

# ***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!**