

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

U.S. Constitution

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

provides for the Federal power of TAXATION both

DIRECT

&

INDIRECT

under the:

16th Amendment

& Art I, Sec 2, cl. 3

& **Article I, Section 8, cl. 1**

where the tax is:

unapportioned

or

with no enforcement clause

apportioned

to the 50 states

for collection

Impost

(on foreigners & imports)

Duty

(on exports)

Excise

(on commodities, corporations, ATF, tax collections, products, etc.)

THIS IS NEVER MADE ENFORCEABLE !

So no law can be written by Congress to enforce the direct taxing power !

BUT, THIS IS WHAT THE I.R.S. ADMINISTRATIVELY ENFORCES!

(dismissed under Fed.R.Civ.P. Rule 12(b)(1))

(It is **unenforceable** in federal court !)

subject-matter jurisdiction of the federal court is **taken under a statute** of the United States Code. (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 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** !

All Article I taxing powers are

enforced under Article I, Section 8, clause 18

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

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

We the People's **RIGHT TO WORK**

(neither *directly* nor *indirectly* - SO: no personal jurisdiction exists !)

(so **all** Art. I civil actions get **dismissed** under Fed.R.Civ.P. Rule 12(b)(2))