

UNITED STATES COURT OF APPEALS  
FOR THE TENTH CIRCUIT

LINDSEY K. SPRINGER

Plaintiff

Case No. 06-6268

Internal Revenue Service, et al.,

APPELLANT’S OPPOSITION TO PANELS PROPOSED  
INJUNCTION REGARDING FILING RESTRICTIONS ON FUTURE  
FILINGS OF SPRINGER

Appellant, Lindsey K Springer, files his opposition to Panel’s proposed injunction regarding “filing restrictions on future filings of Springer.” Appellant objects to any further participation in this case by any Justice<sup>1</sup> who is not in active member of the Court and who cannot rule on Petition for Rehearings En Banc. Appellant also objects to the usage by the Panel of the term “tax protester” as that term has no legal meaning and acts as a Bill of Attainder in violation of the Constitution Article I, § 9.

Rule 11, as applicable to a litigious party provides in part:

The signature of an attorney or party constitutes a certificate by the signer that the signer has read the pleading, motion, or other paper; that to the best of the signer's knowledge, information, and belief formed after reasonable inquiry it is well grounded in fact and is warranted by existing law or a good faith argument for the extension, modification, or reversal of existing law, and that it is not interposed for any improper purpose, such as to harass or to cause unnecessary delay or needless increase in the cost of litigation.

See *Barrett v. Tallon*, 30 F.3d 1296 (10th Cir. 1994)

Nothing Appellant did in seeking due process, public protection and burden of proof

---

<sup>1</sup>To the extent a Panel of three judges decides the law provides for both Justice McConnell and Senior Justice Anderson to remain in Appellant’s case, Appellant will request recusal of one or the other as Justice McConnell replaced Justice Anderson as per Act of Congress and this Court’s web site.

related therein, was done to delay or in bad faith.<sup>2</sup> Everything was done under existing law. If this Court determines that asking for the IRS to be directed to comply with laws mandating their performance by Congress is harassment then let it be so. Nothing was done to delay anything but lawlessness and when the Government seeks to act in this manner, increase in litigation costs are certain to follow.

## **FIRST OBJECTION IN OPPOSITION**

### **1. Being litigious alone does not trigger “inherent power” and restriction is unnecessary nor is it appropriate.**

The Panel decision claims that it has “inherent power to enter orders ‘necessary or appropriate in aid of our jurisdiction.’” citing to *In Re Winslow*, 17 F.3d 314 (10th Cir. 1994) Panel decision at 16 The drastic decision by the Panel, as authored by Senior Justice Stephen H. Anderson, is not “necessary or appropriate” nor is it in “aid of our jurisdiction.” The Panel decision relies on *Tripati v. Beaman*, 878 F. 2d 351, 352 (10<sup>th</sup> Cir. 1999)(per curiam) in which Justice Stephen H. Anderson was a member of the panel decision in that case. The entire Circuit sitting sua sponte and en banc authored the Winslow decision.

In *Winslow*, the entire 10<sup>th</sup> Circuit recognized that “filing restrictions are a harsh sanction, and that litigiousness alone is not a sufficient reason to restrict access to the court.” citing to *Tripati*, 878 F.2d at 353. “However, where, as here, a party has ‘engaged in a pattern of litigation activity which is manifestly abusive,’ restrictions are appropriate.” citing to *Johnson v. Cowley*, 872 F.2d 342, 344 (10th Cir. 1989). This Court also found that “[t]he Winslows' abusive and

---

<sup>2</sup>26 U.S.C. §§ 6330, 7433, 7491 and under 44 U.S.C. § 3512

repetitive filings have strained the resources of this court.” See *In re McDonald*, 489 U.S. 180, 184, 109 S.Ct. 993, 996, 103 L.Ed.2d 158 (1989).

In *Johnson v. Conley*, the 10<sup>th</sup> Circuit reported for over 9 years and “[s]ince 1980, petitioner [Johnson] has commenced fifty-four cases in the court's original jurisdiction, in addition to some thirty-three appeals he has filed (See Appendix A).” Id.

The 10<sup>th</sup> Circuit Panel in *Johnson* held that “the subject matter of these cases is conspicuously inappropriate for this court's original jurisdiction. For that reason they are frivolous.” *In Re McDonald*, 489 U.S. 180 (1989), as cited in *Winslow, En Banc*, the Supreme Court reported that Mr. McDonald was “no stranger to us. Since 1971, he has made 73 [seventy-three] separate filings<sup>3</sup>...”<sup>4 5</sup> Id. at 180

And the “sanction” against McDonald was what? It was that he had to pay the filing fees that for SEVENTY-FOUR times were paid by the “resources” of the judicial branch of government. In *Winslow*, the 10<sup>th</sup> Circuit said “Instead of addressing the merits of this appeal, the Winslows have filed a brief attacking this court and the judicial system generally. Id. “These are not new complaints. To the contrary, they are the same allegations which the Winslows have raised in ever-increasing numbers over the last ten years. To date, the Winslows have filed seventeen matters in this court.

Now, lets compare the Panel depiction of Appellant’s conduct to that of the cases cited in

---

<sup>3</sup>That actually then makes SEVENTY-FOUR CASES to the Supreme Court..

<sup>4</sup> Yes, EIGHT in one year alone

<sup>5</sup> McDonald was allowed access to the Court without paying filing fees SEVENTY-FOUR times before the Supreme Court placed restrictions on McDonald.

the Panel decision to enjoin Appellant from “access” to the courts in aid of its jurisdiction.

## **SECOND OBJECTION IN OPPOSITION**

### **1) The “combined appeals” in this case were not “frivolous” and were warranted by existing law.**

Liberal construction does not authorize Judicial Panel to ignore specific laws in order to arrive at its destination. Lets begin with Appellant paid \$ 1350.00 in filing fees for these appeals alone. Although Appellant paid for three separate Appeals, Appellant, at this time, has only had one Panel. Appellant would say judicial resources were preserved. Unlike the 74 cases allowed to McDonald. Appellant has not raised the issued before this Court ever and received any consideration on the merits as 17 times repeatedly done by the Winslows.

### **SPRINGER I**

Springer I is an administrative proceeding raising issues related to Penalties under sections 6330 (see 6330(e) “proceeding”), 7491 and under the Paperwork Reduction Act, section 3512's protection. Appellant is on the DEFENSE against a “notice of intent to levy.” Springer I was an injunctive case seeking the District Court to direct the IRS to comply with 26 U.S.C. §§ 6330, 7433<sup>6</sup>, 7491(a), (b) and (c) and under Title 44, section 3512. Appellant relied upon 28 U.S.C. §§ 1331 (Act of Congress), 1340 (under internal revenue), and 1361 (jurisdiction to compel officer to perform duty) regarding the Collection Due Process Hearing Congress mandated under 26 U.S.C. § 6330(b). Appellant sought relief in the District Court to direct Defendants to perform their duty under section 6330 which was to give a hearing, by an impartial hearing officer, verify all applicable laws and administrative procedures have been complied

---

<sup>6</sup>From further violations of 7433

with, as well as in verifying those laws and procedures, consider 26 U.S.C. § 7491(a) (in any court proceeding burden of proof shifts to Secretary where credible evidence is presented by taxpayer), 7491(b) (burden on Secretary in “any court proceeding” where statistical information was relied upon to claim tax liability owed), and 7491(c)(sole burden of production on the Secretary in any Court proceeding regarding penalties, or other additions to taxes are claimed by Commissioner).

Appellant also sought consideration by the hearing officer regarding the penalty and interest claims Appellant had never seen before, amounting to over \$ 250k of the \$300k sought in the Notice of Levy, by raising the protection provided by the Paperwork Reduction Act of 1995 which said the “protection provided by this section may be raised in the form of a complete defense, bar or otherwise, at any time during the administrative process or any judicial action applicable thereto.” *See Panel decision at 12* The phrase “administrative procedure” in section 6330(c) and the “administrative process” in 44 U.S.C. § 3512(b) support Appellant’s reading of these sections and the Panel decision cites to no decision by any Court ever to the contrary.

Section 6330 says “no levy” unless the due process asserted by Congress in section 6330 meaningfully occurs. 44 U.S.C. § 3512 says “no person shall be subject to any penalty...” To this the Panel decision makes no comparison between it and the Anti-Injunction Act jurisprudence which has never considered the affect of either section 6330, 7491, or under 44 U.S.C. § 3512. The “no levy” is equal to what section 6330(e) says which any levy action is “suspended” during the hearing process. The Panel decision says “[c]ontrary to Springer’s argument, the exception is not triggered by the mere issuance of a notice of intent to levy.” Panel decision at 8- 9 Again, no cases cited by the Panel and none are known to exist by Appellant for

this theory. Somehow, the Panel splits hairs with “notice of intent to levy” and “levy” but they never explain why something that is then not being done is in need of being suspended. Logic and equity would favor the clear reading of the statute instead of the Panel’s hyper-technical interpretation which rendered the laws passed by Congress meaningless and in isolation.

The Panel decision decides Appellant should not prevail in Springer I ,but not based upon the argument that tax court is the proper court for injunction under section 6330(e). No, the Panel concludes an entirely different reason for dismissing Springer I (exception under 7421(a) bars injunction because of need for collection or revenue currently then under suspension) citing to a District Court case from the N.D.of Ohio styled “*Hart v. U.S.*, 291 F.Supp. 2d 635,645.2003”

In *Hart*, he sought “declaratory and injunctive relief and costs relating to an allegedly invalid Notice of Determination issued by the IRS assessing frivolous tax return penalties” against him. The Panel relied upon this District Court decision from another Circuit jurisdiction which in *Hart* a single District Court Judge said “It is only if the IRS begins a levy or proceeding during this period of suspension that a taxpayer may seek an injunction to prevent such levy or proceeding, notwithstanding the provisions of the Anti-Injunction Act.”

The District Court in *Hart* cited to no case in support of this absurd result and the Panel decision fails to identify any case ever which was allowed to render the terms of a Federal Law meaningless. Appellant, on the other hand, sought the District Court to compel the Defendant’s to perform their duty owed to Appellant under section 6330.

Appellant has 45 days to Petition for Rehearing and Rehearing En Banc in Springer I and can only say that the Panel decision attempts to make new law that no law school teaches, no College Professor writes about, no law review exists upon, no Appellate Court or Supreme Court

cases every specifically address, and the Panel chose to amend its ruling in several cases that it prevented Appellant from even filing because of a prior sanction, and now, going against specific words written by Congress in Federal Law, the Supreme Court, and as in the *Dawes*<sup>7</sup> case, the 10<sup>th</sup> Circuit Court of Appeals itself wrote, decides Appellant is “frivolous and malicious.”

Appellant is certain Congress was aware of section 7421 when it enacted section 6330 and 7491. Section 7421 was amended because of that Act. See *Hart*, supra Yet the Panel ignores the obvious. Since collection is stopped as a matter of law, no Anti-Injunction Act protection applies during that “suspension of levy.” Again, the Panel says Appellant is frivolous and malicious and should be barred from raising the Paperwork Reduction Act “bar”..

The Supreme Court in *Enochs v. Williams Packing Co.*, 370 U.S. 1, 5(1962) said “[t]he manifest purpose of § 7421 (a) is to permit the United States to assess and collect taxes alleged to be due without judicial intervention, and to require that the legal right to the disputed sums be determined in a suit for refund.” Id. at 7 “Nevertheless, if it is clear that under no circumstances could the Government ultimately prevail, the central purpose of the Act is inapplicable and, under the *Nut Margarine case*, the attempted collection may be enjoined if equity jurisdiction otherwise exists. In such a situation the exaction is merely in "the guise of a tax." Id.; see *Miller v. Standard Nut Margarine Co.*, 284 U.S. 498, 509. This Court has disguised penalties and interests subject to the Paperwork Reduction Act of 1980 and 1995 under section 3512, and as subject to the Restructuring and Reform Act of 1998, by way of section 6330 and 7491, as a Tax. Not to mention the fact that Congress authorized the “intervention” under section 6330.

Appellant has never had a hearing on the merits of the Tax Court case to which the Panel

---

<sup>7</sup>Of which Senior Justice Anderson was on that Panel in that decision.

referred it dismissed because a prior sanction in a “tax case” was not paid. Appellant has never had any case before the 10<sup>th</sup> Circuit or any Court until now on the Collection Due Process rights conveyed by Congress under section 6330, 7491, and as applicable under 44 U.S.C. § 3512.

Springer I is not a repeat of any action whatsoever of any issue the 10<sup>th</sup> Circuit has ever considered and yet the Panel so readily finds this case was “frivolous and malicious.” The Panel cites to no cases that have considered affect of the Paperwork Reduction Act of 1995 or the Restructuring and Reform Act of 1998, section 6330 or any case under section 7491 to support their claimed exercise of inherent power at issue in this opposition. The choice of words by the Panel that Springer I “lost” in Tax Court is certainly curious.

Springer I was neither frivolous or malicious and the Panel failed or refused to consider the affect of the law governing the Anti-Injunction Act after the passage of these other Acts of Congress to which had the Panel followed written laws by Congress, the outcome would have been entirely different and this opposition would not be applicable or needed. The Injunction should be overruled by the Panel.

## **SPRINGER II**

Springer II was based upon the IRS receiving counsel to issue two Notice of Determinations to Appellant while the injunction action under Springer I was pending in the District Court as a strategy. As this Panel rightfully concludes, the IRS in doing so, had no clue as to what to do. Yet, erroneously, the Panel determines Appellant is frivolous and malicious.

First in Springer I, the Government told the District Court Appellant could not bring the injunctive action because it belonged in the Court that had jurisdiction over the underlying tax liability. Then before a ruling on that case and while Springer II was triggered, the same

Government attorneys argued that Appellant could not actually bring Springer I to Tax Court until after the “notice of determination” were issued and that was only for the first notice of determination. The second notice of determination directed Appellant to the District Court, a place the Government in Springer I, argued Appellant then did not belong.

The Panel decided it was meritless and frivolous for Appellant to rely upon what the Notice of Determinations said for Appellant to do next as required by section 6330 and treasury regulations. Panel decision at 10 Although, generally, Appellant agrees that the IRS cannot confer jurisdiction upon any federal court, Congress can and did. Appellant is certain that if an IRS party violates clearly established law that “party” confers jurisdiction in Federal Court because of what they did. The Panel decision holding “parties cannot confer subject matter jurisdiction,” citing to *Prier v. Steed*, 456 F.3d 1209, 1214 (10<sup>th</sup> Cir. 2006), compares a general jurisdiction case under Article III to which the Panel in that decision said was at best, “tenuous” and to which the parties already had been informed by the District Court of the same want for jurisdiction. In Springer II, neither the parties or the Court could have understood that this Court was going to hide the “penalty and interest” claims under 26 U.S.C. § 6665 as “taxes”. This decision by the Panel was also completely erroneous. Without citing to any case in support of the Panels decision to specifically refuse to consider the sections at issue, the Panel again decides Appellant was frivolous and malicious.

No doubt the Panel made the Department of Justice and IRS happy for the moment but that this happiness, under the rule of law and that the law is the ruler, will not support such a deviance from those words announced by Congress which are described as “due process” under section 6330, burden of proof under 7491 and under the Paperwork Reduction Act of 1995,

“PUBLIC PROTECTION PROVISION”. The Panel even was made aware that on October 16, 2006, Congress enacted the removal of the District Court from section 6330s options.

Deciding Appellant was frivolous and malicious in Springer II is simply unwarranted and unfounded, let alone unexplained by the Panel decision. The injunction should be overruled.

### **SPRINGER III.**

Springer III was clearly something that the Paperwork Reduction Act of 1995 authorized. The Supreme Court said in *U.S. v. Hubbell*, 530 U.S. 27 (2000) it was a “**regulatory requirement**, such as **filing an income tax return**,...” while explaining the reach of the Fifth Amendment. *Id.* at 35 In 1990, the Supreme Court said “typical information collection requests include tax forms...” *Dole v. United Steelworkers*, 494 U.S. 26, 33; cited by the 10<sup>th</sup> Circuit in *U.S. v. Dawes*, 951 F.2d 1189, 1191 (10th Cir. 1991); and cited again by the 10<sup>th</sup> Circuit in *Pond v. CIR*, T.C. Memo 2005-255, WL 18928 decided (10th.1-4-07)(which held Form 1040 for 1995 through 2001 were collection of information within reach of Public Protection). “Congress has given discretion to the Commissioner to prescribe by regulation forms of returns and has made it the duty of the taxpayer to comply.” *CIR v. Lane-Wells Co.*, 321 U.S. 219, 223 (1944)

The Panel agrees the Paperwork Reduction Act of 1995 says, and at all times intended to say, that the protection provided by 3512 can “be raised in the form of a complete defense, bar, or otherwise at any time during the agency administrative process or judicial action applicable thereto.” Panel decision at 12 In *Wyoming Trucking Ass’n Inc. v. Bentsen*, 82 F.3d 930, 935 (10th Cir. 1996), citing to *Enochs v. Williams Packing Test*, 370 U.S. 1, 7, 82 S.Ct. 1125, 8 L.Ed.2d 292 (1961) the 10<sup>th</sup> Circuit characterized the Plaintiff’s claims as “Plaintiffs’....**defense**” to the “Anti-Injunction Act and the Declaratory Judgment Act argument is that this is not a civil

suit for a tax refund, but a facial challenge to the constitutionality of the transportation fuels tax.”

The Panel completely ignored the word “bar” when it applied the canon of *ejusdem generis*. Panel decision at 12 No Court has ever rendered a decision on the reach of the Paperwork Reduction Act of 1995 though some have rendered some words on the 1980 PRA. For instance, in *Dawes*, 951 F.2d at 1193 and the 8<sup>th</sup> Circuit in *U.S. v. Holden*, 963 F.2d 1114 (8th Cir. 1992) held that “as long as the 1040 form complies with the [PRA], nothing more is required.” So, what if it does not, on its face, comply? What is the remedy? The Panel, ignoring the term “bar” says the “complete” protection of the Public Protection Provision cannot be used to a “private right of action.” Panel decision at 11 In saying this, the Panel stated it “need not reach the alternative basis for the district court’s disposition, that the AIA barred the action.” Panel decision at 11

\_\_\_\_\_ So the Anti-Injunction Act “bar” and the meaning of that term “bar” under the Paperwork Reduction Act of 1995 have for the first time ever been placed by the Panel in a head to head challenge. No cases cited authorizing the Panel to ignore this unambiguous term. What does the term “bar” mean under the AIA? Though it has not been defined by the Panel, it has clearly been used by the 10<sup>th</sup> Circuit to prohibit certain conduct. In *Lonsdale v. U.S.*, 919 F.2d 1440 (10th Cir. 1990)(“this suit is “*barred*” by the Anti-Injunction Act, 26 U.S.C. § 7421(a)); and again in *Stafford v. U.S.*, 208 F.3d 1177, 1179 (10th Cir. 2000)(appellant's tax liens are “*barred*” under 26 U.S.C. § 7421)

In *Bailey v. U.S.*, 516 U.S. 137, 144 (1995) the Supreme Court used Webster’s Dictionary to define the term “materials” and said it “must be given its ‘ordinary or natural’ meaning.” *Id.* at 145. This Court in *U.S. v. Wilson*, 182 F.3d 737,740 (10th Cir. 1999) said it was “obligated to

‘consider not only the bare meaning of the word but also its placement and purpose in the statutory scheme.’” citing *Bailey*, 516 U.S. at 145. “Bar” clearly means to prohibit or stop.

To determine the statute's plain meaning, the Supreme Court said the Court “must look to the particular statutory language at issue, as well as the language and design of the statute as a whole.” *K Mart Corp. v. Cartier, Inc.*, 486 U.S. 281, 291 (1988))

If the Form 1040 is required to comply with the Paperwork Reduction Act of 1980 and 1995, as this Court said it did in *Dawes* and *Pond*, then under no circumstance could the Government ultimately prevail. The AIA judicial exception was held defeated by the District Court on grounds the requirement to file was “mandated by Statute, not by regulation.” Citing to *Dawes*, at 1193. The administrative procedures act prohibits dismissal under 5 U.S.C. § 702 if the action was brought against the United States. The District Court also said that the AIA prohibited Springer III because it would restrain the collection of taxes.

The Panel decides not to address any of these issues the District Court relied upon and to which Appellant appealed. So what was frivolous and malicious about Springer III? Was it that Appellant decided the term “bar” meant the same thing it has always meant? Is it because the *Wyoming* Court said when the Anti-Injunction Act is raised by the Government it is Plaintiff who has to raise a “defense” to that claim? *Id.* at 935 Should Appellant not have relied upon this Court’s words in *Dawes* and *Collins*? Should Appellant reject the Supreme Court and Congress as this Panel appears to have done in seeking its injunction against Appellant? This Court has never ruled on the meaning of the Paperwork Reduction Act of 1995 and the right to “bar” action by the Government who seeks to “subject” Appellant to “any penalty” in which the Government is prohibited by law from seeking. The Panel is silent here as well.

The Panel said it “agrees” with the 9<sup>th</sup> Circuit. Panel decision at 12 What the panel never explains is how to raise a “bar” “at any time.” To explain it would be to rule in Appellant’s favor and that is not something it appears, no matter what, the Panel intended to do. Just looking at how the Panel explained dismissal of Springer III, and if that language applied to Springer I and II, the Panel would need reverse its decision in Springer I and II. Appellant raised the PRA as a defense in Springer I, II, and III and the Panel simply refused to acknowledge it. Limiting the term “defense” to only as a “defendant” is an alarming construction of the Public Protection Provision given the Court’s usage of defense in describing what a Plaintiff had to do to defeat an Anti-Injunction Act claim by the Government. *Wyoming*, supra

To go from where the Panel landed on Springer I, II and III, and then say the outcome was so clear to warrant not only \$ 8,000.00 in sanctions for Springer I and III, with no cases cited to support the Panels decision and no cases overruling cases cited by Appellant in each of those cases, to “Springer” deserves to be enjoined from proceeding in the 10<sup>th</sup> Circuit as a Petitioner in any original action or civil matter, is erroneous and must be rejected by any society ruled by laws.

Deciding Appellant was frivolous and malicious in Springer III is simply unwarranted and unfounded, let alone unexplained by the Panel decision. The injunction should be overruled by the Panel.

### **THIRD OBJECTION IN OPPOSITION**

#### **1. Tax Court’s determination in Springer v. Commissioner is not preclusive and matters are subject to further litigation.**

This Court acknowledges in its order that it refused to consider four cases in which no judicial resource was used and to which Appellant paid the filing fee to receive. In this case,

someone turned three separate cases into one case, while charging Appellant for three filing fees. The Panel points to one case where Appellant was “sanctioned” \$ 2,000 where the Court refused to address claims therein based upon a failure to obtain a waiver of the United States of its sovereign immunity. *Springer v. I.R.S.*, 95-5072 and 95-5142. Appellant will definitely appeal that conclusion along with the entire Order of May 1, 2007.

Litigation success. Now that is an interesting phrase. How can anyone have “success” when the Panel refuses to acknowledge what the laws actually say when it explains what it chooses to address. This Panel appears as an advocate of the Defendants in Springer I, II, and III. The Panel does not cite to one case where Appellant did not accept the outcome of this Court, even if it meant disagreeing with it. Appellant did not file 74 cases or 17 cases on the same issue as the Panel compares Appellant to. Where does inherent abuse of power stop? Maybe every private citizen should get leave to sue the Government from the Government and the outcome should be known before it begins. Or maybe only the rich should be allowed to commence action and receive a ruling on the merits. The injunction must not issue.

#### **FOURTH OBJECTION IN OPPOSITION**

The First Amendment allows any Citizen the right to redress any grievance caused by the Government without restrictions. The only reason why Appellant cannot sue for a bad judicial decision is based upon the right to appeal. One thing is for certain, every time Appellant filed a complaint, Congress did something. After 95-5072 Congress amended section 7433. After the Tax Court case in July, 1998, Congress, in overhauling the IRS, made it impossible for the IRS to use statistics to impose an income tax. See section 7491. After the election cases, America was served with *Bush v. Gore* and the hanging chads. Then there is the judicial immunity given to a

Court appointed trustee who clearly libeled Appellant. Let us not forget the assassination of John F. Kennedy. At the time of this, Senior Justice Anderson, was working for the U.S. Department of Justice, Tax Division. This act alone should have weighed heavy on his heart. Flynt offered the reward and refused to pay. This Court may have said Appellant sued the wrong Defendant but that does not make it so. It just means Appellant has to accept that outcome. There are many examples of decisions that are wrong.

At no time can this Court point to any case brought by Appellant where he chose not to accept the final outcome by being litigious. Yet the Panel calls this an “abusive pattern.” This Panel is making a ruling on the merits of 4 cases the 10<sup>th</sup> Circuit refused to consider. That alone is an intentional denial of due process. Then to limit this response to 15 pages and 10 days after it took almost two years to issue the May 1, 2007 Order, is even more denial of due process. And finally, Congress did not authorize this Court to ignore the law regarding the term “bar” and then simultaneously move on its own to “bar” Appellant from access to the Court with restrictions. The injunction should be overruled by the Panel.

#### CONCLUSION

Appellant requests the Panel to overrule itself on its decision to “bar” Appellant from raising the Paperwork Reduction Act “bar” or any other action in the 10<sup>th</sup> Circuit, which is based in large part on the unauthorized application of the Anti-Injunction Act “bar” the Panel incorrectly applied to Appellant three cases.

Respectfully Submitted

---

Lindsey K. Springer  
5147 S. Harvard, # 116  
Tulsa, Oklahoma 74135  
918-748-5539

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on May 9, 2007, I sent a copy of Appellant's Opposition to Court's Ordered Injunction by first class mail to:

U.S. Department of Justice  
Laurie Snyder  
Appellate Section-Tax Division  
P.O. Box 502  
Washington D.C. 20044

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature