

# The Legal Basis for the Term "Nonresident Alien"

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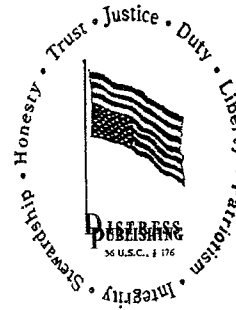
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## The Legal Basis for the Term "Nonresident Alien"

In recent years federal bureaucrats and judges have taken a dim view of any American using the term "nonresident alien" to describe oneself. Yet, the term "nonresident alien" is a term found in federal documents related to citizens of the states of the union. This fact makes it important to explore the origin and proper setting for the use of this term. Moreover, the legal principles that underlie the origin of the term "nonresident alien" also serve as the foundation for many other patriot arguments.

In American law, the term "nonresident alien" refers to any person who is neither a citizen of the United States nor a resident of a place where the United States government has sovereignty. By way of example, a citizen of Sweden living in Sweden and not claiming citizenship in the United States nor residency within any territory where the federal government has jurisdiction would be a nonresident alien with respect to the United States government. Such a person is not subject to the jurisdiction of the United States government unless this person somehow enters into some privileged capacity with respect to the federal government. Not only does this legal principle apply to those outside of American society, it also applies to one who is a citizen of any one of the states of the union but not living in any territory where the United States government is sovereign.

The United States government is a government of delegated authority and limited jurisdiction within American

society. One who is a citizen of one of the states of the union may also qualify as a "nonresident alien" with respect to the United States government provided that the person has not entered into some privileged capacity with respect to the federal government. Conversely, the term "nonresident alien" does not apply to any person who is a citizen of the United States government or a resident within any territory where the United States government has sovereignty.

### Foreign Governments

In the American political system, the federal government is separate, distinct, and foreign to the states of the union with respect to private international law. State of Wisconsin v. Pelican Ins. Co., 127 U.S. 265; 8 S.Ct. 1370; 32 L.Ed. 239 (1888); Robinson v. Norato, R.I., 43 A.2d 467 (1945); Salonen v. Farley, 82 F.Supp. 25 (1949). Private international law, also known as the conflict of laws, deals with the rights of an individual when more than one government or government entity asserts jurisdiction. This is the setting when the United States government attempts to exercise its tax and penalty codes within the states of the union as a matter of general jurisdiction. In that setting the federal government is a foreign government and the God-given rights of the individual take precedence.

The U.S. Supreme Court examined the issue of whether the United States of America was "one nation" and made the following conclusion regarding our political arrangement: "By that law the several States and Governments spread over our globe, are considered as forming a *society*, not a NATION." Chisholm, Ex'r. v. Georgia, 2 Dall. 419; 1 L.Ed. 440 (1794).

While in everyday conversation Americans are likely to

use the term "United States" to include the fifty states of the union. But in federal law, the term "United States" ordinarily refers to the federal government and does not include the states of the union (10 U.S.C.S., § 2231(4). History; Ancillary Laws and Directives, p. 19.). On the other hand, the term "United States of America" inherently includes the states of the union and may or may not include the federal government depending on the context (Articles of Confederation--1778, Article I.). It must be remembered that the U.S. Supreme Court ruled in Hooven & Allison Co. v. Evatt, 324 U.S. 652; 65 S.Ct. 870 (1945) that the term "United States" has several different definitions. The high court stated:

"The term "United States" may be used in any one of several senses. It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. It may designate the territory over which the sovereignty of the United States extends, or it may be the collective name of the states which are united by and under the Constitution."

"The dependencies, acquired by cession as the result of war with Spain, are territories belonging to, but not a part of, the Union of states under the Constitution."

Consequently, we need to remind the court and the bureaucrats of the proper definition of that term whenever it is used in a legal setting.

### American Citizenship

It must be remembered that there are two types of citizenship in America - state citizenship and federal citizenship - and that the rights and privileges of one are not the same as the other. Slaughter-House Cases, 83 U.S. (16 Wall.) 36; 21 L.Ed. 394 (1873); Tashiro v. Jordan, 201

Cal. 236 (1927); Jones v. Temmer, 829 F.Supp. 1226 (1993). Moreover, very few realize that state citizenship is separate, distinct, and independent of federal citizenship. Crosse v. Board of Supervisors of Elections, 221 A.2d 431 (1966). In a case dealing with banking, the U.S. Supreme Court stated that state citizenship is the fundamental citizenship in America and "the right to carry out an incident to a trade, business or calling such as the deposit of money in banks is not a privilege of national citizenship.". Madden v. Kentucky, 309 U.S. 83; 84 L.Ed. 590 (1940). That same high court has also equated state citizenship with national citizenship (M'Ilvaine v. Coxe's Lessee, 8 U.S. 279 (1804)) and recognized that the right to naturalize citizens is not an exclusive power of the federal government, but that the states, individually, have a concurrent right with the federal government to naturalize citizens. (Collet v. Collet, 2 U.S. 294; 1 L.Ed. 387 (1792)). Since citizenship is controlled by the individual and not the government (see Afroyim v. Rusk, 387 U.S. 253; 87 S.Ct. 1660 (1967)), one may be a citizen of any one of the states of the union and not a citizen of the federal government. McDonel v. The State, 90 Ind. 320 (1883). Additionally, the state has authority to determine the status of persons within its boundaries. Doc. Lonas v. State, 59 Tenn. 287 (1871). And finally, the U.S. Supreme Court has stated that, "A person may cease to be a citizen of one country, without becoming a citizen of any other." Caignet v. Pettit, 2 U.S. 234; 2 Dall. 234; 1 L.Ed. 362 (1795). It necessarily follows that one may terminate one's citizenship with the federal government without becoming a citizen elsewhere. The United States government is without authority to take action against such a one who maintains citizenship with one of the states of the union.

One may be a citizen of one state and a resident in another state. Sharon v. Hill, 26 F. 337 (1885); Jeffcott v. Donovan, 135 F.2d 213 (1943). One who is merely residing in one state while holding citizenship in another state is a "resident alien" in the state of residence without citizenship. One who is neither a citizen nor a resident of a land where the government has sovereignty is a "nonresident alien" to that government. For example, one who is neither a citizen of France nor living in France is a "nonresident alien" with respect to France. One who is not a citizen of the United States (federal government) is an alien with respect to the United States government. If one is living where the federal government does not have inherent jurisdiction, and not in any territory where the United States government is sovereign, that person is a "nonresident alien" with respect to the United States government. In the context of the federal government's limited jurisdiction within American society, the term "nonresident alien" could refer equally to a citizen of France not living in the District of Columbia or any territory of the United States or a citizen of Indiana who is not a citizen of the federal government and not living in the District of Columbia or any territory where the United States government is sovereign. This is exactly the status of Frank Brushaber as he claimed in his complaint in the case of Brushaber v. Union Pacific Railroad Co., 240 U.S. 1 (1916) to be a citizen of New York. The published opinion in this case makes no mention of a claim to be a "nonresident alien" with respect to the United States. But the Commissioner of Internal Revenue, W. H. Osborn, and the Acting Secretary of the Treasury, Byron R. Newton, understood that Brushaber's status was that of a "nonresident alien". It is, consequently, why Treasury Decision 2313,

issued March 21, 1916, and approved March 30, 1916, names his case and includes others in similar circumstance as "nonresident aliens". There is no other logical conclusion regarding the purpose and application of T.D. 2313.

### **Federal Jurisdiction**

Remember that the states of the union are sovereign (Articles of Confederation--1778, Article I; see California Government Code, § 110). Moreover, there can be only one sovereign over a particular area of land (see Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905)). The legal definition of "United States" has changed every time a territory of the United States has become a sovereign state of the union. See Alaska Omnibus Act, P.L. 86-70, 73 Stat. 141; Hawaii Omnibus Act, P.L. 86-624, 74 Stat. 411; and the changes in the definitions for "United States" in the different editions of the Internal Revenue Code (IRC) before and after these territories were admitted into the union as sovereign states. The United States is not sovereign over any of the states of the union and the laws of the United States have no inherent authority within the states of the union except for those things that were delegated to the federal government in the U.S. Constitution. This is why the U.S. Supreme Court stated in Cohens v. Virginia, 6 Wheat. 264; 5 L.Ed. 257 (1821):

"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."

Just a few years later in the case of The Mayor, &c., of New Orleans v. United States, 35 U.S. 662; 10 Pet. 662; 9

L.Ed. 573 (1836), the U.S. Supreme Court made several statements regarding the limited authority of the federal government, to wit:

"The government of the United States, as was well observed in the argument, is one of limited powers. It can exercise authority over no subjects except those which have been delegated to it. Congress cannot, by legislation, enlarge the federal jurisdiction, nor can it be enlarged under the treaty-making power."

Additionally,

"Special provision is made in the constitution for the cession of jurisdiction from the states over places where the federal government shall establish forts or other military works. And it is only in these places, or in the territories of the United States, where it can exercise a general jurisdiction."

Finally,

"All powers which properly appertain to sovereignty, which have not been delegated to the federal government, belong to the States and the people."

Those federal judges and bureaucrats who say that the authority of the federal government inherently extends throughout American society make those statements in contradistinction to this stare decisis law expressed by the United States Supreme Court.

The states of the union are not in the United States and are not under the jurisdiction of the United States government. The case of Ellis v. United States, 206 U.S. 246; 27 S.Ct. 600 (1907) brings this to light in another context. The issue in this case was whether the eight hour work rule of the United States had any application to the work done on Chelsea Creek in Boston Harbor. Because of delays in receiving materials, the work was delayed. But when the materials arrived the men were asked to work

over-time to complete the job by the contractual deadline. When the work was completed, the workers sought and were refused to be paid over-time according to the eight hour work rule established by Congress. The U.S. Supreme Court made these observations regarding the circumstances involved in the case.

"Men engaged in dredging a channel in Boston harbor cannot be said to be employed upon any of the public works of the United States or of the District of Columbia."

"The work of dredging in Chelsea creek, in Boston harbor, as shown in the record, is not part of the "public works of the United States" within the meaning of the statute in question."

"It is unnecessary to lay special stress on the title to the soil in which the channels were dug, but it may be noticed that it was not in the United States. The language of the acts is "public works of the United States." As the works are things upon which the labor is expended, the most natural meaning of "of the United States" is "belonging to the United States."

The ruling in this case from the U.S. Supreme Court was that Chelsea Creek, in Boston Harbor, Massachusetts, was not in the United States and not within the jurisdiction of the United States government and its eight hour work rule.

Furthermore, in O'Donoghue v. United States, 289 U.S. 516; 53 S.Ct. 740 (1933), the U.S. Supreme Court carefully considered the role of judicial courts authorized by Article III of the U.S. Constitution and compared them with the role of administrative or legislative courts authorized by Articles I and IV of the U.S. Constitution. After what it said was an exhaustive review, it made this incredible statement:

"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during

good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of judges for a limited time, it must act independently of the Constitution and upon territory which is not part of the United States within the meaning of the Constitution."

These statements of stare decisis law from the U.S. Supreme Court should make it perfectly clear that the administrative laws of the United States have no inherent or plenary authority within the fifty sovereign states of the union.

### **The Term "State" in Federal Tax Law**

It is interesting to note that the O'Donoghue case was decided in 1933, just two years before Congress commissioned the collection of the federal revenue statutes into a single volume in 1935. That collection was completed a few years later and was codified as the Internal Revenue Code of 1939. Congress knew, or is presumed to have known (see Goodyear Atomic Corp. v. Miller, 486 U.S. 172; 108 S.Ct. 1704 (1988)), that the ruling in the O'Donoghue case stated that the administrative or legislative courts (Article I or Article IV courts) created by Congress had no inherent authority within the states of the union.

When Congress codified the Internal Revenue Code of 1939 it failed to provide a mechanism for those who claimed to have been wronged by this agency of the government to obtain a remedy. In 1942, Congress created the Board of Tax Appeals as a mechanism to address alleged wrong-doing on the part of the tax collecting agency of the government. United States Statutes at Large, 77th CONG., 2d Sess., CH. 619, § 510, pp. 967-968, October 21, 1942. This Board of Tax Appeals later morphed into the current United States Tax Court whose judges serve for a term of fifteen years. 26 U.S.C., § 7441 & Amendments (Notes). This is

precisely the "limited time" the O'Donoghue case refers to. The U.S. Tax Court has always been, and continues to be, an Article I court, or executive branch court, with limited, executive branch jurisdiction. American Insurance Company et al., The v. Canter (356 Bales of Cotton), 1 Pet. 511; 7 L.Ed. 242 (1828); United States v. Coe, 155 U.S. 76; 15 S.Ct. 16 (1894). Congress knows that neither the issues that go before the U.S. Tax Court nor the orders that issue from that court have authority within the states of the union except as the individual enters into a privileged capacity with the federal government.

The O'Donoghue case is interesting in at least one other respect. In an attempt to summarize its findings from this extensive review, it made four major general statements of conclusion regarding the status of the District of Columbia and the territories vis-à-vis the states of the union. In all but one of the stated conclusions, the court made it clear and consistent that the status of the District of Columbia and the territories was not the same as that of the states of the union. But in the midst of the list the court made the following unusual summary statement: "3. That the District of Columbia and the territories are states as that word is used in treaties with foreign powers, with respect to the ownership, disposition, and inheritance of property;". Here, the court acknowledges that the territories are states with respect to certain limited issues. This conclusion is at least part of the basis for authorizing these federal territories to participate in activities outside American society and federal sovereignty as if they are independent nations while they are otherwise under the sovereignty of the United States government. Consequently, the territories, or federal "states", are allowed to participate in the International

Olympic Games as countries as if they are not under the jurisdiction of the United States government. It is somewhat ironic that the states of the union, which are sovereign in their own right and foreign to each other within American society, are bound together as a single entity by the U.S. Constitution when dealing with events outside American society, such as the negotiation of treaties, participation in the International Olympic Games, and becoming a member of and voting in the United Nations.

The evidence is very strong that the O'Donoghue ruling, made just two years before Congress commissioned the collection and cataloging of the federal revenue laws into a code which Congress named the Internal Revenue Code of 1939, is the basis for Congress using the word "State" in the Internal Revenue Code when it is defined therein only as the District of Columbia or as a territory of the United States. The definitions of the "United States" and "State" in the Internal Revenue Code have never included any of the states of the union. When Alaska and Hawaii were Territories of the United States these Territories were included in the definitions of both the "United States" and "State". But after Congress authorized the change in status of these Territories from inchoate states to sovereign states of the union, Congress deleted all references to Alaska and Hawaii in the Internal Revenue Code because of a "special definition of state." It necessarily follows that the "special definition of state" that refers only to the District of Columbia and federal territories is the definition of "State" relied on by Congress in the Internal Revenue Code and does not include the sovereign states of the union except in the instance where the term "the fifty states" is used. The general definition of "State" in the IRC names only the District of Columbia and

some of the territories belonging to the United States government.

### **The "Inclusio" / "Exclusio" Rule**

The rule of law under the principle of *Inclusio unius est exclusio alterius* is that where a statute enumerates and specifies the subjects or things upon which it is to operate, it is to be construed as excluding from its effect all those not expressly mentioned, or, under a general clause, those not of like kind or classification as those enumerated. Black's Law Dictionary, Sixth Edition, p. 763; Words and Phrases, Vol. 20A, p. 161. Under the principle of *Expressio unius est exclusio alterius* the expression of one thing is the exclusion of another. Black's Law Dictionary, Sixth Edition, 1990, p. 581; Page v. Allen, 58 Pa. 338; 98 Am.Dec. 272 (1868); State ex rel. Jensen v. Sestric, 216 S.W.2d 152 (1948). Because Congress does not include any states of the union in the general definition of "State" in the Internal Revenue Code, and because Congress deleted all references to Alaska and Hawaii in the definitions of "United States" and "State" when they were admitted to the union of sovereign states, it must be concluded that this "special definition of state", as it is called in both the Alaska Omnibus Act and the Hawaii Omnibus Act, has no inherent application to the states of the union or the people who live therein.

Under the principles of public international law the federal government has plenary authority to represent American interests *outside* of American society. However, under the principles of private international law it has very limited authority over Americans within the states of the union because the states are sovereign under the Articles of

Confederation and the people are sovereign under Amendment X of the U.S. Constitution. While portions of the Articles of Confederation have been superseded by the U.S. Constitution, the other portions of the articles that specify that the states are sovereign have never been superseded nor repealed. The federal government has no authority to interfere with state sovereignty. It cannot be emphasized too much that under private international law, the federal government is separate, distinct, and foreign to the states of the union and has only limited authority within these states.

### **Comity**

How, then, do federal agencies exercise such vast power over the lives of Americans? Aside from the fact that most Americans have lost sight of the fact that the United States government is a government of delegated authority and limited jurisdiction and that it is foreign to the states of the union within American society, the legal answer lies within the principle of comity.

"Comity is defined as the recognition which one nation allows within its territory to the legislative, executive or judicial acts of another nation, having due regard both to international duty and convenience and to the rights of its own citizens or of other persons who are under the protection of its laws." Black's Law Dictionary, Sixth Edition, 1990, p. 267.

"It means complaisance, courtesy, respect, the granting of a privilege, not of right, but of good will." 15 C.J.S., Comity.

"Judicial "comity" refers to principle under which courts of one jurisdiction give effect to law and judicial decisions of another out of deference and respect, not obligation."

"Under rule of "comity" courts in one state assume jurisdiction of transitory causes of action arising under law of foreign state." Kellogg-Citizens Nat. Bank of Green Bay, Wis. v. Felton, 145 Fla. 68; 199 So. 50 (1940).

The principle of comity allows the laws of one nation (any of the sovereign states of the union or the federal government, or more formally, the United States government) to operate within the territory of other nations (such as any of the sovereign states of the union) provided no law or principle of law of the host sovereign is violated.

### **The States of the Union are Nations**

The states of the union are nations as understood by the Founding Fathers. Carefully read the last paragraph of the Declaration of Independence to see that the Founding Fathers were creating thirteen new governments each politically equal to the "State of Great Britain". If they understood the nation of Great Britain to be a "State" and they were establishing these thirteen United Colonies as thirteen free and independent states that would be equal in political right to the "State of Great Britain", it necessarily follows that each of these states is a nation, and the United States of America is a collection of separate and distinct nations that are foreign to each other within American society.

Shortly after the Declaration of Independence was made, these states agreed to be bound together in a perpetual union under the Articles of Confederation wherein the name "United States of America" was first formally used. Some nine years later, they created the federal government with the adoption of the Constitution for the United States of America which would have only the authority stated in that

document. This document created the federal government and it is the only document that gives the federal government permission to exist. The United States government has no authority not stated therein outside of the territory ceded to this government.

The states of the union have always been and continue to be the fundamental political units in America. In letters to some Indians in 1804 when there were seventeen states in the union, President Jefferson called himself the Great Chief of "the 17. United Nations". *Letters of the Lewis and Clark Expedition, WITH RELATED DOCUMENTS*, 1783-1854, Donald Jackson, Ed, University of Illinois Press, Urbana, 1962, p. 199. The U.S. Supreme Court, in a case determining property rights of individuals after the revolutionary war, stated that a person could have citizenship in two countries at the same time, "Great Britain and New Jersey". M'Ilvaine v. Coxe's Lessee, supra. A corporation chartered outside of one state is a foreign corporation with respect to another state. 19 C.J.S., Corporations § 883. And the term "state" denotes an independent political society equivalent to a "kingdom," or "empire,". 8 U.S.C., § 1401, Notes. As a matter of California law, California is a republic and California law requires that the words "California Republic" appear on the flag. California Government Code, § 420. A republic is a sovereign government whose first responsibility is to protect the rights of its people. Words and Phrases, Vol. 37, REPUBLIC, p. 84. The U.S. Constitution at Article 4, § 4 requires all states of the union to have a republican form of government where the rights of the individual are supreme and the first responsibility of the government is to protect those rights.

Unfortunately, too many people in America believe that

the United States government is like an umbrella government which supervises, watches over, and has jurisdiction over all the state governments—as if the states were inchoate subdivisions of the federal government. This is an absolutely false picture of the American political system as created by the Founding Fathers. The states of the union are sovereign and are not territories or colonies of the federal government.

While it is common for politicians and the press to use the term "national government" when referring to issues that involve the federal government, this is a misnomer. America does not have a "national government"; America has a federal government.

"A national government is a government of the people of a single state or nation, united as a community by what is termed the "social compact", and possessing complete and perfect supremacy over persons and things, so far as they can be made the lawful objects of civil government. A federal government is distinguished from a national government, by its being the government of a community of independent and sovereign states, united by compact." Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176.

It bears repeating that the states are the fundamental political units in American society and the Founding Fathers thought it inconceivable that these state barriers could ever be broken down. The U.S. Supreme Court stated in the case of M'Culloch v. The State of Maryland et al, 17 U.S. (4 Wheat.) 316; 4 L.Ed 579 (1819), "No political dreamer was ever wild enough to think of breaking down the lines which separate the states, and of compounding the American people into one common mass.". The authority of the federal government stems from the people of the individual states of

the union. The authority of the federal government is subject to the will of the people of the individual states of the union. Those who are elected to Congress are elected from specific states of the union and are not elected by the American people generally. Even the President and Vice-President of the United States are not elected by popular vote of the American people, but are elected by the electoral college whose electors are appointed by the popular vote of the people of the states of the union individually. The federally elected officials, the federally appointed judges, and the federally employed bureaucrats need to be held accountable to the people of the states. These federals often operate as if they are the sovereigns, and the citizens of the states are their subjects. This is exactly backwards from what the Founding Fathers intended for the American people.

### **Sovereignty in America**

The concept of "sovereignty" in America is different from "sovereignty" in Europe. The European model of government was fashioned under the notion of "The Divine Right of Kings". In America, the Declaration of Independence states that "All men are created equal and are endowed by their Creator with inalienable rights". Under the notion of the Divine Right of Kings, God gave authority to the king to govern and the king in turn handed out privileges to his subjects. But in America, our first legal document acknowledges that the people receive inalienable rights directly from their Creator with no government in between to parcel out privileges, civil rights, or to interfere with the free exercise of one's God-given rights. The treaties negotiated with His Britannic Majesty by the

representatives of the United States of America were consistently clear to refer to the American people as "citizens of the United States" or as "American citizens" and the people of Britain as "subjects of His Britannic Majesty" or "British subjects". Articles of Peace (Nov. 30, 1782); Definitive Treaty of Peace Between the United States of America and his Britannic Majesty (Sept. 3, 1783); Treaty of Amity, Commerce and Navigation, Between His Britannic Majesty and the United States of America, by their President, with the Advice and Consent of their Senate (Nov. 19, 1794). A century later the U.S. Supreme Court confirmed the continuing effect of this concept in the case of United States v. Lee, 106 U.S. 196; 1S.Ct. 240 (1882). It was crystal clear in the minds of the Founding Fathers that the citizen controls the government and generally is not a subject to it unless one causes some damage to person or property, or enters into some privileged relationship with the government.

### **Conclusion**

There have been a significant number of cases in recent years wherein the judges of the federal courts ignore the foregoing body of law. But the arguments presented here cannot honestly be ruled as "frivolous" because this is the documented basis of our heritage and of our political and judicial history. For the courts today to say that a citizen of any one of the states of the union who is not a citizen of the federal government cannot be a "nonresident alien" with respect to the federal government denies the fundamental nature of the American political system and is fundamentally unAmerican.

Whenever a federal bureaucrat or a judge denies the

claim of "nonresident alien" made by an American citizen, it must be remembered that these bureaucrats and judges are human and make mistakes. Consider the circumstance of black Americans who struggled for nearly 100 years to make the 14<sup>th</sup> Amendment effective for themselves. Consider that the expression "separate but equal", which was created by Massachusetts law in the 1850's, was adopted by the U.S. Supreme Court to be the law of the land at least eight times over a span of some 70 years before the justices became enlightened enough and brave enough to acknowledge the truth about that contrived principal. A similar struggle may be required by those citizens of the states of the union who make the "nonresident alien" argument. To win this argument, many more Americans need to become aware of the legal basis for the term and it needs to be presented in a broader, more comprehensive setting than the courts are currently willing to acknowledge and report. And the argument needs to be carried back to the courts with greater clarity until the federals "get it".

Education is our most important ally. Remember, it isn't over until we win.

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