

# THE STORY OF THE BUCK ACT

by

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edited by

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## Introduction

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

When passing new statutes, the Federal government always does everything according to the principles of law. In order for the Federal Government to tax a Citizen of one of the several states, they had to create some sort of contractual nexus. This contractual nexus is the "*Social Security Number*".

In 1935, the federal government instituted **Social Security**. The *Social Security Board* then created **10 Social Security "Districts"**. The combination of these "*Districts*" resulted in a "*Federal area*" which covered all the several states like a clear plastic overlay.

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

Now, the government knows that it cannot tax state Citizens who live and work outside the territorial jurisdiction of **Article 1, Section 8, Clause 17 (1:8:17)** or **Article 4, Section 3, Clause 2 (4:3:2)** in the *U.S. Constitution*. So, in 1940, Congress passed the "*Buck Act*", (**4 U.S.C.S. Sections 105-113**). In **Section 110(e)**, the *Act* authorized any department of the federal government to create a "*Federal area*" for imposition of the "*Public Salary Tax Act*" of 1939. This tax is imposed at **4 U.S.C.S. Sec. 111**. The rest of the taxing law is found in the **Internal Revenue Code**. The **Social Security Board** had already created a "*Federal area*" overlay.

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

*"4 U.S.C.S. Sec. 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."*

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

*"Sec. 105. State, and so forth, taxation affecting Federal areas; sales or 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 ground that the sale or use, with respect to which such 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 the tax is called, if its purpose is to produce revenue, it is an "*income tax*" or a "*receipts tax*" under the *Buck Act* [**4 U.S.C.A. Secs. 105-110**]. *Humble Oil & Refining Co. v. Calvert*, **464 SW 2d. 170** (1971), *affd* (Tex) **478 SW 2d. 926, cert. den. 409 U.S. 967, 34 L.Ed. 2d. 234, 93 S.Ct. 293**.

Thus, the obvious question arises: 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 areas* 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 through any type of aid. *Springfield v. Kenny*, **104 N.E. 2d 65** (1951 App.). This "*Federal area*" attaches to anyone who has a **Social Security Number** or any personal contact with the federal or state governments. Through this mechanism, the federal government usurped the Sovereignty of the People, as well as the Sovereignty of the several states, by creating "*Federal areas*" within the boundaries of the states under the [purported] authority of **Article 4, Section 3, Clause 2 (4:3:2)** in the federal Constitution, which states:

*"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, all U.S. citizens [i.e. citizens of the District of Columbia] residing in one of the states of the Union, are classified as "*property*", as *franchisees of the federal government*, and as an "*individual entity*". See *Wheeling Steel Corp. v. Fox*, **298 U.S. 193, 80 L.Ed. 1143, 56 S.Ct. 773**. Under the "*Buck Act*", (**4 U.S.C.S. Secs. 105-113**),

the federal government has created "**Federal areas**" within the boundaries of all the several states. These areas are similar to any territory that the federal government acquires through purchase, conquest or treaty, thereby imposing **federal territorial law** upon all people in these "**Federal areas**". **Federal territorial law** is evidenced by the **Executive Branch's yellow-fringed U.S. flag** flying in schools, offices and all courtrooms.

You must live on land in one of the states in the Union of 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, or a motor vehicle registered in your name. You cannot have a "**federal**" bank account, a Federal Register Account Number relating to Individual persons [SSN], (see **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. United Fruit Co.**, 213 U.S. 347, 356-357 (1909); **U.S. v. Spelar**, 338 U.S. 217, 222, 94 L.Ed. 3, 70 S.Ct. 10 (1949); **New York Central R.R. Co. v. Chisholm**, 268 U.S. 29, 31-32, 69 L.Ed. 828, 45 S.Ct. 402 (1925).)

**There has been created a fictional "Federal State within a state".** See **Howard v. Sinking Fund of Louisville**, 344 U.S. 624, 73 S.Ct. 465, 476, 97 L.Ed. 617 (1953); **Schwartz v. O'Hara TP. School Dist.**, 100 A. 2d. 621, 625, 375 Pa. 440. (Compare also **31 C.F.R. Parts 51.2 and 52.2**, which also identify a fictional State within a state.) This fictional "**State**" is identified by the use of two-letter abbreviations like "**CA**", "**AZ**" and "**TX**", as distinguished from the authorized abbreviations like "**Calif.**", "**Ariz.**" and "**Tex.**", etc. This fictional State also uses **ZIP Codes** which are within the municipal, exclusive legislative jurisdiction of Congress.

This entire scheme was accomplished by passage of the "**Buck Act**", (**4 U.S.C.S. Secs. 105-113**), to implement the application of the "**Public Salary Tax Act**" of 1939 to workers within the private sector. This subjects all private sector workers (who have a Social Security number) to all state and federal laws "**within this State**", a "**fictional Federal area**" overlaying the land in California and in all other states in the Union. In California, this is established by **California Form 590, Revenue and Taxation**. All you have to do is to state that you live in California. This establishes that you do not live in a "**Federal area**" and that you are **exempt** from the **Public Salary Tax Act** of 1939 and also 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 form of contract for proper application. This definition is also included in 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 definition concurs with the "**Buck 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."*

Do some research. I have given you all the proper directions in which to look for the *jurisdictional nexus* that places you within the purview of the federal government.

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## **The Buck Act**

A new video by Mosaic Media

An obscure little law passed quietly in the 1940's known as the Buck Act is the one major piece in the puzzle of understanding how the Federal Government has seemingly usurped most of the State's jurisdiction.

- How does the Federal Government get away with undermining and seemingly violating the Constitution?
- How can the government seize property without due process?
- How do they impose gun control laws that would seem to violate the 2nd Amendment?
- How can they entertain the idea of forcing all Americans to purchase their health care insurance under threat of imprisonment?
- Why does the President state (correctly) that he has the full power to order warrantless searches and seizures and weapons confiscations in all Federally funded housing projects?

Many of these questions can only be answered after understanding the implications of the Buck Act. The Constitution gives Congress jurisdiction over the limited areas of the District of Columbia, military bases ceded to Congress by States and US territories and possessions. The Buck Act effectively extends this jurisdiction to every square inch of every state that can be called a "federal area" under the Acts provisions, and effectively destroys the sovereign rule of the several states.

Americans who mistakenly elect to be residents of a federal area instead of their sovereign states, have subjected themselves to the arbitrary rule of Congress just like the citizens of Washington DC. Federal areas include any jurisdiction created by federal agencies such as postal zones, Social Security districts, Federal Reserve regions, "state districts" and others. Each can be thought of as a clear overlay map on top of the United States, that has no regard to the duly-constituted states.

excerpts from the Buck Act:

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

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; 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. The Buck Act video is now available from Mosaic Media and includes a 25-page video guide, with the entire text of the Buck Act and an analysis of its implications, with court case citations, as well as a beginner's guide to Using a Law Library.

Included in the video are interviews with State Citizenship researcher, Richard McDonald; founder of the Santa Fe township and common law researcher, Jeffery Thayer; author of "the Federal Zone", Mitch Modeleski; and author of the Buck Act Papers, Burness Speakman.

### **Mosaic Media price list**

The Buck Act video and viewer's guide \$25 + \$3 s/h

Liberty in the Balance (video) \$20 + \$3 s/h (explores the history of the Federal Reserve, IRS and US Citizens versus State citizens, especially with regard to taxation -- good introduction for beginners.)

The Buck Act Papers, Vol I & Vol II \$20 each - Vol I Death of a Sovereign 17pp., - Vol II State of California Business, Transportation and Housing Authority; the Driver's License; Auto Registration and Thee 31 pp.

Dealer/Distributor inquiries welcome.

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## **The Story of the Buck Act How the Federal Government Deceitfully Gets Jurisdiction Over You and Everything You Own.**

### **The United States of America**

This is a map of the united States of America. It includes the 50 sovereign and independent states who are freely associated together in a union. It does NOT include the

"District of Columbia," which was created by the Constitution of the Union as the legal home of the "federal" government. That government was intended to be a "servant" to the Union States, not their "Master!"

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." The Federal government always does everything according to principles of laws.

In 1935, the federal government instituted Social Security. The Social Security Board 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 it cannot tax those Citizens who live and work outside the territorial jurisdiction of Article I, Section 8, Clause 17, or Article IV, Section 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. section 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."

As a result, the Federal Government created Federal "States" which are exactly like the Sovereign States, occupy the same territory and boundaries, but whose names are capitalized versions of the Sovereign States.

(Remember that Proper Names and Proper Nouns in the English language have only the first letter Capitalized.) For example, the Federal "State" of ILLINOIS is overlaid upon the Sovereign State of Illinois. Further, it is designated by the Federal abbreviation of "IL", instead of the Sovereign State abbreviation of "Ill." So too is Arizona designated "AZ" instead of the lawful abbreviation of "Ariz.", "CA" instead of "Calif.", etc. If you use a two-letter CAPITALIZED abbreviation, you are declaring that the location is under the jurisdiction of the "federal" government instead of the powers of the "Sovereign" state.

As a result of creating these "shadow" States, the Federal government assumes that every area is a "Federal Area," and that the Citizens therein are "Federal" citizens.

4 U.S.C.S. section 110(d).

"The term 'State' includes any Territory or possession of the United States."

4 U.S.C.S. section 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:

"Section 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 ground 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 the Buck Act [4 U.S.C.S. sections 105-110]."

Humble Oil & Refining Co. v. Calvert, (1971) 464 SW2d. 170, affd (Tex) 478 SW2d. 926, cert. den. 409 U.S. 967, 34

L.Ed2d. 234, 93 S.Ct. 293.

Thus, 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 areas 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. Kenny, (1951 App.) 104 NE2d. 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 within the boundaries of the states under the authority of the Federal Constitution, Article IV, Section 3, Clause 2, which states:

"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."

### **The "SHADOW" States of the Buck Act**

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 "Buck Act" 4 U.S.C.S. sections 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 merchant law flag (see Federal Courts for an explanation) flying in schools, offices and all courtrooms.

So, when you send mail using the two-letter CAPITAL abbreviation for the state, you are addressing the corporate shadow state created by the Buck Act as an extension of the federal District of Columbia, and you are accepting the jurisdiction of the FEDERAL Government within the borders of the Sovereign States!

Then, to really lock down their control, the federal government created an artificial PERSON to whom they could address all of their demands. This person is YOUR NAME in ALL CAPITAL LETTERS! Whenever you receive a letter from the government addressed in ALL CAPITAL LETTERS (such as "JOHN SMITH" instead of the proper English language "John Smith") they are addressing a legal fiction, a "straw man," whom they assume they OWN. This is fully explained in the LIBERTY REDEMPTION PACK.

Since they are going on the assumption that they OWN this "straw man" (which they actually do not -- and you can learn how you can take TITLE to this "straw man") they assume that whatever money comes in to the property ("straw man") belongs to the master (government).

What you are experiencing is an unprecedented GRAB for power by the "federal" government! In fact, Agents of the "federal" government have NO jurisdiction within the borders of these separate and sovereign united States, or over the "straw man" -- unless you give it to them!

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## **DEBUNKING "THE STORY OF THE BUCK ACT"**

By Roger M. Wilcox

Last updated 22-September-2003

No one likes paying taxes of any kind, and Federal income taxes are liked perhaps the least of all. I know of no one, apart from the U.S. Treasury Department<sup>1</sup>, that has any love for the IRS. People who would hardly utter a grunt at having to pay a sales tax, a real estate tax, a gasoline excise tax, or even a state income tax, will bellow and holler in consternation when it comes time to file a Federal income tax return. For most people,

this is because the Federal income tax is the largest single tax they pay that is visible to them. And not just visible as a withholding amount on their paychecks; it stares back up at them from a line on form 1040<sup>2</sup> at the end of the year as a gargantuan lump sum. For others, it's because they feel the Federal government is inefficient and that the economy would be better off if the money were left in the private sector. For still others, it's because they have had, or know someone who has had, or have read about someone who has had, a bad experience with the IRS in which the agency may have exceeded its authority in order to nab revenue and/or look threatening.

But there's another, smaller group that goes beyond this. They don't just feel that their expensive Federal government is inefficient, they feel that it is actively evil. That it has departed so radically from what the Constitution says it's supposed to be, that it is their patriotic and moral duty to fully reject living within its jurisdiction. And if this happens to save them tens of thousands of dollars per year in taxes, I guess that's just one of the "prices" they'll have to "pay". They call themselves "patriots", and their cause is to restore what they believe is their guaranteed "sovereignty" under the Constitution. Like all good conspiracy theories, the theory that the U.S. isn't operating under the Constitution needs to have an "origin story". How did this "Sovereign Republic", the Greatest Nation on Earth, where Freedom Rings and Truth Goes Marching On, Glory Glory Hallelujah, lose its wonderful nigh-Utopian status? What evil snake infiltrated our sweet-and-innocent Primordial Government and tempted our Adams and Eves with the Fruit of their own downfall?

Some say it was Lincoln's declaration of Martial Law when the southern states tried to secede. Since he was assassinated before he got to formally *un*-declare Martial Law (if he even planned to), we've been in the grips of a military dictatorship ever since. This theory is most popular in the former Confederate states, for obvious reasons. Others say it was in 1845 when Congress unilaterally extended the jurisdiction of Maritime or Admiralty Law (the laws governing the high seas, coastal waters, and navigable rivers) all the way inland to cover the entire United States. Still others claim it happened when Congress granted FDR broad emergency powers to deal with the Great Depression, and point to the way Roosevelt outlawed private ownership of gold as evidence of a sinister objective.

And yet others say that it happened, or at least that the nails were driven into the coffin of the "old" United States, by an obscure piece of Federal legislation called **the Buck Act**.

### **Federal lands and Exclusive U.S. Jurisdiction**

You see, a state may voluntarily sell some of the land lying within its physical boundaries to the U.S. Federal government. It says so in the Constitution. Right there, in Article I, Section 8, Clause 17. See it? (What do you mean, you don't have a copy of the Constitution? It's *only* the Supreme Law of the Land, you know. Oh, all right, if you're too lazy to have your own copy handy, go ahead and look it up at <http://www.house.gov/Constitution/Constitution.html> or at any other site on the Web that has it. This webpage will still be here when you get back.)

You noticed (didn't you?) that according to Article-I-section-8-clause-17 of the U.S. Constitution, if your state legislature decides to sell land to the Federal government, and the Federal government buys it, Congress gets to have *exclusive* legislation over it. State

laws don't apply within such Federal land. The Federal government usually buys small plots of land in this way to build military bases, cemeteries, or other kinds of things that wouldn't fit under normal zoning ordinances.

Unfortunately for the state the land was just purchased from, the state's new lack of jurisdiction over the land means that it can no longer collect taxes for anything that happens on that land. All those hot dog stands and clothing stores on the military base are immune from sales taxes. All those paychecks being handed out to employees that work on the land are likewise untouched by the state's income tax. It doesn't take a Ph.D. in economics to see that any state making such a real estate sale would be getting a raw deal — unless it set its price *really* high. The Federal government, on the other hand, couldn't care less if state income taxes are applied to its employee's salaries; but it *does* care if it has to pay a large price to buy land from the states.

Enter the Buck Act. Named either after the Congressman who introduced the bill or some other obscure thing, it was passed by Congress on October 9, 1940 as "54 Stat. 1059". (A transcript of the Senate Committee on Finance's report, in which the Committee argued that the bill should be signed into law, can be read in full at [http://www.geocities.com/b\\_rookard/buck\\_act\\_report.html](http://www.geocities.com/b_rookard/buck_act_report.html).) On July 30, 1947, the Buck Act was "re-enacted by codification" (61 Stat. 641) and became sections 105-110 of Title 4 in the United States Code<sup>3</sup>. The Act permits state governments to collect all income and sales taxes that they normally do, *even if* the transactions being taxed take place on Federal land within their borders. To streamline their verbiage, the code sections coin the fictitious term "Federal Area" to describe lands or premises owned by any branch of the U.S. government.

Sounds innocent enough, right? I mean, allowing *states* to tax *Federal* employees hardly sounds like a power play by the Federal government to deprive U.S. citizens of their Constitutional rights, does it? Well, if it sounds harmless to you, that just goes to prove what a dupe you are of the Evil Federal Government Conspiracy. A good conspiracy theorist knows that the *real* purpose of such an innocently-worded Act is to turn you into the property of the Federal Government the instant you put your signature on any Federal form.

*What?!*

If that was your reaction, you must be one of those 2 or 3 people left in North America that hasn't read "The Story of the Buck Act", by Richard McDonald and edited by Mitch Modeleski<sup>4</sup> (reproduced here without permission, and with line numbers added). This article appears on several "Patriot" websites in exactly the same form. It is, to my knowledge, the *only* article available for public reading presenting the "Buck Act = deprived sovereignty" argument; or at least, the only article that backs up this assertion by citing actual court cases.

If you haven't read it yet, you should, before going any further. This whole long-winded article of mine is *about* "The Story of the Buck Act".

The gist of the "Story of the Buck Act" article is this: (1) The Social Security Act established ten districts which cover the entire continental U.S.; (2) The Buck Act established that "Federal Areas" apply to any territory within a state where the Federal Government has jurisdiction, including those Social Security districts; and (3) Since the Buck Act says that "State" includes<sup>5</sup> the District of Columbia, from whence the Social Security Administration operates, everybody who participates in the Social Security

program is within a "Federal Area" and thus subject to exclusive, non-Constitutionally-protected, Federal jurisdiction.

However, under scrutiny, the arguments made by this article fall apart. The court cases it cites support a few of its incidental, preliminary arguments — the lemmas necessary for its main theorem, so to speak — but not one of those cases supports its primary thesis. Finally, the Buck Act itself provides the most damning evidence against this little conspiracy theory.

Of course, I'll have to be meticulous if I want to make this personal adventure in debunking a success. Conspiracy theorists will not be deterred by a few flaws in their pet arguments; only a solid refutation of each and every single piece of alleged evidence they present can begin to plant the seeds of doubt in them. And since we're dealing here with conspiracy theorists who may feel that it is their patriotic duty to act on the theories presented in "The Story of the Buck Act", I'll have to be doubly meticulous so as to avoid the inevitable accusations of "distorting the facts".

### **Social Insecurity**

I've reproduced the entire text of the Buck Act, as enacted in Title 4, Sections 105-110 of the U.S. Code, [here](#). I've also reproduced the Public Salary Tax Act of 1939, which comprises section 111 immediately following the Buck Act, because the McDonald/Modelski article references it. This text will come in handy when dissecting the crucial points made by their article.

The entire "Story of the Buck Act" article is reproduced [here](#). I've numbered each line, so that references to specific places in this document can be made easily. These line numbers will be useful for discussing it with your sovereignty-minded friends, too, because the line numbers are the same for nearly *all* copies of this article — only two websites I've found that carry "The Story of the Buck Act" have ever applied any word wrapping to it.

Now, let's look at the arguments the article makes.

In lines 9-12, "The Story of the Buck Act" states:

In order for  
the Federal Government to tax a Citizen of one of the several  
states, they had to create some sort of contractual nexus. This  
contractual nexus is the "Social Security Number".

Right from the get-go, we have a very interesting assumption: that a Citizen cannot be taxed by the Federal government unless he or she voluntarily agrees to be.

Unfortunately, that's not what the Constitution says. Article I, section 8, clause 1 of the Constitution states:

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;

This is a pretty broad taxing power. The only limitations on the Federal government's power to impose taxes are in Article I, section 8, clause 1 farther down:

but all Duties, Imposts and Excises shall be uniform throughout the United States;  
And in Article I, section 2, clause 3:

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.

And in Article I, section 9, clauses 3 and 4:

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

No Tax or Duty shall be laid on Articles exported from any State.

Those are *all* the limitations on the Federal government's taxing power. Direct taxes have to be apportioned, indirect taxes have to be uniform, and state exports can't be taxed at all. But other than that, there are no limits on *what* may be taxed; nor are there any limits on how *high* those taxes may be. And as if this weren't bad enough, the sixteenth amendment<sup>6</sup> even eliminates any apportion requirement that might otherwise apply to income taxes:

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

There is nothing anywhere in the Constitution prohibiting the Federal government from taxing an individual Citizen without that person's consent. The Framers of the Constitution felt that having a Congress elected by, and chosen from amongst, the citizens of the states themselves would be sufficient to deter excessive taxation or other transgressions of Federal power. (To a degree, this principle is still working; the U.S. still has lower tax rates than most countries in Europe, for example.) If Congress decides to tax the incomes of each citizen, and the president doesn't veto this decision, then there's no need for any one of these citizens to personally agree to it. No "contractual nexus" is necessary.

The next sentence (lines 11-12) of the article says:

This  
contractual nexus is the "Social Security Number".

Social Security Numbers are a favorite target of the Sovereignty Movement.

Identification numbers of all sorts have traditionally been viewed with suspicion. They bear some similarity to the Mark of the Beast mentioned in the Book of Revelation. In the opening title sequence to the British TV series *The Prisoner*, the hero cries, "I am not a number, I am a free man!". Criminals in jail have their photographs taken while holding up a serial number. During World War II, the Nazis tattooed I.D. numbers onto prisoners' forearms in their death camps. This does not mean, however, that all I.D. numbers are the creation of power-hungry totalitarians, or that unique I.D.s can't be beneficial to the individual.

The full text of the Social Security Act of 1935 appears at <http://www.ssa.gov/history/35actinx.html>. Despite claims to the contrary, a worker's payments into Social Security are not and never have been "voluntary"; Title VIII of the Act even calls such payments an "Income Tax on Employees"<sup>7</sup>. It was one of the first, if not *the* first, Payroll Tax to be instituted at the Federal level. However, any mention of Social Security *numbers* is conspicuously absent from the text of the Act. They were in fact invented by the Social Security Board as a means of uniquely identifying each wage

earner, since a person's Social Security entitlements at retirement were based on a percentage of his or her lifetime Social Security tax payments. Hard-working Bob Smith in Los Angeles didn't want some lazy Bob Smith in Dallas getting credit for his Social Security money. (A short description of how Social Security Numbers evolved into I.D. numbers can be found in [this Straight Dope article](#).) The Social Security Board put up posters in 1936 encouraging workers to register for Social Security Numbers at the post office, which gave the impression that not participating in the Social Security program would merely mean you'd lose your old-age benefits; but this Postal Registration system was merely a way for the Board to get all these new people registered before the end of the year. If you missed this registration "window", you were still required to register for an SSN and use it to have social security taxes withheld from your paycheck. And if there was any doubt, in 1960 the Supreme Court affirmed, in *Flemming v. Nestor*, 363 U.S. 603, that the Social Security system is not contractual in nature. Social Security Numbers are no more a "contractual nexus", in which you agree to give up some or all of your rights in exchange for voluntarily participating in an optional program, than bank account numbers are.

### **What is a "Federal Area"?**

Lines 22-25 of the McDonald/Modeleski [article](#) state:

Now, the government knows it cannot tax those state Citizens who live and work outside the territorial jurisdiction of Article 1, Section 8, Clause 17 (1:8:17) or Article 4, Section 3, Clause 2 (4:3:2) in the U.S. Constitution.

This reiterates and expands upon the assertion it makes in lines 9-11; namely, that unless you're under the exclusive jurisdiction of the Federal government (i.e. you are a "citizen" or "resident" of D.C., a U.S. Territory, or land ceded to the Federal government, and don't exist merely within a state), you aren't under *any* Federal jurisdiction at all and can't be taxed. Once again, the Constitution says otherwise. But lines 26-29 go further, leaping to a curious conclusion about the Buck Act:

In Section 110(e),  
this Act authorized any department of the federal government to create a "Federal area" for imposition of the "Public Salary Tax Act of 1939".

Well, let's just see about that. The full text of 4 USC 110(e) (the referred-to section of the [Buck Act](#)) reads as follows:

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.

A "Federal Area" means *land* or *premises* held by either the U.S. itself or by any of its departments, establishments, or agencies. That hardly constitutes blanket authority to *create* a Federal Area. The only way a Federal department could "create" a Federal Area is for it to buy or acquire the land covering that area; and if it wanted to create one within

the boundaries of a State, it would need the permission of that State's legislature before it could buy the land (c.f. U.S. Constitution, Article I, Section 8, Clause 17).

But it gets worse. At the top of the last section of the Buck Act, 4 USC 110, is probably its most crucial line. With this one line, the whole argument about a "Federal Area" placing you under the direct jurisdiction of the Federal government crumbles into dust. It reads, simply:

As used in sections 105-109 of this title -

As used in sections 105-109 of U.S. Code Title 4!! The definition for "Federal Area" in section 110 — and, for that matter, its definitions for "Person", "Sales or use tax", "Income tax", and "State" — *only apply to the other sections of the Buck Act!!* They don't apply to any other Federal codes or regulations!

So, if a Federal Area's scope is limited to sections 105 through 109 of the same Title, what "terrible things" *do* sections 105-109 impose upon us, the Once Proud Sovereign Citizens of These United States? Well, read them for yourself [here](#). They allow a State (which according to 110(d) includes D.C. and U.S. Territories) to apply any of its sales taxes or income taxes on a "Federal Area" located *inside* the physical boundaries of that state. And that's *all*.

But is that all there is to this story? Is it possible that McDonald and Modeleski have found some other, less obvious way to read the exact wording of the Buck Act, a way which strips us of our Constitutional rights without coming out and saying so? Lines 42-44 say:

There is no reasonable doubt that the federal "State" is imposing an excise tax under the provisions of 4 U.S.C.S. Section 105

Okay, section 110(d) says that a "State" includes U.S. Territories and Possessions, and thus would include the District of Columbia, which is the seat of U.S. government. Fine. So the Federal "State" is imposing Excise taxes (on gasoline and liquor, for instance), and it's imposing Income taxes. And sections 105-106 of the Buck Act permit such a "State" to levy its taxes on any transactions happening on a "Federal Area" (land or premises held by the U.S.) *within its physical borders*. So the Buck Act allows the "State" of the District of Columbia, which is all Federal land and is thus one great big "Federal Area", to impose taxes on Federal Areas within the physical boundaries of the District of Columbia!

In other words, to the Federal government, the Buck Act grants it the right to tax Federal Areas — a power which it held even before the Act was passed.

But Robert and Mitch don't stop there. In lines 64-79, they assert that because the Social Security Board created 10 Social Security Districts that "covered all the several states like a clear plastic overlay" (lines 16-17), everybody living within any of those Social Security areas — which would include every Patriotic Flag-Waving Sovereign State Citizen who made the mistake of having a Social Security Number — was now considered within a "Federal Area" for purposes of the Buck Act. The physical boundaries of the District of Columbia were artificially stretched to cover everyone that received some kind of a "benefit" from the Federal government or who "participates" in a Federal program. Ignoring for the moment that section 110(e) limits Federal Areas to lands or premises, and that sections 105-109 (the only laws the term "Federal Area"

applies to) don't seem to give the Federal government any powers that it didn't already have, lines 71-72 cite a court case to attempt to back up their assertion:

Springfield v.

Kenny, 104 N.E. 2d 65 (1951 App.).

Now, Springfield v. Kenny isn't a Supreme Court case. It's an Ohio appellate court case. And it's from all the way back in 1951, so you can't just fire up some law school's web-based search engine and go looking for Springfield v. Kenny in their database. I had to go all the way to one of those publically-accessible law libraries to find Volume 104, page 65 of the North Eastern Reporter, second series, which is where this case is documented. And it was a good thing I went to the extra trouble, too.

The City of Springfield, Ohio levied an income tax on its residents. Vernon E. Kenny, who was a Springfield resident, argued that he shouldn't have to pay the city's income tax because he was living in a Federally-owned housing project. In this court case, the appellate judges *do* quote section 106(a) of the Buck Act in their opinions, if only briefly. But they *also* explicitly state that, since the land for the Federal housing project was not purchased with the express permission of the Ohio legislature, this land was *not* under exclusive Federal jurisdiction! This is exactly the opposite of McDonald and Modeleski's claim. This case could hardly be said to extend the meaning of "Federal Area" from just lands or premises to everything the Federal Government has their grimy little paws in.

And even if it did, it still wouldn't be enough to make their argument gel. For that, "Federal Areas", and the supposed lack of Constitutional protections that go with them, would have to apply to laws outside the Buck Act.

### **Turning people into corporations since 1868**

In lines 86-90, they claim to have found this necessary final piece of the jigsaw puzzle:

Therefore, all U.S. citizens [i.e. citizens of the District of Columbia] residing in one of the states of the Union, are classified as property, as franchisees of the federal government, and as an "individual entity". See *Wheeling Steel Corp. v. Fox*, 298 U.S. 193, 80 L.Ed. 1143, 56 S.Ct. 773.

Now *Wheeling Steel Corp. v. Fox*, 298 U.S. 193, *is* a Supreme Court case. This case I did manage to look up with a straightforward web-based search. (You can look it up yourself at [www.findlaw.com](http://www.findlaw.com) by using its "298 U.S. 193" designation.) In this case, *Wheeling Steel Corp.* did most of its business in West Virginia, although it was incorporated in Delaware and manufactured most of its stuff in other states. West Virginia tax commissioner Fox levied a property tax on the corporation's Accounts Receivable assets, but of course *Wheeling Steel Corp.* said they shouldn't have to pay it because (A) they weren't a West Virginia corporation, (B) the plants that they sold the stuff from were in other states, and (C) the West Virginia tax statutes allegedly taxed intangible property in a way that discriminated against corporations. The Supreme Court sided with Fox.

How does this allegedly make all U.S. citizens into franchisees of the Federal government? That allegation centers on *Wheeling Steel Corp.*'s reason (C) above. *Wheeling* argued that discrimination in favor of natural persons, against corporations,

was in violation of the Constitution's 14th Amendment<sup>8</sup>, which says that no State shall "deny to any person within its jurisdiction the equal protection of the laws". Courts consider a corporation to be a "legal person", in that it can own property, sue and be sued, has a "life" separate from its owners, etc.. The justices' opinions in *Wheeling Steel Corp. v. Fox* imply that the "any person" mentioned in the 14th Amendment's equal protection clause may also be a "legal person" such as a corporation. (The issue isn't as well settled as that, though; c.f. Cecil Adams' *Straight Dope* article on corporate personhood.) So, a paranoid person might argue, since a corporation is to be given *equal* protection with a natural person, a natural person has to be given protection equal with (and *not greater* than that given to) a corporation; and since corporations are franchisees of the state in which they Incorporated, that makes natural persons no better than franchisees themselves. It's an almost reasonable argument, if a bit obscure, but one thing is missing: *Where* in this case does it imply *whom* the citizens are franchisees of? And more importantly, what does this case have to do with the Buck Act? *Nothing*. Ol' *Wheeling Steel Corp. v. Fox* was decided on May 18, 1936, more than four years before the Buck Act was even passed by Congress.

### **Why you should revoke everything**

Lines 96-98 bring up another staple of the Sovereignty Movement:

Federal territorial law is evidenced by the Executive Branch's yellow-fringed U.S. flag flying in schools, offices and all courtrooms.

They claim that any place flying a gold-fringed U.S. flag is showing that it's under Federal territorial law (instead of the laws of the state it's inside of). Other "Patriot" groups claim that the gold-fringed flag means Martial Law, while still others claim it means Maritime or Admiralty Law. You'd hope their stories would at least agree with each other. It is true that, in describing the U.S. flag, 4 USC 1-2 make no mention of any fringe decorations being allowed on the flag, although they don't say that a colored fringe *isn't* allowed; and it's true that Executive Order No. 10834 (August 21, 1959, 24 F.R. 6865) *allows* a yellow fringe to be added by the President to indicate military jurisdiction; but a more likely explanation for the gold fringe on courtroom flags is that it just makes them look more formal and impressive. At least one U.S. District Court case, *McCann v. Greenway*, 952 F.Supp. 647 (W.D.Mo. 1997), supports this latter notion. McDonald and Modeleski, of course, imply that the ubiquitous use of the gold fringed flag is evidence that the secret, dark purpose of the Buck Act has been achieved.

In lines 99-109, McDonald and Modeleski give instructions on how you can avoid being caught up in this Terrible Federal Area Trap. Not only, they claim, can you not have a Social Security Number or a Federal bank account, you *also* cannot have a State resident driver's license or a car registered in your name with the State's DMV. *Whoa!* Hold on there. A *state* driver's license? The *state* DMV? I thought you only said that receiving a *Federal* benefit, or having some kind of *Federal* I.D. tag, puts you under direct Federal jurisdiction! Well, that just goes to show what a naive and trusting soul you are. The State governments are secretly in cahoots with the Federal government. When you register a motor vehicle with the DMV, a secret computer code is sent to their couriers in

the Black Helicopters, who whisk it away to the state's Corporate headquarters in Chicago, Illinois, who are in direct communication with the Board of De-Sovereignization in Washington, D.C. — an organization so secret the government denies that it even exists — who gives you a Federal I.D. code *without your even knowing you have one!*

A more straightforward possibility, that the Federal government is Constitutionally allowed to tax State residents and that not having any of these forms of identification merely makes it impossible for the government to *prove* you're a resident when your case goes to court, just doesn't have that nice Conspiratorial ring to it.

### **If you're standing on base, they can't touch you**

Lines 109-111 fallaciously assert that Congress has no power whatsoever outside of Federally-owned territory:

Remember, all acts of Congress  
are territorial in nature and only apply within the territorial  
jurisdiction of Congress.

Like the claim that Congress cannot tax state Citizens, the Constitution says otherwise. Article I, section 8 enumerates the many powers of Congress: they get to tax, borrow money, regulate all interstate and international commerce, make bankruptcy and naturalization laws, coin money, punish counterfeiters, build post offices, give patents and copyrights, constitute Tribunals inferior to the Supreme Court, punish international crimes, declare war, raise armies, provide a navy, regulate the military, call forth the militia<sup>9</sup>, run the militia, have exclusive legislation over D.C. and Federally owned land (those dreaded "Federal Areas" again), and make any laws necessary to enforce the Constitution. Article I, section 10 says what State governments are *not* allowed to do, implying that any powers restricted therefrom are also within the purview of Congress. Several of the 27 Amendments also assert that "Congress shall have the power to enforce this amendment by appropriate legislation".

But, of course, we can't just take the Constitution's word on it: in lines 111-115, McDonald and Modeleski list *three* Supreme Court cases alleged to show that Congress can't legislate anything that happens outside of Federal territories.

In the first case, *American Banana Co. v. United Fruit Co.*, 213 U.S. 347, the United Fruit Company (a New Jersey corporation) had persuaded the government of Costa Rica to invade Panama in 1904 and interfere with a plantation and a railroad belonging to the American Banana Company. The American Banana Co. claimed that the United Fruit Co. did this in an attempt to eradicate its competition and fix banana prices, in violation of the Sherman Act. The Supreme Court ruled that since Costa Rica was a "sovereign power", U.S. laws didn't apply to it; so long as United Fruit Co. didn't break any international U.S. treaties, it cannot be held liable for Costa Rica's actions in a U.S. court. The sovereignty-minded patriots, of course, would argue that State Citizens *are* sovereign powers unto themselves, and since this case establishes that U.S. laws don't apply to foreign ("sovereign") countries, Federal laws shouldn't apply to State Citizens either. But a case dealing with *foreign nations* can hardly serve as a precedent for single human beings, even if such a thing as personal sovereignty does exist. The justices also said, "All legislation is prima facie territorial," which to someone not particularly fond of

the Federal government *could* be construed as meaning that only in U.S. territories (not states) does the Federal government have any jurisdiction at all. Once again, Article I section 8 of the Constitution says otherwise.

The second case, *U.S. v. Spelar*, 338 U.S. 217, features a U.S. airline flight engineer (Mark Spelar) who died in a take-off crash from an airbase in England. The airbase was owned by England but leased to the U.S.. Spelar's estate sued the U.S. government for negligent operation of the airbase, using England's wrongful death statute. The suit was thrown out in that the airbase was owned by a "foreign country"; Spelar's estate appealed, and the appellate court reversed the decision. The U.S. appealed the appeal, taking the case to the Supreme Court, who reversed the reverse of the decision. The word "sovereignty" appears 3 or 4 times in the judicial opinions, but once again, it is referring to countries, not people.

The third case, *New York Central R.R. Co. v. Chisholm*, 268 U.S. 29, featured a U.S. citizen employed by New York Central Railroad Company. He was on one of their trains when, 30 miles north of the U.S.-Canada border, he was fatally injured. His estate recovered \$3000 in damages from the railroad company under the Liability Act (a U.S. law). The railroad company appealed the case to the Supreme Court, claiming that since the Liability Act said nothing about its applicability outside the U.S., it had no jurisdiction in Canada. The judges agree with the railroad company, quoting an earlier case, *Sandberg v. McDonald*, 248 U.S. 185, in which their own court had said "Legislation is presumptively territorial and confined to limits over which the law-making power has jurisdiction." They also quote *American Banana Co. v. United Fruit Co.*, mentioned above. While it is true that Congress only has *exclusive* jurisdiction over Federally-owned land, this doesn't mean it has *no* jurisdiction over land belonging to any of the states.

To this list of 3 supreme court cases, I would like to add a Federal Circuit court case, *United States v. Mundt*, 29 F.3d 233, 237 (6th Cir. 1994), which states:

"On the merits, defendant argues that the District Court lacked jurisdiction over him because he is solely a resident of the state of Michigan and not a resident of any 'federal zone' and is therefore not subject to federal income tax laws. This argument is completely without merit and patently frivolous."

### **States within States**

Lines 116-119 claim that "a fictitious Federal state within a state" has been created, either through the Buck Act or through some other means. They refer the reader to a Federal Supreme Court case and a Pennsylvania Supreme Court case which, one would hope, support their argument. I was able to look up the first, *Howard v. Sinking Fund of Louisville*, 344 U.S. 624, with FindLaw's web-based search engine. To my amazement, this case actually makes extensive reference to . . . get ready for a shock here . . . *the Buck Act!* Yes! Finally! The first court case cited in the whole article which hinges upon what the article is supposed to be about!

The case itself concerns a Naval Ordnance Plant within the State of Kentucky, which had been acquired by the Federal government and thus was under the Federal government's

exclusive jurisdiction. (At last!) The city of Louisville, Kentucky, decided to increase its city limits to completely encompass this Federal land, and then imposed a tax on the ordnance plant's employees equal to 1% of the income they earned within the city limits. Even though this tax was not considered an income tax under Kentucky law (it was officially a "license fee" levied on "the privilege" of engaging in certain activities), it could be construed to fall under the definition of an income tax given in section 106 of the Buck Act. The ordnance plant employees sued the city, claiming it had no right to annex the plant since it had been ceded to the Federal government before it was part of Louisville. The Supreme Court said that, since Louisville was extending its municipal borders according to Kentucky law, and that all *state* income taxes were valid on a Federal Area located within the state's borders thanks to the Buck Act, all *municipal* taxes of that state were valid also.

The line from the judicial opinions that doubtlessly got McDonald's and Modeleski's attention was the following: "The fiction of a state within a state can have no validity to prevent the state from exercising its power over the federal area within its boundaries, so long as there is no interference with the jurisdiction asserted by the Federal Government." The fictitious "state within a state" referred to by this court opinion was, of course, the Federally-owned naval ordnance plant lying within the Commonwealth of Kentucky, in which the Federal government (not Kentucky) had ultimate jurisdiction. For the convenience of this court case, the justices referred to such land as a fictitious Federal state within a State. In that sense, and considering that the Buck Act includes U.S. territories in its definition of "State" for some reason, yes, you could consider any wholly-owned Federal land to be "a fictitious Federal state within a state."

The second case they cite, *Schwartz v. O'Hara Tp. School Dist.*, 100 A. 2d. 621, 625, 375 Pa. 440, dates from 1953 and thus is too old to be around in any databases. I had to go to the "really old copies of the Atlantic Reporter second-series" section of the law library to look it up. In this case, in 1923 the Pennsylvania legislature ceded some 147 acres of land within the physical boundaries of O'Hara Township to the Federal government for a Veteran's Administration hospital. This hospital had some permanent residents in it who had school-age kids. The O'Hara Township School District refused to pay these kids' public-school tuition because they weren't living "in" the city. The plaintiff argued that, since the Buck Act (aha!) permitted Pennsylvania and any of its subdivisions to levy sales and income taxes on residents of the V.A. hospital, it should therefore "force" the state and local governments to give these Federal-Area residents all the perks they would otherwise have if they weren't living in Federal Areas. Never mind the fact that O'Hair Township levied no such taxes to begin with. The judges basically said, "Oh no it doesn't," and the parents in the V.A. hospital had to keep paying for their kids' tuition. About four-fifths of the way through the Judicial Opinions in *Schwartz v. O'Hara Tp. School District*, they mention that the plaintiff cited *Howard v. Sinking Fund of Louisville* (the same case related above) "concerning the limited validity of the 'fiction of a state within a state'." The Pennsylvania judges reply that the concept of a "state within a state" was a perfectly decent way to describe exclusive Federal jurisdiction over ceded areas. So, yes, I suppose you *could* say that fictitious Federal states within states exist, if only as a legal convenience.

Lines 119-120 ask the reader to compare parts 51.2 and 52.2 of Title 31 of the Code of Federal Regulations. The search engine at <http://www.access.gpo.gov/nara/cfr> claims

that Title 31 of the C.F.R. contains parts numbered 1 through 19, and that the next part is part 100. It's pretty typical for each CFR title to reserve blocks of 100 part numbers for related regulations, and then not use all of them. I can't find out if there really *is* (or ever *was*) a part 51 or part 52 of 31 CFR. I'll give Rich and Mitch the benefit of the doubt here and assume that, if it exists, it also describes Federally-owned territory as a kind of "state within a state".

## Going Postal

But that's not what McDonald and Modeleski mean. Lines 121-126 claim:

This fictional "State" is identified by the use of two-letter abbreviations like "CA", "AZ" and "TX", as distinguished from the authorized abbreviations like "Calif.", "Ariz." and "Tex.", etc. This fictional State also uses ZIP codes which are within the municipal, exclusive legislative jurisdiction of Congress.

So, they claim, this fictitious "Federal state" covers more than just Federal land. If your home address uses a two-letter abbreviation for its state, or a ZIP code, you've just placed yourself inside a dreaded "Federal Area", making you subject to taxation by the "State" in which the Federal Area resides, which "State" can include the District of Columbia, which has been extended to cover the entire continental U.S. because of the Social Security Act.

And that's why you have to pay Federal Income Tax.

(This is quite a remarkable claim, considering that neither two-letter state abbreviations, nor ZIP codes, were around at the time the Buck Act was passed. It's even more remarkable when you consider that, since 1971, the post office hasn't been a part of the Federal government; it's now a separate nonprofit organization in its own right which just happens to be under special Federal protection for things like mailboxes. The Buck Act article is not at all clear on why addresses with 2-letter state names or ZIP codes fall within a "fictitious Federal State". Perhaps the Evil Federal Government applied the same sneaky "plastic overlay" strategy to all those Zoning Improvement Plan [ZIP] codes created in 1963 that it previously did to the Social Security Act. Perhaps those bar codes at the bottom of your mail tell the government how many unregistered guns you own, too.<sup>10</sup>)

This mailing code warning occurs in other Sovereignty-oriented literature as well. This isn't surprising, since, like Social Security numbers, special government-concocted codes have the flavor of that darned Mark of the Beast. But, of course, each different Sovereignty document claims a different thing you have to do to your mailing address if you want to get out from under the Evil Federal Government's thumb. For example, suppose the mailing address you've been using up until now is as follows:

Myron J. Citizen  
123 My Street  
Los Angeles, CA 90079-5432

and you decide to become a Sovereign National and Throw Off The Yoke Of Federal Oppression. One patriot I've spoken with told me to spell that address as:

Myron J. Citizen  
non-domestic mail  
c/o 123 My Street  
Los Angeles, Calif. [90079]

claiming that the square brackets magically turn a ZIP code (but *not* a ZIP+4 code) into a non-ZIP postal zone immune from the dread implications of the Buck Act. Mitch Modeleski<sup>4</sup>, in the back of his book *The Federal Zone*<sup>14</sup>, used to put the city-state-zone portion of his address in this format:

Los Angeles County  
Los Angeles, California Republic  
united<sup>11</sup> States of America  
zip code exempt (DMM 122.32)

where DMM stands for Domestic Mail Manual, the manual containing the Services Regulations for the U.S. Postal Service. I've also seen this ZIP code exemption regulation referred to as UMM 122.20. Others claim you must use the last two digits of the ZIP code (not the ZIP+4 code) after the name of the city, followed by the full, underlined name of the state:

Los Angeles 79, California  
ZIP EXEMPT

because "Los Angeles 79" is the "Postal Zone" name which, despite being a U.S. Postal Service invention, still magically removes you from Federal jurisdiction somehow. Yet others claim that you can still put the full ZIP+4 code in your address, but it has to be on a separate line in this format:

Postal Zone 90079-5432/TDC

where TDC stands for Threat, Duress, and Coercion (the implication being, in the words of Karl Kleinpaste, that "the consequence of leaving off postal district numbers is that mail moves more slowly, penalizing me for not volunteering into the jurisdiction"). But still other sovereignty-minded patriots claim that none of this is enough, that if you so much as receive mail from the mailbox in front of your home, you are receiving a "benefit" from the Federal government and are thus under direct Federal jurisdiction. For them, the only solution is to forego your street address entirely, and use the somewhat antiquated system of the general delivery address:

Myron J. Citizen  
General Delivery  
Los Angeles 1, Calif.

where the "1" identifies the post office. Perhaps you have to say "non-domestic mail" or "united States of America" somewhere in there, too. In any event, so say the Sovereign Citizens, if you don't follow their formula precisely, right down to the proper direction of the ink stroke, the Federal government will ensnare you in its Federal Area trap.

Why so much attention to detail? Why this feeling that you're walking on a tightrope, that one misstep throws you into the jaws of doom? Perhaps it is because some Patriots have tried other methods in the past, and *failed*. The Feds got 'em. How could they do this? How could the Feds possibly win their case, when *obviously* the laws and the courts all say that you don't have to pay income tax if you don't have a social security number or use a postal code? It couldn't *possibly* be because our arguments are *wrong*, could it?

No, there must be some legal mis-step that the *other* person took which led to his

downfall. If we refine our mailing address, maybe quote some more Federal regulations (or maybe *not* quote any Federal regulations, since maybe the mere act of quoting them puts us under their jurisdiction!), then we'll be immune to anything They can throw at us. We might have to give up receiving mail at our house, but dog gone it, that's the Price We Pay to Be Free.

I submit, once again, that what not claiming a "normal" address for your mail does is makes it more difficult for the government to prove you're a resident within any of the United States, should you contest this claim in court. In the extreme case of using a General Delivery address, it makes it *impossible* to prove residency in a court. Revocation of your Social Security number, and perhaps of your voter registration (under the belief that the "U.S. Citizenship" requirements on the ballot mean "Citizen under the direct and total jurisdiction of the Federal government", of course), also makes it impossible to prove in court that you are a U.S. citizen (or for that matter, one of those "State Citizens" you hear the patriot sovereign guys cheering about). And if they can't prove you're a *citizen* in the U.S. or a *resident* in the U.S., you get to be a Non-Resident Alien, which only has to pay Income Taxes on income from "sources within the United States". And if your income *source* successfully refutes *his* U.S. citizenship and residency, they can't prove that he's a source within the U.S., either. And you both end up getting away with being tax-free.

### **Another way to "include" yourself out?**

Line 128 contains what I am sure is a misprint; they refer to the Buck Act as "4 U.S.C.S. Secs. 105-113" but they probably meant "Secs. 105-110". 4 USC sections 105-110 comprise the Buck Act. 4 USC section 111 is the Public Salary Tax Act of 1939. 4 USC sections 112 and 113 have nothing to do with Federal Areas. Section 112 allows two or more "states" (which again includes the District of Columbia) to enter into agreements with each other for the purposes of fighting crime. This law is necessary since Article I, Section 10 of the Constitution prohibits states from entering "into any Agreement or Compact with another State" without the consent of Congress. Section 113 *does* borrow the definition of "income tax" from section 110(c) of the Buck Act, though; it prevents states (including D.C.) from levying an income tax on any Member of Congress that doesn't actually represent that state, even if said congressperson has a residence in that state so that (s)he can attend Congress. You can see why Congress would want to pass such a law. However, it has no effect on noncongresspersons.<sup>12</sup>

Starting in line 133, the article takes an unexpected twist. Now, we already "know" from lines 103-104 that state drivers licenses and state vehicle registrations with your name on them somehow put you in a Federal Area, right? Yet, here, in lines 133-138, we are told:

In California,

this is established by California Form 590, Revenue and Taxation.  
All you have to do is to state that you live in California. This establishes that you do not live in a "Federal area" and that you are exempt from the Public Salary Tax Act of 1939 and also from the California Income Tax for residents who live "in this State".

So, McDonald and Modeleski claim, using California Tax Form 590 and saying that you "live in California" puts you *outside* a Federal Area. And furthermore, using this Magic Silver Bullet of a tax form also exempts California residents from California Income Tax! Wow! Wouldn't that be great? A copy of California Form 590, called a "Withholding Exemption Certificate", is available at [http://www.1040.com/forms/state/ca/97/97\\_590.pdf](http://www.1040.com/forms/state/ca/97/97_590.pdf) or [http://www.ftb.ca.gov/forms/97\\_forms/97\\_590.pdf](http://www.ftb.ca.gov/forms/97_forms/97_590.pdf). According to its instructions, this form is supposed to be used to exempt a California resident from withholding of *California State* income taxes by a *Withholding Agent*. California income taxes are required to be withheld from all California source income paid to non-California residents; the person or organization doing the withholding is called the Withholding Agent. You would give this form to your withholding agent if you were receiving California source income and *were* a California resident, to tell him to stop withholding. (However, it doesn't get you out of having California income tax withheld from a regular employee paycheck.) So in order to use this form at all, you would first need to find somebody other than your employer who qualified as a Withholding Agent, and then you would give this form to *him* — *not* to the California or Federal government. You might just as well write "I live in California" on the back of a used envelope, and hide it in your basement.

But let's give McDonald and Modeleski the benefit of the doubt on this one. Whether you use California Form 590 or some other method, you can still proclaim to the world, "I live in California", and sign it under penalty of perjury if you so wish. (I assume you'd want to substitute the state you *actually* live in if you don't happen to live in California. Maybe the Alabama Franchise Tax Board has a form 590, too.) And once you do so, according to our intrepid author and editor, you need pay neither Federal nor State income tax ever again.

Why? Because of the way the term "includes" is supposed to be interpreted by the courts, of course!<sup>5</sup> Lines 139-146 bring up the point that most states have laws that define what the term "in this State" means, as used in other parts of that state's laws (including its tax laws). This definition appears, according to lines 144-146 of the article, as:

"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.

Notice the little word "includes" in the middle there. Modeleski and others have cited a Treasury Decision and court case(s) in which the term "includes", unless it's followed by a phrase like "but is not limited to", implicitly *excludes* everything not following it. So, they would argue, if the term "state" *includes* lands ceded by the state to the Federal government, by golly, it obviously *excludes* all the land *not* ceded to the Federal government; and since State income taxes only apply to persons living or earning money "in this State", you don't owe State income taxes if you live or work outside Federally-owned land. Q.E.D..

(Oh, and did I mention, the Internal Revenue Code<sup>13</sup> has a similar definition for the term "within the United States"? So now we have at least *two* reasons why, assuming you haven't been drawn into one of those "Federal Areas" by having a Social Security Number or a street address, you obviously don't owe any Federal income taxes.)

It's a lovely, prizewinning argument. But try using it to convince a judge or jury. No court case haggling over the definition of "includes" in either the Buck Act or any state's definition of "In this State" has ever come to light. If anyone out there knows of one, I'd love to see it.

## Conclusion

The notion that you have more freedoms than you are using is a very attractive one. As recently as May 1997, I was willing and eager to burn my Social Security card and become a "Sovereign Citizen". No taxes! Freedom by the bucketfull! Untouchable by any government! All I needed to find out was the precise steps as to *how* to do so. But the further I probed, the more I realized that there was no "one right way" to do it, despite the fact that everyone who had done so (and hadn't been incarcerated yet, I suppose) had done it a different way and insisted that *their* way was the only way. And, worse, stories of "failures", of people who had attempted to "go Sovereign" and had ended up on the wrong end of the Federal thumbscrews, started to pop up alongside the "miraculous success stories" that had drawn me to the sovereignty movement(s) to begin with. Not that many "patriot" pages were willing to advertise these failures. Why had these attempts failed? Because they were following somebody *else's* "one right way" of doing it, of course. The American version of "Sovereignty" was like a religion with hundreds of different denominations, each with its own different answers and each assured of its own infallibility.

Most of the denominations of this American Sovereignty religion share at least a few of the same sacred documents. Mitch Modeleski's *The Federal Zone*<sup>14</sup> is linked to several "patriot" web pages, although both the older links to <http://www.levity.com> and the newer links to <http://www.deoxy.org> are no longer active. Irwin Schiff's books *How Anyone Can Stop Paying Income Taxes*, and *The Federal Mafia* (which he wrote while in jail for tax-related crimes), receive several mentions, and are available for sale from a few sites. George Gordon, who also went to jail for something-or-other, has some writings available on "sovereignty" web pages, and a book titled *The Common Law* (not to be confused with the book of the same name by former Supreme Court justice Oliver Wendall Holmes). Complete 400-page transcripts of *U.S. vs. Lloyd R. Long*, a Tennessee case in which Long is charged with willful failure to file tax returns and is found Not Guilty because his Patriot arguments and poor responses from the IRS convinced him that he wasn't liable for any income tax (so his failure to file wasn't *willful*), are available in at least two places. And, of course, there is "The Story of the Buck Act", originated by McDonald and edited by Modeleski.

When I first read "The Story of the Buck Act", I was a True Believer of this new (to me) Religion of American Sovereignty. But soon, holes started appearing in their arguments. The postal zone and state driver's license admonitions seemed to come out of nowhere. I looked up the text of 4 USC 110, and there at the top were the words "As used in sections 105-109 of this title" qualifying each and every definition contained therein — including the definition of "Federal Area" so crucial to their Buck Act argument. If there were problems with some of their assertions, were there also problems with others? Line 156 of their own article gave me the answer. It began:

So, do some research.

I'm glad I did.

Incidentally, much more recently (16-September-1999), my limited ongoing research brought two more Federal court cases to my attention: Johnson v. IRS (CD Cal 1994) 888 F.Supp 1495, which is a Federal district court case; and US v. Kolchev (9th Cir unpub 4/5/94) 21 F3d 1117(t), 73 AFTR2d 1817, which is a Federal Circuit court case. Johnson and Kolchev both invoked the Buck Act as part of their fusillade of Sovereign Citizen arguments. And in both cases, the judicial opinion was that the Buck Act only does what it says it does (allows states to apply their income/sales taxes on Federally owned land within their physical borders).

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Footnotes:

1. An obscure conspiracy theory making its way around "sovereignty" circles is that the U.S. Treasury Department went bankrupt in 1933 and had all its assets transferred to the Federal Reserve, or the International Banking Conspiracy, or the Bavarian Illuminati, or whomever. This theory appeared in, among other places, a formerly-electronic book called *The Federal Zone*<sup>14</sup> by Mitch Modeleski<sup>4</sup>, in which he claimed to have evidence for it but failed to disclose any of this evidence. Under this theory, the new organization created a fake front called "The Department of the Treasury" (or sometimes it's "The Treasury Department" without a "U.S." in front of it), whose name sounds like the real U.S. Treasury Department to those dupes out there who don't know the "real" story. And it's this privately owned Treasury Department that uses the IRS to collect your money. To this assertion, I must reply: Then why does it say "United States Treasury" at the top of my IRS refund checks?

2. Yes, yes, I know, there's no Internal Revenue Code<sup>13</sup> saying that you have to file a "form 1040". There *are*, however, Internal Revenue Codes saying that you have to file a "return" if you have more than a certain (small) amount of gross income (IRC 6012), and that you must sign it under penalty of perjury (IRC 6065). You could write it on a piece of toilet paper with a pink crayon, but you still have to file a return. Form 1040 is a tax-return template; it's provided by the IRS as a "courtesy" to assist you in filing a return that meets all Internal Revenue Code requirements for information disclosure and tax calculation. Of course, it's not exactly chock-full of hints as to how to *reduce* your taxes, but that's *your* job, not the tax collector's.

3. The United States Code, also known as the United States Consolidated Statutes, is an enormous document. It contains just about every law passed by Congress. There are over 50 "Titles" in the Code, each one of which may have thousands of "Sections", each one of which may be several pages long. The search engine at <http://www.law.cornell.edu/uscode/>, which contains the entire Code, limits your searches to a single Title; that's how big the Code is. A specific statute within the Code is usually abbreviated as "*Title* USC *Section(subsection)*"; so Title 4, Section 110, subsection e would be abbreviated as "4 USC 110(e)". You'd better get used to it. McDonald and Modeleski cite the U.S. Code a *lot* in their article.

4. A website calling itself the Supreme Law Firm claims that Mitch Modeleski is a pen name for Paul Andrew Mitchell. Not surprisingly, this is Paul Mitchell's website. Interestingly, this website has a copy of The Story of the Buck Act that claims to be written by Richard McDonald and edited by "Paul Andrew Mitchell, B.A., M.S." (In

earlier years, the "edited by" credit on this page was given to a "John E. Trumane."  
Perhaps John E. Trumane was another pen name for Paul Andrew Mitchell.)

5. In Mitch Modeleski's<sup>4</sup> book The Federal Zone<sup>14</sup>, Modeleski spends an entire *chapter* on the legal definition of the word "includes". If the word "includes" occurs in a statute before a list of things, are things that are *not* on that list automatically *excluded* from it? Obviously, a phrasing such as "includes only" or "means and includes" means that other things are excluded, while "includes but is not limited to" means that other things are not necessarily excluded; but what if "includes" occurs by itself? While someone who's been around the courts a while might answer, "It depends on the context", Modeleski is not so easily satisfied. He cites Treasury Decision 3980, part of which says that "includes" with no modifiers should be construed to exclude everything not following it. Additionally, a Usenet acquaintance of mine referred me to Powers exrel. *Dovon v. Charron R.I.*, 135 A.2d 829-832 (a state court case), in which the judge's opinion states: "Where a general term in Statute is followed by the word 'including,' the primary import of specific words following quoted words is to indicate restriction rather than enlargements." [Note that *United States v. Condo*, 741 F.2d 238, 239 (9th Cir.1984), cert denied, 469 U.S. 1164 (1985) directly contradicts this.] Since no court case has ever come to light where this interpretation of "includes" is used on the Buck Act, it's still a nebulous sticking point. My guess is that the original intent of the law, as appears in Congressional transcripts, would decide whether or not "the term 'state' includes D.C." should be interpreted to mean "the term 'state' includes what is normally meant by 'state', plus D.C." or as the more questionable "the term 'state' includes only D.C.".

6. There is some controversy over whether the 16th amendment was properly ratified. The official record is that 38 of the 48 states — two more than the 3/4 majority required — voted to ratify the amendment in 1913. Only 4 of these states, however, voted to ratify the *exact* wording of the proposed amendment; the other 34 ratified versions with tiny punctuation or capitalization errors; so, a Sovereign Citizen "Patriot" might argue, it was never properly ratified and nobody has to pay income tax. This ignores the fact that many previous amendments, including the Second Amendment which is sacred to so many "Patriots", were previously ratified with different spellings and/or punctuations by the states — some deviations being far worse than the ones in the states' versions of the 16th Amendment texts. Another argument was that the actual number of states that voted to ratify *any* spelling of the proposed 16th Amendment was smaller than the 38 reported by Secretary of State Philander C. Knox in 1913. Georgia, they claim, actually voted "no". Minnesota informed the Secretary of State as to its "yes" vote orally, rather than in writing, which doesn't carry the signature authority of the Governor and thus "obviously" doesn't count. And one of these 38 states was Ohio; at the time Ohio was admitted to the Union its state legislature forgot to formally vote to let Ohio become a U.S. state (this error wasn't noticed and corrected until 1953). So, therefore, the income tax opponents argue, Ohio's vote didn't count either. And thus, subtracting Georgia, Minnesota, and the "non-state" of Ohio from the reported figure of 38 "yes" votes, only 35 out of the 47 states — one less than the 3/4 majority required — voted to ratify the 16th amendment. The problem with the Ohio argument is that the admission process for states in the early 19th century was a lot less formal than it is now, and it's obvious that both the people and the government of Ohio *wanted* to be and *liked* being and *thought of themselves* as being a state throughout the 1800s. There's an even larger list of "reasons" why any state's

"yes" vote should be counted as a "no" vote at [http://www.constitution.org/ica\\_ltnw.htm](http://www.constitution.org/ica_ltnw.htm). **However**, even in the highly unlikely event that the 16th Amendment *wasn't* properly ratified, that still wouldn't make modern Federal income taxes unconstitutional. In 1916, the Supreme Court decided (in *Brushaber v. Union Pacific*, 240 U.S. 1) that the sixteenth amendment really *didn't change* the Constitution at all; it merely clarified that an income tax should not be considered a direct tax regardless of the source of the income. (Income derived from property rental had been deemed a property tax [and thus a direct tax] in the 1894 Supreme Court case "*Pollock v. Farmers' Loan and Trust Co.*, 157 U.S. 429".) See also Daniel B. Evans' [Tax Protestor FAQ](#).

7. In 1939, Title VIII of the Social Security Act was moved into Internal Revenue Code (26 USC)<sup>13</sup> sections 1400-1425. In 1954, it was moved again into Internal Revenue Code sections 3101-3126, forming a chapter entitled "Federal Insurance Contributions Act". The current Social Security tax rates are higher than they were in the 1935 Act.

8. The 14th Amendment is another popular target of southern Patriots. It was ratified by the southern states under the duress of a Federal garrison; the Federal government's decree at the time was "we won't take this garrison out of your state until you ratify the 13th, 14th, and 15th amendments". By stating that "No state shall make or enforce any law which shall abridge the privileges or immunities of citizens of the *United States*", instead of Article IV, Section 2, Clause 1's less strongly-worded "The Citizens of each State shall be entitled to all Privileges and Immunities of Citizens *in the several States*", the 14th Amendment eroded the old dogma of States' Rights. Patriots also like to point out how "citizen" in the 14th Amendment is no longer capitalized, even though it was capitalized as late as the 11th Amendment (which had abandoned the earlier convention of capitalizing all nouns). Of course, since States' Rights were the immediate cause of the Civil War, most northerners weren't too hot on the idea any more anyway.

9. 10 USC 311 defines the "Organized Militia" as the U.S. military and various National Guards, and the "Unorganized Militia" as all able-bodied male citizens age 17-44 who aren't in the Organized Militia. Both Militias can be called forth, organized, armed, and disciplined by Congress, per Article I, section 8, clauses 15 and 16 of the Constitution. If you are a male U.S. citizen who's at least 17 and less than 45, and are physically able to carry a gun, you're *in* the Militia, whether you want to be or not. It should be noted, though, that since the term "unorganized militia" first appeared in Federal law in 1903, they have never been called into actual service. See [The New Militia FAQ Part Three](#) for a non-"patriot"'s history of militias in the states.

10. Thanks to Jim Ellwanger for this one. (Note to Patriot readers: Jim was not being serious.)

11. Note that Mitch<sup>4</sup> spells "united States" with a lower-case "u". This is because the Federal government calls itself the "United States" with a capital "U", and he sure as heck doesn't want anybody to assume he's part of *them*. I've also seen it spelled "united states", with both a lower-case "u" *and* "s", because some other Sovereignty-minded citizen claimed that State (with a capital "S") refers to a mysterious unconstitutional incorporated government entity that secretly controls each otherwise-free-and-sovereign lower-case-"s" state. Perhaps this is the same secret government that sends your State DMV registration to the top-secret Federal Board of De-Sovereignization.

12. I just know some tax protestor out there is going to figure out an excuse to call every U.S. citizen a "Member of Congress" so that we can be exempt from state income taxes

— including taxes from the "state" of D.C., which as every good Patriot knows is synonymous with the entire Federal Government (right?), thus exempting you from Federal income taxes as well.

13. The term "Internal Revenue Code" is a synonym for Title 26 of the U.S. Code. One of the many Sovereignty-oriented Patriot claims as to Why We Don't Owe Income Tax is that the entire corpus of the Internal Revenue Code (all of 26 USC) was never actually voted into law by Congress. Modeleski's *The Federal Zone*<sup>14</sup> cites a Preface to the 1982 edition of the U.S. Code, in which the Speaker of the House states: "Titles 1, 3, . . . 23, 28, . . . have been revised, codified, and enacted into positive law and the text thereof is legal evidence of the laws therein contained. The matter contained in the other titles of the Code is prima facie evidence of the laws." Since the preface to this particular edition of the Code doesn't explicitly mention Title 26, Modeleski claims, Title 26 was never voted into positive law. By this logic, Titles 2, 24, 25, and 27 must never have been voted into law either. According to Daniel B. Evans' [Tax Protestor FAQ](#), what this *actually* means is that Congress never voted to *call* the laws "Title 26" or "Title 2" or anything of that sort. Congress called some Federal tax laws "Public Law 99-514", for example, the "99-514" meaning that they were combined in the 514th bill to be passed by the 99th Congress and signed by the President. The U.S. Code contains the texts of many Federal laws with similarly obscure names, re-numbered for easier reference. To be *officially* called "26 USC", these same tax laws would have to be "re-enacted by codification", i.e. passed as another bill explicitly calling them 26 USC 1, 26 USC 2, etc., which has not yet happened. (Note that the Buck Act was re-enacted by codification when it became 4 USC 105-110; the original Buck Act bill passed by Congress was "54 Stat. 1059".) So, even though Congress has never passed a law that called itself "26 USC 1", the *text* of 26 USC 1 *has* been passed as a law, as have all the other sections of the Internal Revenue Code.

14. Mitch Modeleski's book *The Federal Zone* used to be available in electronic form at <http://www.deoxy.org/fz/>. Modeleski (a.k.a. Paul Andrew Mitchell) since decided that this was an "unauthorized copy" of his work and constitutes a copyright violation. As of the end of June 1998, he had sent out several threatening e-mail messages, not only to deoxy.org but also to the owners and ISPs of any web pages that contain so much as a *link* to the offending web pages, claiming that his Supreme Law Firm<sup>4</sup> was going to prosecute them for fraud if they don't cough up written permission from Paul himself to display those links within 10 days. Although an unauthorized reproduction of a work does constitute a copyright violation, I've never heard of a weblink *to* an unauthorized reproduction constituting a copyright violation in and of itself. However, the on-line version of *The Federal Zone* which used to be at [www.deoxy.org](http://www.deoxy.org) has been removed from that site, so I can assume that deoxy.org took Paul Mitchell's threats seriously. **Update 19-April-2002:** In an ironic twist, Paul Andrew Mitchell is now making *The Federal Zone* freely available electronically on his **own** website, at <http://www.supremelaw.org/fedzone11/index.htm>. **Update 27-January-2003:** In another ironic twist, the place where [www.deoxy.org](http://www.deoxy.org) used to have an online copy of *The Federal Zone*, they now have a page containing other "sovereign citizen"/"Patriot" arguments and 4 links to pages debunking *The Federal Zone* (including this webpage). As of this date, Paul Andrew Mitchell has also failed to carry through with his threat to prosecute for Copyright violations, although he did at one point send out e-mail offering "Copyright

amnesty" to people who formerly had links to the "unauthorized" online copy of *The Federal Zone*, if (A) said people paid the full price for a printed copy of *The Federal Zone*, and (B) Paul Andrew Mitchell was feeling in a nice mood.

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**Legal-looking disclaimer:** This article is presented "as-is" and is not to be considered legal or tax advice of any kind. In particular, I would really not recommend that you actually try submitting your tax return on toilet paper in pink crayon. Got a problem with any of this? Think I'm a secret spy for the IRS? Then contact me at: [rogermw@ix.netcom.com](mailto:rogermw@ix.netcom.com)

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## OLD UNION v. NEW UNION

by Luis Ewing

I was telling people this over seven years ago here in Washington and Oregon!

There are NO States in Original Jurisdiction in existence today. See Hepburn Dundas v. Elzey.

The OLD Union of what we used to know as the Original 13 Union States or often referred to as the "several States" were destroyed.

The NEW UNION of ALL the States that we know today are in fact and law Federal Municipal Corporations and ALL have FEDERAL TAX ID NUMBERS.

Look up the word "The" and the Significance of placing it before another word.

There is a radical difference between "The State of Washington" as opposed to STATE OF WASHINGTON.

STATE OF CALIFORNIA is NOT the same thing as "The State of California.

ALL the States in Original Jurisdiction i.e. the several States or 13 Union States of the OLD UNION were destroyed.

Read the RECONSTRUCTION ACTS.

Look up the word RECONSTRUCTION.

It's obvious that they were putting something back together that was destroyed.

And they formed a NEW UNION.

STATE OF WASHINGTON like ALL fifty States is a Federal Municipal Corporation and is operating under Territorial Law.

That's right, ALL States in existence today are operating under TERRITORIAL LAW.

In Washington, we have what is called the Revised Code of Washington.

The Revised Code of Washington is the Territorial Code of 1881 Revised.

The Territorial Code of 1881 is the Session Law or Statute Law passed by the Legislature.

The current Revised Code of Washington i.e. the RCW's have NEVER been passed into law by the Legislature.

The Reconstruction Acts required ALL States to ARCHIVE their Original Constitutions and replace them with what I call Corporate Charter Constitutions and made them a mere "statute" which is now superseded by Court Rules which are promulgated by the Supreme Court in every State.

"But the legislature specifically disclaimed any intention to change the meaning of any statute. The compilers of the code were not empowered by congress to amend existing law, and doubtless had no thought of doing so ..." "...the act before us does not purport to amend a section of an act, but only a section of a compilation entitled "REVISED CODE OF WASHINGTON," WHICH IS NOT THE LAW. Such an act purporting to amend only a section of the prima facie compilation leaves the law unchanged. En Banc." - PAROSA v. TACOMA, 57 Wn.(2d) 409 (Dec.22, 1960).

The Reconstruction Acts took away the Legal Standing, the Legal Character or the Legal Capacity from the Citizens and changed their Legal Status from ELECTORS in a THREE BRANCH GOVERNMENT as they were in Original Jurisdiction in the Old Union and changed them to REGISTERED VOTERS in a TWO BRANCH GOVERNMENT.

Want proof ?

Go to your local City Clerk and ask for a CERTIFIED COPY of your City Charter in any State.

Go to your local County Clerk and ask for a CERTIFIED COPY of your County Charter in any State.

You will find that ALL cities and counties in your State has only TWO BRANCHES. The Executive and Legislative.

There is NO Judicial Branch !

The Judicial Districts were ALL Abolished in 1856 by the Act of the 34th Congress.

The U.S. Supreme Court in 1860 reviewed the Act of the 34th Congress ordered ALL the States in Existence at that time to CLOSE DOWN all the Court's of law and ALL Court's complied in every State in 1860.

NONE of the Court's in any State are Court's created by the Constitution of their State.

Every Court from top to bottom, the justice of the peace courts, the police courts, the municipal court's, the district court's and the circuit court's are ALL Statutory Court's created by Statutes which were enacted by the Legislature and in fact and law merely Administrative Agencies and only have the authority conferred by Statute.

ALL STATES in existence today are "TERRITORIES" or "POSSESSIONS" in fact and law.

If you look carefully at your State Statute and it's corresponding Administrative Code, you will find that it was The Buck Act that allowed the States to bring in the Internal Revenue Code into the Territories and Possession's of the United States.

Here is some case law to help clarify:

See RCW 82.04.200 which reads:

"RCW 82.04.200 In this state" and "WITHIN THIS STATE" "IN THIS STATE" and "WITHIN THIS STATE" includes all federal areas lying within the exterior boundaries of the state. [1961 c 15 82.04.200. Prior: 1955 c 389 21; prior L 1949 c 228 2, part; 1945 c 249 1, part; 1943 c 156 2, part; 1941 c 178 2, part; 1939 c 225 2, part; 1937 c 227 2, part; 1935 c 180 5, part; Rem. Supp. 1949 8370-5, part.] (emphasis added). And;

"IN THIS STATE," "WITHIN THIS STATE" as stated in the above current 1999 RCW Code Section is not one of the united States of America in its original jurisdiction, nor is it part of "The State of

Washington." See page 94 Session Laws of 1889-1890, December 13, 1889, making by Legislative Fiat, "State" or "State of Washington" in the Law mean, Territory or Territory of Washington. "WA" is a "fictional State within a state" which was NOT in existence at the time of the creation of The State of Washington, nor was it in existence at the time of the creation of the Territorial Code of 1881 which is still valid law today pursuant to the fact that the Code of 1881 has never been repealed. And;

See RCW Titles 46 and 47 wherein their code sections apply only to the above defined federal areas, to wit: "In this state" and "within this state. See the Buck Act of 1940 cited below at page 4, lines 22-24, to wit: it's codification at USC 4, §§ 105,110, et. sec., is the ciliset or vidiliset. And;

RCW 82.04.010 Introductory.

Unless the context clearly requires otherwise, the definitions set forth in the sections preceding RCW 82.04.220 apply throughout this chapter. [1996 c 93 § 4; 1961 c 15 § 82.04.010. Prior: 1955 c 389 § 2; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]. And;

## CHAPTER 82.52 EXTENSION OF EXCISES TO FEDERAL AREAS

### Sections

82.52.010 STATE ACCEPTS PROVISIONS OF FEDERAL (BUCK) ACT.

82.52.020 STATE'S TAX LAWS MADE APPLICABLE TO FEDERAL AREAS--EXCEPTION.

NOTES: Federal areas and jurisdiction: Title 37 RCW. Taxation of federal agencies and instrumentalities: State Constitution Art. 7 §§ 1, 3. And;

RCW 82.52.010 STATE ACCEPTS PROVISIONS OF FEDERAL (BUCK) ACT.

The state hereby accepts jurisdiction over all federal areas located "within" its exterior boundaries to the extent that the power and authority to levy and collect taxes therein is granted by that certain act of the 76th congress of the United States, approved by the president on October 9, 1940, and entitled: "An Act to permit the states to extend their sales, use, and income taxes TO PERSONS RESIDING OR CARRYING ON BUSINESS, OR TO TRANSACTIONS OCCURRING, IN FEDERAL AREAS, AND

FOR OTHER PURPOSES." [1961 c 15 § 82.52.010. Prior: 1941 c 175 § 1; Rem. Supp. 1941 § 11337-10.] And;

RCW 47.04.050 Acceptance of federal acts.

The "STATE OF WASHINGTON" hereby assents to the purposes, provisions, terms and conditions of the grant of money provided in an act of congress entitled: "An act to provide that the United States shall aid the states in the construction of rural post roads, and for other purposes," approved July 11, 1916, and all acts, grants and appropriations amendatory and supplementary thereto and affecting the "STATE OF WASHINGTON". [1961 c 13 § 47.04.050. Prior: 1937 c 53 § 43; RRS § 6400-43; 1917 c 76 § 1; RRS § 6844.] And;

RCW 47.42.920 FEDERAL REQUIREMENTS--CONFLICT AND ACCORD.

If the secretary of the United States department of transportation finds any part of this chapter to be in conflict with federal requirements that are a prescribed condition to the allocation of federal funds to the "state", the conflicting part of this chapter is hereby declared to be inoperative solely to the extent of the conflict and with respect to the agencies directly affected, and such finding or determination shall not affect the operation of the remainder of this chapter in its application to the agencies concerned. **THE RULES UNDER THIS CHAPTER SHALL MEET FEDERAL REQUIREMENTS THAT ARE A NECESSARY CONDITION TO THE RECEIPT OF FEDERAL FUNDS BY THE STATE.** [1985 c 142 § 4.] And;

In addition to the foregoing, RCW 46.04.360, under the section titled "Nonresident," reads:

"Nonresident" means any person whose residence is outside this state and who is temporarily sojourning **WITHIN THIS STATE.** [1961 c 12 § 46.04.360. Prior: 1959 c 49 § 37; prior: (i) 1943 c 153 § 1, part; 1937 c 188 § 1, part; Rem. Supp. 1943 § 6312-1, part. (ii) 1937 c 189 § 1, part; RRS § 6360-1, part.] (emphasis added) And;

This Court must take Mandatory Judicial Notice ER201 of CR 44.1 Determination of Foreign Law of which I now object, take exception and make an OFFER OF PROOF ER 103(2) that this "fictional court" has NO jurisdiction in the premises for failure to provide proof that I was "driving" a "motor vehicle" in a "FEDERAL AREA.". See California and North Carolina's consistent definition's of those states "municipal law" which require some sort of "contract" for proper application within the "federal areas" of the "NEW UNION."

"Section 11205. "In this State," etc.

"In this State" or "in the State" means within the exterior limits of the State of California and includes all territory within these limits owned or ceded to the United States of America. Added Stats 1941 section 1, effective July 1, 1943. Prior Law: Stats 1937 ch. 283 section 2 subd (d) p 621, as amended by Stats 1941 ch 162 section 1 p 1202." And;

"Section 6017. "In this State" or "in the State"

"In this State" or "in the State" means within the exterior limits of the State of California and includes all territory within these limits owned by or ceded to the United States of America. Added Stats 1941 ch 36 section 1, effective July 1, 1943. Prior Law: (a) Stats 1933 ch 1020 section 2 subd (i) p 2599, as amended by Stats 1935 ch 357 section 2 p 1256, Stats 1937 ch 778 section 1 p 2223, Stats 1939 ch 679 section 2 p 2170, Stats 1941 ch 247 section 1 p 1321. (b) Stats 1935 ch. 361 section 2 subd (j) p 1297, as amended by Stats 1937 ch 683 section 1 p 1936, Stats 1939 ch 677 section 1 p 2154, Stats 1941 ch 247 section 14 p 1334. And;

"N.C. G.S. 105-164.3(7) "In this State" or "in the State" means within the exterior limits of the State of North Carolina and includes all territories within such limits owned or ceded to the United States of America. (Added Stats. 1941, c. 36, p. 536, section 1.)"

"N.C. G.S. Sections 105-187.2 A tax is imposed for the privilege of using the highways of this State. This tax is in addition to all other taxes and fees imposed. (Stats. 19889, c.692, s.4.1)

"N.C. G.S. 12-3 Statutory Construction;

"State" and "United States". "The word "state," when applied to the different parts of the united States, shall be construed to extend to and include the District of Columbia and the several territories, so called; and the words "United States" shall be construed to include the said districts and territories and all dependencies."

It is clear that North Carolina Statutes, California Statutes and Washington Statutes agree completely with the "Buck Act" Title 4 U.S.C.S. sections 105-110, and is identical in implication and meaning. This tax is imposed on every motor vehicle used in any "federal area" such as the Central District of STATE OF WASHINGTON aka "WA", Social Security Area, federal ZIP Code area, etc.

These definitions are consistent with the definitions mandated by the "BUCK ACT" which states in part:

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

"11(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."

The Social Security Department created 10 social security districts which like a thin plastic sheet overlay all the 50 states of the union. This creates a "fictional federal state within a state," for the purposes of applying the "Public Salary Tax Act" to these areas.

"There has been created a fictional Federal "state within a state." Howard v. Commissioners of Sinking fund of Louisville, 344 U.S. 624, 73. S.Ct. 465, 476, 97 L.Ed. 617 (1953); Schwartz v. O'Hara TP. School Dist., 100 A.2d 621, 625, 375 Pa. 440.

(Compare also 31 C.F.R. Part 51.2 and 52.2, which also identifies a fictional State within a state.)

This fictional "State" is identified by the use of two-letter abbreviations like "WA", "OR", "ID", "AZ", and "TX" as distinguished from the authorized abbreviations like "Wash.", etc. This fictional State also uses a ZIP codes which are within the municipal, exclusive legislative jurisdiction of Congress. And;

There is a vestige of State sovereignty remaining which cannot be acquired by the United States (District of Columbia) because of the limitation of the United States to powers delegated under the Constitution. See Cal. 7 Ops Atty Gen. 628; 37 Am. Jur, Municipal Corp sections 23, 26; Wichita Falls v. Bowen, 143 Tex. 45, 182 S.W.2d., 154 A.L.R. 1434; 62 CJS, Mun. Corp. section 46, page 133; Norfolk County v. Portsmouth, 186 Va. 1032, 45 S.E.2d. 136; Anchorage v. Akers, (D.C. Alaska), 100 F.Supp. 2; Kiker v. Philadelphia, 346 Pa. 624, 31 A.2d 289.

This was accomplished by the institution of the "Buck Act," 4 U.S.C.S. sections 104-113, to implement the application of the "Public Salary Tax Act of 1939 to the "employees" working within the private sector. This makes all private sector workers who have and "use" a Social Security number subject to all State and Federal laws "within the State" a "fictional Federal area" overlaying all the land "within" the United States.

"Respondent contends article 2(a) RCW 9.100.010 supports its argument that "state", as used in RCW 9.95.120, includes the United States.

However reference to article 2(a) supports petitioner's contention. Article 2(a) specifically defines "state" to include the United States, making it clear that when the legislature intends the word "state" to include the federal jurisdiction., it has done so with language clearly manifesting that intent." IN RE LEHMAN, 93 Wn.2d 25, 27, 28 [No. 46150. En Banc. January 10, 1980.] And;

"In State ex rel. Best v. Superior Court, supra, we said (pp. 240, 241), ". . . By the enabling act, Washington was authorized to adopt a constitution, establish a state government, and was admitted into the Union upon equal footing with the original states, which carried with it the full power of enacting laws against crimes and punishing all those within her borders who might transgress such laws, be they citizens or not. This must be so, since the state became sovereign, with full power, except those powers which had been delegated to the national government. And relator has not contended, and cannot contend, that any power was ever delegated to the national government to enact or enforce or enforce criminal laws applicable within the territorial limits of any state, except those portions thereof which were exclusively within the jurisdiction of the Federal government, such as Indian reservations and the like. . . ." IN RE WESLEY v. SCHNECKLOTH, 55 Wn. (2d) 90, 98 [No. 34127. En Banc. November 19, 1959.] and;

"Both parties agreed that, prior to the passage of the Buck Act (1940) 4 U.S.C.A. SSSS 105-110, the various states of the Union had no legal basis for imposing a tax on the activities of a business or individual, when such activities were carried on exclusively within the confines of a federal reservation. They are also in agreement that the effect of the Buck Act was to grant to the states certain taxing powers. This is specifically provided in 4 U.S.C.A. 4 106:"

"(a) No person shall be relieved from liability for any income tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, by reason of his residing within a Federal area or receiving income from transactions occurring or services performed in such area; and such State or taxing authority shall have full jurisdiction and powers to levy and collect 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." Alaska v. Baker, 64 Wn.2d 207, 390 P.2d 1009 (1964) And;

"The area within, and under, the jurisdiction of a state may come under the exclusive jurisdiction of the United States by purchase by the Federal Government for a purpose prescribed by the Federal Constitution and with the consent of the state, or by cession of exclusive jurisdiction by the state to the United States. In either event, the land acquires a territorial status

and ceases to be a part of the state, either territorially or jurisdictionally. Concessions Co. v. Morris, 109 Wash. 46, 186 Pac. 655." RYAN v. STATE, 188 Wash. 115, 130 [No. 26060. En Banc. October 28, 1936.]  
And;

"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. sections 105-110]." Humble Oil & Refining Co. v. Calvert, (1971) 464 S.W.2d 170, affd. (Tex.) 478 S.W.2d 926, cert den. 409 U.S. 967, 34 L.Ed.2d 234, 93 S.Ct. 293.

There is NO doubt that the Fictional Federal Municipal Corporate STATE OF WASHINGTON is attempting to impose directly a "USE" tax (excise) under the provision of 4 U.S.C.S. Section 105 which states in pertinent part:

"Section 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 ground 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."

"A "Federal area" is any area designated by any agency, Division, or establishment of the federal government. This includes the Social Security areas 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 through any type of aid." Springfield v. Kenny, (1951 App.) 104 N.E.2d. 65.

This "Federal area" attaches to anyone who has and "uses" a social security number or any personal "minimal contacts" with the federal or State governments. Thus, the federal government has usurped the Sovereignty of the People and State Sovereignty by creating these "fictional federal areas" within the boundaries of the state under the authority of the Federal Constitution, Article IV, Section 2 which reads:

"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.

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

"The governments of the united States and each of the several states are distinct from one another. The rights of a citizen under one may be quite different from those which he has under the other." *Colgate v. Harvey*, 296 U.S. 404.

"Both before and after the Fourteenth Amendment to the federal Constitution, it has not been necessary for a person to be a citizen of the United States in order to be a citizen of his state." *United States v. Cruikshank*, 92 U.S. 542, 549, 23 L.Ed. 588 (1875). And;

"The several states are sovereign "countries" and the "United States Government is a foreign corporation with respect to a state." 81 C.J.S. 896, 102 STAT. 4673, 100-702 Sec. 1022 Laws of 100th Congress. -2nd sess., N.y. - In *Merriam*, 36 N.E. 505, 141 N.Y. 479, affirmed 16 S.Ct.1073, 163 U.S. 625, 41 L.Ed. 287, 20 C.J.S. 1786. And;

#### WHAT IS A RESIDENT?

(Citizen and Resident are not synonymous terms, domicile and residence are not synonymous, therefor a Citizen is a nonresident. *Bouviere, Blacks, Ballentines Law Dictionaries.*)

"Residence or doing business in a hostile territory is the test of an "alien enemy: within meaning of Trading with the Enemy Act and Executive Orders thereunder." Executive Order March 11, 1942. No. 9095, as amended 50 U.S.C.A. Appendix 6: Trading with the enemy Act 5 (b). In re *Oneida Nat. Bank Trust Co. of Utica*, 53 N.Y.S. 2d 416, 420, 421, 183 Misc. 374. And;

"By the modern phrase, a man who resides under the allegiance and protection of a hostile state for commercial purposes is to be considered to all civil purposes as much as an "alien enemy" as if he were born there." *Hutchinson v. Brock*, 11 Mass. 119, 122. And;

See also Internal Revenue Code Section 7701(39) which reads:

"I.R.C. Section 7701(39) IF ANY CITIZEN OR RESIDENT OF THE UNITED STATES DOES NOT RESIDE IN (AND IS NOT FOUND IN) ANY UNITED STATES JUDICIAL DISTRICT, SUCH CITIZEN OR RESIDENT SHALL BE TREATED AS RESIDING IN THE DISTRICT OF COLUMBIA FOR PURPOSES OF ANY PROVISIONS OF THIS TITLE TO “ (A) jurisdiction of courts, or (B) enforcement of summons."

Also see Internal Revenue Code Section 7408(C) and Art. 1, Section 8, Clause 17 Constitution for the United States of America as defined and reinstated in National Mutual Insurance Company of the District of Columbia, 337 U.S. 582, 93 L.Ed. 1556 (1948) and further states that citizens of the District of Columbia are not embraced by the judicial power under Article 3 of the Constitution for the United States of America, the same statement is held in Hepburn v. Dundas v. Elizy, 2 Cranch (U.S.) 445, 2 L.Ed. 332.; In 1804, the Supreme Court, through Chief Justice Marshall, held that a citizen of the District of Columbia was not a citizen of a state.

In NATIONAL MUTUAL INSURANCE COMPANY OF THE DISTRICT OF COLUMBIA v. TIDEWATER TRANSFER COMPANY, (SUPRA), "We therefore decline to overrule the opinion of Chief Justice Marshall, and we hold that the District of Columbia is not a state within Article 3 of the Constitution. In other words cases between citizens of the District and those of the states were not included of the catalogue of controversies over which the Congress could give jurisdiction to the federal courts by virtue of Article 3. In other words Congress has exclusive legislative jurisdiction over citizens of Washington District of Columbia and through their plenary power nationally covers those citizens even when in one of the several states as though the district expands for the purpose of regulating its citizens wherever they go throughout the states in union. And furthermore, there is a limitation of power defined in TITLE 4-FLAG AND SEAL, SEAT OF GOVERNMENT AND THE STATES, at page 380 U.S.C. at Chapter 3 Sections 71 & 72 to wit:

Section 71. Permanent seat of Government

All that part of the territory of the United States included within the present limits of the District of Columbia shall be the permanent seat of government of the United States.

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

Section 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 expressly provided by law.

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

#### WHAT IS OR WHO ARE CITIZENS?

It is shown that Fourteenth Amendment citizens/subjects are artificial persons created by the legislature (Congress) and cannot claim protections secured by Article IV, section 2. III. Who are Citizens? "Corporations as Citizens. " Corporations are not citizens within the meaning of this clause. The term "citizen" as there used applies only to natural persons, members of the body politic owing allegiance to the state, not to artificial persons created by the legislature and possessing only the attributes which the legislature has prescribed." Volume IX 1888 Fed. Stats. Page 162.

"To aliens we extend these privileges (citizenship via Fourteenth Amendment) by courtesy; to others we secure them--" (Emphasis Added..) Van Valkenburg v. Brown, 43 Cal. Supreme Ct. 43, 48 (1872)

#### WHAT IS AN ALIEN ENEMY?

So you can further understand the word Alien Enemy and what it means to be declared an enemy of the government, read the following definitions: The phrase Alien Enemy is defined in Bouviers Law Dictionary as :

"One who owes allegiance to the adverse belligerent." 1 Kent 73. And;

"He who owes a temporary but not a permanent allegiance is an alien enemy in respects to acts done during such temporary allegiance only; and when his allegiance terminates, his hostile character terminates also; 1 B. P. 163. And;

"Alien enemies are said to have no rights, no privileges, unless by the king's favor during time of war; 1 Bla. Com. 372; Bynkershoek 195; 8 Term 166. And;

"The phrase Alien Enemy is defined in Words and Phrases as : Residence of person in territory of nation at war with United States was sufficient to characterize him as "alien enemy" within Trading with the Enemy Act, even if he had acquired and retained American citizenship." Matarrese v. Matarrese, 59 A.2d 262, 265, 142 N.J. Eq. 226. And;

Under the "Buck Act" 4 U.S.C.S. sections 105-110, the federal government has created a fictional "Federal area" within the boundaries of

North Carolina, California and Washington. This area is similar to any territory that the federal government acquires through purchase or conquest, thereby imposing federal territorial law upon those "residing" in said "Federal area" which is called the "State of Washington." In fine point of fact and law, the enforcement of registration and taxation of motor vehicles is being carried out under federal military territorial law as evidenced by the Executive Branch's yellow fringed military and territorial U.S. Flag flying in the courtrooms and Department of Licensing offices. See RCW 38 Militia and Military affairs.

### THE TERM "PERSON" INCLUDES THIS STATE!!!

In order to use a civil process to enforce a private right, there must be an agreement upon which the private right is alleged. The RCW is a compilation of private [laws](sic) Copyrighted Codes intended to govern the members of the private corporation "forum state" known as "STATE OF WASHINGTON". STATE OF WASHINGTON having left any previously held plain of sovereignty to take on the status of a private corporation. "It is for some purposes, although not others, treated as a "person." When the United States enters into a commercial business, it abandons its sovereign capacity and is to be treated like any other corporation." 91 CJS UNITED STATES §4 . The term person identifies this state, RCW 1.16.080 (1) The term "person" may be construed to include the United States, this state, or any state or territory, or any public or private corporation or limited liability company, as well as an individual. The definition would not include this state IF this state was Sovereign. "In Common Usage, the term "person" does not include the sovereign and statute employing it will ordinarily not be construed to do so." U.S. v. United Mine Workers of America, U.S. 258,91. See also United States v. Fox 94 U.S. 315.

The "person" liable to the RCW is a legal fiction. RCW 9A.04.110 (17) "Person", "he", and "actor" include any natural person and, where relevant, a corporation, joint stock association, or an unincorporated association;

Or see RCW 46.04.405 "Person" includes every natural person, firm, copartnership, corporation, association, or organization. The term "person" as used in the RCW is always a fictional entity. See also canon of statutory construction Eiusdem Generis to wit:

"Of the same kind, class or nature. In the construction of laws, wills, and other instruments, the "ejusdem generis rule" is that where general words follow an enumeration of persons or things, by words of a particular and specific meaning, such general words are not to be construed in their widest extent, but are to be held as applying only to persons or things of

the same general kind or class as those specifically mentioned. U.S. v. LaBrecque" Blacks Law Dictionary 6th ED. And;

#### STATE OF WASHINGTON IS MERELY A FEDERAL MUNICIPAL CORPORATION

"The territory is a municipal corporation and government, representing all the people within its borders. The county of Spokane is an agency of the territory to carry on certain functions of government. Neither the territory nor county are the real party in interest; but the inhabitants are. The territory by statute is authorized to accept and collect these bonds for the use of the people, and is a trustee of a trust expressed by statute." AINSWORTH v. TERRITORY OF WASHINGTON, 2 Wash. Territory 270, 278 (January 21, 1887). And;

That a state government comes within the purview of the act is manifest by the definition of "person" contained in section 302 (h) (U.S.C.A. (Supt.), section 942 (h)). If state governments are not included within the term "any other government," then no political subdivision of any state nor any state agency comes within the purview of the act, for, obviously, the political subdivisions and agencies "of the foregoing" are such as are set up and included within "any other government" within the scope of the act." SOUNDVIEW PULP CO. v. TAYLOR, 21 Wn.(d) 261, 276 ((July 22, 1944.) And;

"The state acts in two capacities: governmental and proprietary. The distinction between the two is best stated in Cincinnati v. Cameron, 33 Ohio St. 336, approved by this court in Seattle v. Stirrat, 55 Wash. 560, 104 Pac. 834, 30 L.R.A. (N.S.) 1275:

"In its governmental or public character, it represents the state, while in the other it is a mere private corporation. As a political institution, the municipality occupies a different position, and is subject to different liabilities from those which are imposed upon the private corporation. But because these two characters are united in the same legal entity, it does not follow that the shield which covers the political equally protects the private corporation." STRAND v. STATE., 16 Wn.(2d) 107, 116 (January 6, 1943). And;

It is an Undisputed Fact of Law pursuant to CR 8 (d) that I the Sovereign accused do not reside or travel "IN THIS STATE" or "WITHIN THIS STATE" or within any other "FEDERAL AREAS" lying within the exterior boundaries of the State, when I temporarily sojourn or locomote on the "public highways" in a "recreational vehicle" pursuant to RCW 46.25.050(1)(c) and defined at WAC 308-100-210, as I am "STATELESS" to the "CORPORATE STATES," and without the

conterminous United States of America and its instrumentalities. I do not in "RE" on any "SIDE" of the court "IN THIS STATE" or "WITHIN THIS STATE." And;

I am not a member of, nor do I have allegiance to, the Federal Conterminous United States of America, or its instrumentalities known as "WA," "OR," "AK," "CA," or "MO" further defined by Zone Improvement Plan Codes [ZIP Codes] for federal areas. See Minimum Contacts Doctrine for judicial notice, not cited. The Defendant has no (corporate) STATE OF WASHINGTON address, does not reside in the STATE OF WASHINGTON or "WITHIN" any federal areas within the exterior boundaries of "THE STATE," and only occasionally obtains postal matter at general delivery or P.O. Boxes in Five (5) different states, as he travels through Washington, the republic. And;

Under the Original JUDICIARY ACT, the District of Columbia was NOT a State.

So, if under the New Judiciary Act, the District of Columbia is now a State on an equal footing with all the current States in the NEW UNION, is STATE OF WASHINGTON or STATE OF CALIFORNIA or STATE OF MISSOURI States in the Original Sense of the meaning of the word "State" as in the 1st Original Judiciary Act as referred to in Hepburn Dundas v. Elzey ?????

Take a look at RULE 2 in both your State and Federal Court Rules printed by Lexus Publishing which authorized law and equity to be combined into one form of action called a civil action and thus the Roman Civil Law was brought into our law books.

Did CONGRESS ever authorize the States to combine law and equity into one form of action?

ANSWER: NO.

CONGRESS only gave authority to the TERRITORIES or POSSESSION or FEDERAL COURT'S authority to combine law and equity into ONE FORM OF ACTION CALLED CIVIL.

Also submit a FOIA or under State law a Public Disclosure Request to your City, your County and any Municipal Court, any District Court, any Superior Court and to your Supreme Court and ask them to provide you a copy of their FEDERAL TAX ID NUMBER.

Also submit a FOIA or State Public Disclosure Request to your local Municipal or District Court and ask them to provide a copy of the judge's pay stub and you will see that they are deducting Federal Income Taxes.

Can one Sovereign Tax another Sovereign.

Is your State Sovereign?

ANSWER: NO.

1. ARGUMENT. A STATE COURT HAS NO JURISDICTION TO PROCEED IN REM ON THE FOLLOWING AUTHORITIES TO WIT:

The jurisdiction of a Federal Court of Admiralty is very narrow having been established only by direct grant under the constitution of the United States. A suit in Admiralty is designed to bring the "RES" before the court for adjudication. The "bottom" is sued and is made party defendant.

As recently as 1951 and 1963, the Washington State Supreme Court has stated that:

"The remedy saved to suitors by the judiciary code is the right to proceed in personam against the defendant. The *Moses Taylor*, supra. With respect to actions in rem, the applicable principle, amply supported by authorities, is stated by Benedict, as follows: The right to proceed in rem is the distinctive remedy of the admiralty and hence administered exclusively by the United States courts in admiralty: no State can confer jurisdiction upon its courts to proceed in rem, nor could Congress give such power to a State, since it would be contrary to the constitutional grant of such power to the Federal Government. The saving clause of the Judiciary Act and of the Judicial Code does not contemplate admiralty in a common law court." 1 Benedict on Admiralty (6<sup>th</sup> ed.) 38, section 23.

Our examination of the authorities leads us to subscribe to the above-quoted views of Benedict.

. . . Moreover, the broad language of the opinion in one of these cases, *Taylor v. Steamer Columbia* (California), to the effect that the states have the power to confer admiralty jurisdiction upon their own courts, was expressly disavowed in the later California case of *Fischer v. Carey*, supra. In another of these cited cases, *The Alcalde*, supra, the Federal court specifically refused to pass upon the question of whether the state trial court had erred in appointing a receiver to take legal custody of the vessel.

Appellants, being minority owners, are here confronted with an admiralty principle which prevents them from obtaining, in an admiralty court, the

desired sale of the vessel for partition. They seek to circumvent that obstacle by applying to the state court for relief, and point to the saving clause above referred to as permitting this recourse.

The fundamental purpose of Art. III, section 2, of the Federal constitution was to "preserve adequate harmony and appropriate uniform rules relating to maritime matters and bring them within the control of the Federal Government." *Knickerbocker Ice Co. v. Stewart*, 253 U.S. 149, 64 L.Ed. 834, 40 S. Ct. 438, 11 A.L.R. 1145. The saving clause was never intended as a device whereby litigants could escape the uniform application of the established principles of admiralty law, as contemplated by the constitution. This is indicated by such decisions as *Southern Pac. Co. v. Jensen*, 244 U.S. 205, 217, 61 L.Ed. 1086, 37 S. Ct. 524; *Chelentis v. Luckenbach, S.S. Co.*, 247 U.S. 372, 384, 62 L.Ed. 1171, 38 S. Ct. 501; *Knickerbocker Ice Co. v. Stewart*, *supra*; and *Washington v. W.C. Dawson Co.*, 264 U.S. 219, 68 L.Ed. 646, 44 S. Ct. 302 (affirming 122 Wash. 572).

...And in the *Knickerbocker* case, it was said, quoting the early case of *The Lottawanna*, 88 U.S. 558, 22 L. Ed. 654:

"That we have a maritime law of our own, operative throughout the United States cannot be doubted. . . . One thing, however, is unquestionable; the Constitution must have referred to a system of law coextensive with and operating uniformly in, the whole country. It certainly could not have been the intention to place the rules and limits of maritime law under the disposal and regulation of the several States, as that would have defeated the uniformity and consistency at which the Constitution aimed on all subjects of a commercial character affecting the intercourse of the States with each other or with foreign states." (pp. 160-161.)

[5] We therefore conclude that the courts of this state do not have jurisdiction, concurrent or otherwise, over the particular kind of action stated in appellant's amended complaint.

The judgment is affirmed.

MALLERY, HILL, FINLEY, and OLSON, JJ., concur." *CLINE v. PRICE*, 39 Wn.2d 816, 821, 822, 823 (December 27, 1951.) And;

"THE DISTRICT COURTS SHALL HAVE EXCLUSIVE ORIGINAL JURISDICTION, EXCLUSIVE OF THE COURTS OF THE STATES, OF:

"(1) ANY CIVIL CASE OF ADMIRALTY or maritime jurisdiction, savings to suitors in all cases all other remedies to which they are

otherwise entitled." 28 U.S.C.A. section 1333(1)." SCUDERO v. TODD SHIPYARDS CORP., 63 Wn.2d 46 at 48 [No 36319. En Banc. October 10, 1963.] And;

It is clear the Constitution of the United States (Art. 3, Sec. 2, Clause 1) expressly provides that the judicial power of the United States shall extend to "all cases of Admiralty and Maritime jurisdiction;" and the Federal Judiciary Act, while it gives to the Federal Courts exclusive original cognizance over civil cases of Admiralty and Maritime jurisdiction, saves to suitors the right of the common law remedy in all cases where the common law is competent to give it."

The following quotation from Knapp, Stout and Company vs. McCaffery, 178 Ill. 107, 69 Am. St. Rep. 290 at page 299, well illustrates the distinction between an Admiralty suit and a suit in equity for an accounting:

"The jurisdiction of the courts of the United States to administer relief by proceeding in rem in Admiralty is unquestionably exclusive. Such proceeding, however, is against the property only. The distinguishing and characteristic feature of such suit is, that the vessel or thing proceeded against is itself seized and impleaded as the defendant, and is judged and sentenced accordingly. It is this dominion of a suit in Admiralty over the vessel or thing itself which gives the title made under its decree validity against all the world. (Citing *The Moses Taylor*, 4 WALL. 411). No person is a defendant in such a suit. Parties who have real or personal interests determine for themselves whether they will appear and protect their interests. When a sale is made in such a proceeding, it is good against the whole world. No such remedy was sought here. This was a suit against persons. No one would be bound by decree herein except those made parties. A sale, though purporting to be of the property, would really be only a sale of the interests of the defendants therein. A personal decree for the deficiency, if any, might follow. The equitable circumstances before mentioned, growing out of the sale and assignment, a denial of possession, intention to seize the property, the duty of McCaffery to protect it from a rise of the river, and the obstacles to so doing put in his way by the Knapp Company, all furnish ground for equitable cognizance. We cannot hold that because a proceeding against the raft in Admiralty might afford some conflict, therefore a court of equity must keep its hand off, if equitable circumstances exist which justify its granting relief on well established equitable principles against persons made defendants. Moreover, if the case had any likeness to a suit in rem in Admiralty when it was started, it lost that distinctive character when the Knapp Company at its own request, took the raft and left a personal bond in its place. Thereafter the suit was wholly in personam." Citing *Johnson vs. The Chicago Etc. Elevator*

Company, 119 U.S. 388, Gindele vs. Corrigan, 28 Ill. App. 476, 129 Ill. 582, 16 Am. St. Rep. 292."

Furthermore, our State Supreme Court has disclaimed any jurisdiction over maritime torts. West v. Martin, 47 Wash. 417, 92 Pac. 334.

Also, the case law says that IN REM proceedings must proceed in Admiralty Jurisdiction which by the Federal Constitution is granted SOLELY to the FEDERAL COURTS EXCLUSIVE OF THE STATES.

The States have NEVER been granted any authority by Congress to precede IN REM.

All Marriage and Divorce proceedings, custody of children or seizure of property is exclusively conducted IN REM.

ALL court's are in fact and law LOWER DISTRICT FEDERAL COURTS.

WE HAVE NO STATE COURT'S IN EXISTENCE TODAY.

Look at the Original Session Laws creating the Court's in your State and you will find that it says in the first act creating that court that it is a LOWER DISTRICT FEDERAL COURT.

STATE OF WASHINGTON like every other STATE in existence today is in fact and law a FEDERAL MUNICIPAL CORPORATION operating under TERRITORIAL LAW because ALL States in existence today are in fact and law Territories and Possession of the United States.

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