THE STORY OF THE BUCK ACT

In order for you to understand the full import of what is happening, I must explain the laws to you.

In order for the Federal Government to tax a citizen of one of the several states, they had to create a contractual nexus. This contractual nexus is called "Social Security Numbers". The Federal government always does everything according to principles of law.

In 1935, the federal government instituted Social Security and a Social Security Board which then created 10 Social Security Districts creating a "Federal Area" which covered the several states like an overlay.

In 1939, the federal government instituted the "Public Salary Tax Act of 1939", which is a municipal law of the District of Columbia, taxing all Federal and State government employees and those who live and work in any "Federal area."

Now, the government knows in cannot tax those citizens who live and work outside the territorial jurisdiction of Article I, Section 8, Clause 17, or Article IV, Sections 3, Clause 2. So in 1940, Congress passed the "Buck Act" 4 U.S.C.S. 104-113. In Section 110(e), this Act allowed any department of the federal government to create a "Federal Area" for imposition of the "Public Salary Tax Act of 1939", the imposition of this tax is at 4 U.S.C.S. § 111, and the rest of the taxing law is in Title 26, The Internal Revenue Code. The Social Security Board had already created an overlay of a "Federal Area."

4 U.S.C.S. § 110(d). "The term "State" includes any Territory or possession of the United States."

4 U.S.C.S. § 110(e). "The term Federal Area means any lands or premises held or acquired by or for the use of the United States or any department, establishment, or agency of the United States; any federal area, or any part thereof, which is located within the exterior boundaries of any State, shall be deemed to be a Federal area located within such State."

There is no reasonable doubt that the federal "State"," is imposing directly an excise tax under the provisions of 4 U.S.C.S. Section 105 which states in pertinent part;

§105. State and so forth, taxation affecting Federal areas; sales and use tax
(a) No person shall be relieved from liability for payment of, collection of, or accounting for any sales or use tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such tax, on the goods that the sale or use, with respect to which tax is levied, occurred in whole or in part within a Federal area; and such State or taxing authority shall have full jurisdiction and power to levy and collect any such tax in any Federal area, within such State to the same extent and with the same effect as though such area was not a Federal area.

"Irrespective of what tax is called by state law, if its purpose is to produce revenue, it is income tax or receipts tax Under Buck Act [4 U.S.C.S. §§ 105-110]."


That the question comes up, what is a "Federal area?" A "Federal area" is any area designated by any agency, department, or establishment of the federal government. This includes the Social Security area designated by the Social Security Administration, any public housing area that has federal funding, a home that has a federal bank loan, a road that has federal funding, and almost everything that the federal government touches though any type of aid. Springfield v. Kenosha, (1951 App. 104 N.E.2d 65. This "Federal area" attaches to anyone who has a social security number or any personal contact with the federal or state governments. Thus, the federal government has usurped Sovereignty of the People and state Sovereignty by creating these federal areas with the boundaries of the state under the authority of the Federal Constitution, Article IV, Section 3, Clause 2, which states:

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"2. The Congress shall have power to dispose of and make all needful rules and regulations respecting the territory or other property belonging to the United States, and nothing in this Constitution shall be so construed as to prejudice any claims of the United States, or of any particular State."

Therefore, the U.S. citizens (citizens of the District of Columbia) 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. Under the "Back Act" 4 U.S.C.S. §§ 105-110, the federal government has created a "Federal area" within the boundaries of all the States. This area is similar to any territory that the federal government acquires through purchase or conquest, thereby imposing federal territorial law upon those in this "Federal area". Under federal territorial law as evidenced by the Executive Branch's yellow fringed U.S. flag flying in schools, offices and all courtrooms.

You must live on the land in one of the several states of the union of several states, not in any "Federal State" or "Federal Area" nor can you be involved in any activity that would make you subject to "federal laws". You cannot have a valid Social Security Number, a "resident" driver's license, a motor vehicle registered in your name, a "federal" bank account, a Federal Register Account Number relating to individual persons (SSN), Executive Order Number 9397, November 1943, or any other known "contract implied in fact" that would place you within any "Federal area" and thus, within the territorial jurisdiction of the municipal laws of Congress. Remember, all acts of congress are territorial in nature, and only apply within the territorial jurisdiction of Congress. (See American Banana Co. v. U.S. Fruit Co., (1909) 213 U.S. 347; U.S. v. Spoor, (1949) 338 U.S. 217; N.Y. Central R.R. Co. v. Chisholm, (1925) 268 U.S. 29.

There has been created a fictional Federal "state within a state" Howard v. Commissioner of Sinking Fund, 344 U.S. 624, 73 S.Ct. 465, 476; Schwartz v. O'Hara TP, School Dist., 100 A.2d. 621, 625, 375 Pa. 440. (See also 31 C.F.R. Part 51.2, which also identifies a fictional State within a state.) This fictional "State" is identified by the use of two letter abbreviations like: "CA, AZ, NY, TX" as distinguished from the authorized abbreviations like, Calif., Tex., Ala. etc. which uses a ZIP Code which is within the municipal-legislative jurisdiction of congress.

This was accomplished by the institution of the "Back Act", 4 U.S.C.S. §§ 104-113, to implement the application of the "Public Salary Tax Act" of 1939 to the workers within the private sector. This makes all private sector workers who have a Social Security number subject to all State and Federal laws "within this State" a "fictional Federal area" overlaying the land in California. This is established by California Form 590, Revenue and Taxation. All you have to do is state you live in California, this establishes that you do not live in a "Federal area" and are exempt from the Public Salary Tax Act of 1939 and from the California Income Tax for residents who live "in this State."

The following definition is used throughout the several states in the application of their municipal laws which require some sort of contract for proper application. This also includes all the Codes of California, Nevada, Arizona, Utah and New York:

"In this State" or "in the State" means within the exterior limits of the State...and includes all territories within such limits owned or ceded to the United States of America."

This is in concurrence with the "Back Act" supra which states:

"110(d) The term 'State' includes any Territory or possession of the United States."

110(e) The term "Federal Area" means any lands or premises held or acquired by or for the use of the United States or any department, establishment, or agency of the United States; and any Federal area, or any part thereof, which is located within the exterior boundaries of any State, shall be deemed to be a Federal area located within such State."

So do some research, I have given you all the proper directions to look for the jurisdictional nexus that places you within the purview of the federal government.

(For more information, contact: State Citizens Service Center, voice: (714) 283-2254, FAX: (714) 998-9139.)

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