In US TAX COURT 400 second street NW, Washington DC 20217

James Frank Osterbur

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VS

United States of America

IRS, person to contact Josephine Stockli #0860162 dated: 6 / 7 / 12

case docket number 11108-12L

THE DEMAND FOR CONSTITUTIONAL LAW, TO BE UPHELD!

The identity of a nation, the preamble of the US constitution/ the bill of rights/ and the declaration of independence: each of which unites us, and is the FOUNDATION; CARRIED forth BY LAW: to its rightful RESPECTED

PLACE in the governance of this nation.

Motion for class action status

RE: In response to the return of the document marked second filing in this case

It seems you the court have some misunderstanding about the truth of what is going on in this trial. YOU HAVE taken me to court/ therefore I am not required to simply obey the rules, irregardless of their content/ MY JOB AS A DEFENDANT HERE, is to apply the rules and measures of true democracy to this courtroom and identify the foundation of our purpose here in every courtroom of this nation or state as: either in critical compliance with the definitions and truth of our constitution, or not. YOUR JOB, is to insure I have a fair hearing, regarding any complaint that arises under the constitution and in particular within

its guaranteed rights to each and every citizen of which I am.

As I am the defendant here

OR

If I am to be considered the plaintiff here/ then why do I have to pay for demanding my constitutional rights/ WHERE does a rule overturn or interfere with the strict and legitimate value that is a constitutional right; and this demand that you the employees of our government, which is the constitution itself: MUST OBEY THE LAW. The foundation of justice is: THE GREATER VALUE SHALL RULE the day/ because it affects the greatest amount of life. Your rule is not inconsistent with a worm; which would assume "a dead body". The constitutional demand for fair play, the critical demand for legal redress of grievances, the fundamental demand: earn your money by doing your job, as is the contract between us/ GOVERNED by the realities and definitions of the constitution. Or you shall not be paid! The foundation for this refusal stems from The creation of threats that can exterminate our lives, our the evidence as is: planet, our nature, our economy, your children, our everything! For insolence/ insolvency/ apathy/ failure/ insanity/ stupidity beyond belief/ absolute greed, arrogance, and pride without the slightest bit of merit. The reality of this day is: according to the constitution and its mandate unto this nation as is the preamble/ and its mandate unto our employees: to grant, support, and defend every guaranteed right of the constitution. As is the first amendment legal right of redress/ equal in every sense to the other grants of the first amendment as is religion/ speech/ and press.

The element of justice that is found is: "Under miscellaneous, you state: not a proper document to be filed with the court". You have exceeded your authority/ even if the docket number is not on the filing/ because it had not yet been given. The reality is, under due diligence/ the process that is identified as justice for WE THE PEOPLE, as what I demand represents the foundation of democracy itself: TO PRESENT OWNERSHIP of this nation as WE THE PEOPLE, under our constitutional law.

That ownership establishes MY RIGHT to be heard is not dependent upon your rules. My right to be heard is defined under DUE PROCESS by the fourteenth amendment. You cannot deny my right to appear/ or my reality to defend in this courtroom by any form of rule. You cannot deny me DUE PROCESS or any part thereof, by the simple assertion that I did not conform to your rules. You cannot discard from me, the equal protection of the laws by using irrelevant rules. You cannot assume jurisdiction does not matter in this case: can

be compromised by "rules"/ it cannot. Rather this is a jurisdiction that invades the courtroom to demand that each and every single citizen has rights here/ that we all have a legitimate hearing here: TO DISCOVER and IDENTIFY, WHY, the first amendment clause of LEGAL REDRESS OF GRIEVANCES has not been provided to WE THE PEOPLE!

That argument exists as the foundation of this, "my day in court" / it is not your day in court: it is mine. And I don't surrender it to a rule. The issue of contempt by this court then arises/ as we search diligently, or shall be searching so, in terms of a sworn oath to represent the legal rights of the citizens here in this nation / and abide and abet the foundations of democracy as a participant in the judiciary. That oath demands: you shall obey the constitution/ you shall defend it for this nation, making it valid and real, as if it had been signed "just today"/ you shall protect the guarantees of every citizen/ and you shall enforce the restrictions commanded by the constitution upon the employees of government. SO THEY DON'T assume or obtain anything that can be called "unequal with this citizenry". You are not rulers/ you are employees. You are not sovereign/ your job is to do what we hired you to do; your job is to stay directly and deliberately within the confines of constitutional decree. YOU, the employees of government/ have failed on all counts. Not only disgracing this nation/ destroying its securities/ but threatening its very existence. That is a treasonous offense. To establish threats which can exterminate our very world, IRREGARDLESS of your religious beliefs that "the university knows what it is doing". They have only theories and stories; A BLIND GUIDE beyond belief, they have become the insane, and you follow, support, fund, and participate with our money, our future, our everything. Which means you have made this nation and its people, "participants in threatening EVERY LIFE ON EARTH".

THE REALITY IS: WHEN YOU GAMBLE WITH OUR LIVES,

WHEN BEING WRONG, ENDS EVERYTHING OF VALUE, EVERYTHING CALLED A FUTURE, AND EVEN THE NATION OR WORLD ITSELF! IT IS TERRORISM.

YOU HAVE GONE TO FAR!

Therefore this court case exists. NOT to evade taxation/ as I have never

refused. BUT TO INSIST AND DEMAND UNDER DEMOCRACY: That our own voices shall be heard in this matter of experimentation/ this failure/ this religious disease you have infected us with/ this endless greed you have enslaved us by: SHALL STOP.

Only then, is the contract between us fulfilled/ so that you may be paid. For today, you have earned nothing but a prison cell. Let the evidence prove otherwise.

THE FOUNDATION OF THIS TRIAL case docket number 11108-12L IS

THAT, WE THE PEOPLE/ I the citizen here standing up for my own legal right of redress of grievances under the first amendment of the US constitution, DO DEMAND: that this is a trial that involves all the people, not just me. This trial as is a foundation established under DUE DILIGENCE, by state and federal trials created and defined by the plaintiff or defendant JAMES F. OSTERBUR.

To prove, we the people are DENIED OUR LAW/ our right of democracy enforced. Which is, WE THE PEOPLE, are the owners here/ we are sovereign under the constitution: not you the employees. WE ARE GUARANTEED FIRST AMENDMENT LEGAL (as is everything within the constitution, the foundation of every law in this land) REDRESS OF GRIEVANCES/ but we are denied, just as I have been denied. The evidence is clear/ the search for redress of grievance cases in trial: proves a conspiracy to deny by the judiciary. The reality of defendants in the US supreme court trials 08-1339 and 11-100 prove that our employees outside of the supreme court REFUSE TO CARE, DENY THEIR DUTY TO SUPPORT AND DEFEND THE CONSTITUTION. Which leaves us all with only one opportunity to fix this democracy.

THEREBY THE DEMAND IS FOR CLASS ACTION STATUS in this case.

As no debate can ensue that the legal issue here does not affect us all. And every form of evidence clearly states: WE NOT ONLY HAVE BEEN DENIED OUR GUARANTEED RIGHTS under constitutional law. A conspiracy within the courtroom, and established by our employees of government: EXISTS TO DENY that law and keep it from OUR GUARANTEED OWNERSHIP of this nation.

IT IS NOW demanded: that the appropriate US legal representation for this

matter, be established, for both sides. I represent myself/ I control my defense; but you owe me a legal defense for the people themselves. You owe me the proper address and names for those who shall represent the employees of OUR government/ NOT yours. You, are an employee/ until separate from that work.

I return to you the second filing with the docket number in place; as that forms the basis of identification as required/ the fee has been paid.

PROOF OF SERVICE

I, James F. Osterbur: do hereby declare, that a true and correct copy of this first filing has been mailed to the following parties at the addresses so listed: by certified mail (to the court). Placing the parcel, in the US postal service/ as prepaid mail on the date of 6/7/12

US TAX COURT 400 second street NW, Washington DC 20217

the internal revenue service Brookhaven appeals
1040 Waverly ave. Stop 906
Holtsville NY 11742 refer reply to: AP:FE:LI-BR2: JXS