CITIZENSHIP AND DOMICILE OPTIONS AND RELATIONSHIPS

Figure 2: Citizenship and domicile options and relationships

NONRESIDENTS
Domiciled within States of the Union
OR Foreign Countries
Without the "United States"
"Nonresident Aliens"
26 U.S.C. §7701(b)(1)(B)

INHABITANTS
Domiciled within Federal
Territory within the
"United States"
(e.g. District of Columbia)

"U.S. Persons"
26 U.S.C. §7701(a)(30)
"U.S. Citizens"
8 U.S.C. §1401
8 U.S.C. §1101(a)(22)(A)
26 CFR §1.1-1(c)
(born in U.S. Territories)

Statutory
"Resident" (aliens)
26 U.S.C. §7701(b)(1)(A)
(born in foreign country)

Statutory
"Residents" (aliens)
26 U.S.C. §7701(b)(1)(A)
(born in foreign country)

"Naturalization"
8 U.S.C. §1421
"Expatriation"
8 U.S.C. §1481
26 U.S.C. §7701(n)
26 U.S.C. §6039G

Change Domicile to
within "United States"
IRS Forms 1040 and W-2
Change Domicile to
without "United States"
IRS Forms 1040NR and W-3

Change Domicile to
within "United States"
IRS Forms 1040 and W-2
Change Domicile to
without "United States"
IRS Forms 1040NR and W-3

Foreign Nationals
(Constitutional and
Statutory "Aliens"
born in foreign
countries)

Constitutional
Citizens/nationals
8 U.S.C. §1101(a)(21),
and 14th Amendment
(born in States of the Union)

Statutory
"non-citizen nationals"
8 U.S.C. §1101(a)(22)(B),
8 U.S.C. §1408,
8 U.S.C. §1452
(born in U.S. Possessions
= American Samoa/
Swain's Island)

"Declaration of Domicile
to within the United States"
26 CFR §1.1871-4
(26 U.S.C. §7701(n)
26 U.S.C. §6039G

NOTES:
1. Changing domicile from "foreign" on the left to "domestic" on the right can occur E I THER by:
  1.1. Physically moving to the federal zone.
  1.2. Being lawfully elected or appointed to political office, in which case the OFFICE STATUS has a domicile on federal territory but the OFFICER does not.
2. Statutes on the right are civil franchises granted by Congress. As such, they are public offices within the national government. Those not seeking office should not claim any of these statuses.