

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

**James Frank Osterbur**  
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social security #338-46-2535  
[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/ 13/ 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!

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.*

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”/ I T IS constitutional law!”  
There is NO excuse.

You know it is the law. You know I am owed either that law enforced/ or a clear lawful definition and interpretation: why constitutional law is not, to be obeyed. Realities not frivolous. **You know it is comprehensible/** not “gibberish”. You know it is stealing, the deliberate actions of a traitor to refuse the truth about our democracy, and its constitution/ to deny our law, my guaranteed right as law to me. You know, the duty I present to you; as is evident and fair in protecting or defending this nation, by its constitutional legal foundation. As well as myself, with contractual citizens rights; **: is legitimate in a courtroom of law.** You know, the prosecution as is the lawyer for the IRS sum total of rebuttal to a constitutional demand for the law as written to be carried out: is “frivolous/ gibberish/ and without the slightest merit called law, justice, or right.” You know, that in contractual law, “a GUARANTEED RIGHT, EQUAL to freedom/ religion/ speech/ and press in the first amendment”: I am legally entitled to refuse payment, until you have actually done the work of providing that law; that guaranteed right, to me; and every citizen as this democracy states shall be so. You know that the cases presented by James F. Osterbur in both state of IL and federal courts ARE ABSOLUTE IRREFUTABLE PROOF of a first amendment guarantee refused by the employees of our courts; against their oath. You are presented (the digital copy sent, no excuse/ returned to me) with the US SUPREME court cases 08-1339 and 11-0100 a courtroom discarded by “the clerk of the court”; wherein no judge signed, no law was given CANNOT be considered “legal”. Because a clerk CANNOT dismiss a case/ and there is no discretion in constitutional law: thereby completely illegal.

You know, that this democracy is dependent upon the law being carried out, as “the constitution shall rule us all/ it is sovereign over the nation; and no employee has the right to deny that fact”; or misinterpret it. Therefore the word traitor becomes established/ by the failure to obey that constitution: which requires and demands that the duty, “to fight” for this OUR DEMOCRACY; which I am/ is absolute as well. You know that a soldier is responsible for his or her own actions/ when it comes to life or death; NO superior/ NO leader exists, to command otherwise. **You know,** that I am attacked without cause in the matter of a \$25,000.00 fine as well. You have been told, that the evidence of terrorism is real. You know, that the delusion which allows OUR ENTIRE WORLD TO BE THREATENED; IS INSANE! And must be stopped, because this theory proven wrong/ is death to us all. No greater abomination exists today, than this. No greater HORROR than the mutilation of all life on earth as is consistent with the purposes of genetic DNA transmutation and other horrific crucifixion of living biology today: NATURE IS DNA. “How to build a living body of life”/ destroyed by an arrogance so extreme it is beyond comprehension; thereby identified as brainwashed stupidity/ as in religious cult. Our entire nation has been bankrupted/ as the evidence presented exhibit 3 clearly shows: THIEVES FOUND. Our entire nation has been lied too, by the insistence that a debt which

clearly and certainly CANNOT be paid/ is anything less than inflation; it is not. Our entire nation has been cheated, by the reality that inflation has gone to a tiny few; who use it to redistribute our wealth to themselves, “with numbers counterfeited” and used as if they were real. Do they not buy our property/ how can we compete: it is a pyramid scheme against us all. Our entire future as a nation and world, has been compromised, and placed in jeopardy: by the destruction of water reserves/ the attack on oxygen supplies/ the destruction of ocean life/ the changing of climate, environment, chains of life (which does include pollinators dying)/ the abuse of resources: and the children destroyed by your failures. The lies, “let the children pay our debt”. What has been proven is: “The expert/ the university diploma” CANNOT be trusted. What is needed for even the chance to survive, as life on earth: is REDRESS.

**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.***

No other explanation of redress is warranted at this time, as all understand: “This is not the democracy of our preamble”/ this is not, what our employees were hired to do for us! Which means the contract between we the people/ and you the employee IS BROKEN. 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, 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, 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.

***This is the demand made upon this courtroom: GIVE ME REDRESS AS THE FIRST AMENDMENT DEMANDS IS MY GUARANTEED RIGHT. IT IS THE LAW! 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.***

**You** Demand tax from me. But I demand reality, truth, and law from you; the defense not only of this democracy, but everything we are, or the future will be; FIRST. Then I will happily pay the tax. Or more simply: stop killing this world! As is consistent with every guarantee/

every lawful right granted to the American citizen/ contracted and sworn by the leadership of this nation, “you AGREE AND ACCEPT” the demand to obey: FIRST YOU MUST HONOR THE GUARANTEE; and then you will be paid.

What is required of the court is: that the people be notified, through media/ that they are called to decide for themselves by lottery; as a jury of 24: assembled in the state of Indiana. **To decide if the threats/ the bankruptcy/ and other grievances so identified are worthy of taking our employees to court in trial; as a nation. By which forum/ law/ testimony/ and evidence constructs: we the people ourselves shall judge them.** As having obeyed their oath, and done their duty to this nation or not. *Wherein we the people shall judge for ourselves: IF THE EXTREME EXPERIMENTS that CAN make us extinct shall go on or not.* Are worth the risk! If the jury says yes this is a decision for the entire nation/ that, we must make our employees accountable. Then to redress trial we shall go. Wherein what the jury decides to be investigated, shall be examined, investigated and reported in its entirety to the public at large. And then we the people/ who say we rule ourselves by law instead of rulers. Shall assemble the democracy that is left; the reality of our existence as life itself defines our future/ and do, as we ourselves demand this nation shall do, or be.

When the court does that, in accordance with all that is necessary to insure FULL CONSTITUTIONAL COMPLIANCE with its purpose according to the first amendment redress of grievances, **as is democracy itself enforced.** The contract is fulfilled, the tax as is honestly due is owed.

**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”; 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. 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 FOURTH AMENDMENT: the right of the people to be secure in their persons, houses, papers, and effects against unreasonable.....seizures, shall not be violated....” Stands in testimony against the leadership.

**Our leaders have destroyed this amendment; by devaluing our money/** and spending to lavish themselves with “gifts and rewards” far beyond what even this entire people could afford. A pyramid scheme using the power of government, to control THEFT, by hiding inflation as a debt: to keep the numbers in their own pockets. Using the power of a courtroom to keep the defenders of democracy away; as is ANARCHY; as is the reality of financial threat clearly identified in this case. Using the power of media to propagate their lies (its just a debt), the freedom of the press destroyed; by giving control over to the rich: to control understanding and knowledge; to propagate LIES, HIDE FAILURE, DISTRIBUTE FANTASY, and PRETEND DELUSIONS ARE “ALL WE NEED”. **It is a power to destroy us/ a reality insane, at a minimum.** An entire world threatened by the fantasies of a university diploma, an entire world bankrupted by the delusions of university leadership: MEANS a world that will soon be ready for world war 3. With every weapon of mass destruction being used; once the first goes/ HOW will you stop the rest? More insanity, “courtesy of the university, and its leadership”. Not condemnation/ but reality: who leads? Answer the question. Not a single decision for LIFE MUST COME FIRST. How is that NOT extreme delusional FAILURE! TO BE that insane, to be that gluttonous and diseased by fantasy; There must be a religious cult involved (the university is our god). Anything less, would allow reality in.

RE: order of the court dated 7/ 3/ 12 Michael B. Thornton judge; served JULY 6, 2012

**AS IS CLARIFIED BY THE ADDITION OF “L”;** **this is a legal case first, so designated by this court/ and CLEARLY established by the descriptions of constitutional law demanded.** That removes the courts order, by its own submission: for an assignment of errors attributable to the demands of a commissioner of the IRS. He does not rule the constitution/ the court is NOT superior to constitutional law. But the sworn servant of that constitution instead.

**The US constitutional amendment #9: the enumeration in the constitution of certain rights shall not be construed to deny or disparage others retained by the people.**

**As established in this trial:** the foundation demand that this court can clearly obey: is REDRESS OF GRIEVANCES,

TO ESTABLISH AND DEFEND: an individual legal right guaranteed by the first amendment of the constitution.

To me, a citizen so guaranteed.

THE REALITY OF THIS TRIAL: As is proven, in this courtroom, presenting before this judge, and this nation: MY DEMAND FOR THAT RIGHT, a constitutional guarantee to each and every citizen.: IS ITS CAUSES AND PURPOSE HERE. **Nobody, is in doubt the court CAN accomplish what the constitution of this United States of America demands. Because it is the law/ and it is required by oath from a judge.**

The use of rules, “rule 34b, tax court rules of practice and procedure” Jarvis v. Commissioner 78 T. C. 646, 658 (1982).

IS CONSTRUED AND ESTABLISHED by the court/ to destroy the constitutional law, that is redress of grievances/ my right to due process; which brings us to the law does rule: NOT a judge. **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: **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/ **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.**

**To attempt: 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 this people. You are not ruler/ you are employee, given a clear and distinct job to do: OBEY THE CONSTITUTION, and surrender redress of grievances as the legal right/ the clear demand for accountability, and control from the people themselves, over and unto their employees.

Due process according to the fourteenth amendment : *“.....are citizens of the United States and of the state wherein they reside. No state shall enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any state deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.”* The use of courtroom antics, the betrayal of rules inferior to the purpose of a constitutional amendment/ the threat of financial betrayal (nothing more than an extortion); **IS NOT due process.** It is a criminal act.

Amendment four “*the right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and SEIZURES, shall not be violated....*” The level of debt/ the reality of pensions and salaries/ etc: condemns the taking of property by “government employees” as the preponderance of the evidence as is exhibit #3; proves: WAS for their own personal use. **That is not only fraud, but betrayal of the people of this USA.** A very serious matter to be addressed by REDRESS OF GRIEVANCES. With threats of extinction by delusional experimentation/ the reality of absolute denial that life must come first: The nation is in peril from all sides. To stand against accountability, and the need to defend ourselves as a nation or world: IS TREASON.

This court purports, in its order: to take my money without trial. Using a rule to destroy due process: I AM OWED WHAT THE CONSTITUTION PROVIDES. Or a clear understanding of why not, well defined and subject to critical review under the terms of democracy itself. Assertions, that a form to declare “not perfect enough”: is denial of that right as well. The intentional removal of due process, **under constitutional law: by a rule** (as is rules of practice and procedure 34 b). When coupled with the truth that I am pro se: this **IS, a criminal act of betrayal. Your job is JUSTICE/ the defense of the constitution itself;** and the reality of demanding rules that are incompetent and unnecessary to those actions fail us all.

Amendment 7 GUARANTEES me a jury, before you can take that money. I DO DEMAND A JURY, of the citizens of this nation; it is not your discretion. Because the terms frivolous, or gibberish; cannot be substantiated in accordance with the values and realities presented. It is evidence of oppression/ the purpose of a democracy under attack. That trial, wherein redress of grievances SHALL BE a constitutional demand presented by me upon this court: shall be included..

You DO NOT own the courtroom of this USA! You are merely an employee. **Amendment 7 controls this courtroom/ when combined with this fine;** or you are guilty of trespass upon the rights and responsibilities of democracy; and in contempt of court. **Or more simply, YOU CANNOT legally remove my right to a jury trial, with only a rule. CONSTITUTIONAL LAW, as is this case; does not allow it.** This is not tax court any longer; as you have described yourselves as: **THIS IS LEGAL COURT.**

**And your job is justice; in obedience with the constitution/ protection of this democracy/ and the guarantees owed to each and every citizen.**

**Your lawyers for the IRS are using ridicule rather than law.** To attempt not only to collect money/ but control democracy and destroy a constitutional guarantee: this attempt is contempt for our democracy. **This reality of a fine,** is the purpose tied to free speech: OR more simply SHUT UP/ we will hurt you. As is consistent with organized crime. **Without a right/ THERE IS NO cause to threaten. Without a law to prove I am not entitled to a constitutional guarantee:** it is anarchy. The intentional purpose is, the destruction of individual duty and responsibilities, by attempting to instill fear. We can punish you without cause/ “we are like gods”! We can make up any fantasy we desire, as is frivolous or gibberish; does not the court agree. The evidence of order served 7/ 6/ 12 proves it is so. The constitution abandoned, the threat is enlarged.

NO RULE controls the constitution. NO JUDGE, holds sovereignty over the constitution. NO EMPLOYEE of government has an authority that does NOT surrender itself to the constitution as written. Anything other than that is an attack on our democracy/ the act of a traitor.

You may prove redress is a lie/ if you wish to take that defense. Commanding to this people that what is written is useless, and see if they agree. OR YOU must obey the law as it is written. That is your sworn oath to obey, defend, and protect the constitution of this USA FIRST: is it not? Do inform me, if that is not so/ and be very clear about what your oath does mean/ as you must defend it.

Until proven otherwise, the law of redress according to the first amendment and in full legal sovereignty over the court system of this USA/ controls the rule, the judge, the courtroom, and the IRS. Ridicule is not a defense/ nor is delusions of superiority; you are an employee, and sovereign over nothing. The constitution is the authority, and the law must be obeyed.

JUST LIKE freedom for religion, speech, and press: redress of grievances SHALL BE OBEYED. That is your sworn oath, whether you like it or not.

Any attempt to deny the people have a legitimate right to accountability from their employees; is further destroyed by the tenth amendment.

“The powers not delegated to the United States by the constitution, nor prohibited by it to the states, are reserved to the states respectively or to the people”.

We not only have the right to redress of grievances/ the first amendment being a clear legal, separate and superior amendment and definition of democracy than all the rest. But the tenth amendment clearly states, that our rights as a democracy; outside the specific dimensions of constitutional writing; shall not be diminished. We hold authority over all the rest. Or more distinctly: you CANNOT simply write or enforce a rule over the constitutional guarantees/ and call it law. **You cannot allow ANYONE to gamble with our lives/ our nature/ our everything; placing us all in peril as a nation and world: without our approval, by vote of this nation itself. Every life is threatened/ every life has a vote!** YOU have no right at all, to make a law/ or enforce a rule without congressional approval, and/or the will of the people. None have the right to rule over the constitution, without approval as defined in that constitution. No rule exists to diminish or reconstruct a demand for constitutional guarantees to be upheld or deny. You have exceeded your authority. **Retract it.**

**You have no right,** TO the assumption that due process: the demand for constitutional rights be upheld, defined, and identified by law and the court/ can be held hostage to a rule. The contractual demand as applied 1 Williston Contracts 1 (4<sup>th</sup> ed 1990, 1995). The obligation of contract 286 N.W. 844, 846 The reciprocal demands between a citizen and this government of employees 282 P 2d 1084, 1088 or the total legal obligation which results from the parties agreement as affected by law U.C.C. 1-201 (11)

To allow or require, as your order states: To be rearranged into “*an amended petition that contains clear and concise assignments of each and every error that petitioner alleges to have been committed by the commissioner in the determination of the deficiencies and the additions to tax in dispute in this case, and clear and concise lettered statement of the facts on*



*which petitioner bases the assignments of error.”*

YOU have stated this is a court of law/ not of taxation. There is no reversal of that fact!

That is an illegal usurpation of my rights, called due process. **THIS IS A LEGAL CASE INVOLVING A CONSTITUTIONAL GUARANTEE.** You have no authority to diminish or control that: the law decides/ not a judge. Prove the law is wrong/ or do your duty.

**WHAT IS DEMANDED, THE COURT MUST DO:**

Is obey that constitutional guarantee, and present to me: the legal redress of grievances/ according to the first amendment: that has been promised to each and every citizen. Of which I am one.

**Not only is that within the abilities of the court to comply with/ it is mandated by constitutional law,** and understood within the sworn oath of a judge: that the constitution is understood, and shall be obeyed.

The first amendment is **DISTINCTLY CONSTITUTIONAL LAW.** The oath proves an acceptance of that duty/ a clear understanding of that fact.

The punishment for failure to obey the constitution/ as you swore to do: Is yet to be decided/ by the people themselves.

This court has deluded itself into believing it has discretion in constitutional law/ a case clearly defined. As first amendment law! **YOUR DUTY** is to this people: **NOT** the hierarchy.

Established in US SUPREME COURT TRIAL 08-1339/ 11-0100/ and the extra-ordinary writ barricaded from court; **that our foundation legal right according to the first amendment has been denied to each and every citizen in this nation. That is a conspiracy!** As such the blame for this failure is spread to the judiciary itself/ and each participant in those named trials.

As is proven by the courtroom battles of James F. Osterbur. **There is** A deliberate denial of constitutional law, by the courtrooms of this USA and this state called ILLINOIS. That is treason/ and you know it.

Class action to correct this defect in the court/ this failure and betrayal of our employees against this nation. Cannot be legally denied! As in truth clearly shown: **IT LITERALLY DOES AFFECT US ALL/** AND HAS AFFECTED OUR NATION, OUR SOCIETY, AND OUR INDIVIDUAL LIVES, every single one. Because democracy itself has been denied to us. The right to claim ownership and rule ourselves with the law we own, the democracy we demand; as is the constitution. Abolished by the rule; which is a clear attack on our society: made by employees; being forced upon us. The rule as has been established in court order served July 6, 2012 is proof of anarchy/ **the deliberate attempt to cover up and hide: a critical and real constitutional case from the public:** a decision that affects their own democracy, each and every single one. That is treason.

This court further travels down the path of its own disaster by denying the right to include tax issues regarding the year 2011. A year in which you owe me money. The reality being: a

deliberate intent to cause me harm/ by threatening to bring the maximum fine and penalty against me. Without a right (no proof of frivolous)/ and without any mediating factors such as: YOU OWE ME. That is a clear and deliberate tyranny.

That is fraud, the use and purpose of a courtroom: to attack me. The denial of constitutional rights; again with the same purpose, I demand redress/ regarding a different year. That is a grievance under the law 137 P. 400, 402/ The imposition of a burden, the reality of a deliberate injustice. In the courtroom of this USA. How is that nothing less than proof of a “gang of thieves”. When the purpose conceives of a crime/ then the identity establishes a criminal. I said to you in no uncertain terms: that all years have the same distinct purpose. \_

**TO ESTABLISH REDRESS OF GRIEVANCES AS IS THE LAW, in this nation.**

Obey the law, and I will pay the tax without further complaint once justice is found. YOU REFUSE to obey the law/ I do not, I demand obedience to our democracy/ the reality of our constitution over your authority to deny.

You are the criminal worthy of penalty and fine: if you fail your oath to obey that constitution/ I am not. I have chosen to protect the people, and defend the constitution, as written; YOU DO NOT. I demand the law/ while you claim in the substance of this order: that is frivolous, gibberish, incomprehensible at other trials, and whatever other ridicule the various judges of the federal and state courts like you; can think of. Or more simply “anything to get rid of him WITHOUT THE LAW” (don’t say a word about the constitution or redress or anything else: just use ridicule and bury or burn the truth). Or more simply in blind collusion, the summation of the judiciary defense against redress is: RIDICULE AND DISRESPECT FOR OUR DEMOCRACY. That is rebellion against the law/ it is treason against our democracy/ **it is a criminal act, to steal our constitutional right! IT IS FELONY ASSAULT, on our nation, our rights, our property, and our citizenship. TREASON!**

**I have proven bankruptcy** exists for this nation in exhibit #3: a necessary legal challenge for this people under 34 N.E. 2d 68, 70 REGARDING fiduciary responsibilities/ DESTROYED. I have proven inflation has been lied about/ making it possible for a tiny few to destroy the sanctity and value of our work and money as WE THE PEOPLE of this nation. With counterfeit numbers.

**I have proven that extreme experiments can destroy our lives, our planet, and our nature; the future of us all/ in a courtroom of law. Until you prove otherwise/ this is the only evidence available to you: and you must make a decision accordingly. By factual designation/ in clear “the people understand language”.**

**THESE TERRORISTS, established by the university; ARE KNOWN BY OUR EMPLOYEES OF GOVERNMENT, aided and abetted by them; AND FUNDED BY OUR OWN MONEY.** Which means I and every other citizen have a detailed and deliberate duty to legally revolt against all taxation until this matter (*they gamble with our lives/ their failure is death to a world*) is resolved in a court of law.

**AS OUR RIGHT TO DEMAND, to decide for ourselves; “YOU SHALL NOT GAMBLE WITH OUR LIVES, OUR WORLD, OUR NATURE, OUR CHILDREN, OR ANYTHING ELSE THAT HAS NOT BEEN “our own decision” by deliberate vote of the people themselves. A deliberate decision of the people; to allow you to do so.**

After the clear investigation and examination of WHAT HAPPENS TO US, **when they are wrong**. The possibilities of what could be if they are right/ ARE IRRELEVANT. **Only the truth of what happens if they are wrong is important. When being wrong, ends life/ destroys the sanctity of biology/ fails the future/ or sacrifices the children: the life on earth!**

To side with terrorists: people who can in fact kill us all; fully knowing that is a fact: is treasonous/ an assassination attempt. Fully being aware that mutilation of all nature is just that, an end to the bodies of life as we know it. IS CRUCIFIXION OF US ALL! Being, Fully aware that bring the same fire as is on the sun here to earth CAN BE THE END OF THIS EARTH/ because everything here is fuel; we cannot put it out. IS INSANITY MULTIPLIED, until the only word left is "Satan"/ religious or not; you do, understand its meaning.

Failure; Makes this court a terrorist as well; unless it moves to protect life/ defend life FIRST and the sanctity and responsibility we owe this world.

Establishing redress: TO LET THE PEOPLE DECIDE FOR THEMSELVES. Removes that claim: their life/ their future/ their choice!

Anything less is terrorism, and must be treated as such. Should the court believe this is not so: *I remind you, when it comes to "millions or billions of humanity/ of LIFE" dying from the actions of a tiny few/ the reality of being wrong is NOT up to those who believe/ or those who claim to be an expert: **but the law**.* The law is not a judge/ the law is not a courtroom/ the law is not a rule:

**THE LAW IS OUR CONSTITUTIONAL AGREEMENT/ OUR CONTRACT WITH EACH OTHER AS does unite us into one nation:** into this democracy called WE THE PEOPLE.

That contract says: our purpose as a nation: and YOUR JOB DESCRIPTION is, "WE, the people of the United States, in order to form a more perfect union, establish justice, insure domestic tranquillity, provide for the common defense, promote the general welfare, and secure the blessings of liberty to ourselves and our posterity, do ordain and establish this constitution for the United States of America."

NOTHING in those words says: You can allow/ fund/ aid or abet/ participate in/ or in any way: GAMBLE WITH OUR LIVES, OUR PLANET, OUR FUTURE, THESE CHILDREN, OR OUR NATION. NOTHING gives you, the right to alter or abolish any part of our constitution. Not a single word. Which means either you get permission from we the people/ OR YOU CANNOT let known terrorists run free. Deception is not an excuse/ the reality of gambling with our lives, our nature, our everything is evidence enough.

So then lets review **the order given by chief judge Michael B. Thornton**

1. the motion for class action status (now returned as petitioners exhibit #4) is returned "UNFILED" by the court/ for the following reason: quote **"not a proper document to be filed with the court"**.

Apparently the demand for constitutional law to be upheld, in a court of law. ***The right to include WE THE PEOPLE, in a case distinctly involving not only our individual rights and laws/ but our literal democracy as well. A case that is distinctly about the law our representatives REFUSE to provide to us; even though it is constitutionally EQUAL: to the words freedom/ religion/ speech/ press/ and REDRESS OF GRIEVANCES. Our first amendment guaranteed legal rights demanded. A conspiracy to DENY. And the accountability of our employees: shoved behind closed doors, so that none can see. Is not for the public to see? That is a notorious possession of our real property as a nation 108 S.W. 2D 489, 493 . The assumption of possession by the court is refuted as ILLEGAL 14 So. 805, 806.***

**The constitutional demand: “WE, the people of the United States, in order to form a more perfect union, is DENIED!**

This action: representing, “The judge don’t like it; ain’t he ruler”? Or, “The law be damned”; falls under scrutiny as the purpose of this order. This refusal to acknowledge the law/ this removal of democracy in action ( the demand for redress) from the file/ to include only “accounting tax issues”: so as to pretty up his betrayal. IS An act of treason.

As there is no possibility in legal terms that class action in a court of law/ wherein **a case that involves us all: with absolute proof this is so. With courtroom evidence presented in US SUPREME COURT cases 08-1339 and 11-0100 prove that redress is a constitutional law DENIED TO US. Our constitutional guarantee: our ownership of this nation, as WE THE PEOPLE; is DENIED by the court.**

**This order demands: your inclusion as we the people, “isn’t “proper, for a courtroom”. That Establishes an outright lie/ let the people decide. That is a breach of promise by the judge/ and a desertion of duty! A breach of trust by employees in both organizations the court and the IRS; representing this our government the USA. 150 P. 2d 604, 648. The us supreme court allowed a clerk of the court to deny. That clerk has no such authority/ therefore the cases still exist, unless the signature of a judge can be found.**

**This court is instructed: to resurrect both trials, and prove redress by the law .** MOVE the case to the US supreme court; and present the fact this is constitutional law, and cannot be denied without a true definition or identity being attached to that law. Its your job to protect and defend the constitution/ not bow down to: But demand answers as the law that exists must prove.

**Our constitutional contract with you as employees of OUR government/ THE LAW WHICH IS A FOUNDATION OF OUR DEMOCRACY, AND THE AUTHORITY OVER EVERY SINGLE WORD AND EVERY SINGLE DECISION of every single employee. And the citizens as well. Cannot simply be discarded in the trash. That is corruption at its highest level/ which means it is treason; established upon all who lend their hand to denying/ OR refusing to defend: **our foundation right as owners of this democracy. OUR LAW, our right to demand accountability from our employees: as is democracy in action.****

NO assumption should be conceived of: that any judge is immune from the practice of “good behavior” as is the only constitutional allowance in article 3: for a judge to remain on the bench. That includes the supreme court. Failure to obey the constitution is cause not only for removal/ but true and real penalties as well.

2. The motion to include tax year 2011 is denied/ no excuse given.

Since the US government owes me, in the year 2011 several thousand dollars/ in this lawsuit by which the IRS threatens to steal several thousand dollars from me for past years/ both in fines, penalties. Through the illegal actions by the court and the IRS asserting this case is frivolous. 185 N.E. 2d 583, 593.

The only foundation allowed by the evidence is: 227 F. Supp. 735, 740 from the IRS, that evidence is; **the harassment** by the lesser predators which brought this matter to the attention of me: by removing my claim for depreciation in its entirety. Demanding payment clearly not owed: therefrom justice asks this court to intervene. They now refuse. Wherein the judge literally threw out, my legal right to claim a depreciation as provided to all business for one hundred percent depreciation on a truck. Presenting a bias/ prejudice/ and bigotry that is absolutely undefendable. **A felony act**, by both organizations; intended to steal the money and do me harm. Instead of applying the law, and the reality of trial inclusion; to me as the purpose and the law demands. That is **extreme corruption/** and in no way exists as an excuse; as the papers describing the reality were stapled together/ they didn't get lost! This act of **criminal contempt**; Now extends within this courtroom as **extortion**: the demand for more/ the intent of **graft**: to steal by **corruption** of the law, the court, and its purposes for the people 199 F. 2d 44, 48. To simply take my money, without the **slightest purpose of justice or fair play** 104 P. 181, 183. Because it is well understood: this legal case, and that tax year are the same cause and the same reality. Because it is well understood, the only purpose in denying the tax year 2011: is because of the money owed to me. As no portion or part of fair play or justice has intervened

The constitutional demand: establish justice, denied. The critical relationship of facts to justice 179 S.E. 2d 138, 141. The tax year 2011 finds the employees of government of this US: owes me money. The initiation of this trial by the IRS is: I owe them money. The refusal to join years; can only mean one single thing, they have encroached upon my legitimate rights 82 N.Y.S. 961, 964 for the purpose of an attack on me. That is a breach 56 A. 498, 500/ of duty by the court 247 F. Supp 188, 191. That is a breach of contract by the IRS 682 F. 2d 883, 885 It is corruption/ conspiracy 314 P. 2d 625, 631; to use the courtroom for purposes strictly personal, to harass and cause undue harm/ and that is collusion 5 N. W. 2d 133, 137 to join forces for the distinct purpose to prove, "we can hurt you"/ without justification, because that, is what "power and rules do for rulers." Commonly called OPPRESSION, or tyranny.

The constitutional demand, insure domestic tranquillity denied.

3. The order itself: *Establishes or seeks to establish the primary purpose of the IRS ..... "respondents motion to dismiss for failure to state a claim upon which relief can be granted, and to impose a penalty under IRC 6673".....*

THEREBY ABANDONING ALL CLAIM TO GUARANTEED CONSTITUTIONAL RIGHTS/ ALL ACTIONABLE CLAIMS OF DEMOCRACY ITSELF IN A COURT OF LAW. That is traitorous.

The judge in this order begins with the law of our democracy: is worthless/ the reality of our constitution is merely trash to be discarded in the sewer. That is the meaning of "failure to

state a claim upon which relief can be granted”.

**Even though my demand is EVERY CITIZEN/ particularly the judiciary: shall obey the constitution first amendment as written, or prove it is not a legal right, guaranteed to me. **Is the fundamental and clear definition of this case.****

Therefore the court discards the constitution/ destroys the first amendment with his order/ and establishes the IRS as “king or ruler of this nation”. THERE IS NO FAILURE TO ESTABLISH A CLAIM UPON WHICH RELIEF CAN BE GRANTED. **My demand is OBEY CONSTITUTIONAL LAW, AND PROVIDE THE LEGAL FIRST AMENDMENT REDRESS OF GRIEVANCES THE CONSTITUTION DEMANDS IS MY GUARANTEED RIGHT.** Or prove it is not so.

**Not only can the court do that/ the judge, and the leadership of this nation, in its entirety: SWORE it would be done. Which then establishes a lie in the courtroom/ a perjury by the judge and the IRS commissioner\_ **a direct attack on the authority of our democracy which is the constitution itself.****

The intent to penalize, the repositioning of the IRS claim “frivolous, gibberish, etc”; to establish the next purpose of the order fails: by law/ therefore the only avenue left is organized crime 427 P. 2d 928, 931.. The collaboration Pub L. 91-452 , 1, 84 Stat.922 (1970). Your pensions are in danger 18 U.S.C. 1963. There is no immunity under article 3 for illegal behaviors.

**The constitutional demand provide for the common defense, denied.**

I have demanded the right of first amendment law shall be given to me as the constitution demands it of our employees/ as is contractually owed to me. Having proven beyond any doubt with irrefutable evidence established within state and federal courts/ that a conspiracy to deny this foundation of accountability to WE THE PEOPLE; by our employees exists. Redress is mandatory, with or without public approval. A legal right to demand the truth, the whole truth, and nothing but the truth. To protect this democracy from attack overrides.

The assertion: obey the law of redress, provide accountability to the people by their own control over democracy as the constitution demands/ & **Then I shall pay the tax**, as is honestly owed.

As contractual law provides, this has been established as sufficient to end this lawsuit. You failed to do your job, what I/ we contracted you to do. Simply do your job/ and then receive your appropriate reward. The court CAN OBEY THE LAW; and implement redress as I have provided/ because they did not. NO ALLOWANCE IS GIVEN to use long delays, as a means of avoidance. Either prove I am wrong/ or accept the definitions this legal case has produced as is law by precedent.

This is then a collateral attack on the integrity of that order: as a determination to prove: **The judge has no jurisdiction to throw out a constitutional demand for order in government/ the rights and laws and realities of democracy SHALL BE enforced.**

The constitution must rule the case/ as this is constitutional law, and its direct enforcement on the judiciary, and the leadership of this nation itself; by the democracy which creates it: IS FAIR. 145 P. 2d 402, 405

This judge seeks to incarcerate the first amendment redress of grievances clause thereby removing it from trial or consideration: by using rule 34 (b) tax court rules of practice and procedure. IRC 6673.

**BOTH: A completely merit-less attack on constitutional law.** THE CONSTITUTION RULES, the IRS code, nor the rules of procedure have authority over constitutional law.

**I demand a judicial interpretation of the first amendment law that is redress of grievances;**

and the judge establishes case “Jarvis v. Commissioner 78 T.C. 646, 658 (1982) as his response to constitutional law, the rights and guarantees of this democracy to each and every citizen: AS his responsibility to WE THE PEOPLE.

That is an illegal usurpation of my right to due process in this case: “Let the people decide for themselves/ as the constitution provides”. The constitution controls the courtroom/ but even so in this case; The law 488 F. 2d 218, 221 controls whether you can incarcerate the right of this people to decide for themselves. *Whether the criminals/ terrorists who gamble with our lives, our world, our nature, our everything alive on earth/ CONTROL the courtroom. And can simply dismiss: **the constitution itself and our democracy;** without rights or substance or merit, or law. Merely ridicule and threats.*

**This is a test of constitutionality: Defined as the first amendment redress of grievances on trial. Either you owe me the law/ this law, and I have a right to demand it: THEREFORE a legal right to withhold tax. Or the court must prove why not.** 261 U.S. 86. There is no allowance for ridicule or rules of procedure, or forms to fill out. If these shall be allowed it is incumbent upon the court to provide that lawyer for the people/ at their expense. I demand the democracy guaranteed to me: you must defend why I am not allowed that right/ YOU MUST defend we the people, as they have a right. **The right to adhere to the legal guarantee, of first amendment redress of grievances: that our employees SHALL be accountable to us/ that we ARE THE OWNERS here, of this nation.** Is absolute, IS DEMOCRACY IN ACTION/ prove me wrong. Let the people decide.

The constitutional demand *promote the general welfare, and secure the blessings of liberty to ourselves and our posterity, do ordain and establish this constitution for the United States of America.*”. Denied.

This order/ this false return to a denial of constitutional law; by resurrecting IRS CODE or rules of the court, is intended to injury and deny my right to due process in this courtroom , in this matter of constitutional law/ foundations guaranteed by our democracy. 266 S.W. 2d 723, 726. That is anarchy, or delusion or both.

4. Ordered “....clear and concise assignments of each and every error that the petitioner alleges to have been committed by the commissioner....”

a). The commissioner being in charge of, and responsible for: those who have deliberately thrown away my right to 100% depreciation of a truck bought for business purposes

entirely. Having been truly and accurately informed. Has now FAILED to correct the problem, identify or punish the corruption involved. Thereby condoning the thieves whose purpose is not only to harass but to extort; by refusing to apply the law provided by congress "section 179 I believe" (you know it, I need not). It is up to you as IRS commissioner to prove I am not entitled; that I am in error and correct that. But in no way does correction dissolve this case for legal rights guaranteed by constitutional law.

You failed to obey the tax code regarding that depreciation; you failed to correct the problem once you had been told in a court of law: that is contempt/ you failed to obey the congress of this USA, proving contempt here as well. What is the penalty for that/ **what is the fine owed to me for that**/ what is harassment and the intent of extortion proven in a court of law by the evidence 16 A 2d 80, 89 worth, in a court of law? Prove justice exists.

b). Elemental to this discussion IS THE MAZE CREATED BY THE COMMISSIONER OF TAXES; In the forms used by the IRS/ to deliberately confuse and destroy the valid accounting of work and taxes as is represented by the people required to hire others/ to take what they know, and what they prove about themselves: and can write it down, for themselves. If not for the intentional deceit incorporated into the forms themselves.

The criminal trespass upon our rights as a democracy: is, "a tax code that is purposely deceptive/ to enable the few to steal for themselves everything they can, by hiding the truth in a maze nobody is allowed to understand in its entirety.

That is criminal coercion model penal code 212.5 : **BILLIONS are lost every year by the taxpayers** who cannot simply fill in the blank; with the information they must and do provide: for themselves. Therefore, That is literal extortion, of me and this people: **when it is clearly proven by all definitions of accounting: this is NOT NECESSARY.**

This is then proven to be, a deliberate purpose to confuse and thereby control the courtroom and the taxes: the money, and the rights belonging to we the people in the construction of our democracy: **with rules hidden** "in dark secretive places" as is the tax code itself.

**I am ridiculed for my demand: provide to me constitutional law/ and then I will pay the tax.** I am threatened with a \$25,000.00; a cruel and unusual punishment covered under amendment 8 US constitution. I am attacked; **BY THIS ORDER OF THE COURT; clearly discarding constitutional rights, by demanding** "*....in the determination of the deficiencies and the additions to tax in dispute in this case.....*". Rather than constitutional law comes first!

The court has made its decision in this order: the constitution, and my demand: THE FIRST AMENDMENT constitutional guarantee, to each and every citizen THEREIN MUST BE OBEYED, by our courts, and all the employees hired by this nation to do its work/ HAS BEEN, cast aside like worthless trash.

That is an illegal usurpation of due process/ guaranteed rights/ and fundamental democracy; by this court. That is deceit, stealing my constitutional guarantee and blaming the rules of the court; 300 P. 2d 14, 16 a clear coverup. And then using IRC 6673 to extort, not by law, but by ridicule of the law, our democracy, and our constitution as is identified by "frivolous and gibberish". A fact unproven to be true.

5. We now turn to petitioners [exhibit #5 the returned "second filing"](#): the clear determination to subject our reality, the evidence of our lives and our nation or world: to those who call



themselves “experts”, having led us here. To determine the truth: they are no such thing. The dimensional contrast between what is delusional, as is the term expert; and what is fact, as is the reality of our lives, our nation, and our world/ as designated by leadership and university failure or fantasy invading our nation, with threats of extinction/ bankruptcy etc. Is not acceptable/ is fundamentally defined by “they must, be religious fanatics/ NOT to believe what is truth or life or reality; in such extreme arrogance as is on display here today”.

The facts state:

Not a public citizen anywhere, is unaware that each must obey the law.

The judiciary says no/ the court is the law. Delusion is not a defense. They fail.

Not a public citizen anywhere, a worker among the people, fails to understand: the work you contracted from me to do/ SHALL be done or you will not be paid.

The judiciary and the IRS says, “doesn’t apply to us”; we own the nation/ we demand whatever we want, using anything as is the case of ridicule to prove we will take whatever we want.. Fantasy is not a defense/ nor is organized crime allowed. The reality of work, the consequence of contractual obligations is not a game. They fail.

The promises of our constitution/ the definitions of our bill of rights and our declaration of independence: THAT WE THE PEOPLE ARE OWNERS HERE, is beyond question. THE DEMOCRACY WE BOUGHT INTO AND PAID FOR. As we the people of this United States of America. We are the force that exists/ we are the people that made this nation happen, irregardless of leaders; it is our blood/ sweat/ and tears. WE OWN IT/ not our employees. Our law has been attacked and refused to us/ our right to demand accountability incarcerated from us: that is treason.

The judiciary and IRS says: we don’t care/ we are rulers, **because our rules exceed your rights**. Or more simply, “their illegal control of the courts” with rules; steals our sovereignty as a nation, our description as we the people are a democracy: **by denying access to constitutional law**. That is treason, a direct and deliberate betrayal of this democracy/ this people/ and this nation the United States of America. “Traitors”.

The price of a job as leader in this nation, is a sworn oath to obey the constitution/ defend and protect its purpose as the law over and above our lives. That job is NOT AS RULERS, but as employees who deliberately serve the purposes we contractually agreed between ourselves as WE THE PEOPLE/ to accept: as the terms and conditions of uniting together as a nation.

The judiciary and IRS fail/ they do not serve the constitution or the people but attack/ ridicule/ refuse duty/ constitutional rights and law; and me, as a petitioner demanding: **OUR LIVES, OUR WORLD, OUR NATURE CANNOT BE GAMBLER WITH/ without our direct decision by vote as a people.**

Because I have proven those leaders stole our substance/ our work/ and our future with federal reserve table L.5. The reality of redress: WE SHALL KNOW THE TRUTH. Then turns from protecting, aiding and abetting terrorists/ To the decisions by our leaders to counterfeit money: to LIE about debts/ and claim inflation doesn’t exist as is the clear reality it does; stealing the numbers for themselves.

The clear proof: A debt that cannot be paid/ is not a debt at all. It is a lie! The coverup of that lie, is culpable to this judge/ this court/ and this IRS commissioner 183 N.E. 273, 275. By

denying this case called REDRESS. By denying this case; A conspiracy to defraud 438 P. 2d 250, 252. The theft of that value established by our very lives, our time, our sacrifice for ourselves becomes LARCENY 53 So. 2d 533, 536. The conspiracy to hide the truth, to destroy our law and democracy.

These are criminal activities/ by our employees. Not within their duties or authorities, or job descriptions. Model penal code 223

page 2. The conspiracy to deny, incarcerate or hide our constitutional law; our first amendment legal right called redress of grievances. Documented in case after case of both federal and state law, by James F. Osterbur. IS ILLEGAL.

Particularly distinct are the US SUPREME COURT CASES 08-1339 & 11-0100 **wherein the leadership of America is called upon to do their duty**, and support the constitution as written. They refuse/ an impeach able offense/ NOT constitutional behavior or acceptance of their sworn oath of office; by none of the defendants. Clearly proving in each case: the judiciary, the leadership, or the power of money; **HAS changed the law**/ and invoked their own, by using irrelevant rules. Not even a pretense of justice or fair play. An abuse of power/ a rebellion against the people called the United States of America.

That is anarchy. That is abuse of process 32 A. 2d 413, 415. As is this order, to remove my legal demand for constitutional rights guaranteed to me by law.

Page 3. “The terrorists are hidden by propaganda/ our lives, even the fact we are threatened with extinction, bears no weight in these courtrooms. That fact: the order of constitutional law to defend, and protect us all/ no longer controls the court. The constitution: has been overridden by the judiciary, the leadership, or and their “minder’s” ( Those who insure a judge does not do, what they were told not to do), by the power of money.

Clearly the evidence shows that this conspiracy to destroy a foundation principle of this democracy: starts from the top down. Wherein we learn, that MONEY elects the official/ then the official elects the judge. A democracy stolen; because the propaganda champaign cannot be afforded by any other; as is “the plan of power and wealth”.

When we look to see WHO IS A TERRORIST? **The answer returns with: Those who gamble with our nature, by mutilating it/ by intending to be god over it/ by intentionally attempting to destroy the balance and disciplines our every living body of life on earth requires to survive;** ARE CLEAR TERRORISTS. Acting through government; **on behalf of their religion/ evolution**, which they have used to defile and disgrace this nation. A clear usurpation of constitutional intent and law. Evolution has proven nothing but adaption. Adaption is merely the evidence of “perfect design”/ not chaos coming to order without even a brain. That is insane.

Page 4. The right to govern ourselves appears here. The right to control our employees with redress of grievances appears here. The demand for accountability extends from here. The master plan for democracy: as is the constitutional preamble and amendments; the descriptions of employment/ the bill of rights/ the declaration of independence established as our nation: **ALL** demand adherence by our employees. That this democracy is ours! 239 N.Y.S. 2d 185, 189. Is

denied.

Page 5. The foundation of threats asserts: we must defend ourselves here. Because the experimentation is so extreme/ the threats so severe: we will be exterminated if wrong/ or a second too late. Which controls the right to demand a **moratorium in this case: on all things that gamble with our existence. If YOUR WRONG, we are dead/ is sufficient enough!** A proven legal right.

Page 6. The demand to dispense with formalities and go directly to court in redress because OUR NATION NEEDS redress to survive arises here. Not only is it the law/ it is our distinct and real need in this day!

Page 7. A better world/ the return to democracy as it was intended to be for us all is established here. **We are the owners/ what we decide to do with this our democracy as allowed** within the constitutional documents is our right, and our honor to decide for ourselves.

Page 8. The reality of a choice exists here. Make your decision.

Each and every defense of this nation/ this democracy/ and this people; returned unfiled by the court. So they don't have to keep it as a record, or defend it in appeals. That is nonfeasance; 191 N.W. 2d 411, 413.

#### CONCLUSION:

The foundation of this appeal **IS DEMOCRACY ENFORCED!**

**The right and reality of a guaranteed law/ a right that cannot be removed from me, by the judiciary: IT IS the law.** Our democracy as intended.

The failure to obey our democracy, as is our constitution: **Is now formed as the entirety of this complaint: under first amendment redress.**

The assertion: that I will not pay tax, to those who FAIL OUR DEMOCRACY/ AND REFUSE OUR LAWS/ and who not only desert their duty. But allow us all to be threatened with extreme consequences including extermination or extinction: IS OBEDIENCE TO THIS DEMOCRACY/ instead of the rulers that have invaded our lives with their rules, their lies, their greed, and their want or pride. That is NOT the constitutional description of "the United States of America."

Therefore the command: **Obey the law, GIVE ME REDRESS BEFORE THE NATION; defend our nation from terrorists/** and then I will pay the tax. Exists! We are the owners, they are our employees. Not rulers/ gods/ or kings; just employees subject to the law, and their oath, which does include severe penalty.

The right to say: these threats against our world/ our nature/ our everything **MUST BE STOPPED.** These rights and realities of citizenship, as a democracy: **MUST** identify and support **"Life comes FIRST"**. Not money, power, want, or pride.

The "second filing returned to me" now classified as petitioner's exhibit #5 is returned by mail: only to the US TAX COURT, wherein it is no longer on file. Each other including the commissioner of the IRS has that file, and is instructed to add the words "Petitioner exhibit #5" to the content of the first page.

**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/ 13 / 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  
200 W Adams st. Suite 2300  
Chicago IL 60606

Portions of/ OR all of the preceding have been mailed to:

the FBI the Federal Bureau of Investigation  
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THE HOUSE MAJORITY LEADER Eric Cantor/ H-329, the capitol house of representatives  
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THE SENATE MAJORITY LEADER Harry Reid 522 Hart senate office bldg/ DC 20510

THE PRESIDENT OF THIS UNITED STATES Barrack Obama 1600 Pennsylvania ave NW, DC  
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and any or all others as I desire it to be.