The Income Tax System May END Because of this Man's CASE

Everybody in America knows that there is something very, very, wrong with the way that the IRS operates, and the way that the federal courts let them get away with it, too. This case **exposes it all.** So, do you believe in God or government? That is the TRUE question. And to that end, an American patriot, Ken Cromar, who does believe in and has FAITH in God - and **not** government, needs both your help and your support. But he is NOT asking for your money as he sits today in jail on false charges, **only your help in publicizing this story** exposing the blatant **sedition** and **treason** being committed in the federal courts by the *weaponized* (against Americans) DOJ and federal court judges in the *name of tax* **only,** under *color of law* and *color of* [judicial] *office*.

So please, if you find this story as hard to believe as I do, as ***outrageous*** and ***inconceivable in America*** as I do, please share this information with others, urge the media to pick up the story and broadcast it to America, and do anything else you can think of to help this American patriot expose the Truth about the 16th Amendment and the federal personal income tax, while faithfully pushing forward under God's plan to set ALL AMERICANS free once more; specifically **FREE** from the subversion and perversion of our Constitution and tax laws that is occurring in the *name of tax* and *color of law* to tax *labor,* **not** *profit* (income), which taxation he is fighting against in a truly valiant effort to **restore** the enforcement of the constitutional *limitations* that are imposed by the Constitution on the taxing *powers,* which have been violated and destroyed by the perverse, subversive, and seditious income tax as it is wrongfully enforced today by the IRS, DOJ, and lower federal court judiciary, as a *direct* tax on *labor* under the 16th Amendment without any applicable *limitation,* which was **never** intended and **cannot** be for the irrefutable ***lack*** of an *enabling enforcement clause* therein. This unauthorized enforcement of an un-granted *power to tax* **without** *limitation* is an administrative and judicial **crime against America** being **treasonously committed** in the lower federal district courts (and Circuit Courts of Appeals too) all across America. Now, **only** God, by TRUTH, can save *We the People.* So, will you **help** to **spread the Truth**?

Mr. Cromar is a true American Patriot from Utah, currently being held in jail pending federal criminal trial on three false tax charges that are entirely inappropriate by the language of the statutes themselves, and which charges are **not** supported by the **facts** of the dispute. But to begin our story, we should probably review at least some of the factual history between these two litigants, Mr. Cromar and the United States. In the beginning, Ken Cromar did nothing more than exercise his constitutional *Rights* to *due process* at law; to *be secure in his person, houses, papers, and effects…*; and to **not** be compelled to testify against one's self; - by asking the government (IRS), the DOJ, and the federal courts, before filing any tax return at all for any year, to show him *HOW* under the law it is, and can be today, positively determined from what's in the law that a Form 1040 is a Form, or <u>*the*</u> Form, that is actually required by law to be filed by an American citizen living and working in the 50 states of America, - in order to satisfy the legal filing requirement associated with the federal personal income tax imposed under Title 26 U.S.C. (IRC) Section 1- *Tax imposed*?

And, because the collective U.S. government refuses to address and answer that question, Ken has refused to abandon his Faith in God, and has not filed any tax returns for over 25 years because no one from the government, the DOJ, or the judiciary can or will explain, using the law (rather than because "***We say so!***"), *how* the *determination* of the requirement of the filing of a specific Form (1040) has been made **from the provisions of the law**. Or is there some other ***actual*** requirement that has been kept **hidden** from the American People for 85 years? Or is it simply because that is the Form the IRS puts in the U.S. Post Office every year for everyone to use? Is it law? Or is it habit? Custom, historical practice, and ***possibly*** **MYTH**? The details in this criminal case reveal the Truth about all of these things. But time and space limitations act to prevent further investigation herein.

So, against that background of simply asking reasonable questions about the laws that the DOJ alleged existed, but would **not** identify, repeatedly **refusing** to do so, the DOJ filed a civil suit against Mr. Cromar in 2018 to foreclose on he and his wife Barbara's home and property (yes, Ken & Barbie). However at the civil trial the DOJ refused to properly establish the *subject matter jurisdiction* of the court that could be lawfully *taken* by the court over the civil tax enforcement action, claiming jurisdiction could be taken under statutes alone without any need to identify the specific constitutional foundation for the claim that tax was owed. In other words they refused to identify if the tax they were pursuing the civil enforcement of in the court, was *direct* or *indirect,* or if it was an *Impost, a Duty, an Excise*, or something else? They refused to argue further, insisting jurisdiction could be *taken* under statutes **alone.**

This of course, is *patently* **absurd** as any and every claim for tax must be grounded in the constitutional foundation of a specific power to tax which must be identified as granted or the defendant has not been properly informed of what tax he is accused of failing to pay, and the tax claim thus becomes *vague, arbitrary, and capricious* as an **unidentified** and **undefined** "tax", claimed owed without specific constitutional foundation, as the statutes invoked by the United States typically reference the enforcement of "*any tax*". OK they can enforce "*any tax*"; now please tell Ken, and all the other defendants in America, ***which*** "*tax*" **it** *specifically* **is,** that is claimed owed. But in the district court, in the civil action in 2018 the government refused to disclose that fact, or argue further, and the district court refused itself, to make them speak. When Cromar refused to answer the *vague* and *arbitrary Complaint* because the tax claimed owed wasn't identified or defined, - because he wasn't told what the constitutional foundation for the tax claim was, - or what the *nature* of the tax that was being pursued was, - and that without that information it was **impossible** for any defendant to answer such a *vague, arbitrary,* and *capricious Complaint* simply demanding moneys be paid.

Then, the district court itself also **refused** to address the requirement to properly establish the *constitutional* foundation for the *subject matter jurisdiction* of the court to enforce the tax allegedly at issue (undefined as it was), under the U.S. Constitution, by clearly showing on the record of the action in the court: 1) the specific *taxing power* granted; 2) the *enabling enforcement clause* giving the U.S. Congress the **authority to *write* law** to enforce that **specific** *taxing power* identified; and 3) the only part of jurisdiction that they did provide, - the statute(s) providing for the enforcement of the **un**identified, *vague and arbitrary,* "*any tax*". But it's **not** really, **just** "*any tax*" that's enforceable; - its any *constitutionally granted* tax (*taxing power*) that is also *constitutionally* made *enforceable* at law. So without properly establishing the *subject-matter jurisdiction* of the district court to entertain the action, and without any actual trial of any evidence, and without any jury, the district court granted *default judgment* to the government because Cromar would not answer a *Complaint* that did not properly and fully identify the accusations made, sufficient to allow them to be answered at law **by any defendant or attorney**. And then, before any appeal in the 10th U.S. Circuit Court of Appeals could be heard, the district court refused to stay enforcement of the judgment pending appeals, ordered the Cromar's house and property seized under judicial *Order* to enforce the *default judgment.* Then the court ordered the home to be auctioned off and sold, which was then done in a manner that clearly violated the laws controlling that process.

Next, on appeal in the 10th Circuit, the plaintiff United States **changed** their argument regarding the *subject matter jurisdiction* of the court that could be lawfully *taken,* **admitting** in the Circuit Court of appeals that it was allegedly the 16th Amendment that they argued was serving as the constitutional foundation for the claims for tax made in the *Complaint* filed in the lower district court. Now any person who has studied even a just a bit of law can tell you that litigants are **not allowed** to ***change*** in the higher appeals court, the *subject matter jurisdiction,* or the argument made to establish that, in the lower court. Just the changing of the argument is **alone** sufficient to establish that there was **no** proper establishment of the *subject-matter jurisdiction* in the lower court, which ***voids*** the judgment of the lower court for ***lack*** of jurisdiction, which had indeed acted ***unlawfully*** because it acted **without** the *subject matter jurisdiction* to act at all. That **FACT** was **proven to be TRUE** in the 10th Circuit Court of Appeals when the plaintiff **changed** their jurisdictional argument in that court, admitting for the first time (surprise) that there did need to be a *constitutional* foundation for a tax, and then

arguing ***erroneously*** that the foundation was alleged to be the 16th Amendment, which of course is **not** possible in a criminal trial for ***lack*** of an *enabling enforcement clause* therein to authorize Congress to write any law thereunder, civil or criminal. And that is also **not** what the Supreme Court ruled in the decisions it took in 1916 in *Brushaber v Union Pacific RR Co.,*240 US 1 (1916), and *Stanton v. Baltic Mining,* 240 U.S. 107 (1916), and that is **not** what the U.S. Congressional Research Service has been telling the American people in Report No. 79-131-A for 50 years, and it's **not** what the U.S. Congress declared was the constitutional foundation for the income tax on the Congressional Record in November of 2018, just before it re-enacted the federal personal income tax law in December of that year (signed by President Trump) **under authority** of **Article I, Section 8, clause 1** of the U.S. Constitution, and **NOT** under **any** authority of the 16th Amendment – **according to Congress in their stated INTENT** in the Congressional Record.

But when Mr. Cromar made that factually correct argument in the district court (and in the 10th Circuit Court of Appeals) in his civil case, he was told by both courts that it was ***frivolous*** to argue that it is Article I, Section 8, that is the actual constitutional foundation for the federal personal income tax, and his appeals were summarily dismissed **without** honest consideration or analysis being made in, or provided by, either court.

So five years passed during which there were a number of unsuccessful attempts by Mr. Cromar in both federal and Utah state courts to seek relief and legal redress for the wrong done to him by the collective elements of the federal government (IRS/DOJ/federal courts). Which brings us to today, where, in the same federal court as before, Mr. Cromar has now been wrongfully charged again with alleged violations of three criminal statutes for allegedly committing violations of three Title 26 tax laws, for opposing the wrongful enforcement by the court and the Marshalls Service of the court *ordered* Title 28 judgement! And get this, now in the criminal trial when ***challenged*** again by defendant Cromar to identify and establish the *subject matter jurisdiction* of the court that can be taken, the plaintiff United States again **refused** to argue other than to argue that jurisdiction over the criminal charges could **again** be *taken* under statutes **alone** as *erroneously* argued previously, and that, again, **no** constitutional foundation was necessary to establish the jurisdiction of the court. Again the United States **refused** as plaintiff to identify the **required** constitutional foundation for the tax, just as they had ***fraudulently*** done 6 years ago in the civil trial. And when defendant Cromar pointed out there is **no** *enabling enforcement clause* in the 16th Amendment for the court to show that Congress was *constitutionally* authorized to write ***criminal*** law to enforce this alleged, newly created, power to tax *directly* under authority of the 16th Amendment **without** *any* applicable *limitation,* the government again **refused** to argue in reply.

So again the district court decided it needed to help the United States prosecute its criminal case now, and thus began arguing for them, explaining at a hearing, without argument from the plaintiff United States, that the jurisdiction of the court was *taken* under Article I, Section 8 where the *enabling enforcement clause* therein enabled Congress to write law to enforce the tax crimes alleged. When Cromar pointed out that the court was ***estopped*** by the previous 16th Amendment holdings in the same district court (affirmed on appeal by the 10th Circuit), with the same litigant, on the same issue, and thus was **barred** from *taking* jurisdiction under Article I, Section 8, **specifically because of those previous rulings,** and because that claim had been deemed ***frivolous*** in the district court (and the 10th Circuit Court too) seven years before. So today, the district court is trying to use the exact argument that the court said was ***frivolous*** when Cromar advanced it 7 years ago. And now the court itself is trying to use it to establish an alleged jurisdiction over three **criminal** charges. So the district court is now **blatantly** and **patently violating** the **three** *controlling* and now applicable legal doctrines of *collateral estoppel, judicial estoppel,* and *estoppel by judgment,* that all work under this case's circumstances to **prevent** and **bar,** or ***estop*** a court or a litigant from using a reversal of their previously successful argument or decision, to continue ruling **against** the same opposing litigant, in the same or subsequent litigation.

A decision already made cannot be re-decided on the contrary in order to continue litigation in a manner that ensures only one side constantly wins, and the other constantly loses, in each and every trial litigated. These legal doctrines of *collateral estoppel, judicial estoppel,* and *estoppel by judgment,* declare and command that

once an issue (like the *subject-matter jurisdiction* of the court that can be lawfully *taken* to enforce tax law) has been settled by the court, it cannot be changed later in the litigation that occurs between the same two litigants. All parties are legally bound by what was previously settled, and the district court is now **bound** in this *criminal* action, by what was held in that **previous** *civil* action, and the district court is now wrongfully trying to use a **reversal** of the decision taken in the civil action, in order to reach out to *find* and *use* a **required** *enabling enforcement clause,* - necessary to show that Congress was *constitutionally* authorized to write the law to ***criminally*** enforce a *direct* tax **without** *limitation* against American citizens under the 16th Amendment.

There is **no** *constitutional* authority given to Congress to write law to enforce a new taxing power under authority of the 16th Amendment alone. This is specifically why the Supreme Court **rejected** the argument in 1916 that a *direct* tax was authorized under the Amendment, ruling in *Baltic Mining, supra* that the tax was "*inherently indirect*". Since lawful *indirect* taxation by *Duty, Impost* and *Excise* does **not** reach the *labors* or the *fruits of labor* of the American people derived from activities conducted by *Right,* and which *fruits* are **not** derived from participation in any federally *taxable* activity or *privilege* subject to *excise* taxation*,* there can be no tax that reaches the *labors* of the American People with *legal effect* as a tax. And since there is no *enabling enforcement clause* in the 16th Amendment to authorize the U.S. Congress to write law, **neither** the district court, **nor** the U.S. 10th Circuit Court of Appeals were able to properly establish the *subject matter jurisdiction* of the courts in the previous civil action against Mr. Cromar seven years ago, and thus the judgment is *rendered* ***void*** and should have been *vacated* when the plaintiff United States ***changed*** its argument for jurisdiction in the higher 10th Circuit Court. The change of argument **alone** *renders* ***void*** the district court *default* judgment in the civil action; - and in the criminal action today, the district court again ***lacks*** the **required** *subject matter jurisdiction* to proceed under the 16th Amendment, as previously ***erroneously*** held, for lack of an applicable *enabling enforcement clause* therein. Knowing that fact to be true, the district court today ***frivolously*** reaches out to Article I, Section 8, in blatant **violation** of **all three** of the now controlling *estoppel* doctrines, in a desperate attempt to find an *enabling enforcement clause* that it can ***misrepresent*** as authoritative to a *pro se* defendant who isn't supposed to know about the three legal *estoppel doctrines.*

This is all basic and fundamental law being blatantly violated by the district court in order to pursue criminal charges against an innocent man. The court has now *conspiratorially* **reversed** their previous holding that it was the 16th Amendment under which jurisdiction is *taken,* **specifically because** there is **no** *enabling enforcement clause* in it to authorize Congress to write ***criminal*** law to use against American citizens. So to find an authority for the criminal law to be written and used, it has to **violate** the *estoppel* doctrines and ***fraudulently*** reach out to Article I, Section 8, which **again** was held to be a ***frivolous*** argument in the civil action when Cromar advanced it, **but now that argument is being invoked** and relied upon by the same district court that rejected it, to now allow it to be used to justify and conduct the criminal trial of Mr. Cromar. **Talk about a CLEAR judicial FRAUD** being intentionally committed in a desperate attempt establish the three elements necessary for subject-matter jurisdiction to exist, again: 1) power granted; 2) authority to write law; 3) Congress wrote the law cited for the purpose alleged. **Never before,** and God willing **never again** can this be done to an American.

Additionally, in Ken's on-going criminal case, where trial is scheduled to begin next week on Tuesday, May 21st, he has been given **no** *legal service* of the United States filings and pleadings for over 4 months while in jail before trial; the plaintiff United States has **failed** to make timely discovery disclosures of its alleged evidence, and has **failed** to plead in reply to multiple *Motions to Dismiss* from the defendant*,* - instead relying on the court to argue for the plaintiff, or to just summarily deny the **unopposed** *Motions* - without honest consideration for their substance and the points of law made, - drawn from the quoted language of the statutes themselves. Additionally, Ken has been given **no** evidence during *discovery* that satisfies the evidentiary standard set by the controlling statute, *i.e.*: admissible evidence that is "*prima facie good and sufficient for all legal purposes*" as specified in law under IRC Section 6020(b)(2). Thus, this trial, like **all** federal personal income tax trials and cases conducted today**, BOTH** *civil* and *criminal*, is all 100% **complete** and **total FRAUD!**

Just as they **all have been** since the end of WWII. The federal judges are *unconstitutionally* **making it all up** through **improper** *judicial legislation,* and they are throwing Americans into jail and prison on ***fraudulent*** charges and claims for unauthorized taxes, while ***fraudulently*** **stealing** their property under the **pretense** of *taxation,* in order to propagate this ***fraudulent*** system of **un**authorized, **non**-*uniform*, *graduated* tax which is **neither** *uniform* **nor** *apportioned to the states* **nor** *laid in proportion to the census.* It has no *limitation* at all applied to its *operational* enforcement *practices*, which are **not** *dejure,* but **only** *defacto.* It is clearly an **un**constitutional enforcement of the granted *taxing powers*, and the lower federal courts have been acting in this ***perversely treasonous*** and ***subversively seditious*** manner for over 65 years now, and getting away with it - by *bamboozling* virtually all of America and nearly all Americans about the 16th Amendment, just like they tried to do with COVID, gain-of-function viral research, and the *fictional* Russian "Dossier" about Donald Trump that was *criminally abused* in the FISA court.

But this tax case is going to the Supreme Court, where, like in *Dodd* (overturning *Row v. Wade*), and *SFFA v. UNC* and *SFFA v. Harvard* (overturning affirmative action), and soon, *Loper Bright Enterprises v. Raimondo* and *Relentless, Inc. v. Department of Commerce* (threatening to overturn Agency regulatory deference with respect to the *force of law* made applicable), this Supreme Court is faithfully and surely **correcting** all of the *unconstitutional* **errors** made in the *socialist* and *expansive* decisions of the federal courts taken in the 1960s. **Just like** the *judicial legislation* of the 1960s did by ***erroneously*** declaring the federal personal income tax to be a *direct* tax **without** *limitation* under the 16th Amendment*,* rather than the *uniform indirect* taxation authorized from the beginning under Article I, Section 8, clause 1, in the form of *Imposts* on **foreign** activity*, Duties* on exports, and *Excises* on commodities and *privileges,* which are all made *enforceable* at law by a *constitutionally* **authorized** Congress under the original "*Necessary and Proper*" *enabling enforcement clause* of Article I, Section 8, clause 18.

And what will the 10th Circuit Court of Appeals do now with the *Interlocutory Appeal* that Mr. Cromar has just filed to see if the Circuit Court will also **contradict** itself (and the previous ruling and judgment) in order to continue summarily ruling against Mr. Cromar as a defendant, and itself violate, like the district court already has, the three controlling legal *estoppel* doctrines, and allow the district court to hold the criminal trial of defendant Cromar under alleged authority of Article I, Section 8, instead of under the previously decided 16th Amendment; - thus also ***violating*** the *estoppel* doctrines which now dictate that the courts can only claim the foundational use of the 16th Amendment as previously decided through a judgment in these same courts. This of course all means that the courts must **either** ***dismiss*** with *prejudice* the current criminal action against Mr. Cromar, for lack of *subject-matter jurisdiction* for ***lack*** of the required *enabling enforcement clause* that authorizes Congress to write criminal enforcement law under the 16th Amendment; **OR** if the 10th Circuit Court allows the district court to continue with the criminal trial of defendant Cromar under alleged authority of Article I, Section 8, then the Circuit Court **renders VOID** the previous, affirmed, civil judgment against defendant Cromar, which must be **vacated** for ***lack*** of the required *subject-matter jurisdiction* in that court when it rendered the civil judgment under, first, in the district court under **statutes alone**, and then, on appeal in the 10th Circuit, under the **16th Amendment alone**, and that opens the door to Mr. Cromar filing a multi-million dollar civil action for being cheated and defrauded out of is home and property 6 years ago by a federal court that ***lacked*** the *subject-matter jurisdiction* necessary to so act without an *enabling enforcement clause* that factually, *constitutionally,* authorized the U.S. Congress to write the law allegedly relied upon by the court at that time.

Clearly, this case has the potential to **end** the federal income tax system as America ***thinks*** they *know it*, which has relied upon this, now completely **exposed,** *misapplication* and *maladministration* of the tax laws by the IRS, the DOJ, and the lower federal courts, and its unconstitutional enforcement by the district courts (and Circuit Courts too) as they effectively *wrongfully* enforce, what can now easily be recognized as, **nothing** but the 2nd Plank of the Communist Manifesto which reads: "*A heavy progressive or graduated income tax*", and that is where you find **non**-uniform *graduated* taxation, constituting the *class warfare* of communism and destroying unified representation of *We the People* by the members of Congress who are compelled to pick one *class* or the

other to represent and **never** the whole, unified, people. This *graduated* and different *class* treatment of the American People under non-uniform *indirect* tax laws is prohibited by the U.S. Constitution by Article I, Section 8, clause 1; and all *direct* taxes are still required to be *apportioned to the states* for payment and *laid in proportion to the census* as required by Article I, Section 2 clause 3 and Article I, Section 9, clause 4, **regardless** of the adoption of the 16th Amendment, according to the Supreme Court, specifically because these *limiting* clauses of the constitution (I,2,3 & I,9,4) were **not** *repealed* **nor** *amended* in conjunction with the adoption of the 16th amendment in 1913.

It was precisely for these reasons that the court held in 1916 in the original income tax cases, that the income tax was **not** a new *power to tax, directly* and **without** *limitation,* created by the 16th Amendment, and the reasons are even more obvious when one realizes that the word "direct" is **not** actually in the Amendment in describing the tax addressed, and is especially true because there is **no** *enabling enforcement clause* in the Amendment to authorize the U.S. Congress to write any new law, or to authorize existing law to be utilized to enforce any alleged new power, allegedly newly created thereunder.

Without the authority to write law being plainly and clearly given to Congress by an *enabling enforcement clause* of the 16th Amendment, it **cannot** be the source of legal authority in the federal courts for a legal action against an American citizen, neither civil nor criminal, and there can be no grant of any new *direct* power to tax that would be *enforceable* against *We the American People* because the word "direct" is **not** in the Amendment, and the *indirect* tax authorized on income **cannot** be *interpreted* as being direct without engineering and manufacturing an **inherent irreconcilable conflict** within the Constitution itself, between this interpretation of the 16th Amendment (by just adding a word and ignoring a ***fatal*** omission (the *enabling enforcement clause*) that is essential and required in order for the court to be able to establish and show that it can take *subject-matter jurisdiction* over the action, civil or criminal. The provisions of Article I (I,2,3 & I,9,4)) have never been repealed or amended. They still operate to impose the *limitations* applicable to all direct taxation, regardless of the adoption of the 16th Amendment.