

For purposes of ruling on a motion to dismiss for want of standing, both the trial and reviewing courts must accept as true all material allegations of the complaint, and must construe the complaint in favor of the complaining party. At the same time, it is within the trial court's power to allow or to require the plaintiff to supply, by amendment to the complaint or by affidavits, further particularized allegations of fact deemed supportive of plaintiff's standing. If, after this opportunity, the plaintiff's standing does not adequately appear from all materials of record, the complaint must be dismissed. **WARTH v. SELDIN**, 422 U.S. 490, 501-02 (1975)

Trustees of a trust fund in which taxpayers' money was kept were the real-parties-in-interest with respect to the trust fund, but they did not have standing to sue the government to enjoin collection of the taxes in the trust fund, because only the taxpayers themselves had standing); see also 6 Wright & Miller, Federal Practice and Procedure § 1542.