# 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

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### case docket number 11108-12L

dated 7/30/12

# 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 begins

accordingly: these others, sworn to protect and defend the constitution;
the FEDERAL BUREAU OF INVESTIGATION
the US ATTORNEY GENERAL OFFICE
THE PRESIDENT OF THE US
have been added as participants in this suit

THE LEGAL DEMAND of this lawsuit.

## 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. 229 A. 2d 388, 394.

IS: THE CLEAR AND CERTAIN DEMAND UPON THIS TAX COURT: <u>To provide</u> redress of grievances as is the law: <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 itself on you; as you did swear to do.

That is: "A claim upon which relief can be granted"/ IT IS constitutional law!"

There is NO excuse.

RE: TAX COURT RETURNS THESE EXHIBITS; with the words, "Not a proper document".

This filing addresses the return of petitioner exhibits #5 "the second filing"/ the demand for constitutional law to be upheld becomes exhibit #8/ motion for class action status; petitioner's exhibit #4. Court returns 7/24/12 with the words: "not a proper document to be filed with the court".

Each of which are now evidence in this trial of the judiciary, and/ or those who consider themselves to be, the leadership of America; that refuse redress of grievances for this people.

The demand is for constitutional law to be upheld, the first amendment guarantee to each and every citizen established for me, as the legal right of ownership that democracy grants to WE THE PEOPLE; through our right under redress to demand accountability from our employees/ and establish true democratic control; as we the people desire it to be. That is neither "light nor frivolous": it is democracy itself taking root. It is our lives, our honor, and our freedom at stake in this trial for constitutional sovereignty over the court, its hierarchy, and those who would call themselves our rulers.

The evidence of this case is: that the judiciary DOES NOT obey the law/ DOES IN FACT disregard and destroy the purpose of their own oath: which is to guarantee "if we give you this job"/ your every action and response will be within the purpose and desire of the constitutional document to which you swear: **shall govern our lives, our nation, and our future.** Not you the employee, but our constitution as written.

This court not only fails to properly establish this case, it contorts itself by looking for any means possible to consume the substance of this trial, and attack the merit of constitutional law itself. Neither is viable, nor legal; nor within the authority of this court or its judiciary.

That evidence is further established by the return of "petitioner exhibits" identified here. Such excerpts as established in the second filing include:

"Constant with the demand that our employees MUST obey the law/ the foundation of any and every contract: "You do this work for me/ and I will pay you as agreed"! Must be upheld as the foundation of a right to demand that work contracted, SHALL BE DONE.

That is a foundation principle of law, therefore adequate and principled and well within the rights of evidence and law: the court by its authority conceives of perjury. It proves no foundation/ nor provides the slightest law to establish "not a proper *document*".

There is no difference between a contract of individuals employed for the specific purpose of providing what our constitution, and its promises which are the bill of rights and the declaration of independence: demands. And the owners who have hired these individuals to do that work. The reality expressed is THE SAME; ANY OTHER CONTRACT or expectation of contractual work by its reality! Between any other individual or party or organization in this nation/ and those who agreed to do this work, for the price agreed upon/which is, you our employees GUARANTEE to obey the constitution and provide what it says/establish its purpose/ and respect our lives, our money, our future (clearly including the children) and our time."

This short description is coherent and fair within the confines of this trial/ proving it is a very proper and legitimate document to be filed in this case: as it is the IRS internal revenue service that brings me to court: DEMANDING payment for a work that does not include redress of grievances as is the law. I demand obey the law 153 N.E. 13, 17. / they and you refuse; as is evidenced by the return of this evidence/ this exhibit #5, "the second filing". The IRS demand is for contractual services/ as is my demand: MINE TAKES PRECEDENCE, because it is a guarantee, a foundation called democracy; a national heritage and expectation. Theirs is a right of work contract; and they are not the same.

We further establish the contract that exists in constitutional law by examining the assumption that the IRS has a right to collect. The foundation of that argument will be, or is: that the constitution amendment 16; gives you the right/ MAKES ME liable for the work you do; by allowing a debt to be collected as tax under the constitution itself. That framing of constitutional law by amendment to illegally obtain power over this people DOES NOT belong as an amendment. The preamble, "our democracy defined; its purpose and our identity as a nation explained: is complimented with amendments by virtue of the fact that each is considered to be necessary for civil rights and civil liberties to be guaranteed and insured to we the people. Explaining in sufficient detail exactly what our employees shall do for us by the fundamentals of constitutional mandate and decree/ BUT GUARANTEEING to ourselves, in amendment exactly what we will have to protect and defend ourselves from those who would be our rulers. Amendment 16 does not guarantee the people anything except, oppression has come/ a ruler has built himself a rule to overthrow justice. JUSTICE IS a fair and legitimate exchange where the value given or accepted is mutual 276 A. 2d 708, 711. JUSTICE IS, a foundation upon which freedom expands/ liberty is recognized as limited by law/ rights are fundamental to governing ourselves/ and democracy is created within the laws we allow to govern ourselves: instead

of rulers and their rules.

I have not disputed a tax; because it is a contractual obligation created by democracy; as is necessary in the legitimate construction of governance. HOWEVER what I have legally disputed is 252 N.E. 2d 463, 474, : just like I have a contractual obligation to pay legitimate realities involved in the construction and dignity, the foundations required by this nation. YOU THE EMPLOYEE have an equal or greater obligation to DO THE WORK; within the confines of constitutional definitions/ AND PROVIDE THE GUARANTEES that this constitution provides, and presents to me. You have done neither/ in fact stripping me of civil liberties (FIRST amendment redress) instead. I do dispute payment for illegal actions such as these/ the reality of treason (our government guarantees this law, the court has no say, it is the law/it is a traitor that takes that government law, and contends: "We are greater/we will rule instead of the law"). In our midst, as identified by this evidence of a form letter not even signed by a clerk of the court: which DOES make it an illegal document. The equitable distribution between constitutional law for this nation or state/ and for this individual demanding that law shall be given, "free of charge": For the purposes of accountability and foundations in democracy. Considers the law, in a fair hearing 212 F. 275, 277; and understands the evidence presented here, 16 A. 2d 80, 89 has been tampered with by the court. The documentary evidence/ the assembling of exhibits here, as is necessary to bring the compositions of constitutional grants to me into this legal battle, CANNOT be tampered with further, they are probative materials protected 21 S.E. 2d 873 under the indispensable evidence act or rule.

The court has no proof of improper/ therefore it perjures itself criminal law 511 (3<sup>rd</sup> ed. 1982) model penal code 241.1. The court has no authority at all, without a valid authorized signature attached/that is contempt 249 S. 2d 127, 128. Carried to fruition by the evidence no authorized signature appears on any form sent; of which there are many. When coupled to the threat of extortion, an extreme fine based entirely upon the supposition of "frivolous"/ that felony assault becomes demonstrative of the court system in general/ and this court, this judge in particular. When added to the reality of constitutional mandate as is Article 3 section 2.1 the judicial power shall extend to all cases in law and equity arising under the constitution, "to every controversy to which the United States shall be a party.." The conclusion of law 229 N.W. 194, 197 here is: this judge/ this court HAS DISOBEYED ITS OATH. There is no construction possible where the conclusion of evidence: as are these forms deliberately intended to weaken and destroy this constitutional law case, by throwing out evidence, and merit; can be proven true. They are literal documents "proper and legal, filed in this case". They are now literal evidence in a case of judicial conspiracy to deny this democracy its law. Let the law decide 21 So. 2d 878, 880/ not a judge. Let equal protection of the law be clear, 411 U.S. 1, 28. LET EQUAL RIGHTS be proven true 351 U.S. 12, 19.

This second filing goes on to say, the foundation of this case is about the following: the demand is real/ because the threat is absolute, and without compromise, "terrorists are in our midst". An excerpt:

"The purpose of this courtroom, this defiance against: the anarchists who are destroying

this nation by refusing its law/ the terrorists who absolutely refuse the foundation principles for society itself: WHICH IS, YOU SHALL NOT gamble with our lives. You shall NOT declare yourselves "gods (we know everything/ we can do anything we want)"/ so that extreme experimentation and insanity through delusions can control, rob, steal, kill, maim, mutilate, sacrifice and destroy the very foundations that all life depends upon: FOR THIS WORLD.

The consequence of such an extreme insanity 220 U.S. 61, 78; the conclusion of these facts 22 P. 2d, 819, 822 Is the reality that CANNOT be undone without gambling our entire world/ our nature/ every future. There is NO greater compelling interest in law or democracy.394 U.S. 618, 634; The elemental demand to mutilate life, as is the expectation of evolution/ thereby the foundation of A RELIGION (nothing proven but adaption: the sign and seal of perfect design). This leadership, and this court has brought thereby a religion (evolution/ not proven) directly into the governance of this nation, as they are EXPRESSLY FORBIDDEN TO DO. 330 U.S. 1, 15.

I demand redress: to investigate, examine, identify, and decide as a people what is or is not in our own best interest: BEFORE FOOLS, the absolute disgrace of an entire humanity; kill us all! How is that not terrorism.

They have the machines/ they are using our money. 325 U.S. 1,3.

How is that NOT "aided and abetted" by all those who stand against: <u>the fair and true</u> <u>understanding of what exactly is being done/ and the clear and simple truth of what happens</u> <u>when this goes wrong.</u> A terrorist decides: "Let them die/ I don't care: these are merely pawns".

24 A. 2d 85, 87.

REDRESS DEMANDS: I AM EQUAL TO YOU/ kill yourself, and I won't care: BUT DON'T DESTROY MY LIFE/ THESE CHILDREN/ MY NATURE/ OR MY WORLD. The delusion of these courts, the fantasy of these leaders: side with and protect terrorists. NOT constitutional law: the right to govern, thereby decide for ourselves, as we, the people.

THIS DEMAND IS FOR REDRESS, our right to decide, our right to be fully informed, our right as owners to establish control over the employees who have decided they are superior, and will threaten our very existence. Discard their oath. And serve only themselves, by stealing our substance, our securities, and our future. Fundamentally enslaving us all, through the counterfeiting of money."

The destruction of our democratic laws as is redress represents a breach of trust 18 A. 1056, 1058. COUNTERFEITING 197 F. Supp. 264, 265 as established in exhibit #3 this trial; is another contractual breach/a lie, that cheats the people when identified as a debt. A debt that cannot be paid is not a debt/it is inflation. We have many needs for redress as a nation.

These short descriptions are coherent and fair within the confines of this trial/proving it is a very proper and legitimate document to be filed in this case: as it is the IRS internal revenue service that brings me to court: DEMANDING payment for a work that does not include redress

of grievances as is the law. Establishes not only are our employees discarding and destroying the oath and the promises of this democracy/ by disabling its constitutional guarantees. These employees are deliberately acting and making decisions in our democracy that have NOTHING to do with the promises made to us by our democracy: the constitution itself. Other than the direct and real foundation called TREASON. Not only to steal our money/ but threaten our very existence as life on this earth; to destroy the children by making decisions that mutilate nature/ that destroy the resources upon which they depend/ by stealing our money and theirs/ by experimenting in ways that can end life on earth; and much more. THIS IS, an extreme failure in every sense of the word/ throughout government; by our employees. As a work provided by this people to themselves, in governance of our nation: the foundation identified is failure. A need for legal tax revolt/ FOR REDRESS, because we must protect ourselves. The employees have failed/ our democracy approaches ruin/ and our lives, our nature, our environment, and our future each and everyone is cast in doubt: by such an extreme arrogance no other word for it exists other than "satan". Or more distinctly our employees have proven to be "a religious cult; identified by the certainty of an arrogance so extreme, they believe "they cannot be wrong; even in experiments that kill this entire world if they are"/ therefore they have a right to play god" OR, more simply ARE utterly insane. This is, A distinct disease infecting our lives. Your position is, "not proper". My position is: by ESTABLISHING the evidence of extreme threat: WHICH IS NOT A LEGAL RIGHT, for any employee; NOT A FOUNDATION OF DEMOCRACY, or a legitimate expenditure against this people; an act not only of war/ we the people must act to protect ourselves. Thereby treason against us may end; the reality threatening us is: a foundation of murder so extreme this world can die, and those who become an accessory to our murders 233 P. 2d 347. Must be stopped

It is not necessary for me to prove death by these experiments; as this is death to a world/ death to nature/ death to everything! It is only necessary for me to prove what can go wrong, and the substance of that reality is: death for us all. Therefore a proper document, and a clear foundation in evidence that begins the process of intervention, through law: WE HAVE A LEGAL RIGHT, to decide for ourselves/ IF OUR ENTIRE EXISTENCE, OUR EVERYTHING; can be gambled with, BY YOU; employees without a right.

THAT RIGHT, you cannot gamble with my life, our everything IS FUNDAMENTAL TO LAW; and cannot be disputed! It is the truth. That intervention is established by a lawsuit that involves us all, is founded upon Fed R. Civ. Proc. 24 And it proves beyond a shadow of a doubt: THAT CLASS ACTION STATUS IS NOT ONLY WARRANTED, Fed. R. civ. Pr. 23: IT IS GUARANTEED, BY DEMOCRACY ITSELF 244 P. 323, 325.. The right to govern ourselves, the foundation of ownership through the laws we created and guaranteed, NO EMPLOYEE shall ever take these away. To threaten our ownership or rights: is, a violence against our society 18 U.S.C. 232.

That fact presents the evidence returned as "petitioner exhibit #4" as a true and proper document to be filed in court. The court lies: class action is legitimate and demanded/ it is the failure of employees to deliver: OUR CONSTITUTIONAL LAW, that is on trial here..

This short description is coherent and fair within the confines of this trial/ proving it is a **very proper and legitimate document** to be filed in this case. As it is the IRS internal revenue service that brings me to court: <u>DEMANDING payment for a work that does not include redress of grievances as is the law.</u>

With the law called redress, as provided by our own constitution, both state and nation: the reality of those words come to fruition, here.

WE HAVE THE RIGHT BY LAW, to investigate/ demand an accounting/ examine the reality of every detail/ and punish every individual that attempts to deny or assumes they can hide in power or pride or arrogance: by not providing the whole truth, nothing but the truth, and everything we need to know as a nation of people who must now defend ourselves/ protect our world/ and restructure our government: TO BE what we are promised it shall in fact be. None of that exists today.

BECAUSE we are denied that legal right of the first amendment/ the reality of so much GREED; graft/ failure/ fantasy/ delusion/ and corruption exists. 90 N.Y.S. 589, 590.

For these reasons, the foundation of threats, the reality of lies, the consequence of theft, and the failure to abide within the law; as is redress of grievances. This demand for contractual obligations and remedies have been met; by the foundations necessary to declare a court case/ and demand resolution. Or legal tax revolt to prove we are the owners here. You the employees hired to do the work of governing on a day to day basis/ are clear parties competent to the contract: THAT WE THE PEOPLE ARE THE GOVERNMENT/AND OUR CONSTITUTION IS SOVEREIGN OVER US AS A NATION OR STATE. Which plainly means: YOU are not sovereign over anything. You, are hired workers/paid to do a job, that you did not do. Nothing assembled by government: resembling honesty, integrity, duty, or anything that asserts or defends the purposes of this people or the reality of evidence against you; can be found. The contract your leaders swore to obey, (or the organization they command): professed to protect and defend the constitution either state or nation; has been defiled and desecrated. You failed to do the job, you were hired to do. Which brings you to trial; before this people.

Or more simply, our very democracy is being challenged by those employees who now claim to be our rulers instead. That is treason. To aid and abet the people who have attacked our democracy/ by hiding the evidence, with forms or refusal to file, etc. Is refusing the legitimate LEGAL demand for accountability. IS, organizing an army of employees, against the truth WE ARE THE OWNERS HERE. Or our purpose called justice here. 383 F. Supp. 346, 350.

WE THE PEOPLE hold all original jurisdiction with regard to our democracy/ our state or nation: WE ARE THE OWNERS HERE/ we will decide the fate of this nation, and yours. 16 N.W. 2d 275.

The returned filing, "the demand for constitutional law to be upheld" literally speaks for

itself/ unless this court assumes that constitutional law has no place in a courtroom of this United States of America! That assumption, would prove insanity in the court/ anarchy or a complete denial of constitutional law; as is distinctly REBELLION against us 438 P. 2d 250, 252.

Is now given the name petitioner's exhibit # 9, and is returned to the court as evidence in this case of a conspiracy to deny first amendment law.

Nonetheless since the court challenges the reality of law; excerpts exist here too.

THE CLEAR AND CERTAIN DEMAND UPON THIS TAX COURT: <u>To provide</u> redress of grievances as is the law: To this citizen so guaranteed. That is your job! That is your oath. That is our democracy in action/our right as owners to enforce the constitution itself on you; as you did swear to do. 25 F. 556, 558.

That is: "A claim upon which relief can be granted"/ IT IS constitutional law!"
There is NO excuse. 268 So. 2d 290, 292.

Redress is: LET THE PEOPLE OWN THEIR DEMOCRACY, by using the court to demand our employees account for what they have done. We begin with bankruptcy/ but beyond any doubt, THE THREATS WHICH CAN MAKE US EXTINCT as have been identified in this courtroom: MUST BE INVESTIGATED/ EXAMINED FOR TRUTH, THE WHOLE TRUTH, AND NOTHING BUT THE TRUTH; Because our lives, our nation, our children, and OUR EVERYTHING depends upon the singular fact: WE CANNOT BE WRONG, in these things. Or we die.

How is that not substantive of racketeering Pub L. 91-452, 1, 84; stat 922 (1970). (18 U.S.C. 1961-68)

No other explanation of redress is warranted at this time, as all understand: "This is not the democracy of our preamble 2 Cal Reptr 310, 314"/ this is not, what our employees were hired to do for us; 209 S.W. 2d 249! Which means the contract between we the people/ and you the employee IS BROKEN 107 A. 2d 274, 276. There are lies established against us here/our financial basis as a nation, is ruined here/we the people have been cheated out of our right to control those who do literally gamble with life, planet, absolutely everything" and that is completely UNFAIR, ILLEGAL, AND UNJUSTIFIED. WE HAVE RIGHTS: called REDRESS! Particularly clear: My life, my world, the nature I need, the value of every child and every living thing; ARE NOT to be played with. It is fundamental and fair/you need not be told this: because YOU KNOW this. Which then conceives and proves not only a criminal act/ but terrorism itself. That evidence cannot be disputed without risking everything alive 470 S.W. 2d 679, 682. That, to gamble with our lives, even our entire world, is terrorism, at it's base level, it is attempted murder. Because a theory proven wrong; is an entire world on fire just like the sun. Or even to be right by these fools, who would concentrate "extreme light (the energy of the sun hitting this earth into one laser beam)" means: we are dead, as a world. Fusion, the burning of atomic bonds will destroy us all. Established by: Insanity a criminal reality/ a religious zealot; that cannot conceive of being wrong; OR, an injury so grievous its only conclusion is death. 33 A. 1, 2.

This is the demand made upon this courtroom as part of redress 462 A. 2d 379.. The legal foundation: GIVE ME REDRESS AS THE FIRST AMENDMENT DEMANDS IS MY GUARANTEED RIGHT, and governs the court. IT IS THE LAW! 299 P. 2d 799, 801 289 N.W. 2d 402, 404. Then PROVE, as does the evidence presented demand: that these experiments with energy/with nature; at levels intentionally putting our entire world at risk: "cannot be granted relief, by the court". Cannot be investigated, or examined for the truth, and the reality of what it means to be WRONG: when being wrong ENDS LIFE ON EARTH. 263 A. 2d 266, 271.

No gambling allowed 283 N.Y.S. 2d 760, 761. Our lives/ our planet/ our future/ our everything is at risk. No further experimentation shall exist 249 N.E. 2d 553, 557. Until this people have had their say/ by redress and accountability which examines the truth of what it means to be "right or wrong": TO OUR LIVES, OUR PLANET, OUR NATURE, and every child.

### REDRESS IN COURT BECOMES/ the rise of democracy enforced is:

More simply; rather than being ruled; WE THE PEOPLES RULE OURSELVES, with the law, we create. WE THE PEOPLE are owners here/our employees shall obey constitutional demands. WE THE PEOPLE SHALL NOT be threatened with extinction based upon theories/ without our direct personal, by vote decision as a people for ourselves. OUR DEMOCRACY shall not be overrun "with experts" 471 F. 2d 680.; whom have proven themselves to be "liars/ cheats/ thieves/ aiding and abetting terrorists"; giving our work and our future to themselves. Those, Who have chosen to allow, situations, realities, and fantasies to bankrupt us all/threaten us all with extermination/ or control us all with debts that cannot be paid: thereby inflation reserved for the rich/ clearly to make we the people their slaves: to steal our property/ by devaluing our money. Our time, and sacrifice, STEALING our work 268 U.S. 652. It ain't a debt/ if it cannot be paid! It ain't inflation if we don't share the numbers: its just plain stealing with counterfeit money, and a pyramid scheme to hide the truth in the word called "debt". Plain and simple, our economy as a nation, is a lie. Your children, have been reduced to slavery/ their future assassinated by this greed and absolute failure to respect life or truth. THAT is NOT the United States of America established by the constitution/ bill of rights/ or declaration of independence. THAT IS NOT, what we the people died for/ sacrificed for/ OR PAY TAXES FOR. Therefore a legal tax revolt until these realities of our time have been corrected: IS A DUTY OWED to our nation/ our world/ your children/ and our lives.

The weight of the evidence against a grave miscarriage of justice/ a rebellion and attack on democracy itself cannot stand 122 F. 2d 350, 352-53.

The use of rules, "rule 34b, tax court rules of practice and procedure" Jarvis v. Commissioner 78 T. C. 646, 658 (1982). IS A CLEAR abuse of discretion 251 N.E. 2d 468, 471.

IS CONSTRUED AND ESTABLISHED by the court/ to destroy the constitutional law,

458 P. 2d 336, 338. This is redress of grievances/ my right to due process; which brings us to the law does rule: NOT a judge 32 A. 2d 413, 415. . **By confronting the first amendment and my clear and legal demand for this law shall be honored.** Be obeyed by you, "the judiciary": to be honored and respected; as is the right of DEMOCRACY owned by we the people. This judge attempts to overthrow the constitution 164 S.W. 2d 225, 228.: **With irrelevant rules/forms/ or the allowance of ridicule.** That is an illegal usurpation of constitutional law/ the attempt to destroy a foundation of our democracy. How is that not traitorous?

My right to CONSTITUTIONALLY GUARANTEED: redress of grievances/ has been challenged with the enumeration of a rule. My democracy threatened without a right, without a law IS contrary to this democracy/ because the authority governing this court is the constitution itself; NOT the judge. A constitutional law is not discretionary/ is not interpreted, until it is clearly defined as that right created by democracy, and given to the people as their law. It is not controlled by rules of the court; rather the constitution itself controls all rules. Amendment 9 controls the making of rules. The preamble governs ALL interpretation of democracy, or employee discretion /OR freedoms of the people. It is OUR GOVERNMENT; thereby sovereign under its own law, over every employee hired and mandated by the constitution to perform a specific job as we have required: "You do so swear".

To attempt an abatement of either facts or constitutional law: SUGGESTING "that a rule overthrows constitutional law, and democracy guarantee": is illegal/a criminal act. It is a fraud as well: as your clear intent is to disobey the constitution by destroying it with rules. The failure to obey constitutional law/ and a sworn oath, is a felony in the court. "Our democracy is worth more, than you"! This is an act DEMANDING thereby you are the ruler/ not the constitution. That is an act of betrayal AGAINST WE THE PEOPLE of this United States of America.

Each of these excerpts now adapted with law, undeniably exists to construct and identify the boundaries between an active and real democracy/ OR one stolen by those employees who destroyed their oath, and have acted in extreme defiance of the law, and the constitution of this nation. Not only is that a hostile possession of our democracy 468 P. 2d 702, 706; you have forcibly attempted to overrule the law that guarantees our sovereignty as owners of this democracy. 198 P. 646. You have threatened me besides with an extreme financial penalty 193 S.W. 2d 643, 644; arising from the illegal claim of "frivolous or gibberish". That is fraud, as well.

The petitioner exhibits are returned under federal rules of evidence 104; (e) the weight and credibility of the evidence is relevant to the cause of constitutional law/ the foundations upon which the first amendment is recognized/ and the elemental truth, "this is my property/ because it is my trial in civil court: the foundation of a threat called frivolous, and a demand for extortion in the potential amount of \$25,000.00. ESTABLISHES a distinct right, to protect and defend myself as the 4<sup>th</sup> amendment of the US constitution allows. TO BE SECURE, in my papers,

person, and effects against UNREASONABLE SEIZURE shall not be violated. Under rule 401; the test for relevance is value; the substance of constitutional law has value. Under rule 402 the US constitution applies as a foundation for this case, these words, thereby relevant and proven admissible. Rule 403, the court proves nothing/ not even its own signature.

The foundation of these claims proves prejudice by the court/ an outright bias against constitutional law, as is redress of grievances N.J.S.A. 2C: 44-3e

The documents "resent" to the court as EVIDENCE do not assemble under the legal allowances of your form/ they are evidence and so indicated. You cannot refuse them, without a right. All other participants are instructed to add the words "petitioners exhibit #8 to the filing 7/13/12" (already in hand). Only the court shall receive the new evidence; "described with that phrase." On paper.

#### 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 7/30 / 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 OFFICE US dept of justice 950 Pennsylvania Ave NW DC 20530-0001 and any other as I desire.