

Buck Act, 5 U.S.C. §§105-113-the income tax is upon public offices exercised within federal enclaves. Note the definition of "State".

(9)United States

The term "[United States](#)" when used in a geographical sense includes only the [States](#) and the District of Columbia.

(10)State

The term "[State](#)" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

From <<https://www.law.cornell.edu/uscode/text/26/7701>>