

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

## **under the U.S. Constitution**



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**

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!**

(**ALL dismissed** under F.R.C.P. Rule 12(b)(1))  
(They're **unenforceable** in federal court !)

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

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

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