

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

**James Frank Osterbur**  
2191 county road 2500 E. St. Joseph, IL 61873  
social security #338-46-2535  
[www.trialforlife.info](http://www.trialforlife.info) [www.justtalking3.info](http://www.justtalking3.info) [www.trialoflife.info](http://www.trialoflife.info)

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 7/ 23/ 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: To provide 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.  
**That is: “A claim upon which relief can be granted”/ IT IS constitutional law!”**  
**There is NO excuse.**

This filing is: “The barricade engaged”.

REFERENCE PAGE RECEIVED, [dated 7/16/12](#); unsigned by the office of the clerk/ US tax court. Throwing out the following documents for quote “not a proper document to be filed with the court”. Those documents listed: are now returned to the court; as exhibits in this case for constitutional law to be upheld/ the reality of treason.

The intent to incarcerate the constitution and its guarantee to each citizen, does become a deprivation of liberty; a dereliction of duty 260 S.W. 2d 257, 259; or more simply, it is NOT the duty or authority of any court to alter or change the boundaries of constitutional law by simply suggesting “incomprehensible or not proper”.. While it is the constitution itself that is being incarcerated here/ an act of treason. The law 402 S.W. 2d 424, 425 begins the journey. 195 S.W. 2d 312, 314 confines the action taken by the clerks office. 116 P. 234, 237 understands subversion . The criminal model under penal code 212.3 compels law 172 N.E. 2d 380, 381-82 forms the brunt of this assault on democracy itself.

The false pretense of a legal right 183 N.W. 2d 813, 815 to withhold clarity from my personal testimony as I see fit; now [exhibit #6](#)/ and the use of that action to threaten and support an extortion presented to me as a \$25,000.00 fine “for frivolous filing”/ proves a willful and deliberate unlawful act by the court. 47 U.S.C. 315 (a). The deliberate action to remove simple statements so as to identify with absolute certainty why there can be no excuses in this courtroom/ because the nation itself is threatened. Falls within 396 U.S. 367, 392.; as every legal case is a public document. Established: there can be no legal excuse, but to understand that cause and purpose of this case [11108-12L](#), **has nothing to do with frivolous.** now [exhibit #7](#)

The oath of judicial office; a case which bears the name of a judge/ and the commissioner of the IRS (lawyers involved): understands

28 USC 453: *Each justice or judge of the United States shall take the following oath or affirmation before performing the duties of his office: “I, XXX XXX, do solemnly swear (or affirm) that I will administer justice without respect to persons, and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and*

*perform all the duties incumbent upon me as XXX under the Constitution and laws of the United States. So help me God."*

A false oath under Perkins and Boyce Criminal law 511 (3<sup>rd</sup> ed 1982) establishes a willful and corrupt sworn statement made without sincere belief in its truthfulness has consequences; whether by a clerk/ a lawyer/ other/ or a judge is irrelevant. Rather the use of "official authority or position" does NOT allow any representative of this nation to, create and send to me a false return "frivolous or improper". That understands and supports by the evidence: there is an intent to injure me and my case/ **my cause established under the constitution, and its law/ its demand for due process IN A DUTY PRESENTED** under constitutional law. Under this petition to simplify, support, and define the guaranteed right called redress as is a foundation guarantee of the first amendment; equal to "freedom/ religion/ speech/ and press", thereby identified. A demand under the law 266 S.W. 2d 723, 726. In this beginning of trial, as was the purpose of a commissioner for the IRS assumes, a claim for money/ the law 52 N.E. 635, 638 appears. **The foundation response by this litigant/ petitioner for constitutional rights, and true contractual duties owed to me, by the employees hired to do the work and provide this law, called redress; as is our foundation called the constitution. This democracy itself, has been identified as our government. NOT an employee shall govern (these are merely hired to do a job)/ but the constitution itself is the government; as the truth called WE THE PEOPLE, who shall rule ourselves, by the law we create.**

DUE PROCESS OF LAW under the fifth amendment understands three significant things with regard to this lawsuit:

1. That our legal constitutional protections, our financial securities, our economic stabilities, and our right to the foundations IN LAW; we the people have laid for ourselves and our future/ have been decimated by the actions of our employees in direct violation of the fifth amendment which DEMANDS THAT "nor, shall any person be deprived of life, liberty, or property, without due process of law". 7 Pet. 243 (1833). The fourteenth amendment extends that authority or, description of law to include all state courts as well as federal laws. As is proven by petitioners [exhibit #3](#) the evidence established by the federal reserve does prove: our lives have been deprived of the sacrifice we the people have made in relation to our money (you, the employees; stole the value of it). Our liberty to use that foundation of work, effort and sacrifice for ourselves and our future has been laid waste, by our employees of government (you counterfeited/ and lied; claiming a debt that cannot be paid is not inflation: it is). Our property has been devastated, by our employees, who took that counterfeit money for themselves by pretending nothing had changed (not a debt/ it is inflation). And then used these "extra numbers" to steal our property with numbers that were hidden by the word debt; as if they were in fact real. 310 U.S. 296, 308. Clearly a theft/ because there is no possibility this debt, identified by the federal reserve; can be paid. Clearly a lie, because every dollar is assumed to hold a distinct value in relation to its use and reality by the majority of society. Clearly cheating, as none but a few were allowed to "use

the numbers/ while the vast majority were simply told: YOU PAY/ for us".236 P. 57, 59. How is that NOT slavery, a prelude to potential civil war 261 A. 2d 731, 739! How is that not a breach of duty owed to each and every citizen 56 A. 498,500. The **fundamental fairness as justice was intended to be:** does not exist. 302 U.S. 319. THE ONLY substance that can be found in these agreements/ this debt entered into by our employees: simply they chose against us 192 P. 2d 589, 593-594. To sustain their want/ greed/ and pride: look at what they have done/ is a purpose of redress, an investigation of our reality as a nation/ our individual futures as a consequence; by its truth. We then enter 410 U.S. 113; The examination of why/ and the reality of REDRESS OF GRIEVANCES: you shall NOT restrict our authority or right to know the truth/ the whole truth/ and nothing but the truth. 271 U.S. 228.

AS ESTABLISHED by US supreme court trials 08-1339 and 11-0100 (already participants in this trial); **the conspiracy to deny constitutional law/ as is redress of grievances: is now proven beyond the slightest possibility of doubt.** 112 F. 2d 886, 887. As is further substantiated and proven by the extra-ordinary writ 2023 and the courts illegal blockade in that regard; it is a cancer spread far and wide. This method of collusion and corruption, 5 N.W. 2d 133, 137 is further proven by the document from this court: is a result of organization between the courtrooms and those who can present power over them 383 F. Supp 346, 350. An organization identified; that deliberately works to deny a guaranteed right of the constitution of this United States of America. That is treason 325 U.S. 1,3 ! In courtroom after courtroom 18 U.S.C. 2381. As is proven by the cases presented in evidence by James F. Osterbur both state of ILLINOIS and federal courts: this disease/ this rebellion against constitutional law, IS COMMON in the court system of America. The term MONOPOLY comes into play 18 N.W. 2d 905, 908. THESE ARE: A BREACH OF CONTRACT by our employees 682 F. 2d 883, 885.

2. A fair hearing under constitutional law, the demand for rights guaranteed to each and every citizen of this USA 237 U.S. 309. CANNOT be had without this litigants assertion of "Clarity and simplification"/ as to the correct understanding applied to the purpose of the hearing itself. Whether you agree or disagree is absolutely irrelevant: the foundation of law demands I SHALL be heard/ it is my fundamental right to present the case I desire and demand, as it substantiates and declares the evidence of life or reality, and in particular the duties owed when threats so significant that a world is threatened do exist. That right/ that demand for freedom (my life/ my property/ etc; means it is my case, NOT yours: YOU are the employee, bound under constitutional law to protect my freedoms and rights). That foundation of individual freedom exists under the protections of law, called DUE PROCESS guaranteed to me.

The fact that I am threatened with a \$25,000.00 fine DOES constitute a grievous financial loss to me: and I again invoke the 7<sup>th</sup> amendment requiring a jury to decide "frivolous or not". Or it is clear and certain extortion/ a charge extending, without substance or merit: IS A FELONY taking of property/ a clear and certain theft. The conspiracy between agencies/ employees of this US government to steal, constitutes my own right to charge these agencies with

a one million dollar fine: attempting to deny to me my guaranteed constitutional right/ the clear threat, used deliberately, 314 P. 2d 625m 631. To force me away from constitutional law. penal code 5.03. Constitutional law is NOT under the authority of a judge/ a judge is under the authority of constitutional law. 208 U.S. 412, 420.

3. Due process owed to me, 341 U.S. 123, 162-163 understands that treachery in the court IS NOT allowed. Rather the purpose of constitutional law reaches out to protect this citizen/ and sustain or deny a courtroom with its individual employees regardless of position: by allowing and acknowledging, “the constitution itself is an army described by the law”. 140 F. Supp 925. That law sees not the individual/ but recognizes the value sustained by the evidence 16 A. 2d 80, 89: as either for democracy or against it. **I am here demanding the constitutional law: within the first amendment of the US constitution SHALL be obeyed.** That law which grants to each and every citizen as promised: a legal accountability from our employees/ an oath that will be obeyed and honored/ the truth of our position/ our securities/ and our future as owners. The law which demands our authority as owners of this democracy called WE THE PEOPLE/ shall not be tested or confined: but acknowledged and conceived of as the truth; by each and every employee hired/ particularly those under oath. The constitution rules/ not an employee. The constitution is ours, owned as we the people/ and we do NOT give it away; to the courts or any other employee. Which simply means: WE HAVE THE LAST SAY, in all matters, laws, governance, and everything else that is OURS/ as a nation under constitutional law, or as we desire to alter, change, or abolish it by vote.

## IN CONCLUSION

Each of these realities supports the evidence: An enemy has seized the courtroom. Our democracy has been attacked/ is under attack/ and must be defended by those who declare themselves to be, “protectors of our nation”.

Wherein monopoly is exercised as a reality of the courtrooms of this USA, the foundation supported in watching over the federal courts: Is an agreement among the states, by their leadership both in the judiciary and the legislative branches, that we the people are treated fairly/ OR NOT. Wherein the majority of states agree, by appropriate means: that our federal judiciary has exceeded its authority/ has failed its oath. That federal judge/ and that federal court has proven a lack of “good behavior” and thereby, a willful and deliberate descent from obeying the constitution: to now the evidence of an attack on the very foundations of our democracy. Let the states be so informed. OR MORE DIRECTLY as is the purpose of first amendment redress of grievances, and the tenth amendment: **LET THE PEOPLE be notified, and DECIDE for themselves.**

The elements of McCulloch v. Maryland (1819) “let the end be legitimate, let it be within the scope of the constitution, and all means which are appropriate, which are plainly adapted to that end, which are not prohibited, but consist with the letter and spirit of the constitution are constitutional”. **The preamble of the US constitution, and its amendments states what is**

**legitimate and fair/ establishes what is appropriate for this democracy, or its employees to do/ and controls the nation by the power and authority called WE THE PEOPLE, “defined and identified”!** Not a game, our nation/ our lives.

**The petition for clarity #6 and the petition to simplify #7; now exhibits before the court** ARE RETURNED TO THE TAX COURT, re-labeled as exhibits; with instructions to the rest of the participants that they should also do the same. Having the documents already in hand. Those new litigants added, as do represent: “the protectors of our democracy”: are presented with the exhibits in question/ this filing; and the case number 11108-12L with a full understanding/ they are completely capable of obtaining any and all other documents and filings; from the court in question: For themselves.

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/ 23 / 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

INTERNAL REVENUE SERVICE  
CINCINNATI OH 45999-0030

Michael T. Shelton  
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**the FBI the Federal Bureau of Investigation** 935 Pennsylvania ave NW Washington DC  
20535-0001

**THE PRESIDENT OF THIS UNITED STATES Barack 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.