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

### **James Frank Osterbur**

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VS

**United States of America** 

commissioner of the internal revenue

Michael T. Shelton 200 W Adams st. Suite 2300 Chicago IL 60606

William J Wilkins Chief counsel Thomas R. Thomas, division counsel Miriam A. Howe Area counsel Elke E. Franklin, Associate area counsel

### case docket number 11108-12L

dated 8/6/12 a first amendment trial, of the US constitution

the summary demand: obey the constitutional first amendment/ or be accused of treason. Make your decision!

This demand:the charge of treason beginsaccordingly: these others, sworn to protect and defend the constitution;the FEDERAL BUREAU OF INVESTIGATIONthe US ATTORNEY GENERAL OFFICETHE PRESIDENT OF THE UShave been added as participants in this suit

THE LEGAL DEMAND of this lawsuit. <u>FOR CONSTITUTIONAL LAW, TO BE UPHELD!</u> 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: <u>to its rightful RESPECTED</u> <u>PLACE</u> in the governance of this nation. 229 A. 2d 388, 394.

### IS: THE CLEAR AND CERTAIN DEMAND UPON THIS TAX COURT: <u>To provide</u> <u>redress of grievances as is the law:</u> <u>To this citizen so guaranteed.</u> That is your job! That is your oath. That is our democracy in action/ **our right as owners to enforce the constitution** <u>itself on you</u>; as you did swear to do. <u>That is: "A claim upon which relief can be granted"/ IT IS constitutional law!"</u> <u>There is NO excuse.</u>

re: from the IRS Holtsville/ reminder of overdue taxes for 2005 dated 8/13/12

This comes as a fundamental assertion "that the law has no meaning to the IRS"/ which shows a complete disrespect and is a functional desertion of constitutional law. The foundation of our society is: THAT THE CONSTITUTION DECIDES/ not you.

The fact this threat comes again in a clear case of constitutional law 11108-12L reveals the intent of a defective 331 S.W. 2D 140, 143; and errant pleading. AMEND IT, as this is a case about legal constitutionally guaranteed rights/ and I have from the beginning stated and proven it was so. That constitutes a clear assertion and claim: you chose/ not I. You failed the grounds of our contractual agreement, as is the signature of an oath. You the employees of this government did not obey the law/ or respect our constitution, which is a treasonable offense. Believe it or not. Our democracy depends upon RESPECT FOR OUR CONSTITUTION. Therefore the demand established, not only assumes harassment 437 F. Supp 201, 221 has no penalty/ the reality of defending our constitution, and protecting our democracy shall in fact prove I owe NO INTEREST OR PENALTY. Plus the fact, that you owe me for doing your job; obeying the law, by standing up for our constitutional rights. Since that cannot be done, without the restraint of taxes: "you care about nothing else, but the power of money". You have no cause to threaten financially or otherwise.

It is further identified since you owe me money from the depreciation schedule established by congressional law, the amount deducted being \$8500.00 you have NO CAUSE to attempt larceny/ and withhold that amount. Claiming by papers sent, "it does not exist". I have proof, a utility truck, with title; a depreciation schedule demanding the same as everyone else. One hundred percent depreciation as congress or the president provided to all the rest. That will be deducted/ because that is nothing less than extortion to claim it does not exist. The deliberate attempt to steal, by force/ regardless of a right. That is a criminal offense, on your behalf.

The covenant 279 P. 2d 276, 278. is broken between citizen and government employee; you have not only refused to obey constitutional guaranteed rights/ are now in court explaining why you did not obey constitutional rights. But have in this document portrayed a complete lack

of respect for the law itself. You have received every filing with the court/ and refused to acknowledge them or the court itself. That is criminal contempt when established with a threat. This is intended to be a threat 60 F Supp 235, 236 / prove otherwise; because it has no other purpose, in a court of law. 148 F. Supp 75, 77.

The court is commanded/ the defenders of democracy are reminded: where is their punishment?

Where is my repayment for services rendered to this nation; I have endured your arrogance and failures/I have endured your threats, and disgrace/I have demanded the law, and been completely disrespected. I have endured the financial attacks. I have did my duty to this nation, a fact you cannot contend is the same for you in this IRS. The court itself/ those listed "defenders of democracy added into this case", still lack that decision: whether in fact OUR DEMOCRACY IS WORTH, obeying our laws. Whether WE THE PEOPLE are dead to you/ or not. Replaced by rulers, and their rules.

I have said, THE LAW MUST BE OBEYED. In return an endless supply of frivolous/ arrogance/ contempt/ and drivel from government employees establish how truly diseased this nation is. Bring back <u>democracy (we the people are rulers of ourselves/ through law, the</u> <u>constitution is our government)</u>, or you prove treason.

#### 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 8/6/12 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

INTERNAL REVENUE SERVICE BOX 249 MEMPHIS TN 38101-0249

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THE PRESIDENT OF THIS UNITED STATES Barrack Obama 1600 Pennsylvania ave NW, DC 20500

the US ATTORNEY GENERAL OFFICEUS dept of justice950Pennsylvania Ave NWDC 20530-0001and any other as I desire.