

LEGAL ADDRESS
FORM ATTACHMENT

Source: <http://famguardian.org>

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The attached "Legal Address Form" is invalid without this attachment. This Legal Address Form Attachment prescribes the terms and conditions under which voluntary disclosure is made and the meaning of all words used in the attached form. This will prevent any misunderstanding on your part and offer you an opportunity to rebut the evidence upon which the disclosure is provided so as to keep the discussion focused strictly on the law and the facts, and not conjecture or false presumption.

1 Definitions

The definitions below circumscribe the attached "Legal Address" form and this attachment.

Resident: Under the Internal Revenue Code, an "alien" or "resident alien". See 26 U.S.C. §7701(b)(1)(A). See: <http://famguardian.org/TaxFreedom/CitesByTopic/resident.htm>

Residence: Equivalent and interchangeable with domicile.

Domicile: A person's legal home. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. *Smith v. Smith*, 206 Pa.Super. 310m 213 A.2d 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges. The established, fixed, permanent, or ordinary dwellingplace or place of residence of a person, as distinguished from his temporary and transient, though actual, place of residence. It is his legal residence, as distinguished from his temporary place of abode; or his home, as distinguished from a place to which business or pleasure may temporarily call him.
See also Abode; Residence.
[Black's Law Dictionary, Sixth Edition, p. 485]

Legal address: Domicile.

2 My "legal address" information

1. Citizenship and residency:

- 1.1. I am not a "resident" of anywhere under the Internal Revenue Code or any tax law. All "residents", "aliens", and "resident aliens" are all equivalent under 26 U.S.C. §7701(b)(1)(B). "citizens" under 8 U.S.C. §1401 and "residents" under 26 U.S.C. §7701(b)(1)(B) are mutually exclusive classes.
- 1.2. I am not a "citizen of the United States" under 8 U.S.C. §1401. All such persons are born in territories or possessions of the United States and NOT in a state of the Union.
- 1.3. I am a "national" under 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1101(a)(22)(B).

2. Domicile, "residence", and tax status:

- 2.1. Since I am not a "resident", then I can't have a "residence". Therefore, "domicile" is the only appropriate word to use in this circumstance.
- 2.2. I am a "nonresident alien" under 26 U.S.C. §7701(b)(1)(A) with no income "effectively connected with a trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office" in the United States government.
- 2.3. I do not maintain a domicile within the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10) and therefore am not subject to the exclusive legislative jurisdiction of the federal government. Therefore, my "Legal Address" is nowhere within the "United States" defined in either the USA Patriot Act or the Internal Revenue Code.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > *Sec. 7701. [Internal Revenue Code]*

[Sec. 7701. - Definitions](#)

(a)(9) United States

The term "United States" when used in a geographical sense includes only the [States](#) and the District of Columbia.

[26 U.S.C. Sec. 7701\(a\)\(10\)](#): State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

2.4. I do not consent to allow you to:

2.4.1. Conclude or assign any "legal address" other than that provided.

2.4.2. "Assume" that my "domicile" or "residence" is the same as the mailing address that you sent your "legal address" request to.

3. The U.S.A. Patriot Act, like nearly all other legislation of the general/federal government, is entirely irrelevant to the average American in the states because the federal government does not have legislative jurisdiction within states except under the following Constitutionally granted specific subject matters, none of which include jurisdiction over "terrorism":

3.1. Counterfeiting under Article 1, Section 8, Clause 6.

3.2. Postal fraud under Article 1, Section 8, Clause 7.

3.3. Slavery under the Thirteenth Amendment.

3.4. Treason under Article 4, Section 2, Clause 2.

4. In confirmation of the above, the U.S. Supreme Court said on the subject of federal jurisdiction within the states:

"Federal government possesses no inherent power in respect of internal affairs of state, especially with regard to legislation." [Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

"The Government of the United States, therefore, can claim no powers which are not [explicitly] granted to it by the Constitution, and the powers actually granted must be such as are expressly given, or given by necessary implication." [Buffington v. Day, 11 Wall. 113, [78 U.S. 122](#) (1871)]

5. My "legal address" is Heaven and is nowhere on earth. I only consent to be subject to God's laws and not man's laws. By virtue of the fact that "domicile" requires an element of "intent" to permanently occupy a place.
6. If you disagree with any of the above conclusions, please rebut the evidence supporting them that is contained in section 5. Do not act on this application or deviate from the Legal address indicated unless and until the evidence supporting this attachment is rebutted. Failure to rebut shall constitute formal agreement.
7. All Currency Transaction Reporting requirements have as a prerequisite that the person against whom reporting is done is involved in a "trade or business", which does NOT describe me either. If you disagree, please rebut Section 4 later.
8. If you do not recognize my choice of "legal address", then you:
- 8.1. Are attributing me an "intent" that I do not have. "Intent" is a prerequisite to any conclusions about "domicile".
- 8.2. Forcing me to violate my religious beliefs and commit idolatry, by putting a government above me, rather than below me and serving me. See: <http://famguardian.org/aboutus15-Exhibit.pdf>
- 8.3. Are injuring my Constitutional rights, and doing so while acting as a voluntary "agent" of the federal government under the "color" but without the actual authority of any positive law, because the USA Patriot Act does not apply within the states of the Union and only applies on federal property owned by the general government.
- 8.4. Have effected constructive fraud by refusing to acknowledge the rule of law and the role of the Constitution in limiting what you can do while acting as a voluntary, uncompensated agent of the federal government in implementing what technically only applies to the government.

3 Why my domicile/legal address is "heaven" and not any place on earth

The "[situs](#)" or "[domicile](#)" or "legal home" under which I conduct all of my affairs is ONLY the republic called "Heaven". Below is the definition of "domicile" that establishes the situs and "legal home". We also include the definition of "situs" to help clarify its meaning:

"**domicile**. A person's legal home. That place where a man has his true, fixed, and **permanent home** and principal establishment, and to which whenever he is absent he has the intention of returning. *Smith v. Smith*, 206 Pa.Super. 310m 213 A.2d 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges. [Black's Law Dictionary, Sixth Edition, p. 485]

"**Situs**. Lat. Situation; location; e.g. location or place of crime or business. Site; position; the place where a thing is considered, for example, with reference to jurisdiction over it, or the right or power to tax it. It imports fixedness of location. Situs of property, for tax purposes, is determined by whether the taxing state has sufficient contact with the personal property sought to be taxed to justify in fairness the particular tax. *Town of Cady v. Alexander Const. Co.*, 12 Wis.2d 236, 107 N.W.2d 267, 270."

Generally, personal property has its taxable "situs" in that state where owner of it is domiciled. *Smith v. Lummus*, 149 Fla. 660, 6 So.2d 625, 627, 628. Situs of a trust means place of performance of active duties of trustee. *Campbell v. Albers*, 313 Ill.App. 152, 39 N.E.2d 672, 676." [Black's Law Dictionary, Sixth Edition, p. 1387]

Note the key role of the word "intention" within the meaning of domicile. A person can have many "abodes", which are the place they temporarily "inhabit", but only one legal domicile. The law and government that a person voluntarily consents to be subject to determines where their "legal home" is under this concept. This is because all just powers of any free government derive from the "consent of the governed", as the Declaration of Independence indicates. The reason why government forms will ask what a person's domicile is are explained as follows:

1. A person can only have "allegiance" towards one and only one "sovereign". The U.S. Supreme Court confirmed this when it said:

"Citizenship is a political tie; allegiance is a territorial tenure. [. . .] The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign...." [Talbot v. Janson, 3 U.S. 133 (1795)]

9. This is also consistent with the Bible, which says on this subject:

"No servant can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon." [Jesus [God] speaking in Luke 16:13, Bible, NKJV]

2. A legal means needs to be established to pay for the protection afforded by the sovereign to whom we claim allegiance. "Taxes" are the legal vehicle by which "protection" is paid for. In earlier times, in fact, "taxes" were called "tribute". When we pay "tribute", we are expressing "allegiance" to our personal "sovereign" by offering it our time and money.

Therefore, establishing a "domicile" or "residence" also establishes a "tax home" as well. There are several problems with the above worldly approach that conflict with Christianity:

1. Luke 16:13 above implies that those who demonstrate allegiance become "servants" of those they demonstrate "allegiance" towards. We have a saying for this:

"Protection draws subjection."

2. God said we can serve only Him, and therefore we cannot have "allegiance" to anything but Him.

"Away with you , Satan! For it is written, 'You shall worship the Lord your God, and Him **ONLY** [NOT the government or its vain laws!] you shall serve.'" [Bible, Matt. 4:10]

3. Serving anyone but God amounts to idolatry in violation of the first four commandments found in the Ten Commandments. Idolatry is the worst of all sins documented in the Bible. In the Old Testament book of Ezekiel, God killed people and destroyed whole cities whose inhabitants committed idolatry.

1 4. The government cannot compel us to consent to anything or to demonstrate “allegiance” toward it. Allegiance must
2 always be completely voluntary.

3 Therefore, Christians cannot be expected or required to either accept, consent to, or pay for protection that God says comes
4 ONLY from Him. They cannot allow government to assume an authority equal or superior to God in their lives, including
5 in the area of protection. The only purpose for government is “protection”.

6 “Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation for the
7 other; allegiance for protection and protection for allegiance.” [Minor v. Happersett, 88 U.S. (21 Wall.) 162,
8 166-168 (1874)]

9 Any government form that asks us what our “domicile” is indirectly is asking us to whom we have exclusive “allegiance”.
10 Any government that passes a law compelling “allegiance” or requiring us to consent to laws or a government or protection
11 that we don’t want is:

- 12 1. Implementing slavery in violation of the Thirteenth Amendment, 18 U.S.C. §1581, 18 U.S.C. §1583, and 42 U.S.C.
13 1994.
- 14 2. Making themselves into an organized crime syndicate that earns its revenues from “protection”. This is called a
15 “protection racket.”
- 16 3. Violating the antitrust laws, by making themselves into a monopoly that is the only source of “protection”.

17 The Bible describes such an organized crime syndicate as “the Beast”, which Rev. 19:19 defines as “the kings of the earth”.
18 In modern times, this would be our political rulers.

19 Note also the use of the word “permanent home” in the definition of “domicile”. According to the Bible, "earth" is NOT
20 permanent, but instead is only temporary, and will eventually be destroyed and rebuilt as a new and different earth:

21 “Do not love [be a permanent inhabitant or resident of] the world or the things in the world. If anyone loves
22 the world, the love of the Father is not in him. For all that is in the world--the lust of the flesh, the lust of the
23 eyes, and the pride of life--is not of the Father but is of the world. And the world is passing away [not
24 permanent], and the lust of it; but he who does the will of God abides forever.” [1 John 2:15, Bible, NKJV]

25 The definition of “domicile” above establishes also that “intent” is an important means of determining domicile as follows
26 and that only the person himself can determine “intent”:

27 “...the place to which he intends to return even though he may actually reside elsewhere”. [Black’s Law
28 Dictionary, Sixth Edition, page 485, under “domicile”]

29 The only place a Christian such as myself is allowed to “intend” to permanently inhabit or return to is heaven, because the
30 present earth is a temporal place full of sin and death that is ruled by Satan. The proper biblical “intent” of all Christians
31 such as myself should therefore be to return to heaven and to leave the present corrupted earth as soon as possible and as
32 God in His sovereignty allows. God has prepared a mansion for Christians to live in with the Father in Heaven, and that
33 mansion cannot be part of the present corrupted earth:

34 “In My Father’s house are many mansions; if it were not so, I would have told you. I go to prepare a place for
35 you. And if I go and prepare a place for you, I will come again and receive you to Myself; that where I am,
36 there you may be also. And where I go you know, and the way you know.” [John 14:2-4, Bible, NKJV]

37 According to the Bible, "earth" is NOT permanent, is only temporary, and will eventually be destroyed and rebuilt as a new
38 and different earth. If you look in the book of Revelations, you will find that the earth will be completely transformed
39 when Jesus returns to become a new and different earth, so can our present earth even be called “permanent”? The answer
40 is NO. Therefore, as a Christian, one cannot claim to have a “domicile” or a “residence” anywhere here on the present
41 earth without committing idolatry and blaspheming God. For a Christian to admit that his physical or spiritual “domicile”
42 or his “residence” is here on earth and/or is “permanent” is to admit that there is no God and no Heaven and that life ends
43 both spiritually and physically when you die! Such a misguided Christian is therefore also admitting that the only thing
44 even close to being permanent is the short life that he have while he is here. So Christian can’t have a “domicile” or a
45 “residence” anywhere on the present earth from a legal perspective without blaspheming God. Consequently, it also means
46 that they can’t be subject to taxes or government regulation based on having a “domicile” or “residence” in any earthly

1 jurisdiction: state or federal. Christians are children of God and are His “bondservant” while they are temporarily and
2 involuntarily here on this corrupted earth.

3 *“For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as free,
4 yet not using liberty as a cloak for vice, **but as bondservants of God.**” [1 Peter 2:15-16, Bible, NKJV]*

5 Christians are “just passing through”. This life is only a temporary test to see whether they will evidence by their works the
6 saving faith they have which will allow them to gain or regain entrance into their permanent domicile called Heaven and
7 the new (not existing) earth God will create for them to dwell in mentioned in [Rev. 21:1](#).

8 The legal definition of "permanent" also demonstrates that it can mean any length of time one wants it to mean:

9 [8 U.S.C. §1101](#)

10 *(a)(31) **The term "permanent" means a relationship of continuing or lasting nature, as distinguished from**
11 **temporary, but a relationship may be permanent even though it is one that may be dissolved eventually at the**
12 **instance either of the United States or of the individual, in accordance with law.***

13 Christians define "permanent" the same way God does. God is eternal so His concept of "permanent" means "eternal".
14 Therefore, no place on earth can be "permanent" in the context of a Christian:

15 *“Do not love [“intend” to be a permanent inhabitant or resident of] the world or the things in the world. **If**
16 **anyone loves the world, the love of the Father is not in him.** For all that is in the world--the lust of the flesh,
17 the lust of the eyes, and the pride of life--is not of the Father but is of the world. **And the world is passing away**
18 **[not permanent],** and the lust of it; but he who does the will of God abides forever.” [1 John 2:15, Bible, NKJV]*

19 The legal dictionary is careful to disguise the requirement for “domicile” in their definition of “resident”. To admit that
20 domicile was a prerequisite for being a “resident”, they would open the door for a mass exodus of the tax system by most
21 people, so they beat around the bush. For instance, here is the definition of “resident” from Black’s Law Dictionary:

22 ***Resident.** “Any person who occupies a dwelling within the State, has a present intent to remain within the State
23 for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence
24 within the State together with indicia that his presence within the State is something other than merely
25 transitory in nature. The word “resident” when used as a noun means a dweller, habitant or occupant; one who
26 resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one
27 who resides or abides. [Hanson v. P.A. Peterson Home Ass’n, 35 Ill.App2d 134, 182 N.E.2d 237, 240]
28 [Underlines added]*

29 *Word “resident” has many meanings in law, largely determined by statutory context in which it is used. [Kelm
30 v. Carlson, C.A.Ohio, 473, F2d 1267, 1271]
31 [Black’s Law Dictionary, Sixth Edition, p. 1309]*

32 The Law of Nations, which is mentioned in Article 1, Section 8 of our Constitution and was used by the Founding Fathers
33 to write the Constitution, is much more clear in its definition of “resident”, and does essentially admit a requirement for
34 “domicile” in order for an “alien” to be classified as a “resident”:

35 *“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the
36 country. Being bound to the society by reason of their [intention of] dwelling in it, they are subject to its laws
37 so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the
38 rights of citizenship. They have only certain privileges which the law, or custom, gives them. Permanent
39 residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less
40 privileged character, and are subject to the society without enjoying all its advantages. Their children succeed
41 to their status; for the right of perpetual residence given them by the State passes to their children.” [The Law
42 of Nations, p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington; emphasis added.]*

43 You can read the above yourself at:

44 <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-LawOfNations.pdf>

45 If you want to read more about this “resident” scam, consult section 4.10 of our free [Great IRS Hoax](#) book.

46 Christians are only allowed to be governed by God and [His laws found in the Bible](#). Our main allegiance is exclusively to
47 Him, and not to any man or earthly law or government. We are citizens of Heaven, and not earth. The most we can be

1 while on earth is "nationals", because "nationals" are not subject to man's laws and only "citizens" are. Therefore, Heaven
 2 can be our only legal home or domicile.

3 *"For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ"*
 4 *[[Philippians 3:20](#), Bible, NKJV]*

5 *"These all died in faith, not having received the promises, but having seen them afar off were assured of them,
 6 embraced them and confessed that they were strangers and pilgrims on the earth." [[Hebrews 11:13](#), Bible,
 7 NKJV]*

8 *"Beloved, I beg you as sojourners and pilgrims [temporarily occupying the world], abstain from fleshly lusts
 9 which war against the soul..." [[1 Peter 2:1](#), Bible, NKJV]*

10 *"Do you not know that friendship [and citizenship] with the world is enmity with God? Whoever therefore
 11 wants to be a friend [or "resident"] of the world makes himself an enemy of God." [[James 4:4](#), Bible, NKJV]*

12 To "consent" or "choose" to be governed by anything but God and His sacred Law is idolatry in violation of the first four
 13 Commandments of the [Ten Commandments](#). We can therefore have no "legal home" or "domicile" anywhere on earth.
 14 Our only law is [God's law](#) and Common law, which is based on God's law.

15 *"Then Haman said to King Ahasuerus, "There is a certain people [the Jews, who today are the equivalent of
 16 Christians] scattered and dispersed among the people in all the provinces of your kingdom; their laws are
 17 different from all other people's [because they are [God's laws](#)], and they do not keep the [king's laws](#).
 18 Therefore it is not fitting for the king to let them remain. If it pleases the king, let a decree be written that they
 19 be destroyed, and I will pay ten thousand talents of silver into the hands of those who do the work, to bring it
 20 into the king's treasuries." [[Esther 3:8-9](#), Bible, NKJV]*

21 *"Those people who are not governed [ONLY] by GOD and His laws will be ruled by tyrants." William Penn
 22 (after which Pennsylvania was named)*

23 *"A free people [claim] their rights as derived from the laws of nature [God and His laws], and not as the gift of
 24 their chief magistrate [or any government law]." --Thomas Jefferson: Rights of British America, 1774. ME
 25 1:209, Papers 1:134*

26 Our acronym for the word BIBLE confirms the above conclusions:

- 27 **B**-Basic
- 28 **I**-Instructions
- 29 **B**-Before
- 30 **L**-Leaving
- 31 **E**-Earth

32 Christians are only temporarily here and Heaven is where we intend to return and live permanently. Legal domicile is based
 33 only on *intent*, not on physical presence, and it is only "domicile" which establishes one's legal and tax "home". No one but
 34 us can establish our "intent" and this is the express intent. Neither will we permit our domicile to be subject to change
 35 under any circumstances. To admit that there is a "permanent home" or "place of abode" anywhere on earth is to admit that
 36 there is no afterlife, no God, and that this earth is as good as it gets, which is a depressing prospect indeed that conflicts
 37 with our religious beliefs. The Bible, in fact, says that while we are here, Satan is in control, so this is definitely not a place
 38 we would want to call a permanent home or a domicile:

39 *"Again, the devil took Him [Jesus] up on an exceedingly high mountain, and showed Him all the kingdoms of
 40 the world and their glory. And he said to Him, "All these things I will give You if You will fall down and
 41 worship me. [[Satan](#)]"*

42 *"Then Jesus said to him, "Away with you, Satan! For it is written, "You shall worship the LORD your God, and
 43 Him only you shall serve."
 44 "Then the devil left Him, and behold, angels came and ministered to Him." [[Matt. 4:8-11](#), Bible, NKJV]*

"I [Jesus] will no longer talk much with you, **for the ruler of this world [Satan] is coming, and he has nothing in Me**. But that the world may know that I love the Father, and as the Father gave Me commandment, so I do. Arise, let us go from here." [Jesus in [John 14:30-31](#), Bible, NKJV]

Satan could not have offered the kingdoms of the world to Jesus and tempted Him with them unless he controlled them to begin with. Satan is in control while we are here. Only a fool or an atheist would intend to make a wicked earth controlled by Satan into a "permanent place of abode".

"He who loves his life will lose it, and **he who hates his life in this world [on earth] will keep it for eternal life**." [John 12:25, Bible, NKJV]

Only a person who hates this life and the earth as they are and who doesn't want to make it a "permanent place of abode" or "domicile" can inherit eternal life.

"If you were of the world [had a permanent home here], the world would love its own. Yet **because you [Christians] are not of the world, but I chose you out of the world, therefore the world hates you**." [John 15:19, Bible, NKJV]

"**Pure and undefiled religion before God and the Father is this**: to visit orphans and widows in their trouble, and to **keep oneself unspotted from the world** [and the governments, laws, taxes, entanglements, and sin in the world]." [James 1:27, Bible, NKJV]

Any attempt to think about citizenship, domicile, and residence any way other than the way it is described here amounts to a devious and deceptive attempt by the Pharisees [lawyers] to use the "traditions of men" to entrap Christians and churches and put them under government laws, control, taxes, and regulation, thereby violating the [separation of powers doctrine](#). The Separation of Powers Doctrine as well as the Bible itself both require churches and Christians to be *totally separate* from government, man's laws, and control, taxation, and regulation by government. See [Great IRS Hoax](#), sections 4.3.5 and 4.3.12 for further details on the competition between "church" and "state" for the love and affections of the people, and why separation of these two powers is absolutely essential.

"Stand fast therefore in the **liberty** wherewith Christ hath made us free, and be not entangled again with the yoke of bondage [to the government or the income tax or the IRS or federal statutes that are not **positive law**] and do not have jurisdiction over us." [Galatians 5:1, Bible, NKJV]

Since the only definition of "[resident](#)" found anywhere in the [Internal Revenue Code](#) or the Treasury Regulations is that of a "resident alien", found in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), then we are not "[residents](#)" because we are not "[aliens](#)". Therefore, we do not have a "residence". Instead, we are "[nonresident aliens](#)" and "[nationals](#)" but not "[citizens](#)" under federal law and under [8 U.S.C. §1101\(a\)\(21\)](#). Furthermore, the term "residence" is not defined in the Internal Revenue Code, and therefore we have no way of knowing what it means until it is defined in the code itself. It is a sin for Christians to "presume" or "assume" anything, under [Numbers 15:30](#) and [Psalms 19:12-13](#). If a "residence" must be established for any reason, you are free to conclude that it is the same as our "[situs](#)" and "[domicile](#)", which is Heaven, because this type of conclusion will not prejudice our legal rights or status. Any other location of "residence", however, will prejudice our rights and is NOT authorized. We believe that the word "residence" was invented by the legal profession as a way to separate intent from the word "domicile" so that people would no longer have a choice of their legal home, and this is a tyranny that we will have no part of.

4 Why We are Not subject to Currency Transaction Reporting (CTR) Either

If all that isn't enough for you, consider that there are only two types of currency transactions that are reportable under Title 31 of the United States Code are for those people engaged in a "trade or business" in the United States. The term "trade or business" as used in Title 31 of the U.S. Code has **exactly** the same meaning as that used in the Internal Revenue Code (IRC):

Title 31: Money and Finance: Treasury
[PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS](#)
[Subpart B—Reports Required To Be Made](#)

[§103.30 Reports relating to currency in excess of \\$10,000 received in a trade or business.](#)

(11) **Trade or business.** *The term trade or business has the same meaning as under [section 162 of title 26, United States Code.](#)*

The Internal Revenue Code, [26 U.S.C. 162](#) then defines "trade or business" by building on the definition found in 26 U.S.C. 7701(a)(26), which is only the "functions of a public office":

[26 U.S.C. Sec. 7701\(a\)\(26\)](#)

"The term 'trade or business' [includes](#) the performance of the functions of a [public office](#)."

Below are the only two types of currency transactions that require reporting under Title 31 of the U.S. Code:

1. Transactions involving a person engaged in a "[trade or business](#)". See [31 CFR 103.30\(d\)\(2\)](#). Which says:

[31 CFR 103.30\(d\)\(2\) General](#)

(2) **Receipt of currency not in the course of the recipient's trade or business.** *The receipt of currency in excess of \$10,000 by a person other than in the course of the person's trade or business is not reportable under 31 U.S.C. 5331.*

2. Transactions involving a person engaged in a "non-financial [trade or business](#)". These transactions are a subset of those involving a "[trade or business](#)" above. See [31 U.S.C. §5331](#) below for the only types of reportable "nonfinancial trade or business" activity. Notice that financial activity not associated with a "trade or business" is not included:

[TITLE 31 > SUBTITLE IV > CHAPTER 53 > SUBCHAPTER II > §5331](#)

[§ 5331. Reports relating to coins and currency received in nonfinancial trade or business](#)

(a) *Coin and Currency Receipts of More Than \$10,000.—Any person—*

(1) *who is engaged in a trade or business; and*

(2) *who, in the course of such trade or business, receives more than \$10,000 in coins or currency in 1 transaction (or 2 or more related transactions),*

shall file a report described in subsection (b) with respect to such transaction (or related transactions) with the Financial Crimes Enforcement Network at such time and in such manner as the Secretary may, by regulation, prescribe.

Both of the above have as a prerequisite a "trade or business". The term "nonfinancial trade or business" is based on the term "trade or business" defined earlier as follows:

[TITLE 31 > SUBTITLE IV > CHAPTER 53 > SUBCHAPTER II > § 5312](#)

[§5312. Definitions and application](#)

(4) **Nonfinancial trade or business.**— *The term "nonfinancial [trade or business](#)" means any [trade or business](#) other than a financial institution that is subject to the reporting requirements of section [5313](#) and regulations prescribed under such section.*

Consequently, the only people who any financial institutions WITHIN the [federal zone](#) must make any kind of currency report for is an elected or appointed officer of the United States Government, which is what a "public office" is. Financial institutions not within the federal zone need not make any currency transaction reports at all, even if they are dealing with elected or appointed officers of the United States government!

As a result of the analysis above, if you are conducting a transaction that your financial institution thinks needs to be reported, please demand proof from them that you are engaged in a "trade or business" FIRST, and show them the definition of "trade or business" before they answer the question. As a matter of fact, show them this article and ask them to rebut it!

If you disagree, then please rebut the following or conclusively establish that you agree by your failure to rebut:

<http://famguardian.org/Subjects/MoneyBanking/Articles/FedTransReptnRequirements.htm>

1 **5 Demand for justification of requirement for Legal address**

2 Your letter stated “industry regulations require we maintain a legal address on file”. Please describe for me the precise
3 statute from the state laws and the implementing regulation for the statute. Since I don’t live in the “United States” under
4 federal law, then the only thing that is relevant to my rights or liberty is state law, and I want to know which state law you
5 are referring to.

6 If you disagree with any of the above or you choose to involuntarily and forcefully assign a status or “legal address” to me
7 other than that of “Heaven”, please rebut the questions found below with an “Admit” or “Deny” answer, and provide your
8 answer as an affidavit. All questions which are not answered shall be “Admit” by default:

- 9 1. IRS Deposition Questions, Section 14: Citizenship:
10 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
- 11 2. IRS Deposition Questions, Section 3: Jurisdiction:
12 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
- 13 3. Test for Federal Tax Professionals:
14 <http://famguardian.org/TaxFreedom/Forms/TestForTaxProf/TestForFedTaxProfessionals.htm>

15
16 Signed: _____ Date: _____
17 Account Number (if any): _____