

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

under the U.S. Constitution

The Supreme Court says the tax on income is inherently indirect
see: *Brushaber & Baltic Mining* (1916)

which provides for the Federal power of TAXATION both

as **DIRECT** & **INDIRECT** taxation.

under the:

16th Amendment & Art I, Sec 2, cl. 3 & **Art. I, Section 8, cl. 1**
but only as an

where the tax is: UN-apportioned and with no enforcement clause to authorize Congress to write law.
SO THIS IS NEVER MADE ENFORCEABLE !

So **NO law can be lawfully** written by Congress to enforce this alleged direct taxing power !

BUT, THIS IS WHAT THE I.R.S. administratively enforces!

Art. I direct tax | is apportioned to the 50 states | for collection | not to us, and | **All the Article I taxing powers are**
Impost or Duty or Excise
(on foreign activity and imports) (on exports) (on corporations, commodities (ATF), tax collections, & products.)

enforced under the Article I, Section 8, clause 18.
"Necessary and Proper" enforcement clause

But **NONE OF THESE enforceable INDIRECT TAXES, TOUCH**

We the People's RIGHT TO WORK

(**ALL dismissed** under F.R.C.P. Rule 12(b)(1)) (neither **directly** nor **indirectly** - SO: no personal jurisdiction exists !)
(**They're unenforceable in federal court !**) (so **all Art. I tax claims** get **dismissed** under Fed.R.Civ.P. Rule 12(b)(2))

subject-matter jurisdiction must be **taken under an authorized statute** of the USC, or it is **lacking** under FRCP R.12(b)(1) subject-matter jurisdiction of the court, derives from a statute that **Congress is constitutionally authorized to write.**

Where **no law from Congress is authorized** by the 16th Amendment, **no jurisdiction exists** for any federal court to enforce any alleged **new** taxing power, **beyond that already established** under Article 1, Section 8, clauses 1 and 18 !

NO subject-matter jurisdiction exists for the federal courts to enforce a **direct** income tax under the 16th Amendment on the **wages** derived from the **simple exercise** of the **Right to Work !**

***personal jurisdiction* of the federal courts to enforce Income Tax Law**

U.S. Constitution

provides for the Federal power to indirectly tax **INCOME**

INDIRECT POWERS

are established under

Article I, Section 8, cl. 1

but only as an

Impost or **Duty** or **Excise**
(on **foreigners** (on **exports**) (on **commodities(ATF), & imports**) **corporations, products, tax collections, etc.**)
and the **16th Amendment** says this includes **ALL income** derived from **these taxable** activities.
BUT NO OTHERS!
all enforced under Article I, Section 8, clause 18

The "**Necessary and Proper**" enforcement clause

But **NONE OF THESE enforceable indirect TAXES, TOUCH**

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 !