

TO: THE IRS
FROM JAMES FRANK OSTERBUR

DATED: 9/ 20/ 11

letter received 9/ 19/ 11 notice dated September 19, 2011 notice CP504
entitled: intent to seize your property or rights to property...immediately.

RE: you are acting illegally,

as I have in no way stated I will not pay the tax. Rather as all contractual law allows: I AM ENTITLED, 389 U.S. 258 to the work being done for me, prior to payment/ THE LAW called redress being upheld in this case. I am entitled to the promises of the constitution a mandate on the various branches of government directly from the people acting in their own sovereign capacity. We own the law Schwartz constitutional law Ch 1. P. 1 (1979), you are limited by our authority/ not we yours. 229 A. 2d. 388, 394

A contract is a promise or set of promises such as the constitutional amendments, promises, claims, guarantees, and authority over all employees of government and every agency within the government itself. 208 U.S. 412, 420 That specific promise breached which began this fight is the first amendment redress of grievances. 140 F. Supp. 925, 928.

The breach of that promise which is the law of this land: is revealed as a complete failure in both state and federal courts, through numerous lawsuits at all levels of the judiciary. To accept the duty of their oath, and comply with the law. That is my guaranteed right; under redress, to legally address a jury selected from among the people by lottery, and identify a need so blatant and real that it is within reasonable expectation that they will agree:

WE THE PEOPLE NEED, to take responsibility at this time from our employees, and decide for ourselves, our future, and our nation; what is or is not in our own best interest. Our decision as we the people!

Because the facts, cannot support further reliance on those who have so clearly failed us all. As is the remedy provided by the US constitution, and the state of IL constitution in times such as these; called redress of the people. Wherein even you, cannot deny; we this state and this nation are in trouble/ unless of course you are a complete ass, "Your decision".

With regard to that LEGAL CONSTITUTIONAL CONTRACTUAL RIGHT: that has not been obeyed by our employees/ and is in court as has been explained to you as both federal 11`-2023 & US Supreme court 11 -100 currently proceeding, right now. The reality is simply this: YOU ARE FREE, TO TAKE ME TO COURT, at any time you wish/ wherein I will contest my right to receive the promises of my government both state and federal: is a contractual guarantee. Your failure to recognize that contract, establishes my remedy within the law. Creates your obligation to provide a courtroom/ your DUTY as a recipient of the trust required by the public for your position: to participate in democracy itself by insuring the constitution shall rule. This Allows the certainty that I will ask for and demand your job is terminated, should you fail to recognize the law rules here/ NOT YOU.

Take me to court as you have been told to do: otherwise not only do you break the law/ defy the constitution/ and rebel against the authority that is democracy in this state and nation: but DO criminally attack me, which is punishable in a courtroom of law. The law rules, NOT you. The law under 1 Williston, Contracts 4th ed 1990, 1995 does require every contract has a duty, and every legal authority must exist to provide a legal remedy. You have not do so, as of this time/ which proves the essence of a crime exists: its your duty to uphold the constitution first. The law further provides that the essentials of a valid contract are "parties COMPETENT to contract (which asks the question: are you able to do your duty or not/ apart from the obvious complete arrogance and absolute failure due to pride?) The answer is yes you are able/ therefore in denial and rebellion against the law, that rules this America. The authority of government says yes you are able, as an agency: to do due diligence and operate within the construction of legal demands for a courtroom to be provided to me, through due process within the law. You, and your agency, to this date simply refuse/ that is illegal; you are not sovereign or immune; but employees of the people. I do have a right to a courtroom, being guaranteed by law/ and I will be presenting: **THE CONSTITUTION IS A CONTRACT WITH OUR EMPLOYEES; and we do have a right to not only expect, but receive the promises so declared, and guaranteed TO BELONG TO ME. I simply demand what is owed to me, by you/ by the employees of this government.** Your failure to respect that is a treason, a rebellion against the constitution itself, and anarchy as you are in fact working to tear down the disciplines, and law provided by democracy itself. By NOT using the court and proving we are in fact a people who rule ourselves by law; you fail we the people/ that is a criminal act, and as such asserts a determined

criminal assault (not within the law) against me/ which is punishable in court.

The constitution is a mutually valid agreement 286 N. W. 844, 846; on both parties: IF YOU DO YOUR JOB, as instructed and defined by the constitution itself/ THEN I DO OWE YOU THE MONEY. But if you do not uphold the rights, duties, obligations, and foundations of that agreement and its legal remedies/ then there is no contract, you broke that agreement. The question of criminal intent remains. The need for a courtroom to assess the criminal actions that you took, or more specifically the employees of government took against we the people; as is provided under redress of grievances: becomes necessary and legally my right under constitutional law. 282 P. 2d 1084, 1088. The fact that we are a democracy, NOT anything else; which means that we do rule ourselves by law under the legally binding agreements of a constitution U.C.C. 1-201 then asserts: a clear demonstration, not only do we rule ourselves by that constitution and its law. Prove, WE RULE OVER YOU, our employees, and do deserve the final say in what is or is not legitimate under the terms of our constitution which we do provide for ourselves. These are descriptions established in a courtroom, before all the people/ by all the people/ NOT just you. You are not sovereign, you are not immune to democracy, you are not ruler: you are employee.

While it is true and certain, you will claim a right to collect taxes on income by amendment 16, through the congress. And I grant you that right, under our instrument to preserve and maintain an orderly and peaceful society which is the US and state of IL constitutions. Because it is the authoritative direction and restraint exercised over the actions of men and women; and in particular is directed as a guide over, the actions of our employees. The constitution IS OUR GOVERNMENT, in conjunction with the precepts and claims of the bill of rights 391 U.S. 145, and declaration of independence; as these did establish the nation/ "certainly not you". A government rules/ you do not. A government rules by law/ you are not. A government rules by the agreement of the people that this is who we shall be under the law we create: as a democracy/ not you. No employee is given that authority to rule, only the law, under and within the agreements we have chosen for ourselves, as a democracy. The sovereign right to determine our society and our future proving we are the owners here. You have no say, as an employee/ it is your duty to obey and serve justice, equality, and fair play; not a game, a sworn oath. That action, that assurance of duty; gives you authority to preserve the union; by causing your DUTY to the law and the constitution as is substantially, legally, and sufficiently bound upon you by an oath of office to know, that this is true: limits your authority. You are not sovereign/ you are not

ruler/ you are not the authority: THE LAW, UNDER OUR CONSTITUTION IS: AS A DEMOCRACY CALLED WE THE PEOPLE. We are the power here, we are the authority under the constitution here, we the people are this nation, and we DO OWN IT. Not you/ you are our employee.. I have proven “good cause” 319 P. 2d 983,986. And a foundation to proceed which the court can act upon. You have not. Therefore we must move to court, wherein the constitution shall be proved “in charge”/ or you lose your authority to collect anything from me; because failure here establishes an enemy of the people. You are not immune from the law/ you are not the law/ you are not sovereign over the law/ you are not the nation, or its authority without direct acceptance by we the people/ WE ARE. You are not ruler or judge: **only the law judges.**

It remains the greater right: that I am entitled to first amendment redress of grievances as provided by the constitution itself, as we the people in charge of everything this democracy is, or is not to be. That comes first. It is also true that under amendment 2: I am provided the right to retain and hold the security of a weapon as is the courtroom by constitutional law: to insist my rights shall NOT be infringed upon. Your actions are Contrary to amendment 3: you have come into my house, without my consent threatening: NOT by the law, which I commanded you to bring, thereby without incident or complaint. Rather you come for war, as described by your own words. That is illegal, when all that is required to remedy this fight is YOU shall OBEY THE LAW.

Amendment 4; illustrates my right to be secure/ you have breached and battered that, by asserting that the law cannot secure me. That I cannot demand a courtroom, wherein as I have told you plainly and without compromise: THIS IS A MATTER OF CONTRACTUAL LAW, you have failed to uphold or perform your duties, within that law/ by actions of a courtroom without honor, an agency without discipline or duty to the constitution. Consequently we must go to court/ to assess your penalties and provide to me and to the citizens of this nation and state: Their due. Another issue to be taken up in redress of grievances by we the people. What do you owe us, in penalty and interest for this desertion of duty?

Amendment 5; secures me against the travesty of “back alley thugs”/ simply determined to maim, kill, steal, pummel, or whatever it is that attacks “a peaceful citizen merely demanding his rights under the law”. Amendment 5 states that I cannot be deprived of my property or any other, until proven guilty by DUE PROCESS OF LAW. Due process asserts that I have rights, that have been denied to me: therefore a contract breached; consequently an assault, with attempted

battery. Another demand that establishes you owe me a courtroom/ I HAVE demanded it.

Amendment 6; clearly displays that even though I began this legal action to assert and establish redress of grievances in 2005/ YOU HAVE resisted taking me to court for all these years. Which establishes the grace period to which I am entitled. But you refuse: Thereby adding penalties and interest, for your own purposes not mine. You aid and abet the refusal of constitutional law as is redress: thereby denying the nation and this state its due opportunity to choose better for themselves. You are then responsible, or a direct participant; by cause, for whatever actions that could have been taken by the people to protect, defend, sustain, and provide for themselves or this state or nation; as we the people. That did not happen BECAUSE OF YOUR REFUSAL, to provide to me a speedy and public trial, the means to acquire and use a guaranteed constitutional right. Your refusal to obey constitutional law as is redress, is treason. Your refusal to accept the responsibility to be as the bill of rights requires of our employees: “At all times amenable to them.....that government is or ought to be instituted for the common benefit, protection, and security of the people, nation, or community..... Is anarchy. The courts both state and nation, as well as tax court: FAIL MISERABLY, believing themselves above the law/ and so insanely arrogant and filled with lies: that case 10-mr-766 and its federal counterpart 10-2277 establishing with clarity extreme threats against us/ terrorists in our own land, using our own money, was thrown out of court. That is illegal that is an established act of terrorism; to aid and abet/ to protect, those who threaten us all. You, as well as the court itself; remain defiant of the law, the foundations of justice and democracy, and we the people: to this day. That is treason, an act so devoid of honor/ so diseased by the university diploma: **as to gamble with this entire nation and all its people, even a world.** That makes you conspirator in the actions that deliberately put this people at risk/ because this is not the first attempt to establish a courtroom through the IRS. Since all tax law is held within a “separate court”/ and I cannot take you to court, you must take me. You enable the others who fail us all; and participate directly in what they do, or are not able to do; by force. Your option here is the law, through a courtroom: when the law is not obeyed by you as in this instance, only force is left. that is an illegal action. We the people rule ourselves by law, not a mob or the corruption of a syndicate dedicated to getting money and using power, by any means.

Amendment 7; commands to you, that whenever the value in controversy is greater “than most would give away”/ the right to a trial by jury shall be

preserved and granted; to me too. **This trial so demanded has moved beyond income tax, and is now ABOUT THE GUARANTEED CONSTITUTIONAL RIGHTS OF A CITIZEN; who has been denied by the employees hired to govern and provide that very thing. The LAW CALLED REDRESS.** The value for a nation is here/ the rights, liberties, freedoms, and foundations upon which we live as the UNITED STATES OF AMERICA are here. And I am owed my jury trial, today. Their decision/ not mine, nor yours; as we the people.

Article 3. Section 2.1. The judicial power shall extend to all cases in law and equity, arising under this constitution....

You have no authority to deny.

IN SUMMARY: I have called for a courtroom, in the matter of contractual law and guaranteed rights before this nation. Demanding the respect that I a citizen of this state of IL and this nation of the USA SHALL BE GIVEN: the legal access and rights provided and intended for the protection of our democracy, under first amendment redress of grievances law/ and under state of IL redress of grievances law. The law: **which the federal employees are required to enforce** under article three of the US constitution. In the matter of taxation without representation: NOT by a vote, for someone to vote for me: *but by the law itself which guarantees to me legal representation for the democracy under redress.* The facts are: **You have a contract with every single citizen in this state and nation: that is why redress under the first amendment is called “A CONSTITUTIONAL GUARANTEE” to every citizen.**

The failure being: the employees hired to provide the work of governing, the reality of a constitution working for the people; have not only failed to do/ BUT UTTERLY REFUSED TO DO. That is an act of treason, the reality of a traitor in our midst. The issuance of a demand to learn and understand: **WHY: IS THIS AN ARMY who has invaded us**, or not! The law, and the courtroom are mine. Yours is to obey this democracy/ theirs, as we the people is: to punish you, if you fail.

The result: I owe you NO penalty or interest on the tax filed in 2005/ because it is your responsibility to take me to court in a manner consistent with speed and justice; or a grace period exists. I cannot take you to tax court, so say the IRS professionals that were talked to years ago/ therefore I have NO responsibility in that matter, as I cannot take you, the time allotted is all you.

Which means NO penalty or interest, in a matter that is “courtroom worthy”/ as this is constitutional law and guaranteed rights to every citizen; you have no basis or merit for refusal.

As to the rest of the tax owed, it is absolutely true and without doubt that I have spent my time, my life, my money, my future and my work on democracy and the acts providing criminal issues established by the employees of my government, the constitution. Identifying through their own complete rebellion against the law that is our constitution being attacked; our democracy being despised / NOT yours as an employee. Either you are for us, by defending the constitution or you are not. You work for us/ YOU DO NOT rule over us; the law does that, as is the foundation of democracy itself. Because I have done your work. Because I have endured your failures. Because I am entitled to compensation for expenses in this demand for constitutional authority: **shall be provided to WE THE PEOPLE through redress of grievances.** The legal remedy to controlling our own government, the sovereign right as a democracy to prove WE ARE THE OWNERS/ not your slaves: your employers. That foundation proves, in fact, I owe you nothing/ because you consumed that value with deceit and failure; tragically impacting the nation with fraud, theft, lies, cheating, and every other form of insanity as can be conceived of by men or women. You are found unworthy, of your employ. Let the nation speak for itself.

Let the court establish this single question with their answer: **DO YOU OWE ME MY CONSTITUTIONAL GUARANTEED RIGHT OF REDRESS AS IS THE FIRST AMENDMENT, OR NOT? That answer decides this case.**

Now, because you are an army in rebellion, operating within the boundaries of this USA without discipline or honor/ in open denial of that law; standing against the authority of constitutional and contractual law. I will put thirteen thousand dollars in my bank account/ BUT NOT for your seizure. I will put it there, and leave it: by September 23, 2011 **as proof:** if I should lose the court case, that I demand/ and its subsequent appeals. I will pay the extortion (because if it ain't legally obtained; it is extortion by force). Constitutional law is clear: I AM OWED REDRESS AS IS THE LAW. Thereby the legal result is clear, and expected obedience is required to prove: “Our employees are not critically and intentionally traitors”. Your choice.

If however you simply choose to steal it, denying my right to a courtroom, contractual law, constitutional undeniable guaranteed right: then there will be

legal actions extended, as is possible to do. If we go to trial, and redress is performed: then it is up to the jury to decide what I owe, or do not owe. Simple and plain.

A COPY of this letter is sent to IL state irs as well.