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## You're not a "citizen" under the Internal Revenue Code

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- [Great IRS Hoax](#), section 4.11 through 4.11.11 on Citizenship

SOURCE: [Great IRS Hoax](#), section 5.2.17, version 3.47

The term "citizen" is nowhere defined within the Internal Revenue Code and is defined twice within the implementing regulations at [26 CFR §1.1-1](#) and [26 CFR §31.3121\(e\)-1](#) . Below is the first of these two definitions:

### [26 CFR §1.1-1 Income tax on individuals](#)

#### (c) **Who is a citizen.**

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

Notice the term "born or naturalized in the United States and subject to **its** jurisdiction", which means the exclusive legislative jurisdiction of the federal government within its territories and possessions only under [Title 48 of the U.S. Code](#). If they meant to include states of the Union, they would have used "**their** jurisdiction" or "**the** jurisdiction" as used in section 1 of the [Fourteenth Amendment](#) instead of "**its** jurisdiction".

*"The 13th Amendment to the Constitution, prohibiting slavery and involuntary servitude 'within the United States, or in any place **subject to their jurisdiction,**' is also significant as showing that there may be places within the jurisdiction of the United States that are no part of the Union. To say that the phraseology of this amendment was due to the fact that it was intended to prohibit slavery in the seceded states, under a possible interpretation that those states were no longer a part of the Union, is to confess the very point in issue, since it involves an admission that, if these states were not a part of the Union, they were still subject to the jurisdiction of the United States.*

*Upon the other hand, the 14th Amendment, upon the subject of citizenship, declares only that 'all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States, and of the state wherein they reside.' **Here there is a limitation to persons born or naturalized in the United States, which is not extended to persons born in any place 'subject to their jurisdiction.'** [Downes v. Bidwell, 182 U.S. 244 (1901)]*

The above definition of “[citizen](#)” applying exclusively to the [Internal Revenue Code](#) reveals that it depends on [8 U.S.C. §1401](#), which we said earlier in section 4.11.3 and its subsections means a person born anywhere in the country but domiciled in the *federal* United States/federal zone, which includes territories or possessions and excludes states of the Union. These people possess a special "non-constitutional" class of citizenship that is not covered by the [Fourteenth Amendment](#) or any other part of the Constitution.

We also showed in section 4.11.6 that people born in states of the Union are technically not “citizens and nationals of the United States” under [8 U.S.C. §1401](#), but instead are “non-citizen nationals” pursuant to [8 U.S.C. §1101\(a\)\(21\)](#) and [8 U.S.C. §1452](#). The term "national" is defined in [8 U.S.C. §1101\(a\)\(21\)](#) as follows:

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

In the case of "non-citizen nationals" under [8 U.S.C. §1101\(a\)\(21\)](#), these are people who owe their permanent allegiance to the confederation of states in the Union called the "United States **of America**" and NOT the "United States", which is the government they created to preside ONLY over community property of states of the Union and foreign affairs but NOT internal affairs within the states.

The definition of “citizen of the United States” found in [26 CFR §31.3121\(e\)-1](#) corroborates the above conclusions, keeping in mind that “United States” within that definition means the [federal zone](#) instead of the states of the Union, which is what “United States” or “United States of American” means in the Constitution.:

[26 CFR §31.3121\(e\)-1 State, United States, and citizen](#)

*(b)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.*


Puerto Rico, the Virgin Islands, Guam, and American Samoa are all U.S. *territories* and *federal* “[States](#)” that are within the [federal zone](#). They are not “states” under the Internal Revenue Code because “[foreign states](#)” such as states of the Union are not capitalized in federal law. The proper subjects of Subtitle A of the Internal Revenue Code are *only* the people who are born anywhere in the country but who are domiciled within these federal “[States](#)”, and these people are the *only* people who are in fact “citizens and nationals of the United States” under [8 U.S.C. §1401](#) and under [26 CFR §1.1-1\(c\)](#).

The basis of citizenship in the United States is the English doctrine under which [nationality](#) meant “birth within allegiance of the king”. The U.S. Supreme Court helped explain this concept precisely in the case of *U.S. v. Wong Kim Ark*, 169 U.S. 649 (1898) :

*“The supreme court of North Carolina, speaking by Mr. Justice Gaston, said: 'Before our Revolution, all free persons born within the dominions of the king of Great Britain, whatever their color or complexion, were native-born British subjects; those born out of his allegiance were aliens.' **Upon the Revolution, no other change took place in the law of North Carolina than was consequent upon the transition from a colony dependent on an European king to a free and sovereign [169 U.S. 649, 664] state.** 'British subjects in North Carolina became North Carolina freemen;' 'and all free persons born within the state are born citizens of the state.' **The term 'citizen,' as understood in our law, is precisely analogous to the term 'subject' in the common law, and the change of phrase has entirely resulted from the change of government. The sovereignty has been transferred from the 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* (1838) 4 Dev. & b. 20, 24-26. “*

[*U.S. v. Wong Kim Ark*, [169 U.S. 649](#) (1898)]

In our country following the victorious Revolution of 1776, the “king” was therefore replaced by “the people”, who are collectively and individually the “sovereigns” within our [republican form of government](#). The group of people within whatever “body politic” one is referring to who are domiciled within territorial limits of that “body politic” are the thing that you claim allegiance to when you claim nationality to any one of the following three distinctive political bodies:

1. A state the Union.
2. The *country* “United States”, as defined in our Constitution.
3. The municipal government of the federal zone called the “District of Columbia”, which was chartered as a federal corporation under  [16 Stat. 419](#) §1 and [28 U.S.C. §3002](#)(A).

Each of the three above political bodies have “citizens” who are distinctively their own. When you claim to be a “[citizen](#)” of any one of the three, you aren’t claiming allegiance to the *government* of that “body politic”, but to the *people* (the sovereigns) that the government *serves*. If that government is rebellious to the will of the people, and is outside the boundaries of the Constitution that defines its authority so that it becomes a “[de facto](#)” government rather than the original “[de jure](#)” government it was intended to be, then your allegiance to the *people* must be *superior* to that of the *government* that *serves* the people. In the words of Jesus Himself in John 15:20:

*“Remember the word that I said to you, 'A servant is not greater than his master.'”*  
[[John 15:20](#), Bible, NKJV]

The “master” or “sovereign” in this case, is the *people*, who have expressed their sovereign will through a written and unchangeable Constitution.

*“The glory of our American system of government is that it was created by a written constitution which protects the people against the exercise of arbitrary, unlimited power, and the limits of which instrument may not be passed by the government it created, or by any branch of it, or even by the people who ordained it, except by amendment or change of its provisions.”*  
[*Downes v. Bidwell*, [182 U.S. 244](#); 21 S.Ct. 770 (1901)]

This is a crucial distinction you *must* understand in order to fully comprehend the foundations of our republican system of government. Let’s look at the definition of “[citizen](#)” according to the U.S. Supreme Court in order to clarify the points we have made so far on what it means to be a “citizen” of our glorious republic:

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

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

*“**To determine, then, who were citizens of the United States before the adoption of the amendment it is necessary to ascertain what persons originally associated themselves together to form the nation, and what were afterwards admitted to membership.**”*

*“Looking at the Constitution itself we find that it was ordained and established by 'the people of the United*

*States,'3 and then going further back, we find that these were the people of the several States that had before dissolved the political bands which connected them with Great Britain, and assumed a separate and equal station among the powers of the earth,4 and that had by Articles of Confederation and Perpetual Union, in which they took the name of 'the United States of America,' entered into a firm league of [88 U.S. 162, 167] friendship with each other for their common defence, the security of their liberties and their mutual and general welfare, binding themselves to assist each other against all force offered to or attack made upon them, or any of them, on account of religion, sovereignty, trade, or any other pretence whatever. [5](#)*

**"Whoever, then, was one of the people of either of these States when the Constitution of the United States was adopted, became ipso facto a citizen-a member of the nation created by its adoption. He was one of the persons associating together to form the nation, and was, consequently, one of its original citizens. As to this there has never been a doubt. Disputes have arisen as to whether or not certain persons or certain classes of persons were part of the people at the time, but never as to their citizenship if they were."**

*[Minor v. Happersett, [88 U.S. 162](#) (1874), emphasis added]*

The thing to focus on the above is the phrase "he owes allegiance and is entitled to its protection". People domiciled in states of the Union have dual allegiance and dual nationality: They owe allegiance to two governments not one, so they are "dual-nationals". They are "dual nationals" because the states of the Union are independent nations[\[1\]](#):

**Dual citizenship.** *Citizenship in two different [countries](#). Status of citizens of United States who reside within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein they reside.*

*[Black's Law Dictionary, Sixth Edition, p. 498]*

Likewise, those people domiciled in a federal "[State](#)" like Puerto Rico also owe dual allegiance: one to the District of Columbia, which is their municipal government and which possesses the police powers that protect them, and the other allegiance to the government of the United States of America, which is the general government for the whole country. As we said before, Congress wears two hats and operates in two capacities or jurisdictions simultaneously, each of which covers a different and mutually exclusive geographical area:

1. As the municipal government for the District of Columbia and all U.S. territories. All "[acts of Congress](#)" or federal statutes passed in this capacity are referred to as "private international law". This political community is called the "National Government" and it is described in the municipal statutory law for federal territory.
2. As the general government for the states of the Union. All "acts of Congress" or federal statutes passed in this capacity are called "public international law". This political community is called the "Federal Government" and it is described in the Constitution.

Each of the two capacities above has different types of "citizens" within it and each is a unique and separate "body politic". Nearly all laws that Congress writes pertain to the first jurisdiction above only.

*"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 \(1821\)](#)]*

Typically, Congress tries to disguise the nature of which of the two jurisdictions they are legislating for using "words of art" in order to unlawfully expand their jurisdiction and destroy the separation of powers between the states and the federal government. Below is a summary of these two classes of "citizens":

Table 5-10: Types of citizens

#	Jurisdiction	Land area	Name of "citizens"
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1	Municipal government of the District of Columbia and all U.S. territories. Also called the "National Government"	"Federal zone" (District of Columbia + federal "States")	"Statutory citizens" or "citizens and nationals of the United States" as defined in <a href="#">8 U.S.C. §1401</a>
2	General government for the states of the Union. Also called the "Federal Government"	"United States <i>of America</i> " ( <i>50 Union "states"</i> )	"Constitutional citizens" or "nationals but not citizens of the United States" as defined in <a href="#">8 U.S.C. §1101(a)(21)</a> and <a href="#">8 U.S.C. §1452</a>

The U.S. Supreme Court recognized the above two separate political and legislative jurisdictions and their respective separate types of "citizens" when it held the following:

*"The 1<sup>st</sup> section of the 14<sup>th</sup> article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[\*\*\*], but citizenship of the states. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. **It had been said by eminent judges that no man was a citizen of the United States[\*\*\*] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories, though within the United States[\*], were not citizens.** Whether this proposition was sound or not had never been judicially decided."*

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

As we pointed out earlier in section 4.11.6, federal statutes and "acts of Congress" *do not* and *cannot* prescribe the citizenship status of persons born in states of the Union and *outside* of the exclusive or general legislative jurisdiction of Congress. [8 U.S.C. §1408\(2\)](#) comes the closest to defining their citizenship status, but even that definition doesn't address most persons born in states of the Union neither of whose parents ever resided in the [federal zone](#). No federal statute or "[act of Congress](#)" directly can or does prescribe the citizenship status of people born in states of the Union because *state law*, and *not federal law*, prescribes their status under the *Law of Nations*.<sup>[2]</sup> The reason is because no government may write laws that apply *outside* of their subject matter or territorial jurisdiction, and states of the Union are "[foreign](#)" to the United States government for the purposes of [police powers](#) and legislative jurisdiction. Here is confirmation of that fact:

*"Judge Story, in his treatise on the Conflict of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First, 'that every nation possesses an exclusive sovereignty and jurisdiction within its own territory'; secondly, '**that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.**' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the matter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit consent.' Story on Conflict of Laws, §23."*

*[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905)]*

Congress is given the authority under the Constitution, Article 1, Section 8, Clause 4 to write "an uniform Rule of [Naturalization](#)" and they have done this in [Title 8 of the U.S. Code](#) called the "Aliens and Nationality" code, but they were *never* given any authority under the [Constitution](#) to prescribe laws for the states of the Union relating to citizenship by birth *rather than* naturalization. That subject is, and always has been, under the *exclusive* jurisdiction of states of the Union. Naturalization is only one of *two* ways by which a person can acquire citizenship, and Congress has jurisdiction only over *one* of the two ways of acquiring citizenship.

*"The question, now agitated, depends upon another question; whether the State of Pennsylvania, since the 26<sup>th</sup> of March, 1790, (when the act of Congress was passed) has a right to naturalize an alien? And this must receive its answer from the solution of a third question; whether, according to the constitution of the*

United States, the authority to naturalize is exclusive, or concurrent? **We are of the opinion, then, that the States, individually, still enjoy a concurrent authority upon this subject; but that their individual authority cannot be exercised so as to contravene the rule established by the authority of the Union.**

**"The true reason for investing Congress with the power of naturalization has been assigned at the Bar: - It was to guard against too narrow, instead of too liberal, a mode of conferring the rights of citizenship. Thus, the individual States cannot exclude those citizens, who have been adopted by the United States; but they can adopt citizens upon easier terms, than those which Congress may deem it expedient to impose.**

**"But the act of Congress itself, furnishes a strong proof that the power of naturalization is concurrent. In the concluding proviso, it is declared, 'that no person heretofore proscribed by any State, shall be admitted a citizen as aforesaid, except by an act of the Legislature of the State, in which such person was proscribed.' Here, we find, that Congress has not only circumscribed the exercise of its own authority, but has recognized the authority of a State Legislature, in one case, to admit a citizen of the United States; which could not be done in any case, if the power of naturalization, either by its own nature, or by the manner of its being vested in the Federal Government, was an exclusive power."**  
[Collet v. Collet, [2 U.S. 294](#); 1 L.Ed. 387 (1792)]

Many freedom fighters overlook the fact that the "[citizen](#)" mentioned in [26 CFR §1.1-1](#) can also be a corporation, and this misunderstanding is why many of them think that they are the only proper subject of the Subtitle A federal income tax. In fact, a corporation is also a "[person](#)" and an "[individual](#)" and a "[citizen](#)" within the meaning of the [Internal Revenue Code](#).

*"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 (C.J.S.), Corporations, §886; Legal encyclopedia]

Corporations, however, cannot have a legal existence outside of the [sovereignty](#) that they were created in. Consequently, the only corporations who are "[citizens](#)" and the only "corporate profits" that are subject to tax under Subtitle A of the [Internal Revenue Code](#) are those that are formed under the laws of the District of Columbia, and not those under the laws of states of the Union. Here is why:

*"Now, a grant of corporate existence is a grant of special privileges to the corporators, enabling them to act for certain designated purposes as a single individual, and exempting them (unless otherwise specifically provided) from individual liability. The corporation being the mere creation of local law, can have no legal existence beyond the limits of the sovereignty where created. As said by this court in Bank of Augusta v. Earle, 'It must dwell in the place of its creation and cannot migrate to another sovereignty.' The recognition of its existence even by other States, and the enforcement of its contracts made therein, depend purely upon the comity of those States—a comity which is never extended where the existence of the corporation or the exercise of its powers are prejudicial to their interests or repugnant to their policy."*  
[Paul v. Virginia, 8 Wall (U.S.) 168; 19 L.Ed. 357 (1868)]

In conclusion, you aren't the "[citizen](#)" described in [26 CFR §1.1-1](#) who is the proper subject of Subtitle A of the Internal Revenue Code, nor are you a "[resident](#)" of the "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) if you were born in a state of the Union and are domiciled there. Subtitle A of the [Internal Revenue Code](#) only applies to persons domiciled within the [federal zone](#) and payments originating from within the United States government. If you are domiciled in a state of the Union, then you aren't domiciled in the federal zone. Consequently, the only type of "[individual](#)" you can be as a person born in a state of the Union is a "non-citizen national" as defined in [8 U.S.C. §1101\(a\)\(21\)](#) and [8 U.S.C. §1452](#) and a "[nonresident alien](#)" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).

The reason most Americans falsely think they owe income tax and why they continue to illegally be the target of IRS enforcement activity is because they file the wrong tax return form and thereby create false presumptions about their status in relation to the federal government. IRS Form 1040 is only for use by resident aliens, not those who are non-citizen nationals. The "[individual](#)" mentioned in the upper left corner of the form is defined in [26 CFR §1.1441-1\(c\)\(3\)](#)

as an "alien" or a "nonresident alien". "citizens" are not included in the definition and this is the only definition of "[individual](#)" anywhere in the I.R.C. or the Treasury Regulations. It also constitutes fraud for a non-citizen national to declare themselves to be a resident alien. A non-citizen national who chooses a domicile in the federal zone is classified as a statutory "[U.S. citizen](#)" pursuant to [8 U.S.C. §1401](#) and NOT a "[resident](#)" (alien). It is furthermore a criminal violation of [18 U.S.C. §911](#) for a non-citizen national to impersonate a statutory "U.S. citizen". The only tax return form a non-citizen national can file without committing fraud or a crime is [IRS form 1040NR](#).

If you still find yourself confused or uncertain about citizenship in the context of the [Internal Revenue Code](#) after having read this section, you might want to go back and reread sections 4.11 through 4.11.11 of the [Great IRS Hoax](#) again to refresh your memory, because these sections are foundational to understanding this section.

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[1] See *Bank of Augusta v. Earle*, [38 U.S. \(13 Pet.\) 519](#); 10 L.Ed. 274 (1839), in which the Supreme Court ruled: "***The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. They continue to be nations, with all their rights, and under all their national obligations, and with all the rights of nations in every particular; except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain absolute.***"

[2] See *The Law of Nations* by Vattel, available on our website at: <http://famguardian.org/Publications/LawOfNations/vattel.htm>

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