer is NO. Therefore, as a Christian, you cannot claim to have a "domicile" or a "residence" anywhere here on the present earth without committing idolatry and blaspheming God. To admit that your physical or spiritual "domicile" or your "residence" is here on earth and/or is "permanent" is to admit that there is no God and no Heaven and that life ends both spiritually and physically when you die! You are also admitting that the only thing even close to being permanent is the short life that you have while you are here. So as a Christian, you can't have a "domicile" or a "residence" anywhere on the present earth from a legal perspective without blaspheming God. Consequently, it also means that you can't be subject to taxes based on having a "domicile" or "residence" in any earthly jurisdiction: state or federal. You are a child of God and you are His "bondservant" while you are here.

*"For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as free, yet not using liberty as a cloak for vice, **but as bondservants of God.**"*  
*[[1 Peter 2:15-16](#), Bible, NKJV]*

You are "just passing through". This life is only a temporary test to see whether you will evidence by your works the

saving faith you have which will allow you to gain entrance into Heaven and the new earth God will create for you to dwell in mentioned in [Rev. 21:1](#).

The definition of “domicile” above establishes also that “intent” is an important means of determining domicile as follows:

*“...the place to which he **intends** to return even though he may actually reside elsewhere”.*  
*[Black's Law Dictionary, Sixth Edition, page 485, under “domicile”]*

As a Christian, the only place you should want to reside in or return to is heaven, because the present earth is a temporal place full of sin and death that is ruled by Satan. Your proper biblical “intent”, should therefore be to return to heaven and to leave the present corrupted earth as soon as possible and as God in His sovereignty allows. God has prepared a mansion for you to live in with the Father, and that mansion cannot be part of the present corrupted earth:

*“In My Father's house are many mansions; if it were not so, I would have told you. I go to prepare a place for you. And if I go and prepare a place for you, I will come again and receive you to Myself; that where I am, there you may be also. And where I go you know, and the way you know.”*  
*[[John 14:2-4](#), Bible, NKJV]*

So why don't they teach these things in school? Remember who runs the public schools?: Your wonderful state government. Do you think they are going to volunteer to clue you in to the fact that you're the sovereign in charge of the government and don't have to put up with being their slave, which is what their legal treachery has made you into? The only kind of volunteering they want you to do is to volunteer to be subject to their corrupt laws and become a “taxpayer”, which is a person who voluntarily enlisted to become a whore for the government as you will find out in chapter 5. Even many of our Christian schools have lost sight of the great commission and awesome responsibility they have to teach our young people the profound truths in the Bible and this book in a way that honors and glorifies God and allows them to be the salt and light of the world.

There is much which can be said about our earlier legally acceptable definition of the term “resident” from Black's Law Dictionary, but one thing which is perfectly clear, nowhere does it say a word about a “resident” being a Citizen, of anything. As a matter of fact if you are not a citizen, then there is only one other thing you can be, and that is an alien. It does not matter what other name they might decide to call it. Here then is an example of its usage:

Let's say, for whatever reason, you move to France for a time. First, it is obvious you are an alien to France. Right? After having moved to France you then become a resident of France.

Why are you a resident of France? Because you are now living there, but you still are not a citizen. Why are you not a citizen of France? Because you are an alien. So, it goes that a resident is an alien. Why? Because he is not a citizen, hence the term resident alien. Get it?

Now, the question becomes: what are you when you answer to the question “are you a resident of the state of Illinois?” Like we do when we go to the Motor Vehicle Dept. Are you not declaring that you are an alien? Well that is exactly what you are doing. Why is this important? Because, only Citizens of the several states of the Union have Constitutional Rights, aliens do not. [Whoops]

So, if you are a Citizen of any one of the several states of the Union, then you are not an alien and therefore not a “resident”. You then have your full Constitutional Rights, which includes the Right to “Liberty”, which is the Right to travel FREELY amongst the several States, untaxed and unlicensed.

You simply can not regulate a Right. If you could it wouldn't be a Right, it would be a privilege. Our Creator granted these Rights to us, and no man or government can legislate or regulate an (unalienable) Right. The government can only legislate and regulate the benefits offered by their statute-laws, which can only offer immunities and privileges, but not Rights. Hence all the trickery to coerce you into saying you are something you are not.

We must stop looking to Webster's Dictionary for the legal definitions. Buy a copy of Black's Law Dictionary – it is

there that you will find a new world of meaning. The biggest trick of all has been to redefine common, every day terms to mean something else within the statute-laws, and you didn't know they did it [to you], did you.. that is, until you read this book?

*"The sovereignty has been transferred from one man to the collective body of the people - and he who before was a 'subject of the king' is now 'a citizen of the State'."*

*[State v. Manuel, North Carolina, Vol. 20, Page 121 (1838)] [Underline added]*

Think about it. The Constitution talks about Citizens. Why then do state governments feel the need to change it to "residents"? It just seems that to be clear and unambiguous, they would have used the same words and phrases already understood and accepted and stated as part of the Constitution and the Bill of Rights.

Oh, by the way, here is the definition of a resident alien:

*Resident alien. "One, not yet a citizen of this country, who has come into the country from another with the intent to abandon his former citizenship and to reside here."*

*[Black's Law Dictionary 6<sup>th</sup> edition, page 1309, Underlines added]*

Remember the phrase "transitory in nature" in the above definition of a resident? The nature part is the Creator. As a child of God we are merely traveling through life ("Liberty"), hopefully on our way to the great beyond, which is the transitory part. But, if you claim to be a "resident" you are not a child of God and therefore not a Sovereign Citizen of the State, and therefore an alien of God, who has NO CONSTITUTIONAL RIGHTS. This is accomplished when we accept the term "person" as underlined in the above definition of the term "resident", and as you will also come to realize, this too is a trick to coerce you into subjection to government regulation.

Below is a table that succinctly summarizes everything we have learned in this section in tabular form. The left column shows what you are now and the two right columns show what you can "elect" or "volunteer" to become under the authority of the Internal Revenue Code based on that status:

Table 4-9: Residency summary

	"Individuals" (see <a href="#">26 CFR §1.1441-1(c)(3)</a> )	
	"Alien" (see <a href="#">26 CFR § 1.1441-1(c)(3)(i)</a> )	"Nonresident alien" (see <a href="#">26 CFR § 1.1441-1(c)(3)(ii)</a> and <a href="#">26 U.S.C. §7701(b)(1)(B)</a> )
"citizen of the United States" (see <a href="#">8 U.S.C. §1401</a> )	"citizen" may unknowingly elect to be treated as an "alien" by filing 1040, 1040A, or 1040EZ form. This election, however, is <u>not</u> authorized by any statute or regulation, and consequently, the IRS is <u>not</u> authorized to process such a return! It amounts to constructive fraud for a "citizen" to file as an "alien", which is what submitting a 1040 or 1040A form does.	No "citizen of the United States" can be a "nonresident alien", nor is he authorized under the I.R.C. to "elect" to become one. Likewise, no "nonresident alien" is authorized by the I.R.C. to elect to become a "citizen of the United States" under <a href="#">8 U.S.C. §1401</a> .
"resident" (not defined anywhere in the Internal Revenue Code)	All "residents" are "aliens". "Resident", "resident alien", and "alien" are equivalent terms.	A "nonresident alien" may elect to be treated as an "alien" and a "resident" under the provisions of <a href="#">26 U.S.C. §6013(g)</a> or (h).