

## 26 CFR 31.3121(e)-1 - State, United States, and citizen.

### § 31.3121(e)-1 State, United States, and citizen.

(a) When used in the regulations in this subpart, the term “**State**” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Territories of Alaska and Hawaii before their admission as States, and (when used with respect to services performed after 1960) Guam and American Samoa.

(b) When used in the regulations in this subpart, the term “**United States**”, when used in a geographical sense, means the **several states** (including the Territories of Alaska and Hawaii before their admission as States), the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands. When used in the regulations in this subpart with respect to services performed after 1960, the term “**United States**” also includes Guam and American Samoa when the term is used in a geographical sense. 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.

[T.D. 6744, [29 FR 8314](#), July 2, 1964]

**NOTE:** There is no reference in this Administrative/ Procedural Regulation that refers to any of the 50 states of the Union, the Constitutional Republic. By definition, and the exclusion of any reference to the 50 states of the Union means that, the 50 states of the Union are foreign states to the territorial jurisdiction of the National Government [referred to as the “United States”] and its States listed.

These territorial States referred to in this regulation are clearly part of a distinct and unique jurisdiction that has no nexus with the Constitutional Republic where the US Constitution is the law of the land. It is well known that States listed in this regulation are not part of the 50 states of the Union. They are territorial possessions of the US Congress and the US Constitution is not law there.

The same is true for the definition of the term “**citizen**” or “**U.S. citizen**”. A “**citizen of the United States**” is defined at 3C Am Jur 2d Section 2689 to be **one born in territory belonging to the United States** and is a different type of “citizen” from those born in the Constitutional Republic. The **States** listed are property of the U.S. Government fully within Congressional control.