

*Here is a fun little compilation of case law mixed with various United States codes for your enjoyment of course, entertainment and educational purposes only. Not legal or tax advice.*

*This should give you a proper taste of the information for those seeking to find .*

Dont argue with me, argue with the standing case law....I didn't write any of these....

A "citizen of a State" is also a "citizen of the United States" as penned in the body of the constitution. In the definitions **8 USC 1101 (22)**, a "national of the United States" is a "citizen of the United States". And is also defined as a "foreign official".

So, "citizen of a state" = "citizen of the United States" = "national of the United States" = "foreign official".

AND ARE PROTECTED.

**18 USC 112 3.(c)**

For the purpose of this section "foreign government", "foreign official", "internationally protected person", "international organization", "national of the United States", and "official guest" shall have the same meanings as those provided in section 1116(b) of this title.

**8 USC 1101**: Definitions

(22)"The term "national of the United States" means (A) a citizen of the United States, ..."

**18 U.S. Code § 112** - Protection of foreign officials, official guests, and internationally protected persons

(a)

Whoever assaults, strikes, wounds, imprisons, or offers violence to a foreign official, official guest, or internationally protected person or makes any other violent attack upon the person or liberty of such person, or, if likely to endanger his person or liberty, makes a violent attack upon his official premises, private accommodation, or means of transport or attempts to commit any of the foregoing shall be fined under this title or imprisoned not more than three years, or both.

Whoever in the commission of any such act uses a deadly or dangerous weapon, or inflicts bodily injury, shall be fined under this title or imprisoned not more than ten years, or both.

(b)Whoever willfully—

(1)

intimidates, coerces, threatens, or harasses a foreign official or an official guest or obstructs a foreign official in the performance of his duties;

(2)

attempts to intimidate, coerce, threaten, or harass a foreign official or an official guest or obstruct a foreign official in the performance of his duties; or

(3)within the United States and within one hundred feet of any building or premises in whole or in part owned, used, or occupied for official business or for diplomatic, consular, or residential purposes by—

(A)

a foreign government, including such use as a mission to an international organization;

(B)

an international organization;

(C)

a foreign official; or

(D)

an official guest;

congregates with two or more other persons with intent to violate any other provision of this section;

shall be fined under this title or imprisoned not more than six months, or both.

(c)

For the purpose of this section “foreign government”, “foreign official”, “internationally protected person”, “international organization”, “national of the United States”, and “official guest” shall have the same meanings as those provided in section 1116(b) of this title.

(d)

Nothing contained in this section shall be construed or applied so as to abridge the exercise of rights guaranteed under the first amendment to the Constitution of the United States.

(e)

If the victim of an offense under subsection (a) is an internationally protected person outside the United States, the United States may exercise jurisdiction over the offense if (1) the victim is a representative, officer, employee, or agent of the United States, (2) an offender is a national of the United States, or (3) an offender is afterwards found in the United States. As used in this

subsection, the United States includes all areas under the jurisdiction of the United States including any of the places within the provisions of sections 5 and 7 of this title and section 46501(2) of title 49.

(f)

In the course of enforcement of subsection (a) and any other sections prohibiting a conspiracy or attempt to violate subsection (a), the Attorney General may request assistance from any Federal, State, or local agency, including the Army, Navy, and Air Force, any statute, rule, or regulation to the contrary, notwithstanding.

**18 U.S. Code § 1545.** Safe conduct violation, "Whoever violates any safe conduct or passport duly obtained and issued under authority of the United States shall be fined under this title, imprisoned not more than 10 years, or both."

UNITED STATES CITIZENS ARE BUSINESSES AND LEGAL FICTIONS AND DO NOT HAVE RIGHTS.

See 15 USC 4724 (e)(1) the term "United States business" means— (A) a United States citizen;

## **CASE LAW**

1. "The idea prevails with some, indeed it has expression in arguments at the bar, that we have in this country substantially two national governments; one to be maintained under the Constitution, with all its restrictions; the other to be maintained by Congress outside and independently of that instrument, by exercising such powers as other nations of the earth are accustomed to... I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system will result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism... It will be an evil day for American Liberty if the theory of a government outside the Supreme Law of the Land finds lodgment in our Constitutional Jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution."  
--Honorable Supreme Court Justice John Harlan in the 1901 case of *Downes v. Bidwell*.

2. "Taxpayers are not [de jure] State Citizens." *Belmont v. Town of Gulfport*, 122 So. 10.

3.U.S. v. Anthony 24 Fed. 829 (1873) "The term resident and citizen of the United States (this means 14th amendment citizen) is distinguished from a Citizen of one of the several states, in that the former is a special class of citizen created by Congress."

4."The acceptance of a license, in whatever form, will not impose upon the licensee an obligation to respect or to comply with any provision of the statute or with the regulations prescribed that are repugnant to the Constitution of the United States." W. W. CARGILL CO. v. STATE OF MINNESOTA, 180 U.S. 452 (1901) 180 U.S. 452

5."Speeding, running stop signs, traveling without license plates, or registration are not threats to the public safety, and thus are not arrestable offenses." Christy v. Elliot, 216 I 131, 74 HE 1035, LRA NS 1905-1910

6."For a crime to exist, there must be an injured party. There can be no sanction or penalty imposed upon one because of this exercise of Constitutional rights."- Sherar v. Cullen, 481 F. 945.

7."Unless the defendant can prove he is not a citizen of the United States, the IRS has the right to inquire and determine a tax liability." U.S. v. Slater, 545 Fed. Supp. 179,182 (1982).

8.U.S. v. Anthony 24 Fed. 829 (1873) "The term resident and citizen of the United States (this means a 14th amendment citizen) is distinguished from a Citizen of one of the several states, in that the former is a special class of citizen created by Congress."

9."We have in our political system a government of the United States and a government of each of the several States. Each one of these governments is distinct from the others, and each has citizens of it's own..."  
United States v. Cruikshank, 92 U.S. 542 (1875)

10."...he was not a citizen of the United States, (again 14th amendment citizen) he was a citizen and voter of the State,..." "One may be a citizen of a State and yet not a citizen of the United States". McDonel v. The State, 90 Ind. 320 (1883)

11. "That there is a citizenship of the United States (again a 14th amendment citizen) and citizenship of a state,..." Tashiro v. Jordan, 201 Cal. 236 (1927)

12. "A citizen of the United States is a citizen (14th amendment citizen) of the federal government ..." Kitchens v. Steele, 112 F.Supp 383

13. "Taxpayers are not [de jure] State Citizens." Belmont v. Town of Gulfport, 122 So. 10.

14. State v. Manuel, 20 NC 122: "the term 'citizen' in the United States, (means United States citizen or legal fiction) is analogous to the term 'subject' in common law; the change of phrase has resulted from the change in government."

15. Supreme Court: Jones v. Temmer, 89 F. Supp 1226:

"The privileges and immunities clause of the 14th Amendment protects very few rights because it neither incorporates the Bill of Rights, nor protects all rights of individual citizens. Instead this provision protects only those rights peculiar to being a citizen of the federal government; it does not protect those rights which relate to state citizenship."

16. "The only absolute and unqualified right of a United States citizen is to residence within the territorial boundaries of the United States." (This is the legal fiction citizen of the federal corporation)

17. The Amendment (14th) recognized that "an individual can be a Citizen of one of the several states without being a citizen of the United States," (U.S. v. Anthony, 24 Fed. Cas. 829, 830), or, "a citizen of the United States without being a Citizen of a state." (Slaughter-House Cases, supra; cf. U.S. v. Cruikshank, 92 US 542, 549 (1875)). (Again talking about a 14th amendment citizen)

18. A more recent case is Crosse v. Bd. of Supervisors, 221 A.2d 431 (1966) which says: "Both before and after the Fourteenth Amendment to the federal Constitution, it has not been necessary for a person to be a citizen of the United States in order to be a citizen of his state." Citing U.S. v. Cruikshank, supra. (confusing, but recognizes State citizenship)

19."Unless the defendant can prove he is not a citizen of the United States, the IRS has the right to inquire and determine a tax liability." U.S. v. Slater, 545 Fed. Supp. 179,182 (1982). (This one is misusing the term citizen of the United States for the purpose of confusion. It is a little tongue in cheek to say, a citizen who is a United States citizen)

20."There are, then, under our republican form of government, two classes of citizens, one of the United States and one of the state". (Again making a distinction between a 14th amendment citizen and a State Citizen)  
Gardina v. Board of Registrars of Jefferson County, 160 Ala. 155; 48 So. 788 (1909)

21."The governments of the United States and of each state of the several states are distinct from one another. The rights of a citizen under one may be quite different from those which he has under the other".  
Colgate v. Harvey, 296 U.S. 404; 56 S.Ct. 252 (1935)

22."...rights of national citizenship as distinct from the fundamental or natural rights inherent in state citizenship".  
Madden v. Kentucky, 309 U.S. 83; 84 L.Ed. 590 (1940)

23."There is a difference between privileges and immunities belonging to the citizens of the United States (14th amendment citizen) as such, and those belonging to the citizens of each state as such".  
Ruhstrat v. People, 57 N.E. 41 (1900)

24."Therefore, the U.S. citizens (citizen of the federal corporation) residing in one of the states of the union, are classified as property and franchises of the federal government as an "individual entity"", Wheeling Steel Corp. v. Fox, 298 U.S. 193, 80 L.Ed. 1143, 56 S.Ct. 773

25."...the first eight amendments have uniformly been held not to be protected from state action by the privilege and immunities clause [of the 14th Amendment]."  
Hague v. CIO, 307 US 496, 520

26."The right to trial by jury in civil cases, guaranteed by the 7th Amendment...and the right to bear arms guaranteed by the 2nd Amendment...have been distinctly held not to be privileges and immunities of citizens of the United States guaranteed by the 14th Amendment...and in effect the same decision was made in respect of the guarantee against prosecution, except by indictment of a grand jury, contained in the 5th Amendment...and in respect of the right to be confronted with witnesses, contained in the 6th Amendment...it was held that the indictment, made indispensable by the 5th Amendment, and trial by jury guaranteed by the 6th Amendment, were not privileges and immunities of citizens of the United States, as those words were used in the 14th Amendment. We conclude, therefore, that the exemption from compulsory self-incrimination is not a privilege or immunity of National citizenship guaranteed by this clause of the 14th Amendment."  
Twining v. New Jersey, 211 US 78, 98-99

27."A "US Citizen" (citizen of the federal corporation) upon leaving the District of Columbia becomes involved in "interstate commerce", as a "resident" does not have the common-law right to travel, of a Citizen of one of the several states."  
Hendrick v. Maryland S.C. Reporter's Rd. 610-625. (1914)

28."The people of the state do not yield their sovereignty to the agencies which serve them. The people, in delegating authority, do not give their public servants the right to decide what is good for the people to know and what is not good for them to know. The people insist on remaining informed so that they may retain control over the instruments they have created."  
-Added Stats. 1953, c. 1588, p.3270, sec. 1.

29."The People' does not include U.S Citizens." Barron v. Mayor & City Council of Baltimore. 32 U.S 243

30."A 'citizen of the United States' is a civilly dead entity" - Congressional Record June 13th 1967 pages 15641-15646

31."Therefore, the U.S. citizens residing in one of the states of the union, are classified as property and franchises of the federal government as an "individual entity"", Wheeling Steel Corp. v. Fox, 298 U.S. 193, 80 L.Ed. 1143, 56 S.Ct. 773

32."Unless the defendant can prove he is not a citizen of the United States, the IRS has the right to inquire and determine a tax liability." U.S. v. Slater, 545 Fed. Supp. 179,182 (1982).

"The United States government is a foreign corporation with respect to a state." 19 Corpus Juris Secundum section 883

Cynthia J. Millis, U.S. Treasury, Disclosure Officer: "The IRC (Internal Revenue Code) is not positive law, it is special law applicable to specific persons in the United States who choose to make themselves subject to the requirement of the special laws in the IRC by entering into an employment agreement with the U.S. Government."

33. "The laws of Congress in respect to those matters do not extend into the territorial limits of the states, but only have force in the District of Columbia, and other places that are within the exclusive jurisdiction of the National Government." *Caha v. U.S.*, 152 U.S. 211, (1894).

34. "The term resident and citizen of the United States is distinguished from a Citizen of one of the several states, in that the former is a special class of citizen created by Congress." *U.S. v Anthony* 24 Fed. 829 (1873)

35. "We have in our political system a government of the United States and a government of each of the several States. Each one of these governments is distinct from the others, and each has citizen of it's own..." *United States v. Cruikshank*, 92 U.S. 542 (1875)

36. "...he was not a citizen of the United States, he was a citizen and voter of the State..." "One may be a citizen of a State and yet not a citizen of the United States." *McDonel v. The State*, 90 Ind. 320 (1883)

37. "That there is a citizenship of the United States and citizenship of a state..." *Tashiro v. Jordan*, 201 Cal. 236 (1927)

38. "A citizen of the United States is a citizen of the federal government." *Kitchens v. Steele*, 112 F.Supp 383

39. "the term 'citizen' in the United States, is analogous to the term 'subject' in common law; the change of phrase has resulted from the change in government." *State v. Manuel*, 20 NC 122

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41. "The governments of the United States and of each state of the several states are distinct from one another. The rights of a citizen under one may be quite different from those which he has under the other." *Colgate v. Harvey*, 296 U.S. 404; 56 S.Ct 252 (1935)

42. "...rights of national citizenship as distinct from the fundamental or natural rights inherent in state citizenship." *Madden v. Kentucky*, 309 U.S. 83; 84 L.Ed. 590 (1940)



43. "There is a difference between privileges and immunities belonging to the citizens of the United States as such, and those belonging to the citizens of each state as such." *Ruhrstrat v People*, 57 N.E. 41 (1900)

44. "A 'US Citizen' upon leaving the District of Columbia becomes involved in 'interstate commerce,' as a 'resident' does not have the common-law right to travel, of a Citizen of one of the several states." *Hendrick v. Maryland S.C. Reporter's Rd.* 610-625. (1914)

45. "Taxpayers are not State Citizens" - *Belmont v. Town of Gulfport*, 122 So. 10

46. "State citizens are the only ones living under free government, whose rights are incapable of impairment by legislation or judicial decision." *Twining v. New Jersey*, 211 U.S. 97, 1908.

47. "The state citizen is immune from any and all government attacks and procedure, absent contract." see, *Dred Scott vs. Sanford*, 60 U.S. (19 How.) 393 or as the Supreme Court has stated clearly: "... every man is independent of all laws, except those prescribed by nature. He is not bound by any institutions formed by his fellowmen without his consent." *CRUDEN vs. NEALE*, 2 N.C. 338 2 S.E. 70.

48. "The first section of the fourteenth article to which our attention is more specially invited opens with a definition of citizenship – not only citizenship of the United States, but citizenship of the States. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. . . . It is quite clear . . . that there is a citizenship of the United States, and a citizenship of a State, which are distinct from each other, and which depend upon different characteristics or circumstances in the individual." *Slaughter House Cases* (Supreme Court), 83 U.S. 36

49. "The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individuals' rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed." *Redfield v. Fisher*, 292 P. 813, 135 Or. 180, 294 P.461, 73 A.L.R. 721 (1931)

50. "The labor of a human being is not a commodity or article of commerce." 15 USC 17

51. "The only absolute and unqualified right of a United States citizen is to residence within the territorial boundaries of the United States." Supreme Court: *US vs. Valentine* 288 F. Supp. 957

52. 1829 US Supreme Court case *Lansing v. Smith*: "People of a state are entitled to all rights which formerly belong to the King, by his prerogative."

53. Supreme Court: *Jones v. Temmer*, 89 F. Supp 1226: "The privileges and immunities clause of the 14th Amendment protects very few rights because it neither incorporates the Bill of Rights, nor protects all rights of individual citizens. Instead this provision protects only those rights

peculiar to being a citizen of the federal government; it does not protect those rights which relate to state citizenship."

54.1818: U.S. v. Bevans, 16 U.S.336. Establishes two separate jurisdictions within the United States of America: 1. The "federal zone" and 2. "the 50 States."

"Whoever falsely and willfully represents himself to be a citizen of the United States shall be fined under this title or imprisoned not more than three years, or both." -June 25, 1948, ch. 645, 62 Stat. 742; Pub. L. 103-322, title XXXIII, § 330016(1)(H), Sept. 13, 1994, 108 Stat. 2147.

55."An individual state citizen has unalienable Constitutional rights. While a US citizen, a creature of the state, has privileges and civil rights and is held subject to all policies, rules, codes and statutes, the same as any other public servant." -Hale vs Henkel 1906

56."The rights of the individuals are restricted only to the extent that they have been voluntarily surrendered by the citizenship to the agencies of government." -City of Dallas v. Mitchell, 245 S.W. 944

57."The cooperative taxpayer fares much worse than the individual who relies upon his constitutional rights. Only the rare taxpayer would be likely to know that he could refuse to produce his records to Internal Revenue Service Agents." - U.S. v. Dickerson, 413 F 2d 1116.

58."In numerous cases where the IRS has sought enforcement of its summons pursuant to statute (26 U.S.C. 7402), courts have held that a taxpayer may refuse production of personal books, and records by assertion of his privilege against self-incrimination." - Hill v. Philpott, 445 F 2d 144; and Stuart v. U.S. 416 F 2d 459; and U.S. v. Kleckner, 273 F Supp 251.

59."Since the right to receive income or earnings is a right belonging to every person, this right cannot be taxed as a privilege." Jack Cole Co. v. MacFarland, 337 S.W. 2Nd 453, 455-456 (Tenn. 1960). See similar court case ruling in Redfield v. Fisher, 292 P. 813 819 (Oregon 1930).

The Congressional record on March 27, 1943, page 2580 says: "the income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities and privileges, which is measured by reference to the income which they produce. The income is not the subject of the tax; it is the basis for determining the amount of tax."

60."The IRS is not part of the United States government." -Diversified Metal Products v. T-Bow Co. Trust, IRS 93-405 E-EJL

61."Every taxpayer is a cestui que trust" -In re Bolens 135 N.W. Rep. 164 (1912) supreme Court of Wisconsin

One of the definitions of "license" as per Black's Law 4th edition is:

62. "Permission to do something which without the license would not be allowable." City of Shreveport v. Brister, 194 La. 615, 194 So. 566, 567. Great Atlantic Pacific Tea Co. v. City of Lexington, 256 Ky. 595, 76 S.W.2d 894, 896

63. "The acceptance of a license, in whatever form, will not impose upon the licensee an obligation to respect or to comply with any provision of the statute or with the regulations prescribed that are repugnant to the Constitution of the United States." -W. W. CARGILL CO. v. STATE OF MINNESOTA, 180 U.S. 452 (1901) 180 U.S. 452

64. "The attorney is obligated to the courts and the public. Wherever his duties to his client conflict with those he owes as an officer of the court in the administration of justice, the former duties must yield to the latter." -Corpus Juris Secundum, 1980, section 4.

65. "A lawyer cannot claim that you have rights." -U.S. vs Johnson, 76 F. Supp. 538

66. "The law provides that once State and Federal Jurisdiction has been challenged, it must be proven." -Main v. Thiboutot, 100 S. Ct. 2502 (1980)

67. "A Pure Contract Trust is not subject to legislative control. The U.S. Supreme Court holds that Trust relationship comes under the realm of equity, based on the common law, and is not subject to legislative restrictions as are corporations and other organizations created by legislative authority." -Elliot v. Freeman 220 U.S. 178 (1911)

68. "The Trustees of a Trust have all the powers necessary to carry out the obligations which they assume. Their books and records are not subject to review or subpoena. -Smith v. Morse 2 CA 524; Boyd v U.S., 116 U.S. 618; Silverthorne Lumber Co. v. U.S., 241 U.S. 385.

69. "It is well stated that the United States, et al, is a corporation originally incorporated on February 21, 1871 under the name of District of Columbia." -16 Stat. 419 Chpt. 62

"UNITED STATES, US, U.S., USA, and AMERICA means 'federal corporation.'" - USC Title 28, Section 3002(15), Chapter 176

"The UNITED STATES is a corporation." - 534 Federal Supplement 724

70. "Nothing is consideration that is not regarded as such by both parties." Schlecht v. Schlecht, 168 Minn. 168, 209 N.W. 883, 887 -Black's Law 4th Edition