

# Understanding US Tax laws - Jurisdiction, Property, Domicile - Part 2

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The founding fathers well understood the tyranny that can and does originate from governments since the beginning of civilization. Purposeful misinformation or disinformation [propaganda] has been the expedient vehicle of choice in modern history. Nazi Germany was the epitome and grandest illustration of the use of modern propaganda until now. But the politicians in the U.S. government are quick learners.

Joseph Goebbels, Adolph Hitler's infamous Minister of Propaganda, is well known for his many statements including *"Propaganda has only one object; to conquer the masses. Every means that furthers this aim is good; every means that hinders it is bad."*

Goebbels is further credited to have stated, *"The lie can be maintained only for such time as the State can shield the people from the political, economic, and/or military consequences of the lie. It thus becomes vitally important for the State to use all of its powers to repress dissent, for the truth is the mortal enemy of the lie, and thus by extension, the truth is the greatest enemy of the State."*

The National Government does have authority to legislate within the District of Columbia for those legal fictions it creates and to control its property wherever it may be located. It has an altogether limited capability to do so in regard to the 'foreign' states of the Union. So the exclusive jurisdiction of the National Government is the District of Columbia and everything it creates is the property of the National Government. The right of the *'United States'* to legislate and control its property extends to its jurisdiction and any contracts or franchises it creates for its benefit.

It is important to understand clearly that every type of government created property it owns can lawfully be controlled wherever it is located. To understand this in a shortened fashion one must start with government created rights. All rights are property. Anything that conveys rights is property. For any official to hold a public office within the national government is considered by it to be a property and the government can tax such rights. Contracts are created by the Congress. These congressional contracts convey rights and are considered its property. Franchises are a type of contract and when Congress creates them they are also its property. The Social Security Act is a stellar example of a government franchise and those who participate are generally identified to be a *'U.S. person'*.

Evidence 5: *"But the power to 'make rules and regulations respecting the territory' is not restrained by State lines, nor are there any constitutional prohibitions upon it exercise in the domain of the United States within the States; and whatever rules and regulations respecting territory Congress may constitutionally make are supreme, and are not dependent on the situs of 'the territory.'"* [Dred Scott v. Stanford, 60 U.S. 393, 509-510 (1856)]

*United States* District Courts and *United States* Tax Courts have a singular jurisdiction as they were created by Congress and operate under Article 4, Section 3, and Clause 2 of the United States Constitution. These courts are not Article 3 constitutional courts.

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---

The United States Courts mainly function to manage and settle any disputes related to the property of the National Government. Their jurisdiction is only the District of Columbia and the territories.

Many Americans have become confused about the extraterritorial jurisdiction that the National Government seems to have over them when they are domiciled and earn a living outside the *'United States'* meaning the District of Columbia. Those who have been following the recent events between Swiss banking and the National Government bureau, the IRS, have seen the apparent power of the National Government in claiming rights to its property, US citizens, who have established bank accounts internationally.

A 1924 US Supreme Court decision dealt with the right of the National Government to enforce its statutory laws upon those US citizens who were abroad [not within a state of the Union] was addressed in **Cook v. Tait, 265 U.S. 47 (1924)**. [Note: Former President of the United States, William H. Taft, was Chief Justice of the US Supreme Court at this time. See Legislative Intent of the 16<sup>th</sup> Amendment discussion.]

This decision stated in part, *"...the person receiving the income and the property from which he receives it must both be within the territorial limits of the United States [the national government] to be within the taxing power of the United States [the national government]...the power of the United States [the national government] to tax a foreign built yacht owned and used during the taxing period outside the United States [the District of Columbia] by a citizen domiciled in the United States [the District of Columbia] was sustained."*

This case highlighted the confusion arising from the fact that Mr. Cook was domiciled in Mexico at the time of the claim by the national government against him. That which was given little attention was the fact that Mr. Cook claimed to be a *'U.S. citizen'*. He apparently did not know the statutory definition of this term or its relationship to property created and owned by the National Government. That lack of awareness cost him dearly.

Have you ever asked your friends or business associates the question, *"What does the term 'U.S. citizen' mean?"* Try it and see what kind of response you receive. Then ask them where the term *'U.S. Citizen'* is defined by the national government within the United States Code. You will start getting strange looks on their faces, no doubt.

The answer is the statute found at 8 USC §1401(a). **But is that really addressing Americans?** Same process with *'United States'* will open their eyes more. See 26 USC §7408(d).

By presumption the National Government applied the federal statutory law and definition of that term to confirm his status of a *'taxpayer'* which is a federal statutory creation of Congress subject to the exclusive jurisdiction of the District of Columbia. All federal property is taxable and represents a type of public office created by Congress.

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---

Evidence 6: *“The contention was rejected that a [self proclaimed by Mr. Cook] citizen’s property without the limits of the United States [the District of Columbia] derives no benefit from the United States [the national government]....And that power in its scope and extent, it was decided, is based on the presumption that government by its very nature benefits the [statutory] citizen and his property wherever found.”*

*“Or, to express it another way, the basis of the power to tax was not and cannot be made dependent upon the situs of the property in all cases, it being in or out of the United States [the District of Columbia], nor was not and cannot be made dependent upon the domicile of the [statutory] citizen, that being in or out of the United States [the District of Columbia], but upon his relation as citizen to the United States [statutory creation of the national government] and the relation of the latter to him as [statutorily created] citizen.”* [Emphasis & clarification added]

Truth is the greatest enemy of the State! Mr. Cook did not see the ‘*presumption*’ made by the U.S. Government when he self-declared his ‘status’ [benefit of being a statutory creation of the Congress] without understanding what the term truly meant. *‘How can that which is created be superior to its creator?’* comes to the forefront again.

He fell for the propaganda created by the ‘*words of art*’ used by those in the national government and Chief Justice William H. Taft punished him for his lack of awareness. He was presumed as being statutorily created federal property, holding a public office as a franchisee of the U.S. government, and domiciled within the District of Columbia where all federal property is domiciled regardless of where located.

You might ask, *‘Where exactly did the power of the national government to tax its public offices and property originate?’* The answer is found in the Legislative intent of the 16<sup>th</sup> Amendment to the Constitution. President William H. Taft wrote this document on June 16, 1909 and it is published in the Congressional Record of the United States Senate.

Evidence 7: *“I therefore recommend to the Congress that both Houses, by a two-thirds vote, shall propose an amendment to the Constitution conferring the power to levy an income tax upon the National Government without apportionment among the States in proportion to population.”* [Legislative intent of the 16<sup>th</sup> Amendment, Congressional Record of the United States Senate, pages 3344-3345]

President Taft admitted in that document sent to Congress that the National Government was “...deprived of a power...” to impose an income tax upon Americans living and working in the sovereign states of the Union. The Supreme Court case that deprived the national government was *Pollock v. Farmer’s Loan and Trust*, 157 U.S. 429 (1895).

There was nothing wrong with the national government in taxing its own property and that was the singular intent to the 16<sup>th</sup> Amendment. But we know from the experiences of the last 100 years that there was not the clarity of this fact presented to the American people!

The truth was hidden from Americans. The propaganda of the national government over the last hundred years shows that all politicians elected to public offices are guilty of perpetuating that fraud upon Americans.

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---

The claim by the National Government was that they were only taxing those ‘*taxpayers*’ who are their property and are domiciled outside the United States by 26 USC §911 (d)(3) to be taxable and liable because the tax home is the District of Columbia.

What a destructive deception! Who is the real tax cheat? You can’t be uninformed and free. Eternal vigilance is the price of liberty. If Americans are sovereign then how did all the damage happen? The answer is ‘a lack of knowledge’.

Take a look at what the U.S. government has expressly stipulated. It does not impose a federal income tax upon *nonresident aliens* [American Nationals] *participants in the Federal Retirement Thrift Savings Plan*. “*A nonresident alien participant who never worked for the U.S. Government in the United States will not be liable for U.S. income tax.*” This means if you did not derive any income from a ‘*trade or business*’ [the performance of the functions of a public office per 26 USC §7701(a)(26)] you owe nothing!

A ‘*nonresident alien*’ is word of art code for the term ‘*American National*’ meaning one who is neither a ‘*U.S. citizen*’ nor a ‘*resident alien*’. Why doesn’t the national government make such pronouncements clear to every American? If they did, there would be lots of ‘hell to pay for’ is probably the best guess. So the politicians over the last 100 years needed to protect themselves from legal action would be a logical next thought.

Do you think the national government had a plan to protect itself in the event of mass discovery by the American people? Well they did develop one. It can be found in 31 USC §321 (d)(1) and (d)(2).

Evidence 8: “*For purposes of the Federal income, estate, and gift taxes, property accepted under paragraph (1)* [meaning 31 USC §321 (d)(1)] *shall be considered as a gift or bequest to or for the use of the United States* [meaning the National Government].”

*Did you catch that?* All payments of property to the Department of the Treasury of the United States for federal income taxes, estate taxes, and gift taxes are declared by the Secretary of the Treasury [and the IRS knows this as well] to be ‘*considered as a gift or bequest to and for the use of the national government*’. Thus, Americans can’t get mad at them or sue them as they were in effect only giving away your personal property [*their hard earned income in the private sector under duress by the IRS*] as a ‘*gift or bequest*’ to the richest government in the world!