



U.S. Department of State APPLICATION FOR A USA PASSPORT

OMB APPROVAL NO. 1405-0004
EXPIRATION DATE: 06/30/2005
ESTIMATED BURDEN: 85 Minutes
(See Instruction Page 3)

WARNING: False statements made knowingly and willfully in passport applications, including affidavits or other supporting documents submitted therewith, are punishable by fine and/or imprisonment under provisions of 18 USC 1001, and 18 USC 1542. Alteration or mutilation of a passport issued pursuant to this application is punishable by fine and/or imprisonment under the provisions of 18 USC 1543. The use of a passport in violation of the restrictions contained therein or of the passport regulations is punishable by fine and/or imprisonment under 18 USC 1544. All statements and documents are subject to verification.

<div></div>		
<input type="checkbox"/> 5 Yr.	<input type="checkbox"/> 10 Yr.	Issue Date _____
<input type="checkbox"/> R	<input type="checkbox"/> D	<input type="checkbox"/> o <input type="checkbox"/> DP
End. # _____ Exp. _____		

1. Name of Applicant				
Last Doe		Suffix (Jr., Sr., III)		
First John		Middle Quincy		
2. Date of Birth (mm-dd-yyyy) 02-10-1956				
3. Sex <input checked="" type="checkbox"/> M <input type="checkbox"/> F	4. Place of Birth (City & State OR City & Country) Anycity, California	5. Social Security Number (See Federal Tax Law Notice on Instruction Page 3) NONE	6. Alien Registration No. (if applicable) NONE	
7. Height Feet 5 Inches 9	8. Hair Color Red	9. Eye Color Blue	10. Occupation Private (Fifth Amendment)	11. Employer Private (Fifth Amendment)
12. E-Mail Address (Optional) Private (Fifth Amendment)		13. Mailing Address		
		Street / RFD # OR Post Office Box 1234 Elm Street		Apartment #
		City Anycity	State California	Zip Code 92109
		Country (If outside the US) California	In Care of (If applicable) NA	
14. Permanent Address or Residence (If same as mailing address write "Same As Above")				
Street / RFD # (DO NOT LIST P.O. BOX) Heaven. Just passing through. See attached.				Apartment #
City				State Zip Code
15. Home Telephone (Include Area Code) (999) 123-4567			16. Business Telephone (Include Area Code) (999) 123-8888	
17. Have you ever applied for or been issued a USA passport? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If yes, complete the remaining items in block #17 and submit most recent passport.				
Name in which your most recent passport was issued.		Status of recent passport Submitted <input type="checkbox"/> Stolen <input type="checkbox"/> Lost <input type="checkbox"/> Other _____		
Most recent passport number.		Approximate date your most recent US passport was issued or date you applied.		
18. Travel Plans				
Date of Trip (mm-dd-yyyy)		Length of Trip	Countries to be Visited	
19. Have you ever been married? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If yes, complete the remaining items in block #19				
Spouse's or Former Spouse's Full Name			Is your spouse (or former spouse) a National? <input type="checkbox"/> YES <input type="checkbox"/> NO	
Date of Birth (mm-dd-yyyy)	Place of Birth	Date of Most Recent Marriage	Widowed? <input type="checkbox"/>	Divorced? <input type="checkbox"/>
Give Date: _____				
20. What other names have you used? (Include name changes, maiden name, & former marries names)				
1) _____	2) _____	3) _____	4) _____	

NAME OF APPLICANT (Last, First, Middle)				Date of Birth (mm-dd-yyyy)	
Doe		John		Quincy	
02-10-1956					
21. Parental Information					
Mother's Maiden Name			Date of Birth		Place of Birth
Last Doe		First Jane		Middle	
07-16-1932		Massachusetts			
Father's Name			Date of Birth		Place of Birth
Last Doe		First Mark		Middle	
05-04-1930		Arizona			
Is your mother a National?		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		Is your father a National?	
		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO			
22. Emergency Contact - Provide the information of a person not traveling with you to be contacted in the event of an emergency.					
Name			Street / RFD #		
Apartment #		City		State	
Zip Code					
Telephone		E-Mail Address (Optional)		Relationship	
()					

STOP

DO NOT SIGN APPLICATION UNTIL REQUESTED TO DO SO BY PERSON ADMINISTERING OATH.

23. Oath & Signature

I declare under penalty of perjury that I am a USA National and a "nonresident alien" not engaged in a "trade or business" and have not, since acquiring United State citizenship, performed any of the acts listed under "Acts or Conditions" on this application form (unless explanatory statement is attached). I solemnly swear (or affirm) that the statements made on this application are true and correct and the photograph attached is a true likeness of me.

x John A. Doe
Applicant's Signature - age 14 and older

X
Mother's Legal Guardian's Signature (If identifying minor)

X
Father's Legal Guardian's Signature (If identifying minor)

Applicant's or Father's Identification Information

Type of Document	Issue Date
<input checked="" type="checkbox"/> Driver's License	Expiration Date
<input type="checkbox"/> Passport	Place of Issue
<input type="checkbox"/> Military Identification	
<input type="checkbox"/> Other (Specify)	

Name _____
ID Number _____

Mother's Identification Information

Type of Document	Issue Date
<input checked="" type="checkbox"/> Driver's License	Expiration Date
<input type="checkbox"/> Passport	Place of Issue
<input type="checkbox"/> Military Identification	
<input type="checkbox"/> Other (Specify)	

Name _____
ID Number _____

FOR ACCEPTANCE AGENT USE ONLY

Facility Identification Number _____

☐ Acceptance Agent; Facility Name & Location

☐ (Vice) Consul USA; Location

☐ Passport Services Staff Agent

Subscribed & sworn to (affirmed) before me

(SEAL)

Date (mm-dd-yyyy)

(Signature of person authorized to accept application)

For Issuing Office Use Only

Name as it appears on citizenship evidence: _____

☐ Birth Certificate ☐ SR ☐ CR ☐ City File Date: _____ Issue Date: _____

☐ Passport Issue Date: _____

☐ Report of Birth ☐ 240 ☐ 545 ☐ 1350 Issue Date: _____

☐ Naturalization Certificate Issue Date: _____ Cert. #: _____

☐ Citizenship Certificate Issue Date: _____ Cert. #: _____

☐ Other: _____

☐ Seen & Returned

☐ Attached: _____

FEE EXEC. EF OTHER

APPLICATION APPROVAL

Why income taxes are based on "domicile" and are voluntary because domicile is voluntary

SOURCE: [Federal and State Withholding Options for Private Employers](#), section 6, ver. 1.38

Both state and federal income taxation is based almost entirely upon what is called "domicile". Domicile is a voluntary choice we make, and because it is voluntary, then all taxes based on it are voluntary and avoidable. We will explain this shortly. An examination of the Internal Revenue Code and implementing regulations confirms that there are only three proper legal "persons" who are the subject of the I.R.C., and that two of the three require one's "domicile" to be in the District of Columbia:

Table Table 3: Taxable persons under I.R.C.

#	Tax status	Place of inhabitation	Declared domicile	Conditions under which subject to I.R. C. (if they volunteer)?	Notes
1	"citizen"	District of Columbia	District of Columbia	Earnings abroad connected with a "trade or business".	File using IRS form 2555. See 26 CFR §1.1-1(c) for imposition of tax. "citizens" living abroad and outside of federal jurisdiction are referred to as "nationals" but not "citizens" under 8 U.S.C. §1101(a)(22)(B) .
2	"resident"	District of Columbia	District of Columbia	All income earned within the District of Columbia connected with a "trade or business"	See 26 CFR §1.1-1(c) for imposition of tax. See 26 U.S.C. §7701(b)(1)(A) for definition of "resident"
3	"nonresident alien"	Outside of District of Columbia	Foreign country, including states of the Union	Income from within the District of Columbia under 26 U.S.C. §871 .	File using form 1040NR. See 26 U.S.C. §871 for taxable sources. 26 U.S.C. §7701(b)(1)(B) for definition of "nonresident alien"
4	"alien"	District of Columbia	Foreign country, including states of the Union	Only subject to income taxes on "income" from foreign country connected with a "trade or business" and coming under an income tax treaty with the foreign country.	Do not file. Not subject to the I.R.C. because not domiciled in the District of Columbia

Options 1 and 2 above have "domicile" within the District of Columbia as a prerequisite. People born in and domiciled within states of the Union fall under status 3. If "nationals" (who are not "citizens" under [8 U.S.C. §1401](#)) living in states have no earnings from the District of Columbia, then even if they choose to volunteer, they cannot be "liable" to pay any of their earnings to the IRS. Note also that the "aliens" mentioned in option 4 above, even if they live in the District of Columbia, are not even mentioned in the I.R.C. They only become subject to the code by first consenting to participate and second, by declaring the District of Columbia to be their legal "domicile". Making the District of Columbia into their "domicile" transforms "[aliens](#)" into "[residents](#)".

Domicile is legally defined as follows. 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". You cannot have a legal "domicile" in a place without also having an intention to live there "permanently". Below is the ONLY definition of "residence" found anywhere in the Internal Revenue Code. The definition does not begin with qualifying language such as "for the purposes of this section" or "for the purposes of this chapter". Therefore, it is a universal definition that applies throughout the Internal Revenue Code and Treasury Regulations. Note also that the definition is provided ONLY in the context of an "alien". Therefore, "citizens" cannot have a "residence". This is VERY important and is completely consistent with the fact that the only kind of "[resident](#)" defined anywhere in the Internal Revenue Code (see [26 U.S.C. §7701\(b\)\(1\)\(A\)](#)) is an "alien":

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[nonresident alien individuals](#)

[§ 1.871-2 Determining residence of alien individuals.](#)

*(b) Residence defined. An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax. **Whether he is a transient is determined by his intentions with regard to the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. **One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient; but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States, he becomes a resident,** though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.*

Only you, the Sovereign, can determine your "intention". Notice the words "definite purpose", "transient" and "temporary" are nowhere defined, which means that you, and not your government, define them. If you do not intend to remain in the "[United States](#)", which is defined as ONLY the District of Columbia in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and not expanded elsewhere in Subtitle A to include any other place, then you can't be counted as a "[resident](#)", even if you are in fact an "alien". The government cannot determine your intention for you. An intention that is not voluntary is not an intention, but simply a reaction to unjust external authority. This is the basis for why the Supreme Court said:

"The citizen cannot complain [about the laws or the tax system], because he has voluntarily submitted himself to such a form of government. He owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection from each within its own jurisdiction." *United States v. Cruikshank*, [92 U.S. 542](#)

(1875) [emphasis added]

The law and government that a person voluntarily consents or "intends" 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 \(1795\)](#)]

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."
[[Matt. 4:10](#), Bible, NKJV]

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 Ezekial, God killed people and destroyed whole cities whose inhabitants committed idolatry.

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

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

"Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation for the

other; allegiance for protection and protection for allegiance.” [Minor v. Happersett, [88 U.S. \(21 Wall.\) 162, 166-168 \(1874\)](#)]

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

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

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

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

“But the heavens and the earth which are now preserved by the same word, are reserved for fire until the day of judgment and perdition of ungodly men.” [2 [Peter 3:7](#), Bible NKJV]

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

[8 U.S.C. §1101](#)

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

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

*"Do not love [be a permanent inhabitant or resident of] the world or the things in the world. **If 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, 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 [not permanent]**, and the lust of it; but he who does the will of God abides forever." [1 [John 2:15](#), Bible, NKJV]*

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

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

[Underlines added]

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

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

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

You can read the above yourself at:

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

If you want to read more about this "resident" scam, consult section 4.10 of our free *Great IRS Hoax* book.

Christians are only allowed to be governed by God and [His laws found in the Bible](#). Man's laws are simply a vain substitute, but God's laws are our true and permanent source of protection, and the only type of protection we can consent to or intend to be subject to.

"Away with you , Satan! For it is written, 'You shall worship the Lord your God, and Him ONLY [NOT the government or man's vain laws or an atheistic democratic socialist "state"] you shall serve.'" [[Matt. 4:10](#), Bible, NKJV]

The main allegiance of Christians is exclusively to Him, and not to any man or earthly law or government. We are citizens of Heaven, and not earth. The most we can be while on earth is "nationals", because "nationals" are not subject to man's laws and only "citizens" are. [Click here for details](#). Therefore, Heaven can be our only "legal home" or "domicile".

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

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

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

"Do you not know that friendship [and citizenship] with the world is enmity with God? Whoever therefore

wants to be a friend [or "resident"] of the world makes himself an enemy of God. " [[James 4:4](#), Bible, NKJV]

"And do not be conformed to this world, but be transformed by the renewing of your mind, that you may prove what is that good and acceptable and perfect will of God." [[Romans 12:2](#), Bible, NKJV]

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

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

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

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

Our acronym for the word BIBLE confirms the above conclusions:

B-Basic

I-Instructions

B-Before

L-Leaving

E-Earth

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

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

"Then Jesus said to him, "Away with you, Satan! For it is written, "You shall worship the LORD your God, and Him only you shall serve."

"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](#).

There are many occasions on government forms, and especially tax forms, where we will be asked if we are "residents" and what our "residence" is and we must be very careful what we put on these forms. If a "residence" must be established on a government form for any reason, the safest way to handle this situation as a Christian is as follows:

1. Line out the word "residence" and replace it with "domicile".
2. In the block declaring "residence", put "Heaven".

3. If they ask you if you are a "resident", simply say "NO".
4. Put a note at the bottom saying:

"See and rebut the following web address for details, if you disagree:

<http://famguardian.org/TaxFreedom/Forms/Emancipation/ChangeOfAddressAttachment.htm> "

Any location of "residence" other than "Heaven", however, will prejudice your rights, violate the Bible, and result in idolatry towards man/government. In fact, we believe the word "residence" and "resident" were 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. Christians should be very wary of this devious legal trap and avoid it as indicated above.

"And have no fellowship with the unfruitful works of darkness, but rather expose [rebuke] them." [Eph. 5:11, Bible, NKJV]

Our job while on earth as Christians, according to Jesus Christ Himself, is instead to keep ourselves "unspotted from the world" and the corrupted governments of the world:

***"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, corruption, taxes, and citizenship obligations]."** [James 1:27, Bible NKJV]*

It is important also to recognize that state and federal law often establishes certain rebuttable "presumptions" about one's "residence" as an "alien"/"resident". Below is an example from the Arizona Revised Statutes:

Arizona Revised Statutes

Title 43: Taxation of Income

Section 43-104 Definitions

19. "Resident" includes:

(a) Every individual who is in this state for other than a temporary or transitory purpose.

(b) Every individual who is domiciled in this state and who is outside the state for a temporary or transitory purpose. Any individual who is a resident of this state continues to be a resident even though temporarily absent from the state.

*(c) Every individual who spends in the aggregate more than nine months of the taxable year within this state shall be presumed to be a resident. **The presumption may be overcome by competent evidence that the individual is in the state for a temporary or transitory purpose.***

The above presumption is rebuttable, and the way to rebut it is to send the state a written notification of residence, or a Department of Motor Vehicles change of address form. Most change of address forms have a block for indicating one's "residence". Below is an example of how to fill this out for the state of California to remove any presumptions about "residence". If you don't do this, the state will essentially legally "presume" that you are an "alien", a "resident", and a "taxpayer", and this will grossly prejudice your Constitutional rights:

<http://famguardian.org/TaxFreedom/Forms/Emancipation/ChangeOfAddressAttachment.htm>

To conclude this section, you may wish to look at a few of the government's forms that effectively ask you what your "domicile" is, so you can see what we are talking about in this section. Before we do, we must emphasize that in some cases, the version of a form we choose to file, even if it says nothing on the form about "domicile", may determine our "residence"! For instance, if we file a 1040NR form, we are claiming that we are not a "resident alien" and that we do not maintain a domicile in the District of Columbia. Whereas, if we file a 1040 form, we are claiming that we are either a "resident" with a domicile in the District of Columbia, or are a "U.S. citizen" who is described as a "alien" coming under a tax treaty with the United States if we attach a form 2555 to the 1040 form. Also keep in mind that only a "[resident](#)" can have a "residence", and that all "residents" are aliens under the tax code, as far as we understand it. This is confirmed by our quote of [26 CFR §1.871-2](#) earlier in this section, which you may want to go back and read. With these important considerations, below are a few of the forms that determine our "domicile":

Table 25: Example forms that determine domicile

#	Issuing agency	Form number	Form name	"Domicile"	Blocks that determine domicile	Amplification
1	IRS	1040 , 1040EZ, 1040A	U.S. Individual Income Tax Return	District of Columbia (only)	None. Just filing the form does this.	
2	IRS	1040NR	U.S. Nonresident Alien Income Tax Return	State of the Union or foreign country	None. Just filing the form does this.	
3	IRS	2555	Foreign Earned Income Exclusion	Abroad (foreign country)	None. Just filing the form does this.	
4	IRS	W-8BEN		Place indicated in Block 4	Block 4: "Permanent address"	Make sure you put "Heaven" here!
5	Dept. of State	DS-11	Application for U.S. Passport or Registration	Place indicated in Block 13.	Block 13: "Permanent address"	Make sure you put "Heaven" here!
6	States	Change of address	Example: California DMV-14 form	Place indicated in "New Correct Residence Address"	"New Correct residence address"	Make sure you put "Heaven" here!
7	States	Voter registration	Voter registration	State where filed		
8	States	Driver's license application	Driver's license application	State where filed (some states, not all)		In Oregon, you declare yourself to be a "resident" just by getting a state Driver's License. However, not all states do this.

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