

# Jurisdictional Issues

## Construction Notes

The text of the questions I have composed may seem a bit wordy or complex, but I assure you the wording has been carefully crafted to avoid certain “presumptions” being available to our opponents, as well as to require them to answer the exact and particular question being asked. Although most of the questions are very narrow in scope, when the answers are laid side-by-side, they will provide a “complete picture” of the taxation power of the United States as well as who are the specific statutory targets (oops...I mean “subjects”) of the Internal Revenue Code.

- a) The phrase, “a man who is **exclusively** a citizen of a state of the Union” (which you will see often) is used to bar the presumption that the citizen being referenced is a 14<sup>th</sup> Amendment citizen.
- b) I use the word “domiciled” to bar any presumption attached to a person being a “resident” for tax purposes.
- c) I use the phrase, “living and working in that same state of the Union” to bar the presumptions of interstate commerce or “foreign earned income” issues.
- d) I use the phrase “private sector” to bar the presumption of government employment.
- e) I use the phrase “occupation of common-right” to bar the presumption that the person is engaged in any excise taxable activities.
- f) I use the phrase “has no social security number/account” to bar the presumption that the person has already entered into a tax nexus with the United States that might give rise to a claim of subject matter jurisdiction.
- g) I use the phrase “income from any place/source within the jurisdiction of the United States under Article I, Section 8, Clause 17, of the Constitution of the United States” as a less ambiguous way of re-phrasing the IRC’s phrase, “from sources within the United States”.
- h) I use the phrase “the internal revenue laws of the United States” to insure that all federal taxing statutes are included, not merely those that are currently codified to Title 26.
- i) I use the word “worker” to bar any presumption of “statutory employee”.
- j) I use the word “firm” to bar the presumption of a corporation. (See Black’s 6<sup>th</sup> Ed.)

Not all of the questions being presented in this document deal **directly** with jurisdiction. Some questions attack the jurisdictional issue tangentially. Whenever a question is asked that speaks to jurisdiction only indirectly, I am seeking admissions from the government that will assist in undermining those statutes that the government uses as stepping stones to inappropriately create jurisdiction where none otherwise exists (such as the use of the Form I-9 for citizens). There are a number of questions contained herein that will appear to be better presented under the “statutory liability” category. However, each question is structured to

undermine a specific stepping-stone that the government has used historically to wrongfully and unlawfully assert jurisdiction.

**[Editor Note – All questions are in the form of “request for admissions” because that was a requirement of We The People Foundation.]**

## Questions

- 1) Admit that exclusively within the context of the United States internal revenue laws currently in force, as well as the United States internal revenue regulations that are operative at this time, the federal government does not have taxing jurisdiction over a man or woman who is exclusively a citizen of a state of the Union, who is living and working in the private sector in that same state of the Union, in an occupation of common-right, who has no social security number/account, and has no income from any place/source within the jurisdiction of the United States under Article I, Section 8, Clause 17, of the Constitution of the United States? If you “deny”, please provide the Constitutional, statutory, and regulatory authority for your claim.
- 2) Admit that the term “citizen of the United States”, as used within the internal revenue laws of the United States and their respective regulations, does not embrace a man or woman who is exclusively a citizen of a state of the Union who is living and working exclusively within that state of the Union? If you deny, please provide the specific citations where said term is defined and used to embrace a man or woman who is exclusively a citizen of a state of the Union who is living and working exclusively within that state of the Union.
- 3) Admit that the Social Security Act, the Federal Insurance Contribution Act, and the Current Tax Payment Act of 1943 are acts passed by Congress under the exclusive authority of Article 1, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States.
- 4) Admit that a law enacted by Congress under the exclusive authority of Article 1, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States have no authority over a man who is exclusively a citizen of a state of the Union, unless such man is resident in an area over which the US has authority under Article 1, Section 8, Clause 17, or has otherwise obligated himself to the law through a voluntary act.

- 5) Admit that a Citizen of a state of the Union can earn a living and still be a “nontaxpayer”.
- 6) Admit that the language of the 16<sup>th</sup> Amendment does not specify where, or upon whom, Congress may exercise the authority granted to it by the Amendment.
- 7) Admit that certain amendments to the Constitution of the United States only grant Congress additional and/or modified powers within the places that are under the authority of the United States pursuant to Article I, Section 8, Clause 17.
- 8) Admit that within the context of the main body of the Constitution of the United States, the District of Columbia is not a state.
- 9) Admit that for the purposes of the internal revenue laws of the United States, the District of Columbia is generally defined as a “State” of the United States.
- 10) Admit that within the context of the main body of the Constitution of the United States, Guam, Puerto Rico, and the US Virgin Islands are not states.
- 11) Admit that in various and differing locations within the Internal Revenue Code, Guam, Puerto Rico, and the US Virgin Islands are each, at times, defined as “States” of the United States.
- 12) Admit that the term “State” as defined at 26 USC 7701(a)(10) does not include the 50 states of the Union.
- 13) Admit that the term “United States” as defined at 26 USC 77091(a)(9) does not embrace the sovereign territory of the 50 states of the Union.
- 14) Admit that the term “citizen of the United States” as used within the 14<sup>th</sup> Amendment to the Constitution of the United States does not embrace a man who is exclusively a citizen of a state of the Union. [See [Citizenship](#) within this site.]
- 15) Admit that the term “citizen of the United States” as used within the 15<sup>th</sup> Amendment to the Constitution of the United States does not embrace a man who is exclusively a citizen of a state of the Union.

- 16) Admit that the term “citizen of the United States” as used within the 19<sup>th</sup> Amendment to the Constitution of the United States does not embrace a man who is exclusively a citizen of a state of the Union.
- 17) Admit that the term “citizen of the United States” as used within the 24<sup>th</sup> Amendment to the Constitution of the United States does not embrace a man who is exclusively a citizen of a state of the Union.
- 18) Admit that the term “citizen of the United States” as used within the 26<sup>th</sup> Amendment to the Constitution of the United States does not embrace a man who is exclusively a citizen of a state of the Union.
- 19) Admit that the 16<sup>th</sup> Amendment alleviated Congress from having to apportion direct income taxes it imposes in places subject to its authority under Article I, Section 8, Clause 17, or upon the worldwide income of citizens of such places, while leaving in tact the Constitutional requirement to apportion direct taxes imposed that Congress imposes upon the states of the Union and/or people who are exclusively their citizens.
- 20) Admit that there is no United States law that requires a man who is exclusively a citizen of a state of the Union, who is not seeking federal or State benefits, and who is a nontaxpayer, to apply for any identifying number, as such term is defined at 26 CFR 301.6109-1(a). If you deny, please provide the Constitutional basis for federal authority to compel a nontaxpayer, non-benefit eligible, exclusive citizen of a state of the Union, to apply for a SSN.
- 21) Admit that in it’s decision in *Merchants Loan & Trust Co. v. Smietanka*, 255 U.S. 509 (1921), the US Supreme Court held that, “...the word ‘income’ has the same meaning in the Income Tax Act of 1913 that it had in the Corporation Excise Tax Act of 1909...”
- 22) Admit that in *Southern Pacific Co. v. Lowe*, 247 U.S. 330 (1918), the US Supreme Court stated, “Certainly the term ‘income’ has no broader meaning in the Revenue Act of 1913 than in that of 1909...”
- 23) Admit that in *Doyle v. Mitchell Brothers, Co.*, 247 U.S. 179 (1918), the US Supreme Court stated, “Whatever difficulty there may be about a precise and scientific definition of ‘income,’ it imports, as used here, something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax; conveying rather the idea of gain or increase arising from corporate activities.”

- 24) Admit that in *Merchants Loan & Trust Co. v. Smietanka*, 255 U.S. 509 (1921), the US Supreme Court held that, “The word [income] must be given the same meaning in all of the Income Tax Acts of Congress that was given to it in the Corporation Excise Tax Act, and that what that meaning is has now become definitely settled by decisions of this Court”.
- 25) Admit that in *Merchants Loan & Trust Co. v. Smietanka*, 255 U.S. 509 (1921), after the Court stated that the definition of “income” had been “definitely settled”, the text of the decision shows *Doyle v. Mitchell Brothers, Co.*, 247 U.S. 179 (1918) as the Court’s first supporting citation for its holding.
- 26) Admit that in *Merchants Loan & Trust Co. v. Smietanka*, 255 U.S. 509 (1921), the US Supreme Court stated that, “In determining the definition of the word ‘income’ thus arrived at, this Court has consistently refused to enter into the refinements of lexicographers or economists, and has approved, in the definitions quoted, what it believed to be the commonly understood meaning of the term which must have been in the minds of the people when they adopted the Sixteenth Amendment to the Constitution”.
- 27) Admit that in *Merchants Loan & Trust Co. v. Smietanka*, 255 U.S. 509 (1921), after the court speaks about what definition of “income” the people must have had in their minds when they adopted the 16<sup>th</sup> Amendment, the text of the decision shows *Doyle v. Mitchell Brothers, Co.*, 247 U.S. 179 (1918) as the Court’s first supporting citation for its position.
- 28) Admit that a man who is exclusively a citizen of a state of the Union, who is domiciled in said state and who is a nontaxpayer, would become a taxpayer if he were to apply for and receive a social security number and provide that number to an employer on a Form W-4.
- 29) Admit that Congress enacted the Internal Revenue Code of 1939 under the authority of Article I, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States.
- 30) Admit that Congress enacted the Internal Revenue Code of 1954 under the authority of Article I, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States.
- 31) Admit that Congress enacted the Internal Revenue Code of 1986 under the authority of Article I, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States.

- 32) Admit that the internal revenue laws of the United States can only be enforced upon persons and property within the revenue districts established by Presidential executive order, and upon the worldwide income of “citizens of the United States” (as such term is defined at 26 CFR §1.1-1(c)), and upon the income of nonresident aliens and foreign corporation (as defined in Chapter 3 of the IRC) with income from sources within the United States. If you deny, please state other persons and/or property and/or activities that are subject to the internal revenue laws of the United States.
- 33) Admit that 26 CFR §1.1-1(a)(1) contains the following text: “Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of the United States”
- 34) Admit that “Every person born or naturalized in the United States and subject to its jurisdiction is a citizen” is the sentence that defines who the “citizen of the United States” is, upon whom 26 CFR §1.1-1(a) imposes the income tax.
- 35) Admit that the words, “All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States...” are the first twenty one words of the text of the 14<sup>th</sup> Amendment.
- 36) Admit that the sentence, “Every person born or naturalized in the United States and subject to its jurisdiction is a citizen” and the sentence “All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States...” both describe the same class of citizen.
- 37) Admit that the sentence, “Every person born or naturalized in the United States and subject to its jurisdiction is a citizen” and the sentence “All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States...” both do not describe a man who is exclusively a citizen of a state of the Union.
- 38) Admit that the statutes-at-large and/or Public Laws that have been codified to 8 USC 1103(a) through 1103(f) were enacted under the authority of Article I, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States. If you deny, please state the exact text of the Constitution of the United States that authorizes Congress to enact this law.

- 39) Admit that the statutes-at-large and/or Public Laws that have been codified to 8 USC 1324a(a) through 1324a(h) were enacted under the authority of Article I, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States. If you deny, please state the exact text of the Constitution of the United States that authorizes Congress to enact this law.
- 40) Admit that 8 CFR, Part 274a, Subpart A, and 8 CFR, Part 274a, Subpart B are the implementing regulations for 8 USC §1103 and 8 USC §1324a.
- 41) Admit that the statute-at-large and/or Public Laws that has been codified to §5841 of Title 26, was enacted by Congress under the authority of Article I, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States. If you deny, please state the exact text of the Constitution of the United States that authorizes Congress to enact this law.
- 42) Admit that the statute-at-large and/or Public Laws that has been codified to §5802 of Title 26, was enacted by Congress under the authority of Article I, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States. If you deny, please state the exact text of the Constitution of the United States that authorizes Congress to enact this law.
- 43) Admit that the statute-at-large and/or Public Laws that has been codified to §5811 of Title 26, was enacted by Congress under the authority of Article I, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States. If you deny, please state the exact text of the Constitution of the United States that authorizes Congress to enact this law.
- 44) Admit that the statute-at-large and/or Public Laws that has been codified to §5812 of Title 26, was enacted by Congress under the authority of Article I, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States. If you deny, please state the exact text of the Constitution of the United States that authorizes Congress to enact this law.
- 45) Admit that the statute-at-large and/or Public Laws that has been codified to §5821 of Title 26, was enacted by Congress under the authority of Article I, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States. If you deny, please state the exact text of the Constitution of the United States that authorizes Congress to enact this law.

- 46) Admit that the statute-at-large and/or Public Laws that has been codified to §5822 of Title 26, was enacted by Congress under the authority of Article I, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States. If you deny, please state the exact text of the Constitution of the United States that authorizes Congress to enact this law.
- 47) Admit that the National Firearms Act (codified generally to 26 USC, Chapter 53) was enacted by Congress under the authority of Article I, Section 8, Clause 17 and Article IV, Section 3, Clause 2 of the Constitution of the United States. If you deny, please state the exact text of the Constitution of the United States that authorizes Congress to enact this law.
- 48) Admit that the statute(s)-at-large and/or Public Law(s) that has been codified to 18 USC, Chapter 44 generally, was/were enacted by Congress under its Constitutional authority to regulate foreign commerce and commerce among the several states.
- 49) Admit that the definition of “includes and including” at 26 USC §7701(c), is classified as a term of “limited expansion”.
- 50) Admit that Treasury Decision 2313 bestows the appellation of “nonresident alien” upon Frank Brushaber.
- 51) Admit that the term “nonresident alien” as used within Treasury Decision 2313 has substantially the same meaning as the term “nonresident alien” that appears today at 26 USC 7701(b)(1)(B).
- 52) Admit that the term “trade or business”, as defined at 26 USC 7701(a)(26), does not embrace a private man’s private affairs.
- 53) Admit that the phrase “without the United States” that appears in 26 USC 7701(a)(31), does not embrace the states of the Union.
- 54) Admit that the term “gross income”, as defined at 26 USC §61(a) is not the same as the definition given to the word “income” by the United States Supreme Court in Merchant’s Loan & Trust v. Smietanka, 255 US 509; Doyle v. Mitchell Brothers Co., 247 US 179; Eisner V. Macomber, 255 US 189; Stratton’s Independence, LTD v. Howbert, 231 US 399; Flint v. Stone Tracy Co., 220 US 107; McCoach v. Minehill & S.H.R. Co., 228 US 295; United States v. Whitridge, 231 US 144; Anderson v. Forty-Two

- Broadway, 239 US 69, concerning the use of that word within the 16<sup>th</sup> Article of the Constitution of the United States.
- 55) Admit that the term “adjusted gross income”, as defined at 26 USC §62(a) is not the same as the definition given to the word “income” by the United States Supreme Court in Merchant’s Loan & Trust v. Smietanka, 255 US 509; Doyle v. Mitchell Brothers Co., 247 US 179; Eisner V. Macomber, 255 US 189; Stratton’s Independence, LTD v. Howbert, 231 US 399; Flint v. Stone Tracy Co., 220 US 107; McCoach v. Minehill & S.H.R. Co., 228 US 295; United States v. Whitridge, 231 US 144; Anderson v. Forty-Two Broadway, 239 US 69, concerning the use of that word within the 16<sup>th</sup> Article of the Constitution of the United States.
- 56) Admit that the term “taxable income”, as defined at 26 USC §63(a) is not the same as the definition given to the word “income” by the United States Supreme Court in Merchant’s Loan & Trust v. Smietanka, 255 US 509; Doyle v. Mitchell Brothers Co., 247 US 179; Eisner V. Macomber, 255 US 189; Stratton’s Independence, LTD v. Howbert, 231 US 399; Flint v. Stone Tracy Co., 220 US 107; McCoach v. Minehill & S.H.R. Co., 228 US 295; United States v. Whitridge, 231 US 144; Anderson v. Forty-Two Broadway, 239 US 69, concerning the use of that word within the 16<sup>th</sup> Article of the Constitution of the United States.
- 57) Admit that there is no internal revenue law of the United States currently in force, that requires a private firm that is domiciled in a state of the Union and not involved in a federally regulated activity, and that has no EIN, to request an “identifying number” (as such term is defined at 26 CFR 301.6109-1(a)) from a man that the firm has hired, provided that such man is exclusively a citizen of a state of the Union.
- 58) Admit that there is no internal revenue law of the United States currently in force that requires a nontaxpayer who is exclusively a citizen of a state of the Union, and who living and working within a state of the Union, to provide an “identifying number” (as such term is defined at 26 CFR 301.6109-1(a)) to a private sector taxpayer (that is also operating within a state of the Union) who is requesting it, if said nontaxpayer knows that the property he is receiving from the taxpayer is not subject to federal or State taxing jurisdiction.
- 59) Admit that there is no internal revenue law of the United States currently in force that permits or requires a private sector taxpayer (that is also operating within a state of the Union) to institute backup withholding upon the property of a man who is a citizen of a state of the Union and a nontaxpayer, if such man refuses to provide an “identifying number” (as

such term is defined at 26 CFR 301.6109-1(a)) to the taxpayer because he knows that the property he is receiving from the taxpayer is not subject to federal or State taxing jurisdiction.

- 60) Admit that there is no internal revenue law of the United States currently in force, that requires a private firm that is domiciled in a state of the Union to withhold any federal or State tax, of any nature whatsoever, from a worker who is exclusively a citizen of a state of the Union and does not possess an “identifying number” (as such term is defined at 26 CFR 301.6109-1(a)) nor provide any such identifying number to the firm.
- 61) Admit that there is no internal revenue law of the United States currently in force, that requires or permits a private firm (that is domiciled within a state of the Union) to fire a worker who is exclusively a citizen of a state of the Union, who is a nontaxpayer, and who does not have an “identifying number” (as such term is defined at 26 CFR 301.6109-1(a)), and has not provided said firm with an identifying number.
- 62) Admit that there is no internal revenue law of the United States currently in force, that requires or permits a private firm (that is domiciled within a state of the Union) to make a determination as to whether one of its workers, who is exclusively a citizen of a state of the Union, has any federal or State tax liability.
- 63) Admit that there is no internal revenue law of the United States currently in force, that permits a private firm (that is domiciled within a state of the Union) to withhold any federal or State taxes from a worker unless or until the worker, (being a man who is exclusively a citizen of a state of the Union) were to provide the firm with an “identifying number” (as such term is defined at 26 CFR 301.6109-1(a)).
- 64) Admit that the term “domestic”, as defined at 26 USC §7701(a)(4), applies exclusively to a corporation or partnership that was created or organized in a place that is under Congress’ exclusive legislative authority pursuant to Article I, Section 8, Clause 17 of the Constitution for the United States.
- 65) Admit that under the Rules of Statutory Construction a word that has not been defined by the legislature for use in a particular statute must have its meaning determined by applying the “plain meaning rule”.
- 66) Admit that under the Rules of Statutory Construction a legal term defined within a statute by the legislature is strictly limited to the meaning given to it by the legislature, unless to do so would create an absurd result not contemplated by the legislature.

- 67) Admit that aside from places designated as official United States Ports of Entry, the President of the United States has not created or designated “revenue districts” within the sovereign lands of the states of the Union under the authority of 26 USC 7621 and Executive Order #10289, as amended, and the Federal Register Act.
- 68) Admit that 26 CFR 1.1-1(a) only requires a citizen of the United States to file a Form 2555 (along with any “schedules” that may be required to accompany the Form 2555).
- 69) Admit that no man who is exclusively a citizen of a state of the Union, who is working exclusively with his state of the Union for a firm that is domiciled within a state of the Union, is required under any US law, to complete a Form I-9 or provide any documents of any nature to prove his eligibility to work.
- 70) Admit that no private firm domiciled within a state of the Union is under any no legal duty to have a man who exclusively a citizen of a state of the Union fill out a Form I-9 or provide any proof of his eligibility to work.