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Paul Kenneth Cromar,
Petitioner

v.

Docket No. 15701-21

Commissioner of Internal Revenue
Respondent

Objection to Motion to Dismiss for Lack of Jurisdiction



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is a true copy of the original.

Stephanie A. Serrano, Clerk of the Court

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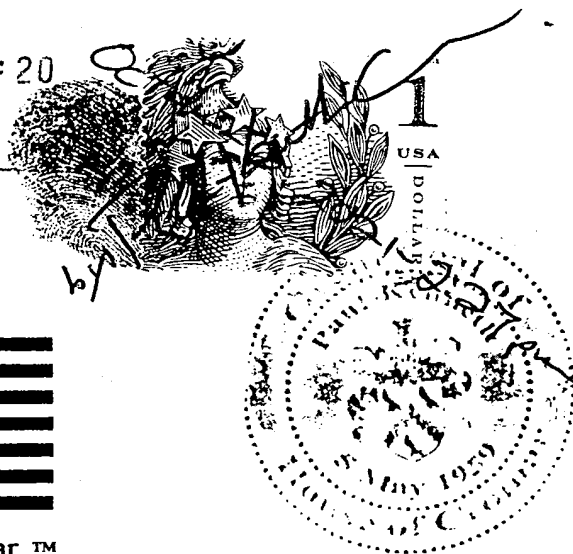
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Paul-Kenneth: Cromar.™
- Executor of the name ©“PAUL KENNETH CROMAR”,
c/o 9870 N. Meadow Drive
Cedar Hills, Utah-State: usA [84062]

UNITED STATES TAX COURT
WASHINGTON, D.C.

Paul Kenneth: Cromar
Sole Executor
Petitioner,

vs.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent,

***Affidavit*:**

**OBJECTION to Respondent's
Motion to Dismiss
for Lack Of Jurisdiction**

Docket No. 15701-21
Chief Judge Maurice B. Foley

(Filed Electronically)

***Affidavit*:
OBJECTION to Respondent's Motion to Dismiss for Lack Of Jurisdiction**

I, a living man, Paul-Kenneth: Cromar, , of age, of sound mind and body, and sole Executor of the Paul-Kenneth: Cromar Estate, *sui juris, in propria persona*, state national of Utah known as a

Utahn, in under the flag of the *Original Jurisdiction*, by Special Appearance, respectfully and *in honor* do hereby file this ***Affidavit***: **OBJECTION to Respondent's Motion to Dismiss for Lack Of Jurisdiction** (hereafter **Petitioner's OBJECTION**) for reasons explained but not limited those provided hereunder.

INTRODUCTION

The Respondent Commissioner of the IRS filed a Motion to Dismiss for Lack of Jurisdiction dated September 7, 2021 (hereafter **Respondent's Motion**). On page 2, paragraph 4 of Respondent's Motion part of the testimony of the Commissioner comes in the form of a threat that he might "impose penalty under I.R.C. § 6673", as follows:

(4) this Court warn petitioner in its Order of Dismissal that it may impose a penalty under I.R.C. § 6673 if petitioner continues to file similar petitions.

Respondent's citing of I.R.C. § 6673 is NOT listed in the **Parallel Table of Authorities and Rules** authored and enacted by Congress (see Exhibit A), hence proving there is no implementing regulation under I.R.C. § 6673. In citing I.R.C. § 6673, the Respondent's attorney proves he doesn't know the law, as required in this court. This apparent error in understanding of foundational law makes the Respondent counsel's rationale within Respondent's entire Motion irrelevant and possibly frivolous. But, this is not the only example of error.

Additionally, Respondent's Motion makes numerous cites of I.R.C. § 6212 (at numerous times on various pages) which is also NOT listed on the Congressionally enacted **Parallel Table of Authorities And Rules**, and hence has no lawful implementing regulations.

Also, Respondent's Motion cites I.R.C. § 6213(a) (numerous times on various pages) which is listed by the **Parallel Table of Authorities and Rules** as Title 27 part 70, which cannot pertain

to me in an IRS matter within the IRS Code of Title 26. Title 27 is not Title 26 IRS Code, and hence has no relation to the IRS claims being challenged before this court.

I.R.C. § 6673, I.R.C. § 6213, nor I.R.C. § 6213 cannot pertain to me, Paul-Kenneth Cromar, because they are either not listed in the Congressionally enacted **Parallel Table of Authorities And Rules** leaving it void of any implementing regulation, OR, it's listed in Title 27 which is NOT title 26, and also clearly does not apply to me within any IRS claims of jurisdiction over me during the 30+ year period from 1990 through 2020.

This Respondent's counsel also provides legal cites that are not listed in the Congressionally authored **Parallel Table of Authorities And Rules** (again see Exhibit A), again demonstrating lack of understanding of Congressionally enacted law, and an inability to mount a lawful and successful defense in behalf of the Respondent Commissioner of the IRS.

Therefore, if this case were to be dismissed for lack of jurisdiction over me, Paul-Kenneth Cromar from 1990 through 2020, it cannot be done so for the unlawful arguments provided in the Respondent's Motion. The Respondent's attorney is required to know the law when making his arguments against me before this court – but has failed to make relevant and non-frivolous cites in law on the record of this court.

Additionally, **10 CFR § 2.304** and **26 U.S. Code § 6065** require that court documents, such as a Notice of Deficiency and a Notice of Determination, which are in question by Petitioner in this instant case, must have lawful signatures under testimony given under penalty of perjury, in order to be considered as a valid court document:

10 CFR § 2.304 – Formal requirements for documents; signatures; acceptance for filing.

(d) Signatures. The original of each document must be signed by the participant or its authorized representative, or by an attorney having authority with respect to it. The document

must state the capacity of the person signing; his or her address, phone number, and e-mail address; and the date of signature. The signature of a person signing a pleading or other similar document submitted by a participant is a representation that the document has been subscribed in the capacity specified with full authority, that he or she has read it and knows the contents, that to the best of his or her knowledge, information, and belief the statements made in it are true, and that it is not interposed for delay. The signature of a person signing an affidavit or similar document, which should be submitted in accord with the form outlined in 28 U.S.C. 1746, is a representation that, under penalty of perjury, the document is true and correct to the best of that individual's knowledge and belief. If a document is not signed, or is signed with intent to defeat the purpose of this section, it may be struck.

Also, **US Code Title 26**, known as the IRS Code, which the Respondent Commissioner is to respond under, “requires” that the claims within a “document” shall be verified by “a written declaration that is made under the penalties of perjury.”

26 U.S. Code § 6065. Verification of returns

Except as otherwise provided by the Secretary, any return, declaration, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that it is made under the penalties of perjury.

(Aug. 16, 1954, ch. 736, 68A Stat. 749; Pub. L. 94-455, title XIX, § 1906(a)(6), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1824, 1834.) - *emphasis added*

Blacks Law Dictionary offers additional understanding to the meaning and power of the words “sign”, “signature”, “verify” and “verification”.

SIGN. To affix one's name to a writing or instrument, for the purpose of authenticating it, or to give it effect as one's act. *McCall v. Textile Industrial Institute*, 189 N.C. 775, 128 S.E. 349, 353.

To attach a name or cause it to be attached to a writing by any of the known methods of

impressing a name on paper. In re Covington Lumber Co., D.C.Wash., 225 F. 444, 446.

To affix a signature to; to ratify by hand or seal; to subscribe in one's own handwriting. Webster, Dict.; Knox's Estate, 131 Pa. 230, 18 A. 1021, 6 L.R.A. 353, 17 Am.St.Rep. 798; In re Manchester's Estate, 174 Cal. 417, 163 P. 358, 359, L.R.A.1917D, 629, Ann.Cas. 1918B, 227. See, also, Miner v. Larney, 87 N.J.L. 40, 94 A. 26, 28.

To make any mark, as upon a document, in token of knowledge, approval, acceptance, or obligation. In re Manchester's Estate, 174 Cal. 417, 163 P. 358, 360, L.R.A.1917D, 62,9, Ann.Cas.1918B

Blacks Law – 4th Edition page 1552 – *emphasis added*

Black's Law Dictionary describes "signature" in this manner:

SIGNATURE. The act of putting down a man's name at the end of an instrument to attest its validity, the name thus written. A "signature" may be written by hand, printed, stamped, typewritten, engraved, photographed, or cut from one instrument and attached to another, and a signature lithographed on an instrument by a party is sufficient for the purpose of signing it; it being immaterial with what kind of instrument a signature is made. Smith v. Greenville County, 188 S.C. 349, 199 S.E. 416, 419. Maricopa County v. Osborn, 60 Ariz. 290, 136 P.2d 270, 274. And whatever mark, symbol, or device one may choose to employ as representative of himself is sufficient. Griffith v. Bonawitz, 73 Neb. 622, 103 N.W. 327, 339. See Sign.

Blacks Law – 4th Edition page 1553 – *emphasis added*

Black's Law Dictionary describes "verification" and "verify", in this manner:

VERIFICATION. Confirmation of correctness, truth, or authenticity by affidavit, oath, or deposition. McNamara v. Powell, Sup., 52 N.Y.S.2d 515, 527.

VERIFY. To confirm or substantiate by oath. S. B. McMaster, Inc., v. Chevrolet Motor Co., D.C. S.C., 3 F.2d 469, 471; Francesconi v. Independent School Dist. of Wall Lake, 204 Iowa 307, 214 N.W. 882, 885; Marshall v. State, 116 Neb. 45, 215 N.W. 564, 566. Particularly used of making formal oath to accounts, petitions, pleadings, and other papers.

Blacks Law – 4th Edition page 1732 – *emphasis added*

Our suit against the Commissioner of the IRS states that I've never received lawful Notices of Deficiency and Notices of Determination from 1990 through 2020. Remember, signatures are required to be considered lawful. Respondent counsel agrees, except for certain years "1996, 1997, 1999, 2000, 2001, 2002, 2003, 2004, and 2005", claiming that the certain documents did exist (inferring they are now destroyed), but never once proclaims within the various "EUP" "IMFLOT", and "IDRS" computer records and codes that a lawful signature was on any of those documents during those years. Have lawfully signed instruments ever existed? To be clear, without a lawful signature, any Notice of Deficiency and/or Notice of Determination which cannot be verified would be void, moot and of no merit – therefore nullifying the Respondent Commissioner's entire argument in the Respondent Commissioner's Motion to Dismiss.

Fraud vitiates any claim. The Respondent does NOT even claim that the Notices of Deficiency and a Notices of Determination were signed under penalty of perjury. Unless they can produce the actual instrument, or re-create one and have the current Commissioner of the IRS (or his lawful designee) is willing to sign in wet ink, signing under penalty of perjury any claim from 1990 through 2020 against me, Paul-Kenneth Cromar, then until such time it must be assumed the claims were fraudulent. **No lawful signature = no contract = fraudulent claim by IRS.** Again, settled law declares that **Fraud vitiates any claim.** Fraud, if it exists in this case, requires immediate investigation and pursuit of criminal referrals upon any officials or officers of this court under **USC Title 18 section 242** Deprivation of Rights Under the Color of Lawe, and **USC Title 18 section 241** Conspiracy to Deny Civil Rights, along with possibly R.I.C O. violations, and the harsh penalties thereunder that in some cases could include up to life imprisonment or the penalty of death.

The significance of having Notice of Deficiency and a Notice of Determination documents signed as per law under penalty of perjury, is highlighted by the criminal nature of forgery. Blacks Law Dictionary defines "forgery" as:

FORGERY - Criminal Law

The false making or material altering, with intent to defraud, of any writing which, if genuine, might apparently be of legal efficacy or the foundation of a legal liability. (People v. Routson, 354 Ill. 573, 188 N.E. 883, 885; 2 Bish. Crim. Law, § 523; McCormack v. Central State Bank, 203 Iowa 833, 211 N.W. 542, 545, 52 A.L.R. 1297.)

A fraudulent **making and alteration of writing to prejudice of another man's right**, or a false making, a making malo animo of any instrument, **for the purpose of fraud or deceit**. (see Iberville Trust & Saving Bank v. City Café, La.App., 143 So. 73. See Forge.)
Blacks Law – 4th Edition page 779 – *emphasis added*

The Petitioner / Executor of the Paul-Kenneth: Cromar estate, now asks the court, on and for the record, are forged documents allowed upon the record of this court? Is fraud upon the court permitted by the officers of this court? I MOVE the court to reply on and for the record, to these questions.

CONCLUSION

Therefore it appears that unless the current Commissioner of the IRS is willing to provide new and updated signed copies to Paul-Kenneth: Cromar the sole Executor and Petitioner, provided “under penalty of perjury” as per **10 CFR § 2.304** and **26 U.S. Code § 6065** (yes, based on the IRS’s own records – with any potential claim of the “destruction” of originals notwithstanding) the Respondent Commissioner of the IRS’s own Motion to Dismiss serves to provide admission that the IRS has never at any time claimed lawful jurisdiction over the Plaintiff, Paul-Kenneth: Cromar, from 1990 through 2020.

Therefore in order to prove that the Commissioner of the IRS’s claim of lawful and valid Notices of Deficiency and Notices of Determination (“1996, 1997, 1999, 2000, 2001, 2002, 2003, 2004, and 2005”) via attorney are NOT forgery of any kind, a simple recreation from the IRS’s “EUP” “IMFLOT”, and “IDRS” computer records and/or from whatever record source, must be reconstituted and provided anew to the Petitioner and signed (for the first time – as there is no

proof of any signatures previously) and be **signed in wet ink** under the pains and penalty of perjury.

As the sole Executor of the Estate by the name captioned above, Paul-Kenneth: Cromar, anointed king unto the Most High God, with a Divinely appointed inheritance outside the reach of any IRS claims as proven herein, do hereby **MOVE the court to dismiss this case with prejudice** on the grounds that **the Commissioner of the IRS has admitted that Paul Kenneth Cromar has never received a lawful signed claim against him from 1990 through 2020**, BE IT SO EXECUTED, and by this execution, be made to appear, in-deed, enacted, decreed, this the 6th day of the 10th month, anno Domini, two thousand and twenty-one, Amen.

I reserve the right to make any amendments or corrections.

Notice to Principal is notice to Agent. Notice to Agent is notice to Principal.

FOR THE AFFIDAVIT IS OF THE TRUTH:

**FOR THE sole Heir /Executor ARE FOR THE AFFIRMATION
OF THE DECLARATION OF THE
TRUTH BY THE FIRSHAND KNOWLEDGE OF THE FACTS:**

Utah County)
)
Utah Republic)
)
united States of America)

Asseveration

L.S.

Paul Kenneth Cromar
Signed only in correct public capacity as
Sole Heir and Executor to the Paul-Kenneth: Cromar Estate

Paul-Kenneth: Cromar.
c/o 9870 north meadow drive.
Cedar Hills of the Utah state [84062]

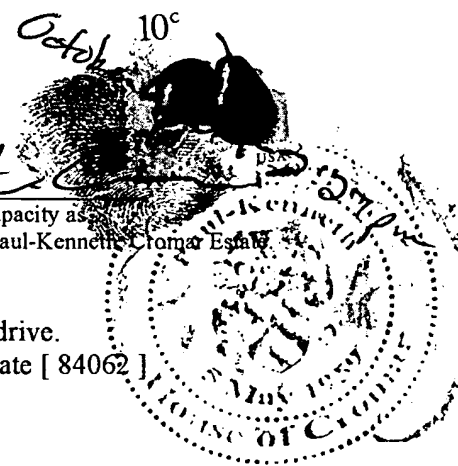


Exhibit A

PARALLEL TABLE OF AUTHORITIES AND RULES

Table lists of rulemaking authority for regulations
codified in the Congressionally enacted Code of Federal Regulations.

Also included are statutory citations which are noted as being interpreted or applied by those regulations.

PARALLEL TABLE OF AUTHORITIES AND RULES

The following table lists rulemaking authority (except 5 U.S.C. 301) for regulations codified in the *Code of Federal Regulations*. Also included are statutory citations which are noted as being interpreted or applied by those regulations.

The table is divided into four segments: United States Code citations, United States Statutes at Large citations, public law citations, and Presidential document citations. Within each segment the citations are arranged in numerical order:

For the United States Code, by title and section;

For the United States Statutes at Large, by volume and page number;

For public laws, by number; and

For Presidential documents (Proclamations, Executive orders, and Reorganization plans), by document number.

Entries in the table are taken directly from the rulemaking authority citation provided by Federal agencies in their regulations. Federal agencies are responsible for keeping these citations current and accurate. Because Federal agencies sometimes present these citations in an inconsistent manner, the table cannot be considered all-inclusive.

The portion of the table listing the United States Code citations is the most comprehensive, as these citations are entered into the table whenever they are given in the authority citations provided by the agencies. United States Statutes at Large and public law citations are carried in the table only when there are no corresponding United States Code citations given.

This table is revised as of January 1, 2014.

Authorities

26 U.S.C. (1986 I.R.C.)—Continued	CFR	26 U.S.C. (1986 I.R.C.)—Continued	CFR
5044	27 Part 24	5411—5417	27 Part 25
5051—5054	27 Part 25	5415	27 Part 70
5051	27 Parts 26, 27, 28	5501—5505	27 Part 19
5054	27 Parts 27, 28	5504	27 Part 70
5056	27 Part 25	5511	27 Parts 18, 24
5061—5062	27 Parts 19, 24	5551—5555	27 Part 19
5061	27 Parts 25, 26, 27, 28, 46	5551—5552	27 Parts 24, 25
5066	27 Part 19	5552	27 Parts 18, 20, 22
5111—5114	27 Parts 17, 26	5555—5556	27 Part 25
5121—5124	27 Part 31	5555	27 Parts 20, 22, 26, 27, 28, 31, 70
5121	27 Parts 19, 22, 24, 25, 26, 27, 28	5559	27 Part 19
5122—5124	27 Parts 19, 24, 25, 26, 27	5561—5562	27 Part 19
5122	27 Part 28	5601	27 Parts 19, 29
5123	27 Parts 17, 22, 70	5603	27 Part 31
5131	27 Parts 26, 31	5607	27 Part 20
5132	27 Parts 26, 31	5612	27 Part 19
5171—5173	27 Parts 18, 19	5613	27 Part 31
5173	27 Part 24	5615	27 Part 29
5175—5176	27 Part 19	5661—5662	27 Part 24
5178—5181	27 Part 19	5671	27 Part 25
5178—5179	27 Part 18	5673	27 Part 25
5179	27 Part 29	5681	27 Part 31
5181	27 Part 71	5682	27 Part 19
5201—5204	27 Part 19	5684	27 Parts 24, 25, 70
5201	27 Parts 27, 28	5687	27 Parts 29, 31
5203	27 Parts 18, 70	5688	19 Part 162
5205	27 Parts 27, 28	5701	27 Parts 40, 41, 44
5206—5207	27 Parts 19, 31	5702	27 Parts 41, 44, 45
5206	27 Parts 17, 20, 22, 24	5703	27 Parts 40, 41, 44, 45
5207	27 Parts 26, 27, 28, 70	5704	27 Parts 40, 41, 44, 45
5211—5215	27 Part 19	5705	27 Parts 40, 41, 44, 45
5214—5215	27 Part 24	5708	27 Parts 41, 46
5214	27 Parts 20, 22	5711	27 Parts 40, 44
5221—5223	27 Part 19	5712	27 Parts 40, 41, 44, 71
5222	27 Part 25	5713	27 Parts 40, 41, 44, 71
5231—5232	27 Part 19	5721	27 Parts 40, 41, 44
5232	27 Parts 26, 27, 28	5722	27 Parts 40, 41, 44
5235—5236	27 Part 19	5723	27 Parts 40, 41, 44, 45
5241—5243	27 Part 19	5731—5734	27 Parts 40, 46
5242	27 Part 21	5731	27 Part 44
5271—5275	27 Parts 20, 22	5741	27 Parts 40, 41, 44, 45, 70
5271	27 Parts 19, 26, 71	5751	27 Parts 40, 44, 45, 46
5273	27 Parts 17, 19, 27, 28, 31	5753	26 Part 127
5275	27 Parts 26, 70		27 Part 40
5276	27 Part 26	5754	27 Parts 41, 44, 46
5291	27 Part 29	5761	27 Parts 40, 41, 46, 70
5301	27 Parts 5, 13, 19, 26, 27, 28, 31	5762	27 Parts 40, 41, 45, 46
5311—5313	27 Part 19	5763	27 Parts 40, 41, 45, 46
5311	27 Parts 20, 22	5802	27 Part 70
5313	27 Parts 27, 28	6001	26 Parts 1, 31, 41, 55, 156, 157
5314	27 Part 26		27 Parts 19, 26, 46, 53
5351	27 Parts 18, 24	6011	26 Parts 1, 26, 31, 40, 55, 156, 157, 301
5352	27 Part 31		27 Parts 25, 53, 73
5353—5354	27 Part 24	6015	26 Part 1
5354	27 Part 18	6020	27 Parts 53, 70
5356	27 Part 18	6021	27 Parts 53, 70
5356—5357	27 Part 24	6033	26 Parts 1, 301
5361—5362	27 Part 24	6035	26 Part 1
5362	27 Part 19	6036	26 Part 301
5364—5373	27 Part 24	6037	26 Part 301
5367	27 Part 70	6038—6038B	26 Part 1
5370	27 Part 19	6038D	26 Part 1
5373	27 Part 19	6039E	22 Part 51
5381—5388	27 Part 24	6039I	26 Part 1
5391—5392	27 Part 24	6041	26 Part 1
5401—5403	27 Part 25	6043	26 Part 1

Authorities

26 U.S.C. (1986 I.R.C.)—Continued	CFR	26 U.S.C. (1986 I.R.C.)—Continued	CFR
7209	27 Part 70	9003	11 Parts 9003, 9033
7212	27 Parts 40, 41, 44, 45, 46	9004	11 Part 9004
7213	27 Part 17	9005	11 Part 9005
7214	5 Part 3101	9006	11 Part 9005
	15 Part 0	9007	11 Parts 201, 9007
	27 Part 70	9008	11 Parts 201, 9008
7216	26 Part 301	9009	11 Parts 201, 9001, 9002, 9003, 9004, 9005, 9006, 9007, 9008
7302	27 Part 24	9012	11 Part 9012
7304	27 Part 70	9031	11 Part 9031
7322—7326	27 Part 72	9032	11 Part 9032
7325	27 Part 40	9033	11 Part 9033
7327	23 Part 773	9034	11 Part 9034
7342	27 Parts 24, 25, 40, 41, 44, 45, 46	9035	11 Part 9035
7401	27 Part 70	9036	11 Part 9036
7403	27 Part 70	9037	11 Part 9037
7406	27 Part 70	9038	11 Parts 201, 9038
7423—7426	27 Part 70	9039	11 Parts 201, 9031, 9032, 9033, 9034, 9035, 9036, 9037, 9038, 9039
7429—7430	27 Part 70		
7432	27 Part 70	9701—9708	20 Part 422
7502	26 Part 301	9801	26 Part 54
	27 Parts 24, 40, 53, 70, 73	9833	26 Part 54
7503	27 Parts 24, 40, 70		
7505	27 Part 70	27 U.S.C.	
7506	27 Part 70	202	27 Parts 6, 8, 10, 11
7508	26 Part 301	203	19 Part 12
7510	27 Part 19		27 Parts 1, 26, 28
7513	27 Part 70	204	27 Parts 1, 71
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7601	27 Part 70	206	27 Part 1
7602	27 Parts 46, 70	211	27 Part 1
7603	27 Part 70	215	27 Part 16
7604	27 Part 70	218	27 Part 16
7605	27 Part 70		
7606	27 Parts 24, 25, 40, 41, 44, 45, 46, 70	28 U.S.C.	
7608	27 Part 70	50	32 Part 516
7609	27 Part 70	418	38 Part 3
7610	27 Part 70	501	28 Part 17
7622—7623	27 Part 70	503	28 Parts 45, 85
7623	19 Parts 10, 301	509	2 Part 2867
7624	26 Part 301		21 Part 1316
7651 <i>et seq</i>	40 Part 76		28 Parts 0, 1, 5, 8, 9, 11, 14, 15, 16, 17, 21, 26, 27, 28, 29, 35, 36, 37, 38, 42, 46, 47, 48, 50, 51, 55, 58, 61, 64, 71, 73, 76, 80, 81, 115, 500, 501, 503, 506, 511, 512, 513, 522, 523, 524, 527, 540, 541, 542, 543, 544, 545, 547, 548, 549, 550, 551, 552, 553, 570, 571, 572, 600, 601, 602, 603
7651	27 Parts 26, 41	510	2 Part 2867
7652	27 Parts 17, 26, 41		8 Parts 3, 1003, 1103
7653	27 Part 70		21 Part 1316
7654	26 Parts 1, 602		28 Parts 0, 1, 5, 8, 9, 11, 14, 15, 16, 17, 21, 26, 27, 28, 29, 35, 36, 37, 38, 42, 46, 47, 48, 50, 51, 55, 58, 61, 64, 71, 73, 76, 80, 81, 115, 500, 501, 503, 506, 511, 512, 513, 522, 523, 524, 527, 540, 541, 542, 543, 544, 545, 547, 548, 549, 550, 551, 552, 553, 570, 571, 572, 600, 601, 602, 603
7701	26 Parts 1, 31, 301	48 Parts 2801, 2802, 2803, 2804, 2805, 2806, 2807, 2808, 2809, 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2819, 2822, 2823, 2824, 2825, 2828, 2829, 2830, 2831, 2832, 2833, 2834, 2842, 2845, 2846, 2852	
7702	26 Part 1		
7804	26 Parts 301, 602	513	32 Part 516
7804 <i>note</i>	26 Part 801		
7805	19 Parts 1, 31, 40, 41, 301, 602 20 Parts 606, 615		
	26 Parts 1, 2, 3, 4, 5, 5c, 5e, 6a, 7, 8, 9, 11, 12, 13, 14a, 15, 15a, 16, 16a, 18, 19, 20, 22, 25, 26, 27, 28, 31, 32, 35, 35a, 36, 40, 41, 43, 44, 45, 46, 47, 48, 49, 51, 52, 53, 54, 55, 56, 57, 141, 143, 145, 148, 156, 157, 301, 302, 303, 305, 400, 401, 403, 404, 420, 502, 503, 509, 514, 516, 517, 601, 602, 701, 702 27 Parts 5, 13, 17, 18, 19, 20, 21, 22, 24, 25, 26, 27, 29, 30, 31, 40, 41, 44, 45, 46, 53, 70, 71, 72, 479		
7851	27 Part 24		
7872	26 Part 1		
7874	26 Part 1		
9002	11 Part 9002		

CERTIFICATE OF SERVICE

FOR THE VERIFICATION IS FOR THE TRUE AND CORRECT-COPY OF THE ORIGINAL OF THE *Affidavit*: **OBJECTION to Respondent's Motion to Dismiss for Lack Of Jurisdiction**, AND IS OF THE DELIVERY AS INDICATED BELOW.

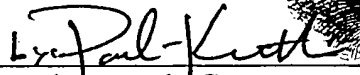
BRYAN W. CALL
Attorney
(Small Business/Self-Employed)
Tax Court BAR No. CB20006
178 South Rio Grande Street
Suite 250A/Mail Stop 2000
Salt Lake City, UT 84101
Telephone: (801) 799-6719
Email: ???@irscounsel.treas.gov

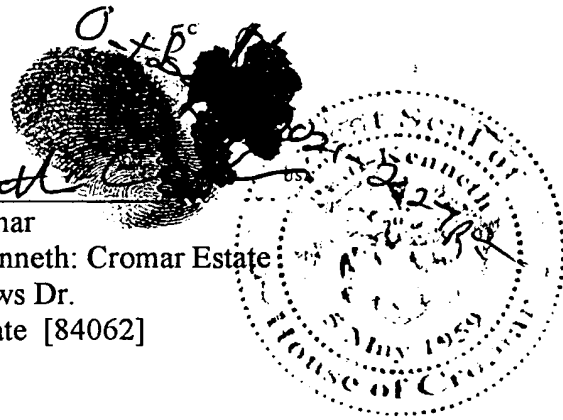
Certified Mail: # 7020 1810 0000 5667 0102

OF COUNSEL:

JOSEPH W. SPIRES
Division Counsel
(Small Business/Self-Employed)
EDWIN A. HERRERA
Area Counsel
(Small Business/Self-Employed:Area 5)
REBEKAH A. MYERS
Associate Area Counsel
(Small Business/Self-Employed)

Respectfully,


:Paul-Kenneth: Cromar
Executor of Paul-Kenneth: Cromar Estate
c/o 9870 N. Meadows Dr.
Cedar Hills, Utah state [84062]



October 6th, 2021

Notary Public as JURAT CERTIFICATE

Utah State

Utah County

United States of America

On this October 6th, 2021 before me,

a Notary Public, personally appeared Paul-Kenneth Cromar who proved to me on the basis of satisfactory evidence to be the living man whose Name are subscribed to the within attached instrument and acknowledged to Me that he executed the same in his authorized capacity, And that by his autograph(s) on the instrument the man executed, the instrument known as

****Affidavit*: OBJECTION to Respondent’s Motion to Dismiss
for Lack Of Jurisdiction****

I certify under PENALTY OF PERJURY under the lawful laws of

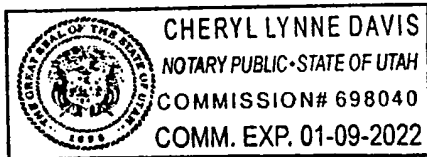
Utah state that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature



of Notary / Jurat



seal

VERIFIED MAIL

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:Paul-Kenneth: Cromar.
c/o 9870 N. Meadow Drive
Cedar Hills, Utah
uSA [84062]

United States Tax Court
Office of the Clerk
400 Second Street, NW
Washington, DC 20217