Key statutes in the Freedom Law School definitions argument

One-page reference · incometaxdc.com · September 29, 2026

Quotations are excerpts — read each full section in context before drawing conclusions.

26 U.S.C. § 7701(a)(9) — “United States”

“The term ‘United States’ when used in a geographical sense includes only the States and the District of Columbia.”

The core of FLS’s argument: “includes only” is exclusive language. FLS reads this as limiting the term to the States + D.C.

26 U.S.C. § 7701(a)(10) — “State”

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

FLS: since “the several States” needed no such construction, “State” must mean something narrower. Courts read “includes” as illustrative, not exhaustive.

29 U.S.C. § 203(c) — Fair Labor Standards Act (contrast)

“‘State’ means any State of the United States or the District of Columbia or any Territory or possession of the United States.”

FLS’s contrast exhibit: Congress knew how to write an explicitly expansive definition — and did not do so in Title 26.

7 U.S.C. § 6802 (contrast)

“‘State’ means each of the several States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, …”

FLS: when Congress wants “State” to cover “the several States,” it says so expressly. Title 26 does not.

7 U.S.C. § 1991(a)(6) (contrast)

“The terms ‘United States’ and ‘State’ shall include each of the several States, the Commonwealth of Puerto Rico, …”

Same point: explicit inclusion of “the several States” elsewhere in the Code, absent from § 7701.

Case law cited by FLS

Gould v. Gould, 245 U.S. 151 (1917): “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.”

Verify every quote: uscode.house.gov — search by citation (26 USC 7701, 29 USC 203, 7 USC 6802, 7 USC 1991). Freedom Law School’s interpretation is disputed by the IRS and the courts. This sheet presents the organization’s position for study; it is informational only and is not legal, tax, or financial advice. Independent guide — not affiliated with or endorsed by Freedom Law School.