Dated 1/11/12 TO: INTERNAL REVENUE SERVICE Brookhaven appeals 1040 Waverly ave stop 906 Holtsville, NY 11742

from JAMES FRANK OSTERBUR 2191 COUNTY ROAD 2500 E ST. JOSEPH, IL 61873

RE: Your correspondence dated December 28, 2011 <u>person to contact</u>: Josephine Stockli employee # 0860162 reply to: AP: FE: LI-BR2:JXS

THIS DATED: 1/4/12

I do not request or accept, or respond to: *a settlement hearing or any other over the phone.*\_

<u>YOU SHALL ESTABLISH BY CORRESPONDENCE IN PRINT.</u> So as <u>to leave a verifiable PROPER: paper trail, useable in a courtroom of law:</u> with all insignia required to validate where this came from and whosoever demands it.

<u>I DEMAND a legal hearing in a court of law: to decide as</u> <u>indicated throughout "this conversation with you": if you OWE ME</u> <u>CONSTITUTIONAL LAW. This demand for a constitutional guaranteed</u> <u>right, to each and every citizen/ that has been denied to me. OR,</u> *If you as an employee of our government called WE THE PEOPLE/* are entitled to *participate in, or make a decision on your own, to destroy or deny a foundation* <u>principle of the UNITED STATES CONSTITUTION</u>; which is first amendment *redress of grievances LAW.* As have the courts so done.

A COURTROOM CASE: To decide and demonstrate the reality of our contract as THE government of this nation, through WE THE PEOPLE: asking if our employees have kept their oath. The oath to this nation sworn, "to gain your job; as leader". And the reality of conduct by its evidence of truth indicating: who has or has not: among our employees for this nation, obeyed/ or denied that oath.

A COURTROOM CASE: To decide the critical responsibility of an oath

to protect, defend, and obey the constitution IN ITS ENTIRETY/ thereby reaping the reward of a salary for that work and its consequent employment. **OR IN THE CONTRARY, having failed to uphold the oath, the oath you**: declared would be done for this government, our constitution of this UNITED STATES, and we the people. When failed: **that fact, Denies your right to collect or distribute taxes:** because you are in open rebellion against constitutional law, against we the people, and our democracy. The authority that gives you your job, and power of position: thereby denied.

The federal and state courtrooms where I live; have NOT kept their contractual obligations to the people or to me. <u>Cases 10-2257, is resolved by</u> <u>the court saying: "we did not consent to obeying constitutional law": so we</u> <u>don't have to.</u> The US supreme and appellate court declaring we don't have to <u>comment, because no judgment was made.</u> NOT the only case, where the judiciary, policing, and leadership failed. These are criminal conducts in a courtroom of law: which do establish the effect and foundation of organized crime. NOT, what I agreed/ NOT what we agreed as a nation: to pay taxes for! Simple and plain.

As a consequence you do not deserve a payment from me either, until all matters that are the sworn duty of an employee of this government have been adhered to. When you fail to keep contractual law, & obey constitutional duties: the end result is a legal dismissal of your contractual rights. The breach is your oath to protect, defend, and obey the constitution of this USA. You failed in constitutional law and duty/ conspired by the evidence to remove and destroy constitutional guarantees/ and thereby destroyed the contract itself. 1 Williston, Contracts 4<sup>th</sup> ed. 1990, 1995.

The remedy provided by law is: your failure, establishes my right to dismiss the claim for money. Therefore no tax is due, because of your failures not mine.

We have an agreement, between every citizen and this government of the people/ by the people/ and for the people called democracy. It is NOT BETWEEN the employees of government and me/ IT IS BETWEEN THIS DEMOCRACY OF THE PEOPLE, and me. The difference is: that I am guaranteed certain rights in exchange for the responsibilities and duty I owe "we the people" as our democracy. That means: I will let you provide the basis and foundation of governing society as employees hired for that purpose, by the means necessary for that purpose: even beyond what is fundamentally "more leverage than you

deserve". But I/ we DEMAND the guarantees of our constitution SHALL BE CARRIED OUT, with truth and justice. You failed that obligation, 286 N.W. 844M 846. And then tore up the contract which we agreed too: Because you did not, by the judiciary present in our lives today, & in my life through the courtroom: prove that the law rules instead of the judge. Instead all participants: chose to PROVE, by the evidence a conspiracy to deny/ a corruption of intent/ and a collusion among the judiciary and leadership involved to destroy the contract we hold dear. That being the foundation law of democracy that we the people SHALL hold our employees accountable, through redress of grievances, both state and nation. Instead of upholding your oath as federal employees to support and defend this law, in both the first amendment of the constitution and the fifth amendment of the IL constitution: you chose to rebel against that law/ and defy the constitution and the people, claiming instead to be

our rulers (immune/ sovereign), instead of our employees. The remedy for that is redress of grievances/ "let the people decide: let the employees give true and accurate account". Let the DUE process that is the law of Our constitution: a contract, between the employees of government, and *ourselves, called WE THE PEOPLE*/ We, who own the words, and the reality of our government called the constitution (the agreement we made as a people to unite together as one nation), and its foundation documents "the bill of rights/ and the declaration of independence". Be upheld/ you did so swear, it would be so. We have an agreement, with our employees: that our society can be governed ONLY by people acting in good faith, with the intent, principles, and foundation of our guarantees to ourselves as does these foundation documents declare is true, real, and without the consent of an employee. That is why YOU SWEAR AN OATH TO PROTECT/ SERVE/ OBEY/ AND DEFEND THE PEOPLE. Because these are literal guarantees, to each and every citizen. YOU are not the government/ YOU are the employee. WE THE PEOPLE: THROUGH OUR CONSTITUTION, are the government of this nation called America. WE govern ourselves by the law/ not a judge or any other leaders, whatsoever. We govern by the law we create and allow over ourselves. Our demand for you as employees is: YOU SHALL REMEMBER THAT, you shall do as the constitution demands of you. It in fact makes no demand against me for tax/ even though that is a reality of life: it is not "constitutional law". You failed 282 P. 2d. 1084, 1088.

The remedy for that is an investigation submitted to: by each and every Employee who broke the law/ enforced by the policing bodies/ and established by the rule: **NO ONE is above the law!** Not a judge/ not a president/ not a leader of any kind/ or citizen. No "whims" allowed. <u>The law must rule, or democracy</u> <u>has been invaded, with a purpose of treason and the clear intent of</u> destruction against the common good. Against this nation itself. The critical abandonment and denial of a sworn oath, within our own courtroom of law: establishes a total legal failure, a desertion of duty, and a denial of democracy. We owe you nothing/ I owe you nothing, for that. U.C.C. 1-201

**You have no freedom of contract**/ to do as you wish. The constitution and your oath of office are a formal contract with specific rights and responsibilities, any one of which by betrayal of those duties: becomes a criminal act, against the people of the United States of America.

The remedy for that personally is, I OWE YOU NOTHING. Take me to court, and prove otherwise.

The state of ILLINOIS has proven to be organized in the same criminal activities as federal courts. That claim being established in fact, by the cases presented: the lies established from the judiciary.

According to the cases and their evidence provided by: the plaintiff/ appellant James F. Osterbur. Prove it is not so, mere words in denial of rights, are not enough. The foundation of law, is based in law. Establish the law/ and prove constitutional intent was not the truth, applied by me in a courtroom: but to me, denied by traitors.

In furtherance of the demand for sanctions: I offer the proof of a limited income, due to your actions. Due to your injustice and denial of the law consuming my time. Due to your failures and allowance for threats.

My work ethic is established/ my demand for constitutional law affirmed by courtroom evidence/ and my guaranteed to redress, by this democracy is clear. You failed: therefore YOU HAVE adversely AFFECTED MY LIFE, far more than I affected yours. Consequently YOU OWE ME. Its your job to obey the constitution, the foundation of all law, whereupon there is no law that is not in compliance with the constitution itself. But its my duty as a citizen, to fight for this nation: therefore I charge you only with the demand. PROVIDE TO ME REDRESS, as is proper and fitting for a democracy governed by law/ and I will pay the tax. Because you have proven to be unworthy of "justice" that title/ proves you are owed no tax. You failed before/ and have yet to prove justice, in redress: even the very first time; it is not found, in state or nation. Because the whim of a judge rules/ **instead of constitutional law, as a democracy called we the people. That is open rebellion, the act of a traitor. And when combined with the clear conspiracy to avoid and deny redress: IT IS TREASON.**  That, is to your shame.

YOU are NOT "the government" ! YOU ARE, "OUR EMPLOYEES". And if you don't do your job/ the job you were hired to do: in fact refusing to do so; even lying and cheating us out of our guaranteed rights/ thereby stealing our democracy. As depicted within the constitutional foundation documents/ IT IS THE LAW, and you cannot rewrite or reinterpret it in any other way. Therefore it is my "patriotic duty" to deny you/ & insist you simply will not be paid, for this treason. That is the foundation of contractual law. And it is current and established standard, in ALL BUSINESS, INDUSTRY, ETC. THE STANDARD FOR WHICH an EMPLOYEES SHALL OR SHALL NOT BE PAID. That is the duty of a democracy: to enforce our law, on our employees. In court, it will be your job: "To prove me wrong". Not because I say so, but because it is the law.

To that end your lawyers shall argue: "We are immune/ we are the government of this USA". In reply: **I will legally demand, that the constitution of this USA is the government upon which we the people HAVE AGREED to form and conceive of "as our nation".** YOU, are merely the employee, and if you don't do the job for which you were hired by we this people. Then you are guilty of a criminal act, a corruption/ a theft/ a collusion/ and a conspiracy to deny: for which you can be punished.

**Failure to obey your oath is a criminal offense**/ failure to obey and respect the constitution is a sign of treason, the act of a traitor to this nation. A reality that shall not be payed. **A truth that MUST be defended against, as is being done here** in this demand for court today. Prove your oath/ prove the constitution is obeyed as sworn.

DUE PROCESS as assigned to you and declared a constitutional right to me under the 7<sup>th</sup> amendment grants to me a courtroom of law, for financial and more important values as is freedom, liberty, and literally defense of this nation. The first amendment grants me "legal redress of grievances". The right to call the people together in a legal forum to decide if: we will demand accountability and investigation of the evidence: proving what is or is not true. The thirteenth amendment declares I shall not be a slave/ which is denied to me, by the fact that our currency HAS BEEN SO INFLATED over the last few decades that the federal reserve now claims an asset value of over 154 trillion dollars, divided by 311 million citizens that is nearly one half million dollars per citizen, babies/ prisoners/ and all. Divided equally every single citizen should have \$500,000.00/ IT AIN'T SO. By declaring that money AS debt instead of inflation: WE HAVE BEEN ROBBED. Instead of reaping reality/ the few in powerful positions took all that inflation (*the claim of money is: the people will work for me, and surrender their resources and property to me*) for themselves: and gave us the debt, claiming they are rich/ and we are poor. IT IS MONOPOLY MONEY, it is counterfeit money/ it is a blind and deliberate theft and confiscation of property and the value worked for and secured, from every life in America and many around this world. And now there exists, many around this world who believe we shall be their slaves too. It is a redistribution of our wealth as citizens of this nation/ TO THE WEALTHY instead. It is anarchy and the delusion of numbers. It is treachery, trickery, and treason. YOU STOLE, or more correctly YOU HELPED the others steal; by destroying the value of our currency, and declaring yourselves "rich". That fact requires a courtroom/ and that is the only compromise I make.

As a direct relationship with the courtroom hearings which have preceded this over the years since 2005: **each and every one demanding REDRESS OF GRIEVANCES, an IL constitutional guaranteed right to me and to every citizen DENIED.** <u>A reality of constitutional law guaranteed to me by ARTICLE</u> <u>3 OF THE US CONSTITUTION: "you will make the state governments obey</u> <u>the law of this nation/ their guarantee to their own citizens" and have failed.</u>

The fifth amendment/ guarantee, of IL and instruction to those who are, our employees: that CANNOT LEGALLY be denied. because it is our constitution as a state called WE THE PEOPLE. Is illegally destroyed in a court of "law". *The latest being case 10-MR-906 in Champaign county court*. The reality is: THAT YOU, have failed to do your duty to me! THAT YOU have failed our democracy and rebelled against this people by denying their laws! THAT YOU, have chosen anarchy and the denial of "WE THE PEOPLE" as the true government here/ and set yourselves up as rulers over us instead.

That is a traitorous act/ that is rebellion, and anarchy: that is treason to me, and to this people. And must not be supported without a fight. Consequently this is now a legal tax revolt: NOT AGAINST TAXATION, (the deliberate work for society itself)/ but against those who believe they can rule us, steal our lives, and enslave our existence: instead of working for us all, as the constitution and the law allow.

You have chosen a criminal route in denying to me *constitutional law/<u>as I</u> <u>am promised, BY THE FOUNDATION OF EVERY COURT: the</u> <u>GUARANTEED RIGHTS OF THE</u> IL OR USA <u>CONSTITUTION</u>: "CANNOT be denied to me". BUT IT IS. THESE documents, ARE, "the*  government": <u>by the people/ for the people/ and of the people, in this state</u> <u>and this nation. They are the agreement we made to ourselves, to be "united"</u> <u>under these terms.</u> Through fifth amendment state law, and first amendment US law: we are the owners/ we the people are a democracy.

<u>I am denied, BY TYRANTS, OR TRAITORS: Not by law!</u> The price for that is a courtroom: WHEREIN I WILL BE TOLD HOW IT IS YOU CAN DENY A CONSTITUTIONAL LAW, and call yourselves anything but "traitors".

YOU WILL, Prove I owe you anything, for economically destroying this state and this nation/ demeaning and denying this, OUR democracy: and shoving your own pockets with stolen goods, in a clear conspiracy against us. You will prove I owe you, FOR RIDICULING ME AND THIS PEOPLE, by pretending to work for our lives, but have been cheating us all, with your fantasies & the delusions of your own grandeur!

Prove you aren't: nothing more than a damn liar, cheat, whore, and thief! PROVE you are not a damn little group of rulers/ intending and participating in government for the deliberate purpose: of making us all SLAVES to do your bidding. *I prove to you a good example of that is: the university of IL, Urbana; football stadium "press box" at a cost of over 121 million dollar; so some damn shithead fuck-ups can sit "like kings" for 6 arrogant afternoons a year PLUS, expenses, maintenance, costs. Is nothing less, than slavery to me, and all who you robbed: to do what/ "if not play, kings and queens" over us ? And there are OBVIOUSLY MANY MORE, because you brought us all bankruptcy.* Both *state and nation.* 

I am through playing your slave without a legal fight. The constitution demands redress/ therefore you will give it to us all, as our guaranteed right; so that I can "pay the tax". Because anything less is treason, from me: to support your rebellion against us all/ by giving you money is insane!

RATHER WE WILL INVESTIGATE YOU: and then determine, What is the punishment, you deserve? Let the people decide.

## That is the foundation of my complaint. The reality in summation: BRING THE COURT TO ME, through redress: AND WE WILL FIND CONSTITUTIONAL LAW, or your TREASON!

**That is my demand:** for a courtroom that is going to participate in constitutional law, AS IS OUR GOVERNMENT. *"The government" ain't you/ you, are just a damn employee; trying to be rulers.* This demand does Establish: I have a right to legal representation, that representative, in the courtroom of this state and nation: <u>is our contract with you, the constitution of this state of IL</u> <u>describing what you shall do:</u> by oath for us/ or be held accountable for, as your

crime.

Instead of slavery, the constitution DEMANDS: you work for us under these terms and conditions alone; **therefrom** you are allowed to tax. **You failed.** Your demand for taxation, IS ENTIRELY DEPENDENT UPON UPHOLDING THAT CONTRACT. Therefore it fails.

The lawsuits I have presented as the litigant "James Frank Osterbur": which proves, you have NOT contractually earned, any tax/ you have usurped your authority/ and rebelled against we the people instead. You have earned **REDRESS: THE DEMAND FOR ACCOUNTABILITY** and the investigation, by evidence of your actions and reactions on our behalf, that will prove CRIMINAL or not.

YOU DID NOT DO YOUR JOB, which means you shall NOT be paid. The work on our behalf, and for our benefit, WHICH YOUR LEADERS SWORE, would be done, is absolutely diseased with your own greed, arrogance, and thirst for power over us. YOU FAILED DEMOCRACY: AND YOU STOLE OUR MONEY, clearly proven above, & by irrefutable evidence, AS IS BANKRUPTCY for we the people! And riches, pensions, perks, bonuses, and benefits for the employees of government; are clearly the promises you made yourselves, and the armies helping you steal; as is the university diploma. By making the rest of us: slaves.

## YOU HAVE NO RIGHT TO DENY ME, my constitutional

guarantee! That is tyranny and treason. That means it is you who have broken the law, that means you are a traitor in rebellion against the constitution itself/ and it is you who owe me: nothing less than, THE RIGHTS I am promised. Because you do not obey the constitution but deny it instead: you stand against the law that is our government. That means you do not collect taxation for rebellion. This government is called WE THE PEOPLE. NOT YOU, the damn, scheming, bastard employee; who believes, "there is nothing they can do". Rulers who collect for your own gluttony and selfish purposes/ thereby robbing the people, to play god over them with your pride, illegal power, and arrogance. That is anarchy.

<u>Until the day comes, when you do obey constitutional law: you have no</u> <u>authority/</u> because you chose to destroy the rights of every employee, every citizen; by disobeying the constitution. The constitution is our established foundation in government and law/ our constitution is OUR government/ NOT you. Your oath which says: there shall be penalties, gives us, the right to demand from you, as employees working under that oath: **prove the truth:** did they choose obedience, did they do their duty: **to our constitution** of this state and

## nation. TO WE THE PEOPLE?

The question is: IF YOU DID YOUR JOB CORRECTLY, for we the people or not? **By REDRESS we decide: NOT you!** Since you refuse the constitution/ A DEMAND you chose to accept CALLED AN OATH: **to get your jobs.** A reality WITH CRIMINAL PENALTIES that, you swore to defend, protect, and obey constitutional law: it is a prison cell you are owed. Or more correctly, it is the people who led you to defy the constitution, to disrespect and threaten our lives: that shall be tracked down as <u>traitors/terrorists/ and thieves:</u> and dealt with accordingly. Let the people decide.

*Open the door to constitutional law: OBEY IT, and then we will see who owes who!* Bring me to court, by constitutional law, as we the people agreed: <u>this will be our government/</u> or be refused. Prove my error in court, and I will pay. But remember this: that it is you, who chose the time frame here/ it is you, that chose to not obey or recognize constitutional law/ and it is therefore TRUE: "I owe you nothing for interest, penalties, or fines". You chose by your failures, your rebellion against the constitution, and against your sworn oath: diseased by your own arrogance and greed/ not me.

WITHOUT THE CONSTITUTION PRESENT, as was demanded in every case for redress by the litigant James F. Osterbur/ IN EVERY COURTROOM/ AND OBEYED as the law of this land. But refused by every judge, and every attorney; in this state or nation: there is no due process of law. THERE IS NO PROTECTION WITHIN THE COURT & NO SUBMISSION TO THE LAW BY THE JUDICIARY OR POLICE OR POLITICIAN: for "REDRESS of grievances a guaranteed right of the people as proven by the extraordinary writ assigned by this case". And supreme court cases 11-100 & 08-1339

In summation: OBEY THE LAW/ THE CONSTITUTION/ WE THE PEOPLE AND OUR DEMOCRACY; and I will happily pay the tax. Until that day, you may steal the money; as traitors do/ but I do not pay it, unless you do the job for which you were in fact hired to do.