

International Public Notice: The Cromer Case -- Answer to Thomas Freed

By Anna Von Reitz



We are in receipt of a letter written by Thomas Freed regarding the infamous Cromer Case and the operations of the Internal Revenue Service and IRS, in general. Here is a text copy of that letter dated June 24th 2025:

**Thomas Freed
19400 Walnut Hills Rd.
Jeffersonton, VA 22724
(703 899-7369)
June 24, 2025**

**IRS Commissioner Billy Long
Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20224**

Dear Commissioner Long,

I am writing this letter and including the enclosed documents to efficiently inform you, as the new Commissioner of the Internal Revenue Service, of the absolute sedition being perpetrated by the IRS within its *defacto* operational practices enforcing the federal personal income tax on the American people, in America. The constitutional sedition I am exposing herein has also been perpetrated by the attorneys of the U.S. Department of Justice (DOJ), in the federal courts, in all personal income tax enforcement actions and in the income tax trials of American citizens, both civil and criminal, for the last 45 years. It is now a fact that the enforcement of the federal income tax by the IRS in the field, and the DOJ in the courts, has been exposed by the Supreme Court as a complete

and total *constitutional fraud* in its decision taken in *Moore et ux v. United States*, 602 U.S. 572 (2024) (relevant excerpt attached).

This *Moore* decision of the Supreme Court clearly exposes the fact that the IRS' enforcement of the income tax, and the U.S. Department of Justice's prosecution of the tax in the courts, as a "**non-apportioned direct tax** under the 16th Amendment", has been the single largest **constitutional fraud** ever perpetrated on the American people in the history of our country. This fraudulent enforcement of the income tax for over 50 years by the IRS and the DOJ, against the *American People*, as a "*non-apportioned direct tax on income under the 16th Amendment*", has been done in the *name of tax* only because the Supreme Court decision in *Moore* makes it absolutely clear that no such *taxing power* is granted by the Constitution or the 16th Amendment, and that therefore, there is no such *direct tax* on income that exists, or that is constitutionally authorized to be enforced as a "*non-apportioned direct tax on income under the 16th Amendment*" that is without subjectivity to any constitutional limitation.

But that has been the *erroneous* institutional argument position of the federal government, including the IRS, the DOJ, and the lower federal courts, all of the U.S. Tax Courts, the district courts, and all thirteen U.S. Circuit Courts of Appeals, for over 45 years now since 1980 [See the attached IRS/DOJ *Frivolous Positions* document excerpt]. So the federal government, including the lower courts themselves, have actually been the *source* of this unaddressed *sedition* and *insurrectionist* rebellion against the Constitution that has been on-going in the federal courts since at least 1980 (45 years), as the attached documents show. Sir, everyone in America knows that there is something very, very, wrong in America with the way the IRS operates and treats the American people. This information, that I am delivering to you in this letter, explains exactly what is fundamentally wrong, and why, and I sincerely hope that you will read and re-read this letter as many times as is necessary for you to completely understand what has been done to, and has happened to, America through the maladministration of the federal personal income tax by the United States government.

Sir, I believe President Trump needs to be immediately informed of these matters, and his Justice Department, and Attorney General Pam Bondi, should of course be interested in exposing and terminating exactly this sort of on-going *unconstitutional* governmental and judicial fraud that is still being perpetrated by literally the entire Executive and Judicial branches of the federal government in all income tax cases tried in the courts today, excepting now the Supreme Court itself (finally after 50 years), which is the court that issued the *Moore Opinion* [Attached excerpt] which plainly exposes the blatant constitutional *fraud* that has been, and is still being, perpetrated on the good American people by the lower courts, the IRS, and the DOJ through the *defacto* practices created under the repugnant judicial legislation that has brought the false belief (of a *non-apportioned direct tax on income under the*

16th Amendment that is without subjectivity to any constitutional limitation") into existence.

Pam, for the last 50 years the IRS has been *operationally* assessing the federal income tax against the American people as a *non-apportioned direct tax* on all "*income*" under alleged authority of the 16th Amendment based on nothing more than *sources of gross income* under Section 61, which is *erroneously* misapplied as the basis for the *direct* taxation of *income* under the 16th Amendment, based only on having *sources* of earnings, which is not a legitimate or proper constitutional basis for the federal taxation of the American People under Article 1, Section 8, by *Impost, Duty, and Excise*.

The problem is that in *Moore* the Supreme Court says that the income tax is part of the granted *indirect* taxing powers of Article I, Section 8, clause 1, and is not a *direct tax* on *income* under the 16th Amendment because no such taxing power is granted by the Constitution and thus that *direct tax* on income allegedly authorized under the 16th Amendment, doesn't legally exist under the Constitution or the 16th Amendment. It's been a constitutional fraud.

Sir, for the last 45 years, and still today, the IRS and the U.S. DOJ have been *erroneously* arguing in the federal courts that the personal income tax is a *non-apportioned direct tax* on all "*income*" under alleged authority of the 16th Amendment. And that is the patently *unconstitutional direct* basis upon which the tax has been wrongfully enforced without *limitation* resulting in the destruction of the lives of hundreds of thousands (if not millions) of innocent Americans who owed no tax at all on the *fruits of their labor* derived from the simple exercise of the citizen's *Right to Work*. This of course means that the federal courts, *i.e.*: the U.S. tax Courts, the district courts, and all thirteen U.S. Circuit Courts of Appeals, have *erroneously* been acting *unconstitutionally*, and therefore *unlawfully*, for over 50 years in all civil and criminal tax litigation and trials for income tax, because they have been acting without a *constitutionally* granted *subject-matter jurisdiction* of the court that can lawfully be *taken* over the legal actions filed by the government seeking the enforcement through the courts of that *alleged "non-apportioned direct tax on all income under the 16th Amendment"*. That is a 100% fraudulent claim to a *subject-matter jurisdiction* in the courts because the Supreme Court effectively says in *Moore* that no such *direct* and *unlimited* tax *constitutionally* exists as a granted power to tax that can be enforced in the courts, outside of the *constitutionally authorized* law.

So for the last 45 years the federal U.S. Circuit Courts of Appeals and the lower district courts have all been ruling and holding that the federal personal income tax is

a *non-apportioned direct* tax on all "income" under alleged authority of the 16th Amendment, to be enforced against American citizens as an *unlimited, graduated, direct* tax on all earnings (redefined as "gross" and "taxable" "income" under Sections 61 and 63), and not as the *constitutionally* authorized *uniform* (not *graduated*) *indirect* tax on income that it was originally enacted as under the original legislation of the Underwood-Simmons Tariff Act of Oct.3, 1913, and as it was specifically declared to be in the *Brushaber v. Union Pacific R.R. Co.*, 240 U.S. 1 (1916) decision, which the Circuit courts have *seditiously* reversed within their *rebellious* operations over the last 45 years, effectively *unconstitutionally* enforcing the 2nd Plank of the Communist Manifest in place of any legitimate constitutional *indirect* taxation of "income" by *Impost, Duty, and Excise*.

But now, the Supreme Court holds again in *Moore*, as they originally did in *Brushaber* and *Stanton v. Baltic Mining*, 240 U.S. 103 (1916), that "*Income taxes are indirect taxes*" under Article I, Section 8, not a *direct* tax under the 16th Amendment. But the *erroneous* belief, that the federal personal income tax is a "*non-apportioned direct tax on income under the 16th Amendment*", has irrefutably been the argument position of the Executive and Judicial branches of the federal government since 1980, and that is plainly and clearly evidenced in the attached Frivolous Position document excerpts that the IRS has published and that the DOJ has relied upon for 40 years in citing Circuit Court decisions (instead of the Supreme Court decision in *Brushaber*) that repeatedly *erroneously* assert and hold that the federal personal income tax is a *non-apportioned direct* tax on all "income" under alleged authority of the 16th Amendment.

Well, to make a long story short, the Supreme Court's ruling in *Moore* last June - that income taxes are *indirect* taxes under Article I, Section 8, clause 1, and are not *direct* taxes under the 16th Amendment at all, exposes completely the extent of the rebellious *sedition* being perpetrated by the IRS (now under your control), the U.S. Department of Justice, and the lower federal courts; - which *sedition* and *rebellion* has been on-going in those courts (and inside the IRS and the DOJ) for over 50 years, in order to assist the federal government in its decades long effort to *socialize* the American People utilizing the social security and welfare programs, all funded by the unconstitutional class legislation of the 2nd Plank of the Communist Manifesto (a graduated income tax), used to fund the unconstitutional expansive operations of the federal government's redistribution of wealth, under and through its ever-expanding agency bureaucracies, into every aspect of our societal existence and our daily lives.

One should also carefully note that the Supreme Court acted in *Moore*, not to write a *new* decision, but rather to reaffirm their original decision taken 109 years

ago in *Brushaber v. Union Pacific RR Co.*, 240 US 1 (1916), which is the exact same case that all of the federal Circuit Courts of Appeals have *erroneously* invoked to justify the erroneous "*non-apportioned direct tax*" holding, by *reversing* over the last 45 years the true holding of the Supreme Court in that *Brushaber* case, by simply proclaiming, without cite of any specific text from that *Brushaber* decision, that the income tax was allegedly *determined* in that case to be a *non-apportioned direct tax* under alleged authority of the 16th Amendment without *limitation*, which of course, as stated, actually worked to completely *reverse* the true holding of the Supreme Court in that *Brushaber* case decision, which held the tax to be *indirect*, not *direct*, and under the authority of Article I, Section 8 of the U.S. Constitution, not the 16th Amendment, exactly as all reaffirmed now by the Supreme Court in *Moore*.

Sir, the income tax, as currently enforced since World War II, is a monstrous *constitutional* and *judicial fraud* and the *Opinion* in the *Moore* decision *taken* in June 2024 clearly exposes that fact by re-affirming the true holding of the Supreme Court in the original *Brushaber* decision taken in 1916, *i.e.*: the income tax is an *indirect* tax under authority of Article I, Section 8, clause 1, and is not a *non-apportioned direct tax* without subjectivity to any constitutional *limitation*, under authority of the 16th Amendment, as *erroneously* held and enforced in the lower courts for the last 50 years (actually since WWII). Sir, I believe that President Trump may be empathetic to this crisis situation now, having himself recently experienced in court some of this *judicial impropriety* (at best), or absolute *corruption of the courts* (at worst, and in *Truth*), arising out of this corrupt and prohibited use of *judicial legislation* by the judges in the federal courts to re-write both the Law (the statutes of the United States Code) and the U.S. Constitution.

And thus, the re-affirmation of the *Brushaber* decision by the Supreme Court in *Moore* last June, works to establish 109 years now of undisturbed controlling precedent that immediately exposes the *monstrous* extent of the *constitutional fraud* that has been perpetrated by the IRS, the DOJ, and the judiciary of the lower federal courts, against the American People for the last 50 years, in the *name of tax* only, under *color of law* and under the *guise* and *pretense* of "income tax" law enforcement under authority of the 16th Amendment, which tax has been *wrongfully* and *unconstitutionally* enforced *erroneously* by the IRS, the DOJ, and the federal judges of the lower courts against the American people for the last 50 years as a *non-apportioned direct tax* on their labor and *fruits of labor* derived from the simple exercise of the citizens *Right to Work* regardless of the *lack* of any subjectivity to any *indirect Impost, Duty, or Excise* tax or taxation, and without application of any constitutional *limitation* imposed on that alleged new power to tax *directly* under alleged authority of the 16th Amendment, which is all *fatal constitutional error* under *Moore* and *Brushaber*.

Again, according to the Supreme Court in *Moore*, that *direct* and unlimited taxing power has never been granted and does NOT exist as a granted *power* of the Constitution for the IRS or the federal courts to enforce because the court held in *Moore* that income taxes are *indirect* taxes under authority of Article I, Section 8, clause 1, and that it is not a *direct* tax under the 16th Amendment. They further, re-affirmed that all *direct* taxes must still be *apportioned to the states* for payment and *laid in proportion to the censuses*, as is still *constitutionally* required under Article I, Section 2, clause 3, and Article I, Section 9, clause 4 of the U.S. Constitution regardless of the adoption of the 16th Amendment. Therefore, it is *categorically* impossible for there to have ever been a "*non-apportioned direct tax on income under the 16th Amendment*" for the IRS to enforce by any means (lien, levy, or "lock-in" withholding), or for the DOJ to prosecute, civilly or criminally in any U.S. court, or for the courts to *adjudicate* under any *constitutionally* granted and conferred *subject-matter jurisdictional* authority; - which does not exist, neither constitutionally nor statutorily.

I have attached hereto the evidentiary proof of the constitutional *fraud* that has been perpetrated in the courts, by the courts, your IRS, and the Department of Justice, against the American People, for the last 50 years. The proof comes in the form of the *Moore Opinion* excerpt (relevant portions Hi-Lited on pages 5-7), and the relevant portions of the IRS' Frivolous Positions document which work together to irrefutably provide the proof of the *erroneous* argument position of the IRS, DOJ, and federal courts over the last 50 years, the correct argument position asserted by SCOTUS, and of the *constitutional fraud* that's been perpetrated by the those federal institutions based on their *erroneous* advancement and enforcement of that *fatally flawed* and *erroneous* argument position of a *non-apportioned direct tax on all income under the 16th Amendment*.

Sir, you and the entire Trump cabinet, including President Trump, need to be fully briefed on the full extent of these matters because there is a lot more information about this that you need to know, or at least be aware of, before moving forward with advocating for any tax law changes other than preventing the existing income tax law from sunseting and expiring, and reverting back to the tax rates and tax brackets of 2017, that were in place before the 2018 changes, when the tax legislation President Trump signed went into effect.

Sir, you may certainly contact me for more information on this, or to arrange for a full briefing in your offices of both yourself and your senior staff, if you desire, because I have a lot more supporting evidence and information about this monstrous *constitutional fraud* that has been perpetrated upon America since the end of WWII and the expiration of the Victory Tax.

Sir, if you want to see how extreme, and routine, the judicial corruption in America has become in the courtroom, I would love to brief you on the case of Paul Kenneth Cromar, criminal case number 2:23-cr-159, and civil case number 2:17-cv-01223, both in the federal district court of Utah, Salt Lake City, where the criminal case is now in the appeal phase in the U.S. 10th Circuit Court of Appeals as Appeal Number: 25-4002; - after an *unconstitutionally* rendered conviction by a jury that was not allowed (by the district court judge) to be shown the law by the defendant during trial, *as his defense*; - in a district court that *fatally lacked* the *subject-matter jurisdiction* to try either a criminal case in 2023, or a civil case in 2017 where Mr. Cromar's home and property were *unconstitutionally foreclosed* on, over an alleged failure to pay a "*non-apportioned direct tax on income*" that does not *constitutionally* exist to be enforced by the IRS or the courts.

I have attached some basic supporting foundational information for you to review. Hoping to hear from you soon. Thank you.

Sincerely,

Thomas T. **Scambos**, Jr.

Aka Thomas Freed

(703) 899-7369

IRS Commissioner Billy Long

Internal Revenue Service

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Washington, DC 20224

We doubt very much that Donald Trump or any other British Crown Officer has replied to this letter, but we may do so with impunity.

The so-called income tax has never been lawful or legal as a public matter in The United States. The so-called Sixteenth Amendment was never ratified by the States of the Union. It has no standing under the Constitutional framework put in place by our American Government.

Instead, it is a private contract and obligation imposed by the Roman Catholic Church under the Laws of the Spanish Inquisition which are still operable in certain United States Territories and Possessions, including Puerto Rico and the Mariana Islands and other British-affiliated Commonwealths, and, to our certain knowledge, these "taxes" are actually tithes owed by bondslaves of the Roman Catholic Church and are actually collected as private contractual debts as they have been collected on April 15th of every year since 1135 Anno Domini, starting in France.

These special offerings known as "Peter's Pence" are collected from the Church's canon officers and bondsmen each year on April 15th as a special offering to defray the Church's defense expenses and Crusades. This tithe is collected by members of the Inquisition and tried under the Spanish Law of the Inquisition in the US TAX COURT, which should never operate outside the District of Columbia, but which has insinuated itself into Territorial precincts, much as a flea might piggyback on a dog and access places very far afield from its natural habitat.

So the so-called "federal income tax" is not now and has never been a public tax imposed to provide things like road service and snow removal and school facilities; it has always been a private tax collected by banks on behalf of the Holy See, from parishioners, church officers, church employees, and dependents -- and all earmarked to pay the Church's military defense and police costs.

It's this latter class, "dependents", that accounts for the majority of attacks made on average Americans who are mistaken for Fourteenth Amendment citizens of the United States, who are privately obligated as dependents of the Holy See to pay the "income tax".

This is why the income tax is not and never has been identifiable as a public debt of any kind under any Constitution. It's private --- as if you contracted to receive fifty bales of hay and never paid for it. Specifically, it's a "gift and estate tax".

The "gift" is voluntarily paid to the Holy See and amounts to 60% of your annual Federal Income Tax donation, while the estate tax amounts to 40% of your "tax" contribution paid to the British Territorial United States Government for the service of maintaining your estate while you are "missing, presumed lost at sea".

It's a simple commercial contract which is never disclosed to the victims and is a central part of a very, very expensive "private protection" racket.

Somehow, though it is well-known that Negroes were the subject matter of the Fourteenth Amendment, and where there is no rational reason to assume that white self-supporting Americans are Negroes, stateless individuals, or otherwise rendered dependents, the Holy See has nonetheless pressed to misidentify six generations of Americans as its dependents --- and tax them accordingly.

So, forget the Federal Constitutions; the public employees found means to evade their obligations by redefining their employers as dependents and franchises of their own parent corporations. And all without disclosure to their defrauded and denigrated victims.

Title 26 has never been enrolled as a positive law.

The Cromar Case like so many others has nothing to do with public finance, nor as you suppose, constitutionally described and limited taxes. The issue has been removed to a different jurisdiction and is being prosecuted under a different brand of law, one in which the Cromars are "guilty until proven innocent" or, even worse, already pre-judged to be criminals and therefore slaves and also guilty by whatever definition the judge decrees in the foreign jurisdiction of commercial contract law.

As public bondslaves of the Municipal (Roman) Government, the CROMARS have no rights and no standing to complain; their only duty is to pay whatever their Masters demand.

As public indentured servants of the British Territorial U.S. Government, they are equally bereft of any remedy, and must pay the Federal Income Tax as a condition of their employment.

Damned if you do and damned if you don't, and the Fraudsters are not under any obligation to disclose what they are doing, because they are operating under the Scottish version of Roman Civil Law, which is otherwise known as Maritime Law,

and their law very clearly adheres to the ancient Maxim of Law: "Let him who will be deceived, be deceived."

As long as Americans allow themselves to be misidentified as "citizens of the United States" and otherwise allow themselves through ignorance to be defrauded and denigrated by their own Subcontractors and as long as they can be goaded and coerced and terrorized into paying income taxes they never owed, this criminality will only continue.

These actors are all acting in Gross Breach of Trust and Violation of their Service Contracts; they have all committed treason, knowingly or unknowingly, and they are all subject to the death penalty if they do not correct their operations immediately upon demand.

A few simple demonstration cases carried to their obvious and necessary conclusions should be sufficient to convince the Holy See and their British cohorts that crime and misrepresentation does not ultimately pay.

Issued by:

Anna Maria Riezinger -- Fiduciary

The United States of America

In care of: Box 520994

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August 14th 2025