CLEAR

To: Representative Rep firstname lastname
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Senator Sen1 firstname lastname
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Senator Sen2 firstname lastname
Sen2 street address
Washington, DC 20510 Mail Cert. #

From: Student firstname lastname
Student street address
Student city, state, ZIP

Re: **Justification for Congressional Investigation of Unlawful Collection of Individual Income Taxes**

Dear Congressmember title lastname comma

I am writing to share some amazing discoveries I found about federal income tax laws. If you will kindly consider what I have discovered, I think you will feel like investigating further for yourself and will probably want to share these findings with your fellow Congress members.

You could be instrumental in correcting a couple of critical misunderstandings of the income tax laws that have for many decades led to terrible injustices inflicted on citizens of the 50 states of America for over 75 years by principal officers of the

Internal Revenue Service (IRS) and the Department of Justice (DOJ), and some federal judges (collectively hereafter, "government renegades").

The income tax code seems mind-numbingly long and tediously complex, but in this letter I will reveal the short and simple truth of who is required by law to pay federal income taxes. When you see who **is** required to pay, you will also see that average Americans like me are **not** required to pay.

Federal Income Tax Law Deciphered

So who **is** required by the Internal Revenue Code (IRC) to pay federal income taxes? Let's start at the very beginning: Subtitle **A**, Chapter **1**, Section **1**.

The requirement to pay income tax is found in IRC § 1 (Attachment A)[1], which in relevant part states:

> *"There is hereby imposed on the **taxable income** of-*
>
> ***every** ...**individual** ...*
>
> *a tax determined in accordance with the following table[s]."*

The first thing to notice here is that not all income is taxable. Also, **obviously** not **every individual** in the **world** needs to pay US federal income taxes, so who **are** the "*individuals*" required to pay US federal income taxes?

"Individuals" Who Must Pay Income Tax Identified

Turning now to the Treasury Department regulations, let's again start at the very beginning. 26 CFR § 1.1-1(a)(1) (Attachment B)[2] gives us a simple, clear

[1] Cited quotes and attachments in this letter referencing the "United States Code", including the IRC, were taken directly from the official United States Code as published on the website of the Office of the Law Revision Counsel of the US House of Representatives found at <uscode.house.gov> Only pertinent pages are attached, with quotes highlighted for your convenience.

[2] Cited quotes and attachments in this letter referencing Treasury Department regulations were taken directly from the most recent (April 1, 2020) official publication of the Code of Federal Regulations (CFR) at the time this letter was written. The CFR is published by the Office of the Federal Register, National

description of the individuals who must pay income tax:

> "*Section 1 of the Code imposes an income tax on the income of* ***every individual*** *who is*
>
> [A] *a* ***citizen*** *or* ***resident*** *of the* ***United States*** *and,*
>
> [B] *to the extent provided by* ***section 871(b)*** *…, on the income of a* ***nonresident alien individual****.*"

This paragraph clearly shows three types of individuals: citizens of the "*United States*", residents of the "*United States*", and **everyone else**: **non**-resident aliens (**non**-citizens), as confirmed by the definition in IRC § 7701(b)(1)(B) (Attachment C):

> *"An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States …"*

Seems simple enough so far, right? Keep reading, because – like *objects in your* side-view *mirror* – terms in the law *may be* different *than they appear*.

If an individual is either a citizen of the "*United States*" or a resident of the "*United States*" the next subsection says clearly that **all** their income is **taxable.** 26 CFR 1.1-1(b) (Attachment B) states:

> "*In general, all* ***citizens*** *of the United States,* ***wherever resident*** [both resident and non-resident citizens], *and all* ***resident*** *alien* [non-citizen] *individuals are liable to the income taxes imposed by the Code whether the income is received from* ***sources within*** [inside] *or* ***without*** [outside] *the* ***United States***."

Archives and Records Administration, and authenticated as *US Government Information* by the Government Printing Office. The Special Edition in digital format (PDF files) of the Code of Federal Regulations was found at <govinfo.gov/app/collection/cfr/2020/>. Only pertinent pages are attached, with quotes highlighted for your convenience.

We see from this regulation that not only three, but four types of "*individuals*" exist: resident citizens, nonresident citizens, resident aliens, and nonresident aliens. Per 26 CFR 1.1-1(b) just quoted, the first three types are taxed on their income from **any** source, but per 26 CFR 1.1-1(a) quoted earlier, the **nonresident aliens** are **only** taxed *"to the extent provided by* ***section 871(b)*** *..."*, and IRC § 871(b) (Attachment D) states:

> *"(1) Imposition of tax*
>
> *A nonresident alien individual engaged in* ***trade or business within the United States*** *during the taxable year shall be taxable as provided in section 1* [Individual Income Tax] *or 55* [Alternative Minimum Tax] *on his taxable income which is* ***effectively connected*** *with the conduct of a* ***trade or business within the United States***.
>
> *(2) Determination of taxable income*
>
> *In determining taxable income for purposes of paragraph (1), gross income includes* ***only*** *gross income which is* ***effectively connected*** *with the conduct of a* ***trade or business within the United States***."

Note that the term "*trade or business within the United States*" is used **three times** in this explanation of which "*source*" of *income* of a *nonresident alien individual* is *taxable*. Let's see what Congress meant when they gave the term "*trade or business*" a **special definition** in the IRC's glossary of terms. This glossary is found in IRC § 7701 (Attachment C). Paragraph (a)(26) states:

> "*When used in this title* [the whole IRC!], ...*The* ***term*** *"trade or business" includes* ***the performance of the functions of a public office***."

I never expected that working at a public office job would be called a "trade or business". So I guessed that this definition was meant to **add** public office work to the common meaning of the words "trade" and "business". But I was wrong!

I have discovered that tax laws have **special terms**, with their very own **meanings and definitions** that are often **far different** than the common meanings or dictionary definitions of those terms, as shown in the following US Supreme Court rulings.

Supreme Court Confirms Special Definitions are Used in Law

According to the US Supreme Court in Fox v. Standard Oil Co. of New Jersey, 294 US 87, 96 (1935), (Attachment E):

> "*...definition by the **average man**, or even by the **ordinary dictionary** ...is **not** a substitute for the definition set before us by the lawmakers.... There would be little use in such a **glossary** if we were free in despite of it* [if we do not like the way the term is defined] *to choose a meaning for ourselves.*"

Can anything else which is **not** stated in the above special definition of the term "*trade or business*" be **included** by implication? The U.S. Supreme Court in the year 2000 case of Stenberg v. Carhart, 530 U.S. 914, 942 (2000) (Attachment F)[3] re-affirmed the well-established rule of law that:

> "*When a statute includes an explicit definition, we must follow*

[3] Cited quotes and attachments in this letter referencing the majority or unanimous opinions of the Supreme Court of the United States ("US Supreme Court") were taken directly from the official "United States Reports". Official United States Reports before 1991 can be found on the Library of Congress website at <loc.gov/collections/united-states-reports>, and from 1991 on can be found on the US Supreme Court's web page at <supremecourt.gov/opinions/boundvolumes.aspx>. Only pertinent pages are attached, with quotes highlighted for your convenience.

> *that definition, even if it varies from that term's ordinary meaning."*

The US Supreme Court rule says we must ignore our **ordinary understandings** and dictionary definitions of the word "trade" and the word "business", instead using the IRC special definition of the **term** "*trade or business*" only.

The US Supreme Court then quoted a long series of previous US Supreme Court decisions to the same effect, including Meese v. Keene, 481 U.S. 465, 484-485 (1987) (Attachment G), in which the US Supreme Court stated:

> "*It is axiomatic* [obvious, self-evident] *that the* ***statutory*** [legal] ***definition*** *of* [a] *term* ***excludes unstated meanings*** *of that term.... As judges, it is our duty to construe* [understand, interpret] *legislation* ***as it is written****, not as it might be read by a layman, or as it might be understood by someone who has not even read it."*

In simple terms, when a legal definition **includes** something, other things that are **not** stated are automatically **excluded**.

I was shocked when I realized that the definition of "*trade or business*" **excludes everything but** "*the performance of the functions of a public office*" because nothing else was **stated**; that is the **only** thing **included** in the special definition found in the IRC glossary!

This seems clear to me, and it should be clear to you, but in case you have **any** doubt, remember that the US Supreme Court, in Gould v. Gould, 245 US 151, 153 (1917) (Attachment H), **unanimously** ruled that:

> "*In case of doubt,* [tax laws] *are construed* ***most strongly against the government*** *and in favor of the citizen."*

Now, to further clarify which "*public office*[s]" are included in the definition of the term "*trade or business*", see 4 USC § 72 (Attachment I), entitled "***Public offices**; at seat of Government*", which states:

> *"All offices attached to the seat of government shall be exercised in **the District of Columbia**, and **not elsewhere**, except as otherwise expressly provided by law."*

This complies with the US Constitution, which states in Article 1, Section 8, Clause 17 (Attachment J)[4]:

> *"The Congress shall have Power ...To exercise exclusive Legislation in all Cases whatsoever, over such **District** (not exceeding ten Miles square) as may ...become **the Seat of the Government** of the United States ..."*

In other words, the phrase "*trade or business within the United States*", when used in the IRC, really means work done on behalf of federal government offices. This is also our first clue that the **term** "*within the United States*", like the **term** "*trade or business*", may not mean what we have always been led to understand.

The time has come to reveal **another** truly astounding discovery in the IRC: the special definition that **drastically** limits who is liable to pay income taxes. One of the most important questions to ask in order to determine if an individual is liable to pay federal income tax is this question: Is this individual a citizen or resident of the "***United States***" as defined in the IRC?

[4] The cited quote from the Constitution of the United States (US Constitution) was taken from a transcription of the original US Constitution as it was inscribed by Jacob Shallus on parchment (the document on display in the Rotunda at the National Archives Museum.) The spelling and punctuation reflect the original. This transcription is published by the federal government's U.S. National Archives and Records Administration on their web page <archives.gov/founding-docs/constitution-transcript>. High-quality images of the Constitution are available at <archives.gov/founding-docs/downloads>.

The Geographic Area of "*United States*" in Tax Laws

Like the term "*trade or business*", we cannot assume the definition of "*United States*" in the IRC has the commonly understood or standard dictionary meaning. I was surprised when I learned that the US Supreme Court, in Hooven & Allison Co. v. Evatt, 324 U.S. 652, 671 (1945) (Attachment K), listed three possible "*senses*" of the term "*United States*" when used in law:

1. As one "*sovereign*" among many *sovereigns* in the "*family of nations*" (United States **federal government** compared with the governments of other countries like England, Egypt, and Japan);
2. The "***territory*** *over which the sovereignty of the United States* [federal government] *extends*" (such as the District of Columbia and military bases);
3. The "*collective name of the states which are united by and under the Constitution*." (the sovereign 50 states, such as Georgia, Texas, and Idaho.)

To find out which of these three *senses* of "*United States*" the IRC uses, let's look again to the glossary. IRC § 7701(a)(9) (Attachment C) states:

> "*When used in this title* [the IRC], ...*The* ***term*** *'United States' when used in a geographical sense* ***includes*** *only the* ***States*** *and* ***the District of Columbia***."

Note that only *senses* 2 & 3 above are geographical senses. At first I thought the term "*States*" here means the 50 states of the Union, but I found out I was wrong when I read the very next IRC definition, IRC 7701(a)(10) (Attachment C), which has **its own** unexpected **special** definition of the word "*State*":

> "*When used in this title* [the IRC], ...*The* ***term*** *"State" shall be construed to* ***include*** *the* ***District of Columbia*** *..."*

As you saw before from US Supreme Court decisions, since the only geographical area this list **includes** is the District of Columbia (hereafter "DC"), this definition **excludes** all other *unstated* geographic areas, such as the 50 states.

Re-reading the definition of the term "*United States*" quoted above from IRC § 7701(a)(**9**), we see that the term *United States* "*includes only the States* [defined as **DC**] *and* [again!] *the* ***District of Columbia***."

You can call a geographic area two different names, but it still covers the same ground. Using **two** different terms to define the **same** territory does not expand the territory.

So according to the IRC, Treasury Department regulations, and Supreme Court decisions, a citizen or resident of the "*United States*", which is defined as *only* DC *and* DC, is a citizen or resident of **DC** *only*, **not** the 50 states, which are **excluded**! Therefore, for income tax purposes, citizens of the 50 states are "*nonresident alien individuals*" with respect to DC.

As an average American, I automatically **assumed** that when the IRS forms and publications use the term "*United States*" or "*US citizen*", they are using the Supreme Court's third *sense* (the 50 states). However, I now see from IRC § 7701(a)(9) & (a)(10) that the **first and second *senses*** (the federal government and in a geographic sense, the sovereign territory of the federal government: DC) are the *senses* Congress **actually** used for the purposes of the income tax laws.

Do you now see that when the term "*United States*" is used to define the area to which income tax laws apply, that geographic area does **not** include the 50 states, and is **much smaller** than what most Americans, and you, previously believed?

The US Supreme Court says that the courts and judges are bound by these special definitions, yet the *government renegades* continue to misuse the common

meanings and dictionary definitions instead. Americans' incorrect assumptions of these common meanings is paramount to the success of *government renegades*' ability to unlawfully over-collect income taxes from American citizens in the 50 states **as if** the income tax laws applied to American citizens in the 50 states!

Americans like me who are citizens of the 50 states of the Union are "*nonresident alien individuals*" **only** subject to pay income tax if we have income somehow related to official federal government work ("*effectively connected to*" "*the performance of the functions of a* [federal] *public office*")! So now I see why it is called "federal income" tax.

I believe every person should **pay their fair share** of income taxes **according to the law**. I have shown you who is required to pay their fair share by following the laws of Congress and the Treasury Department interpretations of those laws, and by applying principles the US Supreme Court considers obvious and well-established. I have shown you that, like me, most Americans are **not** included on the list of those who are liable to pay individual income taxes.

This letter is my self-determination of my income tax liability. I declare that I am a citizen of one of the 50 states, and therefore not a "*citizen*" or "*resident*" of the "*United States*" (defined in the IRC as DC), which makes me a "*nonresident alien*" with respect to DC. As a *nonresident alien*, I further declare that I have no "federal income", income "*effectively connected*" to a "*trade or business*" (defined in the IRC as "*the performance of the functions of a public office*") within DC. Therefore, I am not liable to pay any "federal income" tax.

I appreciate your service to our country and for taking the time to fully read my letter. **If,** by reading this letter with officially published IRC and CFR sections, Supreme Court cases and US Constitution quote attached, you can show me that I have somehow misinterpreted these statutes, regulations, or US Supreme Court

decisions and that I **do** owe federal income taxes, I will gladly pay all taxes due and will consider such payment to be **my fair share**.

When your **independent** research verifies my discovery that the US Individual Income Tax does not apply to average Americans like me in the 50 states, I urge you to educate other Congress members about this matter and see if they agree that this justifies conducting an investigation to expose the truth about this *government renegade* conspiracy and put an end to impoverishing Americans.

I look forward to your timely, specific, and on-point reply.

Sincerely,

Student firstname lastname

Attachment List

A. IRC § 1, Tax Imposed
B. 26 CFR § 1.1-1(a)(1), (b), & (c), Income tax on individuals
C. IRC § 7701(a)(9), (10) & (26) & (b)(1)(B), Definitions (selections)
D. IRC § 871(b), Tax on nonresident alien individuals, Income connected with United States business-graduated rate of tax
E. Fox v. Standard Oil Co. of New Jersey, 294 US 87, 96 (1935)
F. Stenberg v. Carhart, 530 U.S. 914, 942 (2000)
G. Meese v. Keene, 481 U.S. 465, 484-485 (1987)
H. Gould v. Gould, 245 U.S. 151, 153 (1917)
I. 4 USC § 72, Public offices; at seat of Government
J. U.S. Constitution, Article I, Section 8, clause 17
K. Hooven & Allison Co. v. Evatt, 324 U.S. 652, 671 (1945)

26 USC 1: Tax imposed
Text contains those laws in effect on July 13, 2020

From Title 26-INTERNAL REVENUE CODE
Subtitle A-Income Taxes
CHAPTER 1-NORMAL TAXES AND SURTAXES
Subchapter A-Determination of Tax Liability
PART I-TAX ON INDIVIDUALS

Jump To:

§1. Tax imposed

(a) Married individuals filing joint returns and surviving spouses

There is hereby imposed on the taxable income of-
(1) every married individual (as defined in section 7703) who makes a single return jointly with his spouse under section 6013, and
(2) every surviving spouse (as defined in section 2(a)),

a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over $36,900	15% of taxable income.
Over $36,900 but not over $89,150	$5,535, plus 28% of the excess over $36,900.
Over $89,150 but not over $140,000	$20,165, plus 31% of the excess over $89,150.
Over $140,000 but not over $250,000	$35,928.50, plus 36% of the excess over $140,000.
Over $250,000	$75,528.50, plus 39.6% of the excess over $250,000.

(b) Heads of households

There is hereby imposed on the taxable income of every head of a household (as defined in section 2(b)) a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over $29,600	15% of taxable income.
Over $29,600 but not over $76,400	$4,440, plus 28% of the excess over $29,600.
Over $76,400 but not over $127,500	$17,544, plus 31% of the excess over $76,400.
Over $127,500 but not over $250,000	$33,385, plus 36% of the excess over $127,500.
Over $250,000	$77,485, plus 39.6% of the excess over $250,000.

(c) Unmarried individuals (other than surviving spouses and heads of households)

There is hereby imposed on the taxable income of every individual (other than a surviving spouse as defined in section 2(a) or the head of a household as defined in section 2(b)) who is not a married individual (as defined in section 7703) a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over $22,100	15% of taxable income.

Over $22,100 but not over $53,500	$3,315, plus 28% of the excess over $22,100.
Over $53,500 but not over $115,000	$12,107, plus 31% of the excess over $53,500.
Over $115,000 but not over $250,000	$31,172, plus 36% of the excess over $115,000.
Over $250,000	$79,772, plus 39.6% of the excess over $250,000.

(d) Married individuals filing separate returns

There is hereby imposed on the taxable income of every married individual (as defined in section 7703) who does not make a single return jointly with his spouse under section 6013, a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over $18,450	15% of taxable income.
Over $18,450 but not over $44,575	$2,767.50, plus 28% of the excess over $18,450.
Over $44,575 but not over $70,000	$10,082.50, plus 31% of the excess over $44,575.
Over $70,000 but not over $125,000	$17,964.25, plus 36% of the excess over $70,000.
Over $125,000	$37,764.25, plus 39.6% of the excess over $125,000.

(e) Estates and trusts

There is hereby imposed on the taxable income of-
(1) every estate, and
(2) every trust,

taxable under this subsection a tax determined in accordance with the following table:

If taxable income is:	The tax is:
Not over $1,500	15% of taxable income.
Over $1,500 but not over $3,500	$225, plus 28% of the excess over $1,500.
Over $3,500 but not over $5,500	$785, plus 31% of the excess over $3,500.
Over $5,500 but not over $7,500	$1,405, plus 36% of the excess over $5,500.
Over $7,500	$2,125, plus 39.6% of the excess over $7,500.

(f) Phaseout of marriage penalty in 15-percent bracket; adjustments in tax tables so that inflation will not result in tax increases

(1) In general

Not later than December 15 of 1993, and each subsequent calendar year, the Secretary shall prescribe tables which shall apply in lieu of the tables contained in subsections (a), (b), (c), (d), and (e) with respect to taxable years beginning in the succeeding calendar year.

(2) Method of prescribing tables

The table which under paragraph (1) is to apply in lieu of the table contained in subsection (a), (b), (c), (d), or (e), as the case may be, with respect to taxable years beginning in any calendar year shall be prescribed-

(A) except as provided in paragraph (8), by increasing the minimum and maximum dollar amounts for each bracket for which a tax is imposed under such table by the cost-of-living adjustment for such calendar year, determined-

(i) except as provided in clause (ii), by substituting "1992" for "2016" in paragraph (3)(A)(ii), and

(ii) in the case of adjustments to the dollar amounts at which the 36 percent rate bracket begins or at which the 39.6 percent rate bracket begins, by substituting "1993" for "2016" in paragraph (3)(A)(ii),

(B) by not changing the rate applicable to any rate bracket as adjusted under subparagraph (A), and

(C) by adjusting the amounts setting forth the tax to the extent necessary to reflect the adjustments in the rate brackets.

(3) Cost-of-living adjustment

For purposes of this subsection-

(A) In general

The cost-of-living adjustment for any calendar year is the percentage (if any) by which-

CODE OF FEDERAL REGULATIONS

Title 26
Internal Revenue

Part 1 (§§ 1.0 to 1.60)

Revised as of April 1, 2020

Containing a codification of documents
of general applicability and future effect

As of April 1, 2020

Published by the Office of the Federal Register
National Archives and Records Administration
as a Special Edition of the Federal Register

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(c) *Cross reference.* For saving provisions, effective date provisions, and other related provisions, see chapter 80 (sec. 7801 and following) of the Internal Revenue Code of 1954.

(d) *Enactment of Internal Revenue Title into law.* The Internal Revenue Title referred to in subsection (a)(1) is as follows:

* * * * *

In general, the provisions of the Internal Revenue Code of 1954 are applicable with respect to taxable years beginning after December 31, 1953, and ending after August 16, 1954. Certain provisions of that Code are deemed to be included in the Internal Revenue Code of 1939. See section 7851.

(b) *Scope of regulations.* The regulations in this part deal with (1) the income taxes imposed under subtitle A of the Internal Revenue Code of 1954, and (2) certain administrative provisions contained in subtitle F of such Code relating to such taxes. In general, the applicability of such regulations is commensurate with the applicability of the respective provisions of the Internal Revenue Code of 1954 except that with respect to the provisions of the Internal Revenue Code of 1954 which are deemed to be included in the Internal Revenue Code of 1939, the regulations relating to such provisions are applicable to certain fiscal years and short taxable years which are subject to the Internal Revenue Code of 1939. Those provisions of the regulations which are applicable to taxable years subject to the Internal Revenue Code of 1939 and the specific taxable years to which such provisions are so applicable are identified in each instance. The regulations in 26 CFR (1939) part 39 (Regulations 118) are continued in effect until superseded by the regulations in this part. See Treasury Decision 6091, approved August 16, 1954 (19 FR 5167, C.B. 1954–2, 47).

NORMAL TAXES AND SURTAXES

DETERMINATION OF TAX LIABILITY

TAX ON INDIVIDUALS

§ 1.1–1 Income tax on individuals.

(a) *General rule.* (1) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of the United States and, to the extent provided by section 871(b) or 877(b), on the income of a nonresident alien individual. For optional tax in the case of taxpayers with adjusted gross income of less than $10,000 (less than $5,000 for taxable years beginning before January 1, 1970) see section 3. The tax imposed is upon taxable income (determined by subtracting the allowable deductions from gross income). The tax is determined in accordance with the table contained in section 1. See subparagraph (2) of this paragraph for reference guides to the appropriate table for taxable years beginning on or after January 1, 1964, and before January 1, 1965, taxable years beginning after December 31, 1964, and before January 1, 1971, and taxable years beginning after December 31, 1970. In certain cases credits are allowed against the amount of the tax. See part IV (section 31 and following), subchapter A, chapter 1 of the Code. In general, the tax is payable upon the basis of returns rendered by persons liable therefor (subchapter A (sections 6001 and following), chapter 61 of the Code) or at the source of the income by withholding. For the computation of tax in the case of a joint return of a husband and wife, or a return of a surviving spouse, for taxable years beginning before January 1, 1971, see section 2. The computation of tax in such a case for taxable years beginning after December 31, 1970, is determined in accordance with the table contained in section 1(a) as amended by the Tax Reform Act of 1969. For other rates of tax on individuals, see section 5(a). For the imposition of an additional tax for the calendar years 1968, 1969, and 1970, see section 51(a).

(2)(i) For taxable years beginning on or after January 1, 1964, the tax imposed upon a single individual, a head of a household, a married individual filing a separate return, and estates and trusts is the tax imposed by section 1 determined in accordance with the appropriate table contained in the following subsection of section 1:

	Taxable years beginning in 1964	Taxable years beginning after 1964 but before 1971	Taxable years beginning after Dec. 31, 1970 (references in this column are to the Code as amended by the Tax Reform Act of 1969)
Single individual	Sec. 1(a)(1)	Sec. 1(a)(2)	Sec. 1(c).

	Taxable years beginning in 1964	Taxable years beginning after 1964 but before 1971	Taxable years beginning after Dec. 31, 1970 (references in this column are to the Code as amended by the Tax Reform Act of 1969)
Head of a household	Sec. 1(b)(1)	Sec. 1(b)(2)	Sec. 1(b).
Married individual filing a separate return.	Sec. 1(a)(1)	Sec. 1(a)(2)	Sec. 1(d).
Estates and trusts	Sec. 1(a)(1)	Sec. 1(a)(2)	Sec. 1(d).

(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d), as amended by the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business in the United States by a married alien individual who is a nonresident of the United States for all or part of the taxable year or by a foreign estate or trust. For such years the tax imposed by section 1(c), as amended by such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United States by an unmarried alien individual (other than a surviving spouse) who is a nonresident of the United States for all or part of the taxable year. See paragraph (b)(2) of §1.871–8.

(3) The income tax imposed by section 1 upon any amount of taxable income is computed by adding to the income tax for the bracket in which that amount falls in the appropriate table in section 1 the income tax upon the excess of that amount over the bottom of the bracket at the rate indicated in such table.

(4) The provisions of section 1 of the Code, as amended by the Tax Reform Act of 1969, and of this paragraph may be illustrated by the following examples:

Example 1. A, an unmarried individual, had taxable income for the calendar year 1964 of $15,750. Accordingly, the tax upon such taxable income would be $4,507.50, computed as follows from the table in section 1(a)(1):

Tax on $14,000 (from table)	$3,790.00
Tax on $1,750 (at 41 percent as determined from the table)	717.50
Total tax on $15,750	4,507.50

Example 2. Assume the same facts as in example (1), except the figures are for the calendar year 1965. The tax upon such taxable income would be $4,232.50, computed as follows from the table in section 1(a)(2):

Tax on $14,000 (from table)	$3,550.00
Tax on $1,750 (at 39 percent as determined from the table)	682.50
Total tax on $15,750	4,232.50

Example 3. Assume the same facts as in example (1), except the figures are for the calendar year 1971. The tax upon such taxable income would be $3,752.50, computed as follows from the table in section 1(c), as amended:

Tax on $14,000 (from table)	$3,210.00
Tax on $1,750 (at 31 percent as determined from the table)	542.50
Total tax on $15,750	3,752.50

(b) *Citizens or residents of the United States liable to tax.* In general, all citizens of the United States, wherever resident, and all resident alien individuals are liable to the income taxes imposed by the Code whether the income is received from sources within or without the United States. Pursuant to section 876, a nonresident alien individual who is a bona fide resident of a section 931 possession (as defined in §1.931–1(c)(1) of this chapter) or Puerto Rico during the entire taxable year is, except as provided in section 931 or 933 with respect to income from sources within such possessions, subject to taxation in the same manner as a resident alien individual. As to tax on nonresident alien individuals, see sections 871 and 877.

(c) *Who is a citizen.* Every person born or naturalized in the United States and subject to its jurisdiction is a citizen. For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. 1401–1459). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act (8 U.S.C. 1481–1489), Schneider v. Rusk, (1964) 377 U.S. 163, and Rev. Rul. 70–506, C.B. 1970–2, 1. For rules pertaining to persons who are nationals but not citizens at birth, e.g., a person born in American Samoa, see section

26 USC 7701: Definitions
Text contains those laws in effect on July 12, 2020

From Title 26-INTERNAL REVENUE CODE
Subtitle F-Procedure and Administration
CHAPTER 79-DEFINITIONS

Jump To:

§7701. Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof-

(1) Person

The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

(2) Partnership and partner

The term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this title, a trust or estate or a corporation; and the term "partner" includes a member in such a syndicate, group, pool, joint venture, or organization.

(3) Corporation

The term "corporation" includes associations, joint-stock companies, and insurance companies.

(4) Domestic

The term "domestic" when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.

(5) Foreign

The term "foreign" when applied to a corporation or partnership means a corporation or partnership which is not domestic.

(6) Fiduciary

The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

(7) Stock

The term "stock" includes shares in an association, joint-stock company, or insurance company.

(8) Shareholder

The term "shareholder" includes a member in an association, joint-stock company, or insurance company.

(9) United States

The term "United States" when used in a geographical sense includes only the States and the District of Columbia.

(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.

(11) Secretary of the Treasury and Secretary

(A) Secretary of the Treasury

The term "Secretary of the Treasury" means the Secretary of the Treasury, personally, and shall not include any delegate of his.

(B) Secretary

Development under part A or part B of title I of the Housing Act of 1949, as amended, or located within any area covered by a program eligible for assistance under section 103 of the Demonstration Cities and Metropolitan Development Act of 1966, as amended, and loans made for the improvement of any such real property,

(vii) loans secured by an interest in educational, health, or welfare institutions or facilities, including structures designed or used primarily for residential purposes for students, residents, and persons under care, employees, or members of the staff of such institutions or facilities,

(viii) property acquired through the liquidation of defaulted loans described in clause (v), (vi), or (vii),

(ix) loans made for the payment of expenses of college or university education or vocational training, in accordance with such regulations as may be prescribed by the Secretary,

(x) property used by the association in the conduct of the business described in subparagraph (B), and

(xi) any regular or residual interest in a REMIC, but only in the proportion which the assets of such REMIC consist of property described in any of the preceding clauses of this subparagraph; except that if 95 percent or more of the assets of such REMIC are assets described in clauses (i) through (x), the entire interest in the REMIC shall qualify.

At the election of the taxpayer, the percentage specified in this subparagraph shall be applied on the basis of the average assets outstanding during the taxable year, in lieu of the close of the taxable year, computed under regulations prescribed by the Secretary. For purposes of clause (v), if a multifamily structure securing a loan is used in part for nonresidential purposes, the entire loan is deemed a residential real property loan if the planned residential use exceeds 80 percent of the property's planned use (determined as of the time the loan is made). For purposes of clause (v), loans made to finance the acquisition or development of land shall be deemed to be loans secured by an interest in residential real property if, under regulations prescribed by the Secretary, there is reasonable assurance that the property will become residential real property within a period of 3 years from the date of acquisition of such land; but this sentence shall not apply for any taxable year unless, within such 3-year period, such land becomes residential real property. For purposes of determining whether any interest in a REMIC qualifies under clause (xi), any regular interest in another REMIC held by such REMIC shall be treated as a loan described in a preceding clause under principles similar to the principles of clause (xi); except that, if such REMIC's are part of a tiered structure, they shall be treated as 1 REMIC for purposes of clause (xi).

(20) Employee

For the purpose of applying the provisions of section 79 with respect to group-term life insurance purchased for employees, for the purpose of applying the provisions of sections 104, 105, and 106 with respect to accident and health insurance or accident and health plans, and for the purpose of applying the provisions of subtitle A with respect to contributions to or under a stock bonus, pension, profit-sharing, or annuity plan, and with respect to distributions under such a plan, or by a trust forming part of such a plan, and for purposes of applying section 125 with respect to cafeteria plans, the term "employee" shall include a full-time life insurance salesman who is considered an employee for the purpose of chapter 21.

(21) Levy

The term "levy" includes the power of distraint and seizure by any means.

(22) Attorney General

The term "Attorney General" means the Attorney General of the United States.

(23) Taxable year

The term "taxable year" means the calendar year, or the fiscal year ending during such calendar year, upon the basis of which the taxable income is computed under subtitle A. "Taxable year" means, in the case of a return made for a fractional part of a year under the provisions of subtitle A or under regulations prescribed by the Secretary, the period for which such return is made.

(24) Fiscal year

The term "fiscal year" means an accounting period of 12 months ending on the last day of any month other than December.

(25) Paid or incurred, paid or accrued

The terms "paid or incurred" and "paid or accrued" shall be construed according to the method of accounting upon the basis of which the taxable income is computed under subtitle A.

(26) Trade or business

The term "trade or business" includes the performance of the functions of a public office.

(27) Tax Court

The term "Tax Court" means the United States Tax Court.

(28) Other terms

Any term used in this subtitle with respect to the application of, or in connection with, the provisions of any other subtitle of this title shall have the same meaning as in such provisions.

An individual shall not cease to be treated as a United States citizen before the date on which the individual's citizenship is treated as relinquished under section 877A(g)(4).

(B) Dual citizens

Under regulations prescribed by the Secretary, subparagraph (A) shall not apply to an individual who became at birth a citizen of the United States and a citizen of another country.

(b) Definition of resident alien and nonresident alien

(1) In general

For purposes of this title (other than subtitle B)-

(A) Resident alien

An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):

(i) Lawfully admitted for permanent residence

Such individual is a lawful permanent resident of the United States at any time during such calendar year.

(ii) Substantial presence test

Such individual meets the substantial presence test of paragraph (3).

(iii) First year election

Such individual makes the election provided in paragraph (4).

(B) Nonresident alien

An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

(2) Special rules for first and last year of residency

(A) First year of residency

(i) In general

If an alien individual is a resident of the United States under paragraph (1)(A) with respect to any calendar year, but was not a resident of the United States at any time during the preceding calendar year, such alien individual shall be treated as a resident of the United States only for the portion of such calendar year which begins on the residency starting date.

(ii) Residency starting date for individuals lawfully admitted for permanent residence

In the case of an individual who is a lawfully permanent resident of the United States at any time during the calendar year, but does not meet the substantial presence test of paragraph (3), the residency starting date shall be the first day in such calendar year on which he was present in the United States while a lawful permanent resident of the United States.

(iii) Residency starting date for individuals meeting substantial presence test

In the case of an individual who meets the substantial presence test of paragraph (3) with respect to any calendar year, the residency starting date shall be the first day during such calendar year on which the individual is present in the United States.

(iv) Residency starting date for individuals making first year election

In the case of an individual who makes the election provided by paragraph (4) with respect to any calendar year, the residency starting date shall be the 1st day during such calendar year on which the individual is treated as a resident of the United States under that paragraph.

(B) Last year of residency

An alien individual shall not be treated as a resident of the United States during a portion of any calendar year if-

(i) such portion is after the last day in such calendar year on which the individual was present in the United States (or, in the case of an individual described in paragraph (1)(A)(i), the last day on which he was so described),

(ii) during such portion the individual has a closer connection to a foreign country than to the United States, and

(iii) the individual is not a resident of the United States at any time during the next calendar year.

(C) Certain nominal presence disregarded

(i) In general

For purposes of subparagraphs (A)(iii) and (B), an individual shall not be treated as present in the United States during any period for which the individual establishes that he has a closer connection to a foreign country than to the United States.

(ii) Not more than 10 days disregarded

26 USC 871: Tax on nonresident alien individuals
Text contains those laws in effect on July 12, 2020

From Title 26-INTERNAL REVENUE CODE
Subtitle A-Income Taxes
CHAPTER 1-NORMAL TAXES AND SURTAXES
Subchapter N-Tax Based on Income From Sources Within or Without the United States
PART II-NONRESIDENT ALIENS AND FOREIGN CORPORATIONS
Subpart A-Nonresident Alien Individuals

Jump To:

§871. Tax on nonresident alien individuals

(a) Income not connected with United States business-30 percent tax

(1) Income other than capital gains

Except as provided in subsection (h), there is hereby imposed for each taxable year a tax of 30 percent of the amount received from sources within the United States by a nonresident alien individual as-

(A) interest (other than original issue discount as defined in section 1273), dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, and other fixed or determinable annual or periodical gains, profits, and income,

(B) gains described in subsection (b) or (c) of section 631,

(C) in the case of-

(i) a sale or exchange of an original issue discount obligation, the amount of the original issue discount accruing while such obligation was held by the nonresident alien individual (to the extent such discount was not theretofore taken into account under clause (ii)), and

(ii) a payment on an original issue discount obligation, an amount equal to the original issue discount accruing while such obligation was held by the nonresident alien individual (except that such original issue discount shall be taken into account under this clause only to the extent such discount was not theretofore taken into account under this clause and only to the extent that the tax thereon does not exceed the payment less the tax imposed by subparagraph (A) thereon), and

(D) gains from the sale or exchange after October 4, 1966, of patents, copyrights, secret processes and formulas, good will, trademarks, trade brands, franchises, and other like property, or of any interest in any such property, to the extent such gains are from payments which are contingent on the productivity, use, or disposition of the property or interest sold or exchanged,

but only to the extent the amount so received is not effectively connected with the conduct of a trade or business within the United States.

(2) Capital gains of aliens present in the United States 183 days or more

In the case of a nonresident alien individual present in the United States for a period or periods aggregating 183 days or more during the taxable year, there is hereby imposed for such year a tax of 30 percent of the amount by which his gains, derived from sources within the United States, from the sale or exchange at any time during such year of capital assets exceed his losses, allocable to sources within the United States, from the sale or exchange at any time during such year of capital assets. For purposes of this paragraph, gains and losses shall be taken into account only if, and to the extent that, they would be recognized and taken into account if such gains and losses were effectively connected with the conduct of a trade or business within the United States, except that such gains and losses shall be determined without regard to section 1202 and such losses shall be determined without the benefits of the capital loss carryover provided in section 1212. Any gain or loss which is taken into account in determining the tax under paragraph (1) or subsection (b) shall not be taken into account in determining the tax under this paragraph. For purposes of the 183-day requirement of this paragraph, a nonresident alien individual not engaged in trade or business within the United States who has not established a taxable year for any prior period shall be treated as having a taxable year which is the calendar year.

(3) Taxation of social security benefits

For purposes of this section and section 1441-

(A) 85 percent of any social security benefit (as defined in section 86(d)) shall be included in gross income (notwithstanding section 207 of the Social Security Act), and

(B) section 86 shall not apply.

(b) Income connected with United States business-graduated rate of tax

(1) Imposition of tax

A nonresident alien individual engaged in trade or business within the United States during the taxable year shall be taxable as provided in section 1 or 55 on his taxable income which is effectively connected with the conduct of a trade or business within the United States.

(2) Determination of taxable income

In determining taxable income for purposes of paragraph (1), gross income includes only gross income which is effectively connected with the conduct of a trade or business within the United States.

(c) Participants in certain exchange or training programs

For purposes of this section, a nonresident alien individual who (without regard to this subsection) is not engaged in trade or business within the United States and who is temporarily present in the United States as a nonimmigrant under subparagraph (F), (J), (M), or (Q) of section 101(a)(15) of the Immigration and Nationality Act, as amended (8 U.S.C. 1101(a)(15)(F), (J), (M), or (Q)), shall be treated as a nonresident alien individual engaged in trade or business within the United States, and any income described in the second sentence of section 1441(b) which is received by such individual shall, to the extent derived from sources within the United States, be treated as effectively connected with the conduct of a trade or business within the United States.

(d) Election to treat real property income as income connected with United States business

(1) In general

A nonresident alien individual who during the taxable year derives any income-

(A) from real property held for the production of income and located in the United States, or from any interest in such real property, including (i) gains from the sale or exchange of such real property or an interest therein, (ii) rents or royalties from mines, wells, or other natural deposits, and (iii) gains described in section 631(b) or (c), and

(B) which, but for this subsection, would not be treated as income which is effectively connected with the conduct of a trade or business within the United States,

may elect for such taxable year to treat all such income as income which is effectively connected with the conduct of a trade or business within the United States. In such case, such income shall be taxable as provided in subsection (b)(1) whether or not such individual is engaged in trade or business within the United States during the taxable year. An election under this paragraph for any taxable year shall remain in effect for all subsequent taxable years, except that it may be revoked with the consent of the Secretary with respect to any taxable year.

(2) Election after revocation

If an election has been made under paragraph (1) and such election has been revoked, a new election may not be made under such paragraph for any taxable year before the 5th taxable year which begins after the first taxable year for which such revocation is effective, unless the Secretary consents to such new election.

(3) Form and time of election and revocation

An election under paragraph (1), and any revocation of such an election, may be made only in such manner and at such time as the Secretary may by regulations prescribe.

[(e) Repealed. Pub. L. 99–514, title XII, §1211(b)(5), Oct. 22, 1986, 100 Stat. 2536]

(f) Certain annuities received under qualified plans

(1) In general

For purposes of this section, gross income does not include any amount received as an annuity under a qualified annuity plan described in section 403(a)(1), or from a qualified trust described in section 401(a) which is exempt from tax under section 501(a), if-

(A) all of the personal services by reason of which the annuity is payable were either-

(i) personal services performed outside the United States by an individual who, at the time of performance of such personal services, was a nonresident alien, or

(ii) personal services described in section 864(b)(1) performed within the United States by such individual, and

(B) at the time the first amount is paid as an annuity under the annuity plan or by the trust, 90 percent or more of the employees for whom contributions or benefits are provided under such annuity plan, or under the plan or plans of which the trust is a part, are citizens or residents of the United States.

(2) Exclusion

Syllabus.

FOX v. STANDARD OIL COMPANY OF NEW JERSEY.

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA.

No. 69. Argued November 9, 1934.—Decided January 14, 1935.

1. Filling stations and distribution plants where gasoline, other petroleum products, and automobile accessories are sold, are "stores" within the meaning of the West Virginia Chain Store License Tax Act, defining the term store as including any mercantile establishment in which goods, wares or merchandise of any kind are sold, etc. P. 95.
2. The legislative history of this Act, and contemporaneous interpretation by the agent charged with its enforcement, help to confirm the above-stated conclusion. P. 96.
3. Although administrative constructions of state statutes by state officials are not binding in cases coming from federal tribunals, this Court will lean to an agreement with them. P. 96.
4. A chain of gasoline stations maintained in a single ownership, *held* constitutionally subject to a different measure of taxation from stations in separate ownership. *State Board of Tax Commissioners* v. *Jackson*, 283 U. S. 527; *Liggett Co.* v. *Lee*, 288 U. S. 517. P. 97.
5. Graduated state taxes on a chain of gasoline stations in single ownership, *held* valid against objections that the accumulated exactions were so oppressive and disproportionate to benefits as to amount to arbitrary discrimination and confiscation, repugnant to the Fourteenth Amendment. P. 99.
6. A chain of stores is a distinctive business species, with its own capacities and functions; broadly speaking, its opportunities and powers become greater with the number of the component links; and the greater they become, the more far-reaching are the economic and social consequences. P. 100.
7. For that reason, the State may tax large chains more heavily, upon a graduated basis; and it may make the tax so heavy as to discourage multiplication of units and by the incidence of the burden develop other forms of industry. P. 100.
8. The graduated tax law being uniform in its application to chains of gasoline stations and chains of other stores, the fact that the tax

whether a store or something else. In such circumstances definition by the average man or even by the ordinary dictionary with its studied enumeration of subtle shades of meaning is not a substitute for the definition set before us by the lawmakers with instructions to apply it to the exclusion of all others. Cf. *Midwestern Petroleum Corp.* v. *State Board of Tax Commissioners,* 206 Ind. 688; 187 N. E. 882. There would be little use in such a glossary if we were free in despite of it to choose a meaning for ourselves.

Extrinsic tokens of intention, however, are not lacking altogether, and though their force may not be great, they point us the same way. In the passage of the bill through the Senate, an amendment was proposed whereby the definition of a store in § 8 was to be supplemented by the following proviso: "Provided, however, that the term 'store' shall not include filling stations engaged exclusively in the sale of gasoline and other petroleum products." The amendment was put to a vote and rejected. What was done in that connection is doubtless not conclusive as to the meaning of the bill in the unamended form. *Murdock* v. *Memphis,* 20 Wall. 590, 618. It is, however, a circumstance to be weighed along with others when choice is nicely balanced. *Finlayson* v. *Shinnston,* 113 W. Va. 434, 437; 168 S. E. 479; cf. *United States* v. *United Shoe Machinery Co.,* 264 Fed. 138, 174; *Lapina* v. *Williams,* 232 U. S. 78, 89. Reinforcing this token is the contemporaneous interpretation of the statute by the Tax Commissioner of the State, the administrative agent charged with its enforcement. *Fawcus Machine Co.* v. *United States,* 282 U. S. 375, 378. We give to such construction "respectful consideration," though we have power to disregard it. *United States* v. *Moore,* 95 U. S. 760, 763; *Fawcus Machine Co.* v. *United States, supra.* The complainant was at liberty to maintain a suit in the state courts, where the meaning of the statute could have

Attachment F

UNITED STATES REPORTS

VOLUME 530

CASES ADJUDGED

IN

THE SUPREME COURT

AT

OCTOBER TERM, 1999

MAY 30 THROUGH SEPTEMBER 29, 2000

END OF TERM

FRANK D. WAGNER

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Syllabus

STENBERG, ATTORNEY GENERAL OF NEBRASKA, ET AL. *v.* CARHART

CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE EIGHTH CIRCUIT

No. 99–830. Argued April 25, 2000—Decided June 28, 2000

The Constitution offers basic protection to a woman's right to choose whether to have an abortion. *Roe* v. *Wade*, 410 U. S. 113; *Planned Parenthood of Southeastern Pa.* v. *Casey*, 505 U. S. 833. Before fetal viability, a woman has a right to terminate her pregnancy, *id.*, at 870 (plurality opinion), and a state law is unconstitutional if it imposes on the woman's decision an "undue burden," *i. e.*, if it has the purpose or effect of placing a substantial obstacle in the woman's path, *id.*, at 877. Postviability, the State, in promoting its interest in the potentiality of human life, may regulate, and even proscribe, abortion except where "necessary, in appropriate medical judgment, for the preservation of the [mother's] life or health." *E. g.*, *id.*, at 879. The Nebraska law at issue prohibits any "partial birth abortion" unless that procedure is necessary to save the mother's life. It defines "partial birth abortion" as a procedure in which the doctor "partially delivers vaginally a living unborn child before killing the . . . child," and defines the latter phrase to mean "intentionally delivering into the vagina a living unborn child, or a substantial portion thereof, for the purpose of performing a procedure that the [abortionist] knows will kill the . . . child and does kill the . . . child." Violation of the law is a felony, and it provides for the automatic revocation of a convicted doctor's state license to practice medicine. Respondent Carhart, a Nebraska physician who performs abortions in a clinical setting, brought this suit seeking a declaration that the statute violates the Federal Constitution. The District Court held the statute unconstitutional. The Eighth Circuit affirmed.

Held: Nebraska's statute criminalizing the performance of "partial birth abortion[s]" violates the Federal Constitution, as interpreted in *Casey* and *Roe*. Pp. 922–946.

(a) Because the statute seeks to ban one abortion method, the Court discusses several different abortion procedures, as described in the evidence below and the medical literature. During a pregnancy's second trimester (12 to 24 weeks), the most common abortion procedure is "dilation and evacuation" (D&E), which involves dilation of the cervix, removal of at least some fetal tissue using nonvacuum surgical instruments, and (after the 15th week) the potential need for instrumental

F. Supp. 2d, at 471; *A Choice for Women*, 54 F. Supp. 2d, at 1155; *Causeway Medical Suite*, 43 F. Supp. 2d, at 614–615; *Planned Parenthood of Central N. J.* v. *Verniero*, 41 F. Supp. 2d 478, 503–504 (NJ 1998); *Eubanks* v. *Stengel*, 28 F. Supp. 2d 1024, 1034–1035 (WD Ky. 1998); *Planned Parenthood of Southern Ariz., Inc.* v. *Woods*, 982 F. Supp. 2d 1369, 1378 (Ariz. 1997); *Kelley*, 977 F. Supp. 2d, at 1317; but cf. *Richmond Medical Center* v. *Gilmore*, 144 F. 3d 326, 330–332 (CA4 1998) (Luttig, J., granting stay).

Regardless, even were we to grant the Attorney General's views "substantial weight," we still have to reject his interpretation, for it conflicts with the statutory language discussed *supra*, at 940. The Attorney General, echoed by the dissents, tries to overcome that language by relying on other language in the statute; in particular, the words "partial birth abortion," a term ordinarily associated with the D&X procedure, and the words "partially delivers vaginally a living unborn child." Neb. Rev. Stat. Ann. §28–326(9) (Supp. 1999). But these words cannot help the Attorney General. They are subject to the statute's further *explicit statutory definition*, specifying that both terms include "delivering into the vagina a living unborn child, or a substantial portion thereof." *Ibid.* When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. *Meese* v. *Keene*, 481 U. S. 465, 484–485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); *Colautti* v. *Franklin*, 439 U. S., at 392–393, n. 10 ("As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated' "); *Western Union Telegraph Co.* v. *Lenroot*, 323 U. S. 490, 502 (1945); *Fox* v. *Standard Oil Co. of N. J.*, 294 U. S. 87, 95–96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction §47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," *post*, at 998

Syllabus

MEESE, ATTORNEY GENERAL OF THE UNITED STATES, ET AL. *v.* KEENE

APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF CALIFORNIA

No. 85–1180. Argued December 2, 1986—Decided April 28, 1987

The Foreign Agents Registration Act of 1938 (Act) requires registration, reporting, and disclosure by persons engaging in propaganda on behalf of foreign powers. The Act uses the term "political propaganda" to identify those expressive materials subject to its requirements, and defines the term as, *inter alia*, any communication intended to influence the United States' foreign policies. Appellee, a member of the California State Senate, wished to show three Canadian films identified by the Department of Justice (DOJ) as "political propaganda" under the Act, but did not want to be publicly regarded as a disseminator of "political propaganda." He therefore brought suit in Federal District Court to enjoin the application of the term "political propaganda" to the films. The District Court granted the injunction, holding that the risk of damage to appellee's reputation established his standing to challenge the constitutionality of the use of the term "political propaganda," and that such use violated the First Amendment. According to the District Court, the public believes that materials to which the term "political propaganda" applies have been "officially censured," and therefore those materials are rendered unavailable to people like appellee because of the risk of being seen in an unfavorable light by the public. In the District Court's view, the conscious use of such a pejorative label was an unnecessary and therefore invalid abridgment of speech.

Held:

1. Appellee has standing to challenge the Act's use of the term "political propaganda" as a violation of the First Amendment. Pp. 472–477.

(a) That the identification of the films in question as "political propaganda" threatens to cause appellee cognizable injury is established by uncontradicted affidavits indicating that his exhibition of the films would substantially harm his chances for reelection and adversely affect his reputation in the community. Even if he could minimize these risks by providing viewers with a statement about the high quality of the films and his reasons for agreeing with them, the statement would be ineffective among those citizens who shunned the films as "political propaganda." Moreover, the need to take such affirmative steps would itself constitute a cognizable injury to appellee. Pp. 472–476.

the exhibition of a significant number of foreign-made films, that effect would be disclosed in the record. Although the unrebutted predictions about the potentially adverse consequences of exhibiting these films are sufficient to support appellee's standing, they fall far short of proving that the public's perceptions about the word "propaganda" have actually had any adverse impact on the distribution of foreign advocacy materials subject to the statutory scheme. There is a risk that a partially informed audience might believe that a film that must be registered with the Department of Justice is suspect, but there is no evidence that this suspicion—to the degree it exists—has had the effect of Government censorship.

Third, Congress' use of the term "political propaganda" does not lead us to suspend the respect we normally owe to the Legislature's power to define the terms that it uses in legislation. We have no occasion here to decide the permissible scope of Congress' "right to speak";[18] we simply view this particular choice of language, statutorily defined in a neutral and evenhanded manner, as one that no constitutional provision prohibits the Congress from making. Nor do we agree with the District Court's assertion that Congress' use of the term "political propaganda" was "a wholly gratuitous step designed to express the suspicion with which Congress regarded the materials." 619 F. Supp., at 1125. It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti* v. *Franklin*, 439 U. S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation.[19] As judges it is our duty to

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[18] The implications of judicial parsing of statutory language to determine if Congress' word choices violate the First Amendment are discussed in *Block* v. *Meese*, 253 U. S. App. D. C., at 327–328, 793 F. 2d, at 1313–1314.

[19] See, *e. g.*, 26 U. S. C. § 501(c)(3) (excluding from the charitable deduction those charitable organizations whose activities include in substantial part "carrying on propaganda, or otherwise attempting, to influence legis-

construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it. If the term "political propaganda" is construed consistently with the neutral definition contained in the text of the statute itself, the constitutional concerns voiced by the District Court completely disappear.

The judgment of the District Court is reversed, and the case is remanded for further proceedings consistent with this opinion.

It is so ordered.

JUSTICE SCALIA took no part in the consideration or decision of this case.

JUSTICE BLACKMUN, with whom JUSTICE BRENNAN and JUSTICE MARSHALL join, dissenting in part.

The Court, in this case today, fails to apply the long-established "principle that the freedoms of expression must be ringed about with adequate bulwarks." *Bantam Books, Inc.* v. *Sullivan*, 372 U. S. 58, 66 (1963). While I agree with the Court's conclusion that appellee has standing, I do not agree that the designation "political propaganda," imposed by the Department of Justice on three films from Canada about acid rain and nuclear war, pursuant to the Foreign

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lation"); 36 U. S. C. § 1304(a) (no substantial part of the activities of United Services Organizations "shall involve carrying on propaganda, or otherwise attempting to influence legislation"); 5 U. S. C. § 4107(b)(1) (agency may not train employee by, in, or through a non-Government facility a substantial part of the activities of which is "carrying on propaganda, or otherwise attempting, to influence legislation").

Like "propaganda," the word "lobbying" has negative connotations. See The New Columbia Encyclopedia 1598 (1975) ("The potential for corruption . . . has given lobbying an unsavory connotation"). Although the Federal Regulation of Lobbying Act, 2 U. S. C. §§ 261–270, uses this semantically slanted word, we are not aware of any suggestion that these negative connotations violate the First Amendment. See *United States* v. *Harriss*, 347 U. S. 612 (1954) (construing and upholding constitutionality of statute's registration and reporting requirements).

as was assumed by the Missouri court. Deaths were occurring between the time of the levy and the time when so much of it as might be paid would be paid in. The assessment was for the purpose of keeping up a fund of $300,000 to meet deaths promptly, as they occurred. Without giving the figures in detail it is enough to say that it clearly appears that the amount of the assessment, $322,378.48, was not in excess of what the subsequently rendered Connecticut judgment allowed. It necessarily was levied as an estimate. There was no probability that it would lead to even a temporary excess over $300,000, to be applied to the next assessment laid. We are of opinion that full faith and credit was not given to the Connecticut record and that for that reason the present judgments must be reversed.

Judgments reversed.

GOULD *v.* GOULD.

ERROR TO THE SUPREME COURT OF THE STATE OF NEW YORK.

No. 41. Submitted November 8, 1917.—Decided November 19, 1917.

Alimony paid monthly to a divorced wife under a decree of court is not taxable as "income" under the Income Tax Act of October 3, 1913, 38 Stat. 114, 166.

In the interpretation of taxing statutes it is the established rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. Doubts are resolved against the Government.

168 App. Div. 900, affirmed.

THE case is stated in the opinion.

or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in real or personal property, also from interest, rent, dividends, securities, or the transaction of any lawful business carried on for gain or profit, or gains or profits and income derived from any source whatever, including the income from but not the value of property acquired by gift, bequest, devise, or descent: . . ."

In the interpretation of statutes levying taxes it is the established rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the Government, and in favor of the citizen. *United States* v. *Wigglesworth*, 2 Story, 369; *American Net & Twine Co.* v. *Worthington*, 141 U. S. 468, 474; *Benziger* v. *United States*, 192 U. S. 38, 55.

As appears from the above quotations, the net income upon which subdivision 1 directs that an annual tax shall be assessed, levied, collected and paid is defined in division B. The use of the word itself in the definition of "income" causes some obscurity, but we are unable to assert that alimony paid to a divorced wife under a decree of court falls fairly within any of the terms employed.

In *Audubon* v. *Shufeldt*, 181 U. S. 575, 577, 578, we said: "Alimony does not arise from any business transaction, but from the relation of marriage. It is not founded on contract, express or implied, but on the natural and legal duty of the husband to support the wife. The general obligation to support is made specific by the decree of the court of appropriate jurisdiction. . . . Permanent alimony is regarded rather as a portion of the husband's estate to which the wife is equitably entitled, than as strictly a debt; alimony from time to time may be regarded as a portion of his current income or earnings; . . ."

4 USC 72: Public offices; at seat of Government
Text contains those laws in effect on September 15, 2020

From Title 4-FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 3-SEAT OF THE GOVERNMENT
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§72. Public offices; at seat of Government

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

(July 30, 1947, ch. 389, 61 Stat. 643 .)

Attachment J

Top

NATIONAL ARCHIVES

The Constitution of the United States: A Transcription

Note: The following text is a transcription of the Constitution as it was inscribed by Jacob Shallus on parchment (the document on display in the Rotunda at the National Archives Museum.) *The spelling and punctuation reflect the original.*

We the People of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquility, provide for the common defence, promote the general Welfare, and secure the Blessings of Liberty to ourselves and our Posterity, do ordain and establish this Constitution for the United States of America.

Article. I.

Section. 1.

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section. 2.

The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

No Person shall be a Representative who shall not have attained to the Age of twenty five Years, and been seven Years a Citizen of the United States, and who shall not, when elected, be an Inhabitant of that State in which he shall be chosen.

Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three fifths of all other Persons. The actual Enumeration

All Bills for raising Revenue shall originate in the House of Representatives; but the Senate may propose or concur with Amendments as on other Bills.

Every Bill which shall have passed the House of Representatives and the Senate, shall, before it become a Law, be presented to the President of the United States; If he approve he shall sign it, but if not he shall return it, with his Objections to that House in which it shall have originated, who shall enter the Objections at large on their Journal, and proceed to reconsider it. If after such Reconsideration two thirds of that House shall agree to pass the Bill, it shall be sent, together with the Objections, to the other House, by which it shall likewise be reconsidered, and if approved by two thirds of that House, it shall become a Law. But in all such Cases the Votes of both Houses shall be determined by yeas and Nays, and the Names of the Persons voting for and against the Bill shall be entered on the Journal of each House respectively. If any Bill shall not be returned by the President within ten Days (Sundays excepted) after it shall have been presented to him, the Same shall be a Law, in like Manner as if he had signed it, unless the Congress by their Adjournment prevent its Return, in which Case it shall not be a Law.

Every Order, Resolution, or Vote to which the Concurrence of the Senate and House of Representatives may be necessary (except on a question of Adjournment) shall be presented to the President of the United States; and before the Same shall take Effect, shall be approved by him, or being disapproved by him, shall be repassed by two thirds of the Senate and House of Representatives, according to the Rules and Limitations prescribed in the Case of a Bill.

Section. 8.

The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;

To borrow Money on the credit of the United States;

To regulate Commerce with foreign Nations, and among the several States, and with the Indian Tribes;

To establish an uniform Rule of Naturalization, and uniform Laws on the subject of Bankruptcies throughout the United States;

To coin Money, regulate the Value thereof, and of foreign Coin, and fix the Standard of Weights and Measures;

To provide for the Punishment of counterfeiting the Securities and current Coin of the United States;

To establish Post Offices and post Roads;

To promote the Progress of Science and useful Arts, by securing for limited Times to Authors and Inventors the exclusive Right to their respective Writings and Discoveries;

To constitute Tribunals inferior to the supreme Court;

To define and punish Piracies and Felonies committed on the high Seas, and Offences against the Law of Nations;

To declare War, grant Letters of Marque and Reprisal, and make Rules concerning Captures on Land and Water;

To raise and support Armies, but no Appropriation of Money to that Use shall be for a longer Term than two Years;

To provide and maintain a Navy;

To make Rules for the Government and Regulation of the land and naval Forces;

To provide for calling forth the Militia to execute the Laws of the Union, suppress Insurrections and repel Invasions;

To provide for organizing, arming, and disciplining, the Militia, and for governing such Part of them as may be employed in the Service of the United States, reserving to the States respectively, the Appointment of the Officers, and the Authority of training the Militia according to the discipline prescribed by Congress;

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings;—And

To make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof.

Section. 9.

The Migration or Importation of such Persons as any of the States now existing shall think proper to admit, shall not be prohibited by the Congress prior to the Year one thousand eight hundred and eight, but a Tax or duty may be imposed on such Importation, not exceeding ten dollars for each Person.

The Privilege of the Writ of Habeas Corpus shall not be suspended, unless when in Cases of Rebellion or Invasion the public Safety may require it.

No Bill of Attainder or ex post facto Law shall be passed.

No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or enumeration herein before directed to be taken.

HOOVEN & ALLISON CO. *v.* EVATT, TAX COMMISSIONER OF OHIO.

CERTIORARI TO THE SUPREME COURT OF OHIO.

No 38. Argued November 7, 8, 1944.—Decided April 9, 1945.

1. Where, upon review here of state court decisions, the existence of an asserted federal right or immunity depends upon the appraisal of undisputed facts of record, or where reference to the facts is necessary to the determination of the precise meaning of the federal right or immunity, as applied, this Court is free to reexamine the facts as well as the law in order to determine for itself whether the asserted right or immunity is to be sustained. P. 659.
2. Since it appears on consideration of petitioner's course of business and of the circumstances attending the importation that petitioner was the inducing and efficient cause of bringing the fibers into the country, which is importation, petitioner, not the foreign sellers or the agents, was the importer of fibers brought from the Philippine Islands and other places outside the United States, and the constitutional immunity from state taxation of the imported fibers survived their delivery to petitioner. Pp. 659, 664.
3. For the purpose of determining whether petitioner was the importer in the constitutional sense, it is immaterial whether title to the merchandise vested in the petitioner at the time of shipment or only after its arrival in this country. P. 662.
4. When merchandise is brought here from another country, the extent of its immunity from state taxation turns on the essential nature of the transaction, considered in the light of the constitutional purpose, and not on the formalities with which the importation is conducted or on the technical procedures by which it is effected. P. 663.
5. The purpose of the constitutional prohibition of state taxes on imports is to protect the exclusive power of the national government to tax imports and to prevent what in matter of substance would amount to the imposition of additional import duties by States in which the property might be found or stored before its sale or use. P. 664.
6. The constitutional immunity of the imports from state taxation was not lost by their storage (in the original packages) in ware-

power of the national government to lay and collect customs duties upon such merchandise, is precisely the same as in the case of that of foreign origin. Hence it is plain that such importations, although not of foreign origin, are within the design and purpose of the constitutional prohibition against the local taxation of imports.

We find it impossible to say that merely because merchandise, brought into the country from a place without, does not come from a foreign country, it is not an import envisaged by the words and purpose of the constitutional prohibition. The interpretation in *Brown* v. *Maryland, supra,* the occasional judicial decisions that foreign origin is not a necessary characteristic of imports so long as they are brought into the country from a place without it, and the purpose of the constitutional prohibition, are alike persuasive that there may be imports in the constitutional sense which do not have a foreign origin.

The fact that the merchandise here in question did not come from a foreign country, if the contention be accepted that the Philippines are not to be regarded as such, is therefore without significance. It is material only whether it came from a place *without* the "country." Hence, in determining what are imports for constitutional purposes, we must ascertain the territorial limits of the "country" into which they are brought. Obviously, if the Philippines are to be regarded as a part of the United States in this sense, merchandise brought from the Philippines to the United States would not be brought into the United States from a place without, and would not be imports, more than articles transported from one state to another.

The term "United States" may be used in any one of several senses. It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. It may designate the territory over which the sovereignty of the United States ex-

tends, or it may be the collective name of the states which are united by and under the Constitution.[6]

When *Brown* v. *Maryland, supra,* was decided, the United States was without dependencies or territories outside its then territorial boundaries on the North American continent, and the Court had before it only the question whether foreign articles brought into the State of Maryland could be subjected to state taxation. It seems plain that Chief Justice Marshall, in his reference to imports as articles brought into the country, could have had reference only to articles brought into a state which is one of the states united by and under the Constitution, and in which alone the constitutional prohibition here involved is applicable.

The relation of the Philippines to the United States, taken as the collective name of the states which are united by and under the Constitution, is in many respects different from the status of those areas which, when the Constitution was adopted, were brought under the control of Congress and which were ultimately organized into states of the United States. See *Balzac* v. *Porto Rico,* 258 U. S. 298, 304–305, and cases cited. Hence we do not stop to inquire whether articles brought into such territories or brought from such territories into a state, could have been regarded as imports, constitutionally immune from state taxation. We confine the present discussion to the question whether such articles, brought from the Philippines and introduced into the United States, are imports so immune.

We have adverted to the fact that the reasons for protecting from interference, by state taxation, the consti-

[6] See Langdell, "The Status of our New Territories," 12 Harv. L. Rev. 365, 371; see also Thayer, "Our New Possessions," 12 Harv. L. Rev. 464; Thayer, "The Insular Tariff Cases in the Supreme Court," 15 Harv. L. Rev. 164; Littlefield, "The Insular Cases," 15 Harv. L. Rev. 169, 281.