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## APPENDIX

**NON PRECEDENTIAL OPINION**

NOT PRECEDENTIAL

UNITED STATES COURT OF APPEALS  
FOR THE THIRD CIRCUIT

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Nos. 18-3149 & 19-3970

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UNITED STATES OF AMERICA

v.

KENNETH CRAWFORD, JR.,  
Appellant

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Appeal from the United States District Court  
for the District of New Jersey  
(D.C. Criminal Action No. 1-18-cr-00505-001)  
District Judge: Honorable Robert B. Kugler

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Submitted Under Third Circuit L.A.R. 34.1(a):  
June 28, 2022

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Before: JORDAN, PORTER, and PHIPPS,  
*Circuit Judges.*

(Filed: July 13, 2022)

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OPINION\*

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\* This disposition is not an opinion of the full Court and, under I.O.P. 5.7, is not binding precedent.

PORTER, *Circuit Judge*.

Kenneth Crawford, Jr., was convicted of conspiracy to defraud the government, presenting false claims for refunds, and corruptly endeavoring to obstruct the administration of the internal revenue laws. The District Court sentenced Crawford to 78 months in prison. Crawford contends that the District Court lacked jurisdiction over the prosecution. He filed a notice of appeal after the denial of his motion to dismiss the indictment and another notice of appeal following his conviction and sentence. We will dismiss his interlocutory appeal and affirm his sentence.

I

Crawford counseled his clients to fraudulently file tax returns based on a “mortgage recovery scheme,” resulting in over \$1.3 million in fraudulent tax refunds. Crawford held himself out as a mortgage, foreclosure, and tax consultant and solicited clients who were struggling to pay their mortgages. In exchange for a fee, Crawford assisted his clients in claiming fraudulent tax refunds. To carry out the scheme, Crawford created false tax forms, which he then filed with the IRS.

The IRS began contacting Crawford’s clients to recover the fraudulently obtained refunds, but Crawford continued his scheme while directing his clients to conceal his involvement from the IRS. A grand jury charged Crawford with one count of conspiracy to defraud the United States, 18 U.S.C. § 371, eight counts of filing false claims with an agency of the United States, 18 U.S.C. §§ 2, 287, and one count of obstructing the administration of the internal revenue laws, 26 U.S.C. § 7212(a). Crawford moved to dismiss the indictment for lack of jurisdiction. The District Court denied that motion, and

as noted earlier, Crawford appealed. Crawford was then tried and convicted on all counts. Crawford was sentenced to 78 months' imprisonment. We now consider whether we have jurisdiction over Crawford's interlocutory appeal and whether the District Court had jurisdiction over Crawford's prosecution.


## II

We review questions of our own jurisdiction de novo. *See Castro v. Att'y Gen.*, 671 F.3d 356, 364 (3d Cir. 2012). It is well established that we have jurisdiction over "final decisions of the district courts." 28 U.S.C. § 1291. In a criminal case, the final judgment is the sentence. *See Berman v. United States*, 302 U.S. 211, 212 (1937). Because an "order denying dismissal of an indictment is not a 'final judgment of the district court,'" we will dismiss Crawford's interlocutory appeal. *United States v. Soriano Nunez*, 928 F.3d 240, 243–44 (3d Cir. 2019) (quoting 28 U.S.C. § 1291). But we have jurisdiction to review the District Court's sentence. *See Parr v. United States*, 351 U.S. 513, 518 (1956); 28 U.S.C. § 1291; 18 U.S.C. § 3742.

We turn to whether the District Court had jurisdiction over Crawford's prosecution. We review questions of the District Court's jurisdiction de novo. *See Castro v. United States Dep't of Homeland Sec.*, 835 F.3d 422, 429 (3d Cir. 2016). Crawford's brief strains credulity and appears to endorse "sovereign citizen" arguments. *See United States v. Benabe*, 654 F.3d 753, 762 (7th Cir. 2011) (defendant "claimed that he was not the person named in the indictment because his name was not spelled with all capital letters"); Appellant Br. 1–2 ("I, Kenneth-Paul: Crawford-jr.,© . . . am not Kenneth Crawford Jr."). Among his frivolous claims, Crawford claims that the "jurisdiction (legal

authority) of the federal courts [w]as not derived from the U.S. Constitution; it [w]as derived from the Trading with the Enemy Act” and the Patriot Act. Appellant Br. 10 (brackets in original). He claims that federal laws apply to the District of Columbia, federal enclaves, and federal employees only. *See United States v. Karlin*, 785 F.2d 90, 91 (3d Cir. 1986) (rejecting similar argument as frivolous). Additionally, Crawford argues that the jurisdiction of the courts is limited to “only martial law jurisdiction.” Appellant Br. 10. And because Crawford is “at peace with all men,” he claims that the federal government lacks jurisdiction over him. Appellant Br. 11. Crawford’s defenses have “no conceivable validity in American law” and are patently frivolous. *United States v. Schneider*, 910 F.2d 1569, 1570 (7th Cir. 1990). “Regardless of an individual’s claimed status of descent, be it as a ‘sovereign citizen,’ a ‘secured-party creditor,’ or a ‘flesh-and-blood human being,’ that person is not beyond the jurisdiction of the courts.” *Benabe*, 654 F.3d at 767 (summarily rejecting frivolous “theories of individual sovereignty, immunity from prosecution, and their ilk” (collecting cases)).

District courts have original jurisdiction of “all offenses against the laws of the United States.” 18 U.S.C. § 3231. Thus, a federal district court has jurisdiction to try any defendant brought before it on a federal indictment charging a violation of federal law. *See United States v. Alvarez-Machain*, 504 U.S. 655, 657 (1992). Because the District Court properly exercised its jurisdiction in sentencing Crawford for his federal offenses, we will affirm.



\* \* \*

Because we lack jurisdiction over Crawford's interlocutory appeal, we will dismiss it. We will affirm the judgment of the District Court.



**CIRCUIT COURT JUDGMENT**

UNITED STATES COURT OF APPEALS  
FOR THE THIRD CIRCUIT

---

Nos. 18-3149 & 19-3970

---

UNITED STATES OF AMERICA

v.

KENNETH CRAWFORD, JR.,  
Appellant

---

Appeal from the United States District Court  
for the District of New Jersey  
(D.C. Criminal Action No. 1-18-cr-00505-001)  
District Judge: Honorable Robert B. Kugler

---

Submitted Under Third Circuit L.A.R. 34.1(a):  
June 28, 2022

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Before: JORDAN, PORTER, and PHIPPS,  
*Circuit Judges.*

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JUDGMENT

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This cause came to be considered on the record from the District Court for the District of New Jersey and was submitted on June 28, 2022. On consideration whereof, it is hereby ORDERED and ADJUDGED by this Court that the appeal from the District Court's order dated September 21, 2018, be DISMISSED for lack of jurisdiction and that the judgment of the District Court entered on November 4, 2020, is hereby AFFIRMED. All of the above in accordance with the Opinion of this Court. No costs shall be taxed.

ATTEST:

s/ Patricia S. Dodszuweit  
Clerk

Dated: July 13, 2022

**CIRCUIT COURT ORDER DENYING REHEARING**

UNITED STATES COURT OF APPEALS  
FOR THE THIRD CIRCUIT

---

Nos. 18-3149 & 19-3970

---

UNITED STATES OF AMERICA,

v.

KENNETH CRAWFORD, JR.,  
Appellant

---

(D.C. Crim. No. 1-18-cr-00505-001)

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ORDER

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Present: CHAGARES, Chief Judge, McKEE, AMBRO, JORDAN, HARDIMAN,  
GREENAWAY, JR., KRAUSE, RESTREPO, BIBAS, PORTER, MATEY and PHIPPS,  
Circuit Judges

The petition for rehearing filed by appellant in the above-entitled case having been submitted to the judges who participated in the decision of this Court and to all the other available circuit judges of the circuit in regular active service, and no judge who concurred in the decision having asked for rehearing, and a majority of the judges of the circuit in regular service not having voted for rehearing, the petition for rehearing by the original panel and the Court en banc, is denied.

BY THE COURT,

s/ David J. Porter  
\_\_\_\_\_  
Circuit Judge

Date: August 22, 2022

Tmm/cc: Kenneth Crawford, Jr.

All Counsel of Record

US DISTRICT COURT JUDGMENT

UNITED STATES DISTRICT COURT  
District of New Jersey

UNITED STATES OF AMERICA

v.

CASE NUMBER 1:18-CR-00505-RBK-1

KENNETH CRAWFORD, JR.

Defendant.

**JUDGMENT IN A CRIMINAL CASE**  
**(For Offenses Committed On or After November 1, 1987)**

The defendant, KENNETH CRAWFORD, JR., appeared pro se, having waived counsel.

The defendant was found guilty on counts 1-11 by a jury verdict on 12/17/2019 after a plea of not guilty. Accordingly, the court has adjudicated that the defendant is guilty of the following offenses:

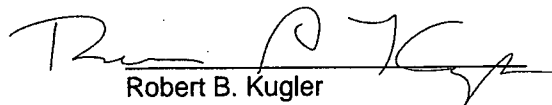
<u>Title &amp; Section</u>	<u>Nature of Offense</u>	<u>Date of Offense</u>	<u>Count Number(s)</u>
18 U.S.C. § 371	Conspiracy to Defraud the United States	2/2015 - 5/2016	1
18 U.S.C. § 287 and 18 U.S.C. § 2	False Claims to the United States	8/3/2015 - 9/11/2015	2-10
26 U.S.C. § 7212(a)	Obstruction of the Due Administration of the Internal Revenue Laws	3/2016 - 6/2016	11

As pronounced on November 2, 2020, the defendant is sentenced as provided in pages 2 through 6 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984 and 18 U.S.C. § 3553(a).

It is ordered that the defendant must pay to the United States a special assessment of \$1,100.00 for counts 1-11, which shall be due immediately. Said special assessment shall be made payable to the Clerk, U.S. District Court.

It is further ordered that the defendant must notify the United States Attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs and special assessments imposed by this judgment are fully paid. If ordered to pay restitution, the defendant must notify the court and United States attorney of any material change in economic circumstances.

Signed this 3d day of November, 2020.

  
Robert B. Kugler  
U.S. District Judge



**US DEPARTMENT OF STATE NOTICE**



United States Department of State

Washington, D.C. 20520

## NOTICE

By virtue of the Supremacy Clause of the U.S. Constitution, art. VI, cl. 2, and sovereign immunity, a state or local court does not have authority to subpoena a federal agency and/or its employee(s) for official information in a proceeding to which the United States is not a party. Rather, the proper method for a party in a state court action to seek official information from a non-party federal agency and/or one of its employees is to request the information under the agency's "Touhy" regulations. See *United States ex rel. Touhy v. Ragen*, 340 U.S. 46 (1951). You may find the regulations of the U.S. Department of State at 22 C.F.R. Part 172.

We refer you to the procedures set forth in regulations at 22 C.F.R. Part 172. Please review them carefully.

**DEFENDANT'S FORM 8822 CHANGE OF ADDRESS FORM**

Form **8822**

(Rev. February 2021)

Department of the Treasury  
Internal Revenue Service**Change of Address****(For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns)**

OMB No. 1545-1163

▶ Please type or print. ▶ See instructions on back. ▶ Do not attach this form to your return.  
▶ Information about Form 8822 is available at [www.irs.gov/form8822](http://www.irs.gov/form8822).**Part I Complete This Part To Change Your Home Mailing Address**

Check all boxes this change affects:

- 1 ☒ Individual income tax returns (Forms 1040, 1040-SR, 1040-NR, etc.)  
▶ If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here ☐

- 2 ☒ Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)  
▶ For Forms 706 and 706-NA, enter the decedent's name and social security number below.

▶ Decedent's name **KENNETH P. CRAWFORD JR.**▶ Social security number **252 13 0186****3a** Your name (first name, initial, and last name)**3b** Your social security number**4a** Spouse's name (first name, initial, and last name)**4b** Spouse's social security number**5a** Your prior name(s). See instructions.**5b** Spouse's prior name(s). See instructions.**6a** Your old address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name

Foreign province/county

Foreign postal code

**6b** Spouse's old address, if different from line 6a (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name

Foreign province/county

Foreign postal code

**7** New address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions."in Care of" **U.S. Department of the Treasury 1500 Pennsylvania Avenue NW, Washington, D.C., U.S., 20220**

Foreign country name

Foreign province/county

Foreign postal code

**Part II Signature**

Daytime telephone number of person to contact (optional) ▶

**Sign Here**

Your signature

Date

If joint return, spouse's signature

Date

Without Prejudice

Kenneth Paul: Crawford  
Signature of representative, executor, administrator, if applicable Date

Authorized Signatory / Representative; All Rights Reserved

Title

none Pro-  
tunc  
7-10-19

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Cat. No. 12081V

Form **8822** (Rev. 2-2021)

## Future Developments

Information about developments affecting Form 8822 (such as legislation enacted after we release it) is at [www.irs.gov/form8822](http://www.irs.gov/form8822).

## Purpose of Form

You can use Form 8822 to notify the Internal Revenue Service if you changed your home mailing address. If this change also affects the mailing address for your children who filed income tax returns, complete and file a separate Form 8822 for each child. If you are a representative signing for the taxpayer, attach to Form 8822 a copy of your power of attorney. Generally, it takes 4 to 6 weeks to process a change of address.

**Changing both home and business addresses?** Use Form 8822-B to change your business address.

## Prior Name(s)

If you or your spouse changed your name because of marriage, divorce, etc., complete line 5. Also, be sure to notify the Social Security Administration of your new name so that it has the same name in its records that you have on your tax return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

## Addresses

Be sure to include any apartment, room, or suite number in the space provided.

### P.O. Box

Enter your box number instead of your street address only if your post office does not deliver mail to your street address.

### Foreign Address

Follow the country's practice for entering the postal code. Please do not abbreviate the country.

### "In Care of" Address

If you receive your mail in care of a third party (such as an accountant or attorney), enter "C/O" followed by the third party's name and street address or P.O. box.

## Signature

The taxpayer, executor, donor, or an authorized representative must sign. If your last return was a joint return, your spouse must also sign (unless you have indicated by checking the box on line 1 that you are establishing a separate residence).



**CAUTION** If you are a representative signing on behalf of the taxpayer, you must attach to Form 8822 a copy of your power of attorney. To do this, you can use Form 2848. The Internal Revenue Service will not complete an address change from an "unauthorized" third party.

## Where To File

- If you checked the box on line 2, send Form 8822 to: Department of the Treasury, Internal Revenue Service Center, Kansas City, MO 64999-0023.
- If you did not check the box on line 2, send Form 8822 to the address shown here that applies to you:

IF your old home mailing address was in . . .	THEN use this address . . .
Alabama, Arkansas, Delaware, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, Oklahoma, South Carolina, Tennessee, Vermont, Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0023
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0023
Alaska, Arizona, California, Colorado, Connecticut, District of Columbia, Hawaii, Idaho, Kansas, Maryland, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Washington, West Virginia, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0023
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or non bona fide resident of Guam or the Virgin Islands.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0023
Guam: bona fide residents	Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921
Virgin Islands: bona fide residents	V.I. Bureau of Internal Revenue 6115 Est��te Smith Bay, Suite 225 St. Thomas, VI 00802

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011, which require you to file a statement with us for any tax for which you are liable. Section 6109 requires that you provide your social security number on what you file. This is so we know who you are, and can process your form and other papers.

Generally, tax returns and return information are confidential, as required by section 6103. However, we may give the information to the Department of Justice and to other federal agencies, as provided by law. We may give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The use of this form is voluntary. However, if you fail to provide the Internal Revenue Service with your current mailing address, you may not receive a notice of deficiency or a notice and demand for tax. Despite the failure to receive such notices, penalties and interest will continue to accrue on the tax deficiencies.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 16 minutes.

**Comments.** You can send comments from [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **DO NOT SEND THE FORM TO THIS ADDRESS.** Instead, see *Where To File*, earlier.

U.S. Postal Service™  
**CERTIFIED MAIL® RECEIPT**  
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For delivery information, visit our website at [www.usps.com](http://www.usps.com)

Certified Mail Fee

Extra Services & Charges (check box and fee as appropriate)

☐ Return Receipt (hardcopy)

☐ Return Receipt (electronic)

☒ Certified Mail Restricted Delivery

☐ Adult Signature Required

☐ Adult Signature Restricted Delivery

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Total Postage and Fees

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Street and Apt. No. or P.O. Box No.

City/State/ZIP+4

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PS Form 3800, April 2015 PSN 7530-02-000-047

See Reverse for Instructions

**NOTICE OF CHALLENGE OF JURISDICTION**

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY**

THE UNITED STATES OF AMERICA,  
Plaintiff

v.

KENNETH P. CRAWFORD, JR.,  
Defendant [In Error]

Docket # 18cr505 (RBK)

2018 SEP 10 P 3:23


**CERTIFICATE OF SERVICE**

On this 10<sup>th</sup> day of Sept, 20 18, for the purpose of verification, I, the undersigned do certify that the Motion to dismiss, affidavit and supporting documents were sent to the Plaintiff via electronic mail and USPS first class mail:

U.S. Department of Justice  
Tax Division  
Northern Criminal Enforcement Section  
P.O. Box 972  
Washington, D.C. 20044  
c/o: Sean M. Green

and

[Sean.m.green@usdoj.gov](mailto:Sean.m.green@usdoj.gov)

  
Kenneth P. Crawford Jr.



**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY**

CLERK  
U.S. DISTRICT COURT  
DISTRICT OF NEW JERSEY  
RECEIVED

THE UNITED STATES OF AMERICA,  
Plaintiff  
v.

Docket # 18cr505 (RBK)

2018 SEP 10 P 3:23

KENNETH P. CRAWFORD, JR.,  
Defendant [In Error]

**Judicial Notice  
Pursuant under Federal Rules of Evidence  
MANDATORY**

Public Law 93-595: A Court shall take Judicial Notice if requested by a party and supplied with the necessary information.

**NOTICE OF CHALLENGE OF JURISDICTION  
MOTION TO DISMISS THIS CASE FOR LACK OF JURISDICTION**

COMES NOW, the undersigned Kenneth P. Crawford, Jr, In Esse, Sui Juris, as Executor / Administrator, for and on behalf of the KENNETH P CRAWFORD, JR ESTATE, who is unschooled in law and asks that the court take Judicial Notice of the enunciation of principles as stated in Haines v. Kerner, 404 U.S. 519, wherein the court has directed that those who are unschooled in law making pleadings shall have the court look to the substance of the pleadings rather than the form. The undersigned submits this Notice of Challenge of Jurisdiction / Motion to Dismiss This Case for Lack of Jurisdiction with attachments, without waiver of any defenses.

1. As occupant to the Executor office to the KENNETH P CRAWFORD JR ESTATE all persons and individuals acting in the capacity as Executor, Guardian, and / or Administrator are hereby with leave until further notice, and are therefore required revoked of any benefits, privileges, and / or immunities, regarding the Estate, including the usage and / or misuse of interest, credit, and other items claimed as assets for the Estate. This appointment shall remain in effect until further

notice from this Executor office bearing autograph or seal. This executor Office further serves notice of the

Estate's intention to maintain a peaceful relationship with those "In care" persons, serving as trustees, fiduciaries and public servants appointed by the (Executor Office) to serve the interests of the Estate.

2. All claims against the Decedent or Estate for payment or usage of credits or interest of any kind and in any amount whether it is for tax, or fee, or collection, or charge, or discharge, shall not be paid, without being presented to this Executor Office for approval. The undersigned is not a DEAD ENTITY or LOST AT SEA as may be presumed under the Cestui Que Vie Act of 1666 (as amended to be incorporated into the 14<sup>th</sup> Amendment of the U.S. Constitution).
3. When approval is given for administration or probation of the Estate, it shall be made evident in writing by this Executor Office and as per requirement, and anyone who claims authority to act in behalf of the Estate shall be required to be in possession of the letter affirming the fiduciary authority to do so. Continuing unauthorized use of credits or interests without express consent and upon being noticed by this order constitutes fraud against the Estate, and the committing of perjury by the individuals acting, which may require legal redress against such individuals.
4. The undersigned revokes any presumption that any Judge, Agent, Attorney, or the like in this instant matter is permitted to act as a Fiduciary, Trustee, Administrator, Agent or the like over the Estate. Any assumed authority given to probate for the Estate is hereby revoked and made null and void nunc pro tunc to all agents, heirs, and assigns of this court. Every person who under color of law, or any statute, ordinance, regulation, custom, or usage, of any state or territory, interferes, obstructs, deprives any rights, privileges, or immunities of the estate, shall be liable to the estate, without immunity, on an action at suit or other proper proceeding for redress. Fiduciaries shall at no time improperly use the Estate's money, assets, property, services, or credit in the performance of, or because of, their official duties for activities that have not been approved by this Executor Office.
5. No legitimate information has been filed into evidence associated with the above cause.

*If an offense cannot be accurately and clearly described without an allegation that the accused is not within an exception contained in the statutes, an indictment which does not contain such allegation is defective. **United States v. Cook, 84 U.S. (17 Wall.) 168, 174 (1872).***

6. The prosecution has the burden of proof to show that the court has [subject matter] jurisdiction over the Estate.

*"A man must assign a good reason for coming (to the court). If the fact is denied, upon which he grounds his right to come (into the court), he must prove it. He, therefore, is the actor in the proof, and, consequently, he has no right, where the point is contested, to throw the onus probandi on the defendant." **Maxfield's Lessee v. Levy, 4 U.S. 330. [Emphasis added]***

7. The undersigned demands this court to take Judicial Notice that it does not have jurisdiction over the undersigned or the Estate.

*When a judge knows that he lacks jurisdiction or acts in the face of clearly valid statutes expressly depriving him of jurisdiction, judicial immunity is lost. **Rankin v. Howard, (1980) 633 F.2d 844, cert. den. Zeller v. Rankin, 101 S.Ct. 2020, 451 U.S. 939, 68 L.Ed 2d 326.***

*A judge must be acting within his jurisdiction as to subject matter and person, to be entitled to immunity from civil action for his acts. **Davis v. Burris, 51 Ariz. 220, 75 P.2d 689 (1938).***

*When a judicial officer acts entirely without jurisdiction or without compliance with jurisdiction requisites he may be held civilly liable for abuse of process even though his act involved a decision made in good faith, that he had jurisdiction. **Little v. U.S. Fidelity & Guaranty Co., 217 Miss. 576, 64 So. 2d 697.***

*"No judicial process, whatever form it may assume, can have any lawful authority outside of the limits of the jurisdiction of the court or judge by whom it is issued; and an attempt to enforce it beyond these boundaries is nothing less than lawless violence." **Ableman v. Booth, 21 Howard 506 (1859).***

*"We (judges) have no more right to decline the exercise of jurisdiction which is given, than to usurp that which is not given. The one or the other would be treason to the Constitution." **Cohen v. Virginia, (1821), 6 Wheat. 264 and U.S. v. Will, 499 U.S. 200.***

8. As of this date, Plaintiff has failed to prove they have jurisdiction by convincing evidence.

*"Jurisdiction cannot be assumed by a district court nor conferred by agreement of parties, but it is incumbent upon plaintiff to allege in clear terms, the necessary facts showing jurisdiction which must be proved by convincing evidence."* **Harris v. American Legion, 162 F. Supp. 700 (1958).** See also **McNutt v. General Motors Acceptance, 56 S. Ct. 780.**

9. The IRS CRIMINAL INVESTIGATION DIVISION (CID) lacks jurisdiction over the undersigned regarding this instant matter and furthermore lack jurisdiction to attempt to act on behalf of the Estate, without expressed consent from the undersigned. THIS COURT DOES NOT HAVE SUCH AUTHORIZATION TO ATTEMPT TO PROBATE THE ESTATE in any way, shaper or form. IRS CID SPECIAL AGENTS derives enforcement authority from Title 27 of the Code of Federal Regulations & United States Code, respectively, (ALCOHOL, TOBACCO, FIREARMS & EXPLOSIVES). The undersigned is not involved in any ATF activities.

10. Attached hereto as Exhibit A, is a Certified Copy of a Motion to Dismiss for Lack of Jurisdiction signed by several Attorney's in the IRS Office of Chief Counsel and is a Certified Copy of an Order for Dismissal for Lack of Jurisdiction, signed by Maurice B. Foley d/b/a CHIEF JUDGE, US TAX COURT regarding a recent petition that was filed for docket # 9468-18. The IRS Office of Chief Counsel, the Office of the Commissioner, all agents, heirs and assigns have admitted the IRS has no jurisdiction over the undersigned for tax years noted in the attached documents. There is no injured party in this matter. Plaintiff can't claim to be an injured party in this instant matter.

11. The undersigned sent UNDER NOTARY SEAL bearing USPS Certified Mail Label # 7015 0640 0000 0776 3987 a Letter of Request / Notice of Dispute dated May 25, 2018 to the IRS CID CHIEF, Don Fort in Washington DC asking his office to provide proof of claim regarding authority of his office to investigate against the interests of the Estate. As of this date, the undersigned has not received any response from the IRS CID to said request. As an operation of law, the IRS CID and all agents have admitted via tacit agreement (doctrine of silence) that they do not have any jurisdiction over the Estate for any alleged issues at hand since they failed to respond. See: **Connally v. General Construction Co.**, 269 U.S. 385, 391. Notification of legal responsibility is "the first essential of due process of law." Also, see: *U.S. v. Tweel*, 550 F. 2d. 297. *"Silence can only be equated with fraud*

*where there is a legal or moral duty to speak or where an inquiry left unanswered would be intentionally misleading.” This ruling of the United States Supreme Court was rendered regarding fraud perpetrated by the IRS. Please see attached EXHIBIT B.*

12. The ORDER SETTING CONDITIONS FOR RELEASE signed by US MAGISTRATE Joel Schneider is defective on its face as the IRS CID had no authority to arrest / kidnap the undersigned, to probate the Estate under duress / force without the consent of the undersigned.

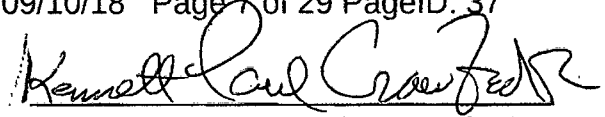
13. (IRC) 26 USC 7212-derives rulemaking “enforcement” authority from Title 27 of the Code of Federal Regulations. Please see attached EXHIBIT C. This does not apply to the undersigned of this document.

14. This court also lacks jurisdiction over this instant matter, as this court is a court of limited jurisdiction and as such, this court does not have jurisdiction over IRS (Internal Revenue Service) matters. Any actions against the undersigned by this court would be a nullity. *“Where a court has jurisdiction, it has a right to decide any question which occurs in the cause, and whether its decision be correct or otherwise, its judgments, until reversed, are regarded as binding in every other court. But if it acts*

*without authority, its judgments and orders are regarded as nullities. They are not voidable, but simply void, and form no bar to a remedy sought in opposition to them, even prior to a reversal. They constitute no justification, and all persons concerned in executing such judgments or sentences are considered in law as trespassers.” Elliott v. Lessee of Piersol, 26 U.S. 328 (1828).* By granting this

Motion, the Judge in this instant matter would be upholding the oath of office he took to uphold the public trust and to protect and defend the constitution. The tax court order attached hereto is a binding legal order and has full force and effect of the law. Any denial of this Motion would mean this court would be in contempt of a LAWFULLY valid court order.

Wherefore, for the above noted reasons, the undersigned moves the court to grant this motion. ITS IS PRAYED THIS MOTION BE GRANTED and this case should be dismissed with prejudice for lack of jurisdiction. All matters thereto will be deemed Res Judicata Ab Intitio.

A handwritten signature in black ink, appearing to read "Kenneth P. Crawford, Jr.", is written over a horizontal line.

Kenneth P. Crawford, Jr.,  
Without Prejudice  
All Rights Reserved

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY**

CLERK  
U.S. DISTRICT COURT  
DISTRICT OF NEW JERSEY  
RECEIVED

THE UNITED STATES OF AMERICA,

Plaintiff

v.

KENNETH P. CRAWFORD, JR,

Defendant [In Error]

2018 SEP 10 P 3:23

Docket # 18cr505 (RBK)

**AFFIDAVIT OF NO JURISDICTION**

*NOTICE TO AGENT IS NOTICE TO PRINCIPAL. NOTICE TO PRINCIPAL IS NOTICE TO AGENT.*

Whereas the Eternal and Unchanging Maxims (Principles) Of the Laws of Commerce Are:

1. A matter must be expressed to be resolved
2. In Commerce, Truth is sovereign
3. Truth is expressed in the form of an Affidavit
4. An un rebutted Affidavit stands as Truth in Commerce
5. An un rebutted Affidavit becomes the judgment in Commerce

To all to whom these presents shall come, greetings: "Equality is Paramount and Mandatory by Law". I, Kenneth P. Crawford, Jr (Affiant), being duly sworn, depose and declare that I am the undersigned of this Affidavit and this document is being signed / sealed under penalty of perjury regarding this instant matter.

WHEREAS,

1. There is no admissible evidence which demonstrates that the Affiant is an enemy of the United States (as defined in the Trading With the Enemy Act of 1917, amended via the Emergency Banking Act of March 9, 1933) or any corporation created under the laws of the United States or

any State of the Union States, the District of Columbia, or any territory, commonwealth or possession of the United States or a foreign State or country, public or private and I believe that no evidence exists.

2. There is no admissible evidence which demonstrates that the Affiant is affiliated with or an enemy of any public or private corporation, domestic or foreign, but is a neutral private body and I believe that no evidence exists.
3. There is no admissible evidence which demonstrates a presumption is NOT a rule of Law, Statutory or judicial, by which the finding of a basic fact gives rise to the existence of presumed fact until presumption is rebutted. *See Van Wart v. Cook, 557 P. 2d 1161.* There is no admissible evidence which demonstrates in the Commercial Law of all States, a presumption means that the trier (the Judge) of fact, must NOT find the existence of the fact presumed per FRCP 52, unless and until the evidence is introduced which would support a finding of its non-existence. Presumption" or "presumed" means that the trier of fact must find the existence of the fact presumed unless and until evidence is introduced which would support a finding of its nonexistence" and I believe that no evidence exists.
4. There is no admissible evidence which demonstrates the Federal Rules of Civil Procedure, Rule 52, does not apply in Civil and Criminal actions with equal force and effect because criminal is always civil in nature. Moreover, there is no admissible evidence which demonstrates no civil or criminal cause of action cannot arise unless there be a contract. *See Eads v. Marks, 249 P. 2d 257, 260.* There is always a presumption that a contract exists and that the responding party is a Corporation. Under Rule 52, which is the same in all States as in the Federal Rules, the Texas Court of appeals (5<sup>th</sup> Cir ; ) has ruled of the finding of fact, by the Court, that "the failure of an adverse party to deny under oath the allegation that he is incorporated dispenses with the necessity of proof of the fact". Thus, there is no admissible evidence which demonstrates a presumption does not become a finding of fact by the court unless rebutted before trial and I believe that no evidence exists.
5. There is no admissible evidence which demonstrates that the Affiant is a vessel documented under Chapter 121 of Title 46, United States Code or a vessel as provided in Chapter 123 of said Title and I believe that no evidence exists.
6. There is no admissible evidence which demonstrates that the Affiant is a corporation created under the laws of the United States or any State of the Union States, the District of Columbia, or any territory, commonwealth or possession of the United States or a foreign State or country, public or private and I believe that no evidence exists.

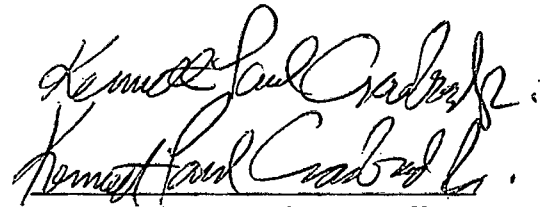


7. There is no admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE is NOT something other than a DEBT COLLECTION AGENCY, working under a service agreement / contract with the United States Government regarding DEBT COLLECTION SERVICES for and on behalf of the UNITED STATES, a federal corporation as defined in 28 U.S.C. § 3002 (15) and I believe that no evidence exists.
8. There is no admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE CRIMINAL INVESTIGATION DIVISION has jurisdiction over any issues regarding Title 26 of (Internal Revenue Code) the Code of Federal Regulations & United States Code, respectively, and I believe that no evidence exists.
9. There is no admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE CRIMINAL INVESTIGATION DIVISION does not derive enforcement authority from Title 27 of the Code of Federal Regulations & United States Code, respectively, (ALCOHOL, TOBACCO, FIREARMS) and I believe that no evidence exists.
10. There is no admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE did not process a Substitute For Return (**SFR**) violating IRC 6020 (b) and proper assessment procedures regarding the re-assessment of the tax account of the undersigned for tax year 2014 and that the INTERNAL REVENUE SERVICE can commit fraud to allege fraud, and I believe that no evidence exists.
11. There is no admissible evidence which demonstrates that the undersigned received a Notice and Demand for Tax which corresponds to each "Assessment" and which demonstrates full compliance with the federal statute at IRC § 6303 ("Secretary shall"); and proof of service of each such Notice and Demand at my dwelling or usual place of business, or proof of mailing each such Notice and Demand for payment, which demonstrates full compliance with the federal statute at IRC § 6303("Secretary shall") and I believe that no evidence exists.
12. There is no admissible evidence which demonstrates the undersigned received a Notice of Deficiency via Certified or Registered Mail which corresponds to the "Assessment" and which demonstrates full compliance with the federal statute at IRC § 6212(a) ("Secretary ... is authorized to send notice of such deficiency ... by certified mail or registered mail"); tax year 2014 and I believe that no evidence exists.
13. There is no admissible evidence which demonstrates the undersigned received a Notice of Assessment which demonstrates full compliance with the federal statute at IRC § 6203 for tax year 2014 and I believe that no evidence exists.

15. There is no admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE is NOT something other than a corporation unlawfully acting under color of law as a government agency regarding this instant matter before this court, and I believe that no evidence exists.
16. There is no admissible evidence which demonstrates that by challenging jurisdiction of the IRS, the burden of proof in this instant matter is not on the Plaintiff (United States of America) to prove they have jurisdiction in this matter and I believe no evidence exists.
17. There is no admissible evidence which demonstrates that the Plaintiff in this instant matter is not a federal corporation as defined in 28 U.S.C. § 3002 (15) and I believe no evidence exists.
18. There is no admissible evidence which demonstrates the Affiant is not a private citizen, employed in the private sector in New Jersey and I believe no evidence exists.
19. There is no admissible evidence which demonstrates that the undersigned is involved in any ATF (ALCOHOL, TOBACCO, FIREARMS) related activities regarding this instant matter and I believe no evidence exists.
20. There is no admissible evidence which demonstrates that Internal Revenue Manual 1100, Section 1132.75 does not state: "The Criminal Investigation Division enforces the criminal statutes applicable to income, estate, gift, employment and excise tax laws involving United States Citizens residing in foreign counties and non-resident aliens subject to federal income tax filing requirements." and I believe no evidence exists.
21. There is no admissible evidence which demonstrates that Christina Barker d/b/a/ SPECIAL AGENT, IRS CID is NOT IN DIRECT VIOLATION of her oath of office and pocket commission (Enforcement related from Title 27 of CFR & USC) regarding the arrest (kidnapping) of the undersigned regarding this instant matter and I believe no evidence exists.
22. There is no admissible evidence which demonstrates that the Affiant is engaged in any criminal activities that would necessitate any arrest by Christina Barker d/b/a/ SPECIAL AGENT, IRS CID for this instant matter and I believe no evidence exists.
23. There is no evidence which demonstrates primarily, that Affiant is required to adhere to the ORDER SETTING CONDITIONS FOR RELEASE from custody of the IRS CID that was signed under duress / threat / coercion and furthermore, there is no admissible evidence which demonstrates such documents are not legally void, baseless and without merit and I believe no evidence exists.

24. There is no evidence which demonstrates primarily, that the ORDER SETTING CONDITIONS FOR RELEASE signed by US MAGISTRATE Joel Schneider is not defective on its face, as a lawfully valid contract can't be entered into under duress / threat / coercion and I believe no evidence exists.
25. There is no admissible evidence which demonstrates primarily that US MAGISTRATE Joel Schneider is not in direct violation of his oath of office regarding the signing of the ORDER SETTING CONDITIONS FOR RELEASE, and furthermore no admissible evidence which demonstrates said MAGISTRATE had the jurisdiction / authority to sign said document(s) and I believe no evidence exists.
26. There is no admissible evidence which demonstrates primarily pursuant to the Uniform Bonding Code, US MAGISTRATE Joel Schneider is not required to have Malpractice Bonding / Corporate Public Hazard Bonding / Executive Enforcement Bond as a public official operating in the public trust and I believe no evidence exists.
27. There is no admissible evidence which demonstrates the Affiant does not have a Certified Copy of a motion to dismiss by chief counsel of the IRS Commissioner/and an Order for Dismissal for Lack of Jurisdiction, signed by Maurice B. Foley d/b/a CHIEF JUDGE, US TAX COURT regarding a recent petition that was filed for docket # 9468-18 and I believe no evidence exists. Please see attached EXHBIT A.
28. There is no admissible evidence which demonstrates that the United States District Court is NOT A COURT OF LIMITED JURISDICTION, and that jurisdiction of said court applies to IRS (Internal Revenue Service) related matters in particularly this instant matter, and I believe no evidence exists.
29. There is no admissible evidence which demonstrates that, primarily, that the INTERNAL REVENUE SERVICE is not required to adhere to FAIR DEBT COLLECTION PRACTICES ACT Title 15-chapter 41 subchapter V § 1692, pursuant to the R.R.A. of 1998 and I believe that no evidence exists.
30. There is no admissible evidence which demonstrates that, primarily that Plaintiff is an injured party regarding this instant matter and I believe that no evidence exists.
31. There is no admissible evidence which demonstrates that, primarily the Affiant is not an injured party due to the criminal actions of Plaintiff, in collusion with the IRS CID regarding this instant matter and I believe that no evidence exists.
32. There is no admissible evidence which demonstrates that, primarily that Affiant directly prepared, executed any IRS Forms 1099A, 1099MISC or any IRS Forms 1040 of any alleged private injured parties (noted in the indictment as co-conspirators) regarding this instant matter and I believe that no evidence exists.

33. There is no admissible evidence which demonstrates that, primarily the Indictment for this instant matter is not defective on its face and as such and there is no admissible evidence which demonstrates that said indictment is not legally baseless, frivolous and without merit and I believe no evidence exists.
34. There is no admissible evidence which demonstrates that this case should not be dismissed for lack of jurisdiction pursuant to the IRS CID not having jurisdiction over the Affiant or the allegations made in the indictment, and no admissible evidence which demonstrates this honorable court has jurisdiction over the IRS (Internal Revenue Service) and I believe no evidence exists.



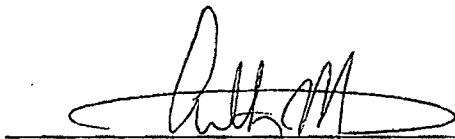
Kenneth P. Crawford, Jr, Affiant  
Without Prejudice  
All Rights Reserved

ACKNOWLEDGEMENT

STATE OF NEW JERSEY                     )  
COUNTY OF ATLANTIC                     ) ss

On this 5<sup>th</sup> day of September, 2018, before me, Arthur M. Conley, a Notary Public in and for said state, personally appeared Kenneth P. Crawford, Jr, whose name is subscribed to the within instrument, and ACKNOWLEDGED to me that he executed the same in his authorized capacity and that by his signature on the instrument herein, the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and seal:



signature of Notary Public

SEAL:

Arthur M. Conley #2442924  
Notary Public of New Jersey  
My Commission Expires 2-11-19

NOTE: The above noted NOTARY PUBLIC is not an attorney licensed to practice law in the state of New Jersey and has not given legal advice or accepted fees for legal advice; provided no assistance in the preparation of the above referenced documents and has no interest in any issue referenced therein. The above noted NOTARY PUBLIC is NOT a party to this action and is ONLY acting in an authorized capacity as a third-party witness to CERTIFY the signatures indicated herein. The Certifying NOTARY is an independent contractor and not a party to this claim. In fact, the Certifying NOTARY is a Federal Witness Pursuant to TITLE 18, PART I, CHAPTER 73, SEC. 1512. *Tampering with a witness, victim, or an informant.* The Certifying NOTARY also performs the functions of a quasi-Postal Inspector under the Homeland Security Act by being compelled to report any violations of the U.S. Postal regulations as an Officer of the Executive Department.

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

KENNETH P. CRAWFORD, JR.,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent:


Docket No. 9468-18.

## ORDER OF DISMISSAL FOR LACK OF JURISDICTION

On July 16, 2018, respondent filed in the above-docketed case a Motion to Dismiss for Lack of Jurisdiction, on the ground that no notice of deficiency, as authorized by section 6212 and required by section 6213(a) of the Internal Revenue Code (I.R.C.) to form the basis for a petition to this Court, had been sent to petitioner with respect to taxable years 2000 through 2017, nor had respondent made any other determination with respect to petitioner's tax years 2000 through 2017, including any determination pursuant to section 6320 and/or 6330, I.R.C., that would confer jurisdiction on the Court, as of the date the petition herein was filed. In the motion, respondent indicates that petitioner has no objection to the granting thereof, and petitioner further filed a notice of no objection to the motion on the same July 16, 2018, date.

Upon due consideration, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction is granted, and this case is dismissed for lack of jurisdiction.

  
Maurice B. Foley

Maurice B. Foley  
Chief Judge C

**CERTIFIED TRUE COPY**  
**STEPHANIE A. SERVOS, CLERK**

ENTERED: JUL 17 2018

BY: Shes Allen  
DEPUTY CLERK

**SERVED Jul 17 2018**

US TAX COURT  
RECEIVED

JUL 16 2018  
12:20 PM

CLC



US TAX COURT  
eFILED

JUL 16 2018

WENETH P. CRAWFORD, JR.,  
Petitioner,

ELECTRONICALLY FILED

v.

Docket No. 9468-18

COMMISSIONER OF INTERNAL REVENUE,  
Respondent

## RESPONDENT'S MOTION TO DISMISS FOR LACK OF JURISDICTION

CERTIFIED TRUE COPY  
STEPHANIE A. SERVOSS, CLERK

BY: Stephanie A. Servoss  
DEPUTY CLERK

**UNITED STATES TAX COURT**

KENNETH P. CRAWFORD JR.,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 9468-18
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	Filed Electronically
	)	
Respondent.	)	

**MOTION TO DISMISS FOR LACK OF JURISDICTION**

RESPONDENT MOVES that this case be dismissed for lack of jurisdiction upon the ground that no statutory notice of deficiency, as authorized by I.R.C. § 6212 and required by I.R.C. § 6213(a) nor has any notice of determination, authorized by I.R.C. §§ 6320 or 6330, to form the basis for a petition to this Court, has been sent to petitioner with respect to taxable years 2000 through 2017, nor has respondent made any other determination with respect to petitioner's taxable years 2000 through 2017 that would confer jurisdiction on this Court.

IN SUPPORT THEREOF, respondent respectfully states:

1. The petition was filed on May 14, 2018, alleging that no notices of deficiencies or determinations were received by petitioner for taxable years 2000 through 2017. No documents were attached to the copy of the petition served on respondent.

2. Respondent has diligently searched his records and contacted I.R.S. personnel in an attempt to determine whether

Docket No. 9468-18

- 2 -

any notices of deficiency or notices of determination were issued for petitioner's taxable years 2000 through 2017. Based on said diligent search, and based on a review of respondent's records kept in the ordinary course of business when respondent issues and mails a notice of deficiency or notice of determination to a specific taxpayer, there is no record, information, or other evidence indicating that a notice of deficiency authorized by I.R.C. § 6212 or a notice of determination authorized by I.R.C. §§ 6320 or 6330 was mailed to petitioner with respect to the taxable years 2000 through 2017.

3. Accordingly, respondent has determined, based upon the foregoing, that no notice of deficiency pursuant to I.R.C. §§ 6212 and 6213(a) nor no notice of determination pursuant to I.R.C. §§ 6320 or 6330, sufficient to confer jurisdiction on the Court, has been sent to petitioner with respect to the taxable years 2000 through 2017.

4. Respondent has further determined based upon the above-described diligent search that no other determination has been made by respondent that would confer jurisdiction upon this Court.

5. Petitioner has neither produced, nor otherwise demonstrated, that a notice of deficiency or other determination sufficient to confer jurisdiction on this Court was mailed to



Docket No. 9468-18

- 3 -

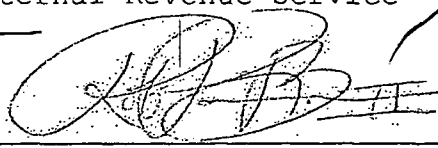
petitioner as required by I.R.C. §§ 6213(a), 6320, 6330 and Tax Court Rule 34(b), or other applicable provisions of the Internal Revenue Code or Rules of this Court.

6. Respondent's counsel called and spoke with petitioner on July 13, 2018 to inquire about any objection to the granting of this motion and petitioner stated that he does not object to the granting of this motion.

WHEREFORE, respondent requests that this motion be granted.

WILLIAM M. PAUL  
Acting Chief Counsel  
Internal Revenue Service

Date: July 16, 2018

By:   
ROBERT P. BROWN II  
Attorney  
(Small Business/Self-Employed)  
Tax Court Bar No. BR1516  
701 Market Street  
Suite 2200  
Philadelphia, PA 19106  
Telephone: 267-941-7158

OF COUNSEL:

BRUCE K. MENEELY  
Division Counsel  
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NANCY B. ROMANO  
Area Counsel, 2 (Philadelphia)  
(Small Business/Self-Employed)

