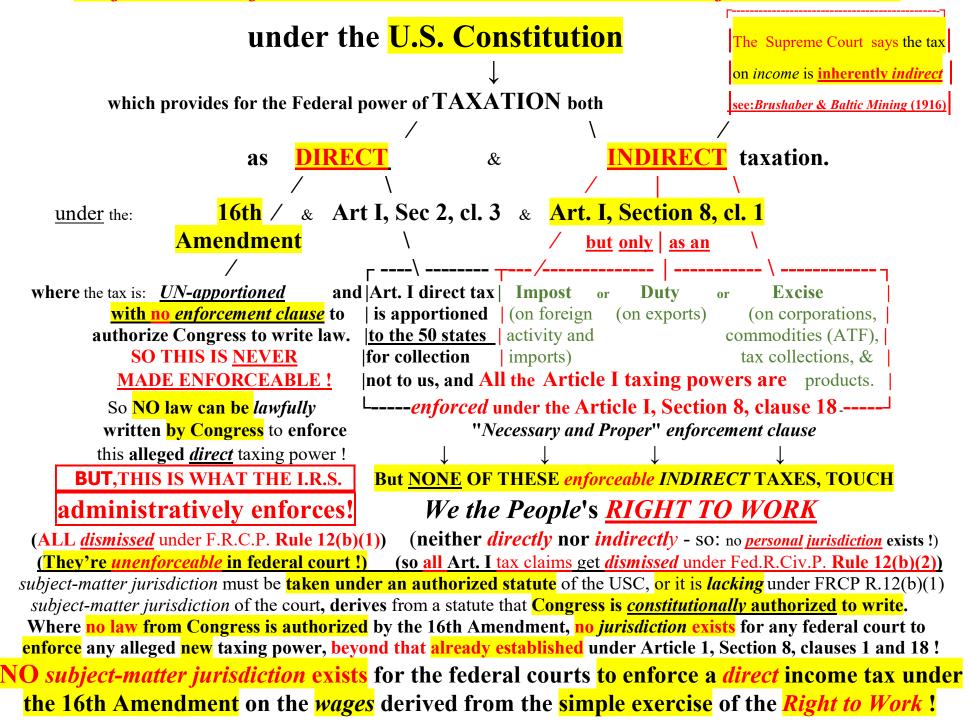
SUBJECT-MATTER JURISDICTION OF THE UNITED STATES COURTS

REQUIRES THREE ELEMENTS TO EXIST, IN ORDER TO BE LAWFULLY TAKEN BY A U.S. COURT, OVER A CLAIM FOR TAX:

- (1) The U.S. Constitution MUST grant a specific power to tax for Congress to exercise in its operations;
- (2) The U.S. Constitution MUST provide an *enabling* enforcement clause for Congress to be authorized to write law, to enforce by law the *power* granted in (1);
- (3) U.S. Congress must actually enact legislation to pass a law imposing and enforcing the specific *taxing power* granted in (1) above, and made *enforceable* in (2).

... If ANY of the three required elements is absent, subject-matter jurisdiction does NOT exist.

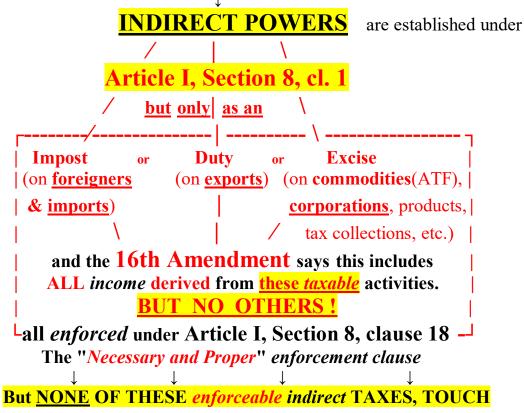
subject-matter jurisdiction of the federal courts to enforce Tax Law



personal jurisdiction of the federal courts to enforce Income Tax Law

U.S. Constitution

provides for the Federal power to indirectly tax INCOME



We the People's RIGHT TO WORK

(outside of ATF biz, petroleum fuels, etc., so **no personal jurisdiction exists!**) (so all civil actions for income tax under Article I should be dismissed under Fed.R.Civ.P. Rule 12(b)(2), unless you are a person involved in ATF or one of these other excise *taxable* activities, and **NOT** many people are!).

personal jurisdiction of the federal court, (lacking under FRCP R. 12(b)(2)), is necessary for the enforcement of the indirect taxes authorized under Article I; and is based only on your participation in the identified taxable activities. Where no taxable activity is conducted by you, no personal jurisdiction exists over your person to allow any federal court to enforce any income taxing powers under Article I upon your wages.

NO personal jurisdiction exists for the federal courts to enforce (under Article I) an *indirect* income tax on the wages derived from the simple exercise of the American citizen's Right to Work, because the taxation of all wages is not part of the *indirect* taxation *powers* of Article I!