

# 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 !

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

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

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

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 !**