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**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ARIZONA**

UNITED STATES OF AMERICA

Plaintiff,

-versus-

JANICE SUE TAYLOR,
Defendant.

Case#CM 10-400-PHX-MHG

CR10-400-PHX-MHM

**ADDENDUM
TO MOTION TO QUASH.
AFFIDAVIT AND
MEMORANDUM IN SUPPORT**

**AFFIDAVIT IN SUPPORT OF Desiree Eve Saunders
Filed as an addendum to the Motion to Quash filed on 4-28-2010**

FIAT JUSTMA, RUAT COELUM
Let Right Be Done, Though The Heavens Should Fall

I, Desiree Eve Saunders, moral sentient Being named, in propria persona, sui juris, being of majority age, competent of testifying, a free being upon the land, my yes be yes, my no be no, do state that the truths and facts herein are of first hand personal knowledge, true, correct, complete, certain, not misleading, so help me YHWH.

AFFIDAVIT IN SUPPORT OF Desiree Eve Saunders

1. Affiant: Is of legal age and competent of testifying;
2. Affiant: Has firsthand knowledge of facts stated;
3. Affiant: Was naturally born within the state of California and that Affiant is now domiciled within the Republic state of Arizona, where affiant has inhabited for approximately 17 (17) years;
4. Affiant: States that Affiant received a Subpoena Duces Tecum dated April 30, 2010 from Frank T. Galati, purported ASSISTANT UNITED STATES ATTORNEY;
5. Affiant: States that Affiant filed a Motion to Quash with this court on May 28, 2010, AND, this is an addendum to the Motion to Quash;

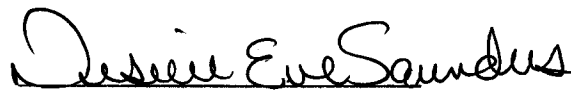
6. Affiant: States that Affiant does not consent to contract now, has not consented in the past and will not consent in the future, without full disclosure of all parties, and signed and accepted by Affiant personally;
7. Affiant: States that Affiant has seen evidence that the Internal Revenue Service, (hereinafter referenced as "IRS"), by agent Votaw, has been following Affiant without lawful authority;
8. Affiant: States that Affiant has seen evidence that on September 17, 2007, IRS agent Votaw, admitted digging through garbage cans at a place where Affiant is Overseer of and has submitted evidence of it in Janice Sue Taylors case;
9. Affiant: States that Affiant has seen evidence that the IRS agent Votaw, alleges the garbage can belonged to Janice Sue Taylor, at Taylor's residence. Affiant has not seen any facts to support this claim, and believes there is none;
10. Affiant: States that Affiant has seen statements from IRS agent Votaw, dated on September 17, 2007, that Votaw provided documents found in this garbage can, into Janice Sue Taylor's case;
11. Affiant: States that the residence IRS agent Votaw claims to belong to Janice Sue Taylor, does not, and Affiant has seen no facts to support this claim.
12. Affiant: States that the Affiant has seen proof that indicates the Prosecution is investigating Affiant and denying it.
13. Affiant: States that the Prosecution has openly admitted in court that Affiant is not being investigated;
14. Affiant: States that on the dates above Janice Sue Taylor was incarcerated. Affiant states that the IRS by and through agent Votaw, has been secretly investigating Affiant personally, and using Janice Sue Taylor as an excuse to do an illegal investigation on Affiant;
15. Affiant: States that the Prosecution has not provided Affiant any facts that the UNITED STATES OF AMERICA, purported plaintiff, has en personam jurisdiction over Affiant, and believes there is none;
16. Affiant: States that the prosecution has not provided any facts supporting Territorial jurisdiction over Affiant, and believes there is none.

17. Affiant: States that the prosecution has not provided any facts supporting Subject Matter jurisdiction over claims against Affiant, and believes there is none;
18. Affiant: States that the prosecution has not provided any facts Affiant is a "citizen of the United States" see authority as *per 26 CFR 31.3121(e)-1 State, United States and citizen(b).. The term "citizen of the United States" includes a citizen of the commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or Samoa, under the exclusive legislative jurisdiction of congress and Affiant believes there is none;*
19. Affiant: States that the prosecution has not provided any facts of standing and Affiant believes there is none;
20. Affiant: States that Affiant has filed with The Congress of the united States of America, Assembled, a Criminal Complaint naming Frank T. Galati, James R. Knapp, Richard H. Weare, Susan R. Bolton, Amy T. Matchison, Lon R. Leavitt, Paul K. Charlton, Daniel G. Knauss, Diane J. Humetewa, Dennis K. Burke, Janet M. Walsh, Lawrence O. Anderson, Sherise M. Hargrove, Jerry Carter/Young and any other similarly situated officers/agents, as "Co-Defendants" in the Joinder to the Congressional Criminal Complaint filed on March 23rd 2010. See attached Exhibit "A";
21. Affiant: States that Affiant is a Federal Witness against the above listed "Co-Defendants", thereby creating a conflict of interest in any future communications;
22. Affiant: States that Affiant filed a copy of said Criminal Complaint to the UNITED STATES DISTRICT COURT, DISTRICT OF ARIZONA, PHOENIX DIVISION, Grand Jury Foreman and Frank T. Galati on March 30, 2010. See attached Exhibit "B";
23. Affiant: States that Affiant's Motion to Quash Subpoena Duces Tecum filed April 28th 2010, claims the Subpoena Duces Tecum is void on its face for failure to include a seal of the court as required, based on Federal Rules of Criminal Procedure, rule 17(a);
24. Affiant: States that the Memorandum of Points of Authority attached herewith as Exhibit "C" are true and accurate to the best of Affiant's knowledge;

- 25. Affiant: States that there are no facts supporting the existence of a real party in interest as required pursuant to Federal Rules of Civil Procedure Rule 17(a). Mr. Galati has not brought forth a real party in interest in Janice Sue Taylor's Case that the Subpoena Duces Tecum has originated from, and Affiant believes there is none;
- 26. Affiant: States that there is no real party of interest named on the Subpoena Duces Tecum. Affiant does not know who Mr. Galati is representing, the United States, United States of America, or the Internal Revenue Service. Affiant has requested Mr. Galati make disclosure of these facts to Affiant, but to date Affiant has seen none;
- 27. Affiant: States that there has been no offer of transactional immunity for the information requested of Affiant through the Subpoena Duces Tecum;
- 28. Affiant: States that any information given could be used against Affiant in any future proceedings, this would be a violation of Affiant's Rights guaranteed pursuant to the Fifth Article of Amendment, against being a witness against oneself.

On this Third day of June, 2010, I, Desiree Eve Saunders, affirm the above is true and factual to the best of my knowledge.

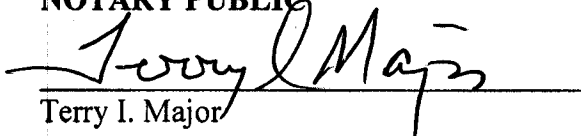
Further affiant sayeth not



Desiree Eve Saunders

Before me this 3rd day of June, 2010 came Desiree Eve Saunders who identified her self as the one signing the above document.

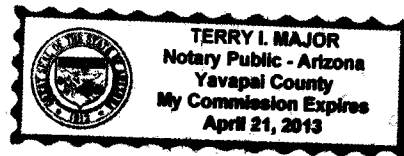
NOTARY PUBLIC



Terry I. Major

6-3-2010
Dated

My commission expires: 4-21-2013



CERTIFICATE OF SERVICE
THE ATTACHED DOCUMENTS WERE FILED IN THE UNITED STATES
DISTRICT COURT, FOR THE DISTRICT OF ARIZONA,
PHOENIX DIVISION

BY HAND ON June 4, 2010 A.D.

The Clerk of the Court
401 W. Washington Street
Phoenix, Arizona 85007

Susan Anderson
850 W. Adams St.
Phoenix, Arizona 85007

Frank T. Galati
40 N. Central #1200
Phoenix, Arizona 85007

Judge Mary H. Murguia
401 W. Washington St
Phoenix, Arizona 85007

I Gale Webb certify that I hand carried the attached documents to the above:



Gale Webb, 6/4/2010

EXHIBIT "A"

MEMORANDUM OF POINTS AND AUTHORITIES

Table of Contents and Points of Authorities for the Motion to Quash.

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| Point 3. | IRS does not exist as a lawful public office: all counts | page 7 |
| Point 4. | IRS has no authority to SFR of assess: | page 9 |
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| | Conclusion, request for relief | page 14 |
| Attachments, | | |
| | Exhibit: Memorandum of Points and Authorities | #A |
| | Exhibit: Motion to Quash | #B |
| | Exhibit: Joinder to Congress Criminal Complaint | #C |
| | Exhibit: Subpoena Duces Tecum | #D |
| | Exhibit: Taylor Indictment | #E |

MEMORANDUM IN SUPPORT AND POINTS OF AUTHORITY

Comes now Desiree Eve Saunders, a living woman, not a corporate or other type of artificially created person, and not domiciled in the district of Columbia, hereinafter the “Movant”, by Special Visitation or Appearance, not granting jurisdiction nor recognizing this Subpoena Duces Tecum, but intervening in a foreign jurisdiction on behalf of the Alleged Subpoenaed Persona DESIREE E. SAUNDERS, hereinafter the “Subpoenaed”. Movant is not trained in the law, nor is she an attorney, nor is she appearing Pro Per or Pro Se; but rather is Sui Juris.

Movant does not consent to this Subpoena Duces Tecum.

Movant respectfully asks this court to quash the Subpoena Duces Tecum of April 30, 2010, as it pertains to the Subpoenaed, for lack of Personal, Territorial and Subject Matter Jurisdiction, in the nature of a First Article of Amendment Petition for Redress of Grievances and as a Challenge to Authority per Federal Rules of Criminal Procedure Rule 12(b)(3)(B), hereinafter referenced as “FRCrP” and QUASH the outstanding Subpoena Duces Tecum as by implication and idem sonans it affects the Movant. See attached exhibit “B”

The Prosecutor, an unnamed Real Party in Interest, presumed to be the corporation doing business in the District of Columbia as the “UNITED STATES”, is represented by its alleged agencies the Internal Revenue Service, hereinafter “IRS” in investigative capacity, and the Department of Justice in prosecutorial capacity, collectively “Prosecutor” hereinafter.

POINT ONE- DIVERSITY OF CITIZENSHIP LACK OF PERSONAM JURISDICTION

Prosecutor shall not presume, and has not shown that the Movant is a “citizen of the UNITED STATES” per the 26 CODE OF FEDERAL REGULATIONS, hereinafter referenced as “CFR”, definition, infra, under the exclusive legislative jurisdiction of Congress. Movant claims to be a “White sovereign American”, infra, living on the land, and further claims diversity of citizenship per 28 UNITED STATES CODE, hereinafter referenced as “USC”, §1331

TITLE 28 > PART IV > CHAPTER 85 > § 1331

§ 1331. Federal question

The district courts shall have original jurisdiction of all civil actions arising under the Constitution, laws, or treaties of the United States.

28 USC §1332.(a)(4), Diversity of citizenship; amount in controversy; costs

(4) a foreign state, defined in section 1603(a) of this title, as Prosecutor and citizens of a State or of different States.

Movant was born in the Republic of Arizona, one of the Union states, a “freely associated compact state”, One of fifty (50) Union states, hereafter referred to as separate “countries” in 28 USC §297(a)&(b); both NOT under the authority of Article I, section 8, clause 17, and Article IV, section 3, clause 2 of the Constitution for the united States of America, ratified 1791 Anno Domini, hereinafter referenced as “A. D.”, wherein Congress has exclusive legislative jurisdiction, including the District of Columbia, its possessions and territories.

Movant is a woman living on the land, acting as a “non-resident alien” as defined in Title 26 USC §7701(b)(1) (B) and not as a “U.S. citizen” domiciled in or residing within the District of Columbia.

Title 26 USC §7701(b)(1)(B)

(b) Definition of resident alien and nonresident alien

(1) In general

For purposes of this title (other than subtitle B)—

(A) Resident alien

An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):

(i) Lawfully admitted for permanent residence Such individual is a lawful permanent resident of the United States at any time during such calendar year.

(ii) Substantial presence test Such individual meets the substantial presence test of paragraph (3).

(iii) First year election Such individual makes the election provided in paragraph (4).

(B) Nonresident alien

An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

26 USC §7701(a)(9) **United States**

(9) United States

The term “United States” when used in a geographical sense includes only the States and the District of Columbia.

(10) State

The term “State” shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

The Prosecutor apparently presumes the Subponaed is a “UNITED STATES CITIZEN” under 8 USC §1401 and 26 CFR.

An in exhaustive word search of the Internal Revenue Code, USC Title 26, Movant found NO definition of “citizen of the United States”, not one. However 26 CFR states: 26 CFR 31.3121(e)-1 State, United States and citizen (b)... *The term “citizen of the United States” includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and effective January 1, 1961, a citizen of Guam or American Samoa.*

Movant, having never resided or knowingly domiciled in the District of Columbia, claims that ALL documentation that the Prosecutor might allege that Subpoenaed has allegedly signed under the presumption of “U.S. citizen”, has been instead as a “non-resident alien ” 26 USC §7701(b)(1)(B).

Subtitle A of the Internal Revenue Code only applies to people domiciled within the District of Columbia. Consequently, the only type of “individual” one can be as a man born in one of the fifty (50) Union states is a “non-resident alien” as defined in 26 USC §7701(b)(1)(B).

The Prosecutor is demanding Movant’s private books and records through the Subpoena Duces Tecum in question, which Movant is asking this court to quash as the Prosecutor has not provided any evidence that the Prosecutor is entitled to such private papers as per Title 26, 7701§(a)(30) & (a)(31)(A)(B),infra, such private papers or trust documents being foreign to the Prosecutor.

(30) United States person

The term “United States person” means—

- (A) a citizen or resident of the United States,
- (B) a domestic partnership,
- (C) a domestic corporation,
- (D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
- (E) any trust if—
 - (i) a court within the United States is able to exercise primary supervision over the administration of the trust, and
 - (ii) one or more United States persons have the authority to control all substantial decisions of the trust.

(31) Foreign estate or trust

(A) Foreign estate

The term “foreign estate” means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A.

(B) Foreign trust

The term “foreign trust” means any trust other than a trust described in subparagraph (E) of paragraph (30).

In conclusion, Movant is not the “citizen of the United States”, supra, who is the proper subject of “Subtitle A” of the Internal Revenue Code, nor is he a “resident or domiciled” in the “United States” as defined in 26 USC §7701 (a)(9), being born in one of the fifty (50) Union states. infra,

United States: (a)(9) The term “United States” when used in a geographical sense includes only the States and the District of Columbia.

State: (a)(10) The term “State” shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

THEREFORE, Movant demands that the Prosecutor establish the required Federal Personam Jurisdiction that has been merely Assumed in this matter, consisting of documentation showing Movant explicitly agreed, with full disclosure and consideration, to give up his native united States of America, the nation, United States Nationality, supra, in favor of residing or being domiciled in the District of Columbia, and to every denial listed in the attached Affidavit, and to the nature and cause of each and every criminal offense named in the criminal indictment against Janice Sue Taylor, which is the underlying nature and cause of this Subpoena Duces Tecum.

Or absent the production of such required documentation showing lawful Federal Personam Jurisdiction, dismiss the instant action immediately in its entirety with prejudice.

For the purposes of this proceeding, the jurisdiction of this court to rule in favor of any result other than that requested by the Movant in this Motion to Quash Subpoena Duces Tecum is challenged. Consequently the Prosecutor, as the moving party, has the burden of proof to demonstrate said en personam jurisdiction, and it must be demonstrated on the record, for the record.

POINT TWO – LACK OF TERRITORIAL JURISDICTION

The Prosecutor shall not presume, and because Prosecutor is basing his authority to serve Movant a Subpoena Duces Tecum on the indictment of Janice Sue Taylor, Prosecutor has the burden of proof to show that any of the crimes alleged in the indictment of Taylor have occurred on the property of, or within any judicial or “Internal Revenue District of the United States”.

Titles of the UNITED STATES CODE have several definitions of the “United States”, some mutually exclusive, applying to each particular title, and some even only to specific parts of the titles, as shown, supra. This hearing concerns only Title 26 Subchapter A taxes, so the definitions in §7701(a)(9) & (10) supra, apply. This proceeding involves the criminal laws of the United States. However, Movant could find NO definition of the “United States” other than the corporation, within Title 28 USC, nor in the Federal Rules of Criminal Procedure! Title 18 USC does not define the “United States” to include the fifty (50) Union states.

Should Movant be kidnapped into “United States” jurisdiction, 18 USC §4001 applies. Although Subpoenaed claims not to be a “citizen” within the meaning of federal law, he is entitled to equal protection under the Fourteenth Amendment as a “non-citizen national”. To wit:

TITLE 18>PART III>CHAPTER 301>Sec.4001.

“Sec. 4001.- Limitation on detention; control of prisons (a) No citizen shall be imprisoned or otherwise detained by the United States except pursuant to an Act of Congress.”

Interestingly, the Federal Rules of Criminal Procedure, Rule 54(c) prior to Dec 2002 defined the term “**Act of Congress**” as follows: *Rule 54 (c) of the Federal Rules of Criminal Procedure (prior to Dec, 2002) Congress includes any act of Congress locally applicable to and in force in the district of Columbia, Puerto Rico, in a territory or in an insular possession.*

Rule 54 has since been 'transferred' to Rule I and the above explicit definition removed, perhaps in bad faith, to conceal the nexus of the “United States” as the District of Columbia. Moreover, Movant could find no evidence of a change in the underlying law, or Congressional intent to apply it to the fifty (50) Union states; therefore the wording before 12/2002 still reflects the unchanged territorial jurisdiction of the United States.

Consequently, this court and the Prosecutor are collectively without jurisdiction to enforce the criminal or civil laws of the United States for offenses committed outside of the District of Columbia, Puerto Rico, and the territories and insular possessions of the United States.

The Prosecutor has not shown that Movant did:

- A. "Reside" or maintain a domicile within the confines of any judicial or internal revenue district, or within the Rule 54(c) "United States" supra.
- B. “Consent” to the jurisdiction within any judicial or internal revenue district as described in Treasury Order 150-02. Both the Prosecutor and this Court are without jurisdiction to enforce said laws. Doing so would be a willful, intentional, criminal trespass upon the Movant's constitutionally secured and guaranteed Rights to life, liberty, and property.

This court and the United States Government do not possess police powers or legislative jurisdiction within the fifty (50) Union states, which are "foreign states" with respect to the federal government for the purposes of its exclusive legislative jurisdiction for nearly all subject matters.

"It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 u.s. 251, 275, 38 S.Ct. 529, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider ... ". See in the nature of Carter v Cartel' Coal Co, 298 US 238 (1936).

See also in the nature of Leisy v. Hardin, 135 US 100 (1890). Police powers include the authority to enforce "acts of Congress", criminal laws, Subtitles A through C of the Internal Revenue Code, as well as most federal legislation within the exterior borders of states of the Union. Police powers, or what are also called "residual powers" by some federal courts, can only be transferred by a voluntary act of the state legislature and

subsequent cession of an area of land within a state to the federal government by a Cession document registered with the Attorney General of the United States under the provisions of 40 USC §3111, 3112. See in the nature of U.S. v, Bevans, 16 US 336 (1818), Fort Leavenworth R.R. v Lowe, 114 US 525 (1885).

THEREFORE, Movant demands the Prosecutor establish the required exclusive Federal territorial jurisdiction that has been merely assumed in this matter, consisting of:

1. Documentation showing ownership of each and every geographical location named in the instant Subpoena Duces Tecum wherein the alleged criminal activity took place to issue an indictment against Janice Sue Taylor.

2. Documentation from the Arizona Legislature of surrendering jurisdiction to the Federal government over the same geographical location(s) as in # 1 supra.

3. Documentation pursuant to Leisy, supra, (40 USC §3112) wherein the "United States" accepted jurisdiction to the same geographical location(s) as specified in # 1 supra.

4. Documentation showing concurrent jurisdiction with Arizona over the geographical location(s) in # 1 supra;

5. OR, absent the production of such required documentation showing lawful **EXCLUSIVE** Federal jurisdiction over this geographical location, the Prosecutor should **MOVE TO DISMISS** the action immediately with prejudice.

For the purposes of this proceeding, the jurisdiction of this court to rule in favor of any result other than that requested by the Movant in this Motion to Quash Subpoena Duces Tecum is challenged. Consequently the Prosecutor, as the moving party has the burden of proof to demonstrate said territorial jurisdiction, and it must be demonstrated on the record, for the record.

**POINT THREE - NO SUBJECT MATTER JURISDICTION
IRS HAS NO OFFICE AUTHORIZED TO DEAL WITH THE PUBLIC**

The Prosecutor shall not presume, and has not shown existence of the IRS as a lawfully delegated agency of the government of the UNITED STATES. Does the US Department of Justice have the authority to charge the Movant upon a referral from the IRS, which does not even exist as a lawful office to investigate 26 USC Subtitle A tax liability?

The organizational structure of an agency as well as its delegations of authority which affect the American public are required to be published in the Federal Register. Both the UNITED STATES TREASURY and the IRS recognize that these types of rules **SHALL**, not "may", be published in the Federal Register; see 31 CFR 1.3(a), and 26 CFR 601.702(a).

Since the Commissioner has no statutory authority to enforce the federal income tax laws under the 1954 and 1986 Internal Revenue Codes, examination of the various delegation orders which have been published in the Federal Register and issued by the Secretary of the Treasury will reveal the authority which has actually been delegated to the Commissioner.

Review of the published authority delegated to the Commissioner regarding administration and enforcement of the federal income tax laws demonstrates that such authority, in a broad sense, encompasses solely the external boundaries of this country.

Such being the case, those subject to the requirement to file federal income tax returns are those described in 26 CFR 1.6091-3, which, in reference to citizens, concerns citizens living abroad.

The Internal Revenue Service, successor of the Bureau of Internal Revenue, was not created by Congress, as required by Article I §8, clause 18 of the Constitution for the united States of America; so the IRS cannot legitimately enforce internal revenue laws of the United States in States of the Union. See Statement of IRS organization at 39 Fed. Reg. 11572, 1974-1 Cum. Bul. 440, 37 Fed. Reg. 20960, and the Internal Revenue Manual 1100 through the 1997 edition.

Article I §8, clause 18 vests Congress with complete responsibility for facilitating power of Government of the United States via legislation:

"The Congress shall have Power To make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by the Constitution in the Government of the United States, or in any Department or Officer thereof"

In the historical statement, the Commissioner of Internal Revenue admitted that Congress did not create a Bureau of Internal Revenue via the 1862 act in which the office of Commissioner of Internal Revenue was created, but alleged that Congress intended to create a bureau. In reality, the 1862 legislation created the offices of "assessor" and "collector", in addition to the office of Commissioner of Internal Revenue. Assessors and collectors were appointed for each revenue district somewhat as UNITED STATES ATTORNEYS are appointed today. Those appointed to these offices continued to collect internal revenue within the fifty (50) Union states until the Internal Revenue Code of 1954 was implemented. The two offices were administratively abolished via Reorganization Plan No. 26 of 1950. The name of the Bureau of Internal Revenue was changed to Internal Revenue Service via Treasury Order #150-27, which was NOT published in the Federal Register in compliance with requirements of the Federal Register Act. See 44 USC §1501 et. seq., particularly § 1505(a).

...*"there can be no officer, either de jure or de facto, if there be no office to fill"*. See in the nature of *US v. GERMAINE* 99 U.S. 508 (1879); *NORTON v. SHELBY COUNTY*, 118 U.S. 425, 441, 6 S Ct. 1131 (1886), and numerous other cases.

Apparently the Internal Revenue Service operates in an ancillary or other secondary Capacity under contract, memorandum of agreement or some comparable device to provide services under original authority delegated to the Treasury or some other bureau of the Department of the Treasury; the contracted or otherwise authorized services extend only to government employees and employers, as defined at 26 USC §3401(c)&(d). The authorization is essentially intra governmental in nature; it does not extend to private sector enterprise in fifty (50) Union states.

Further, consulting 26 CFR § 601.10 I, one will find that IRS personnel have jurisdiction for examination and collection only within internal revenue districts; all other functions fall under jurisdiction of the foreign district director, now the Assistant Commissioner (International). The Secretary of the Treasury has never established internal revenue districts in the fifty (50) Union states, as required by 26 USC §7621 and Executive Order # 10289. Therefore, the IRS Commissioner must be operating under presumption of Assistant Commissioner (International) jurisdiction.

THEREFORE, Movant would demand of this court to establish the required subject matter jurisdiction that has been merely assumed in this matter, consisting of:

1. Documentation sworn true, correct and complete showing a complete current organizational structure, location of the districts and delegation of authority of the IRS Agency as it pertains to Movant as published in the Federal Register as notice to the general public as required by the Federal Register and Administrative Procedures Acts.

2. Documentation sworn true, correct and complete showing delegation of authority for every IRS employee involved in the investigation and prosecution of Movant in this case from said office which is authorized to act on the general public as required supra.

3. OR, absent the Prosecutor's production of such required documentation showing lawful Federal Register Notice of IRS Delegation of Authority to deal with the general public, dismiss the Subpoena Duces Tecum and any counts affected, immediately. Consequently the Prosecutor, as the moving party has the burden of proof to demonstrate said subject matter jurisdiction, and it must be demonstrated on the record, for the record.

**POINT FOUR - NO SUBJECT MATTER JURISDICTION
IRS HAS NO AUTHORITY TO MAKE SFR'S OR ASSESSMENTS**

The Prosecutor shall not presume, and has not shown IRS authority to make Substitute For Returns or assess Subtitle A taxes or penalties. The Subpoena Duces Tecum in question relies on

the ability of the IRS to ask for books and records that are allegedly pertinent to Janice Sue Taylor's indictment. The IRS Internal Revenue Manual, hereinafter referenced as "IRM", which describes proper procedures for doing assessments within the IRS, does not show any form that the government is asking for in Janice Sue Taylor's indictment. The following forms listed are:

5.1.11.6.10 (05-27-1999)

IRC 6020(b) Authority

1. The following returns may be prepared, signed and assessed under the authority of IRC 6020(b):
 - A. Form 940, Employer's Annual Federal Unemployment Tax Return
 - B. Form 941, Employer's Quarterly Federal Tax Return
 - C. Form 943, Employer's Annual Tax Return for Agricultural Employees
 - D. Form 720, Quarterly Federal Excise Tax Return
 - E. Form 2290, Heavy Vehicle Use Tax Return
 - F. Form CT-I, Employer's Annual Railroad Retirement Tax Return
 - G. Form 1065, US Return of Partnership Income.

2. Pursuant to 10 IRM 1.2.2.97, Delegations of Authority, Order Number 182 (rev. 7), dated 5/5/1997. Revenue Officers, GS-09 and above, and Collection Support Function Managers GS-09 and above, have the authority to prepare and execute returns under IRC 6020(b).

The Prosecutor has shown no legal authority for the IRS to enlarge the list above without evidence of the specific legal intent of the Congress. It follows that if IRS personnel do not have delegated authority to unilaterally execute these returns, Form 1040, 1041 and 1120 returns are not mandatory.

The Prosecutor has shown no legal authority for the IRS to assess living men or natural persons with a tax liability under Subtitle A of the Internal Revenue Code. The above section of the Internal Revenue Manual clearly proves that conclusion. Notice that form 1040 is NOT listed as one of the forms that the IRS can do a Substitute for Return on.

Consider that the public record concerning the Counts specified in Janice Sue Taylor's indictment never mention the "type of tax" as being a "1040" tax. The Prosecutor has not shown that a "1040" tax exists, nor have they shown the authority to assess such a "1040" type tax per the IRM supra.

Following the 2/17/2002 Truth in Taxation hearings, the IRS, starting in March 2004, removed the above content from section 5.1.11.6.10 of their Internal Revenue Manual. This evidence alone was so damning that the IRS apparently decided to remove it from their web site

standing of the Subpoena Duces Tecum have to derive their core basis of nature and cause action, in defending the indictment of Taylor. THEREFORE;

The Prosecutor shall not presume, and has not shown what kind of returns if any, were to be filed in the Taylor indictment. The Prosecutor has not fully identified the nature and cause of the indictment. In order for an indictment to be valid, the defendant must be able to understand the gist of the charges in direct and unmistakable terms. Taylor's indictment did not fully identify every ingredient of the offense. The terms of a penalty statute are indirect and mistakable terms. The terms are indirect because they necessarily involve another statute which specifies the "person(s) required". If the indictment did not state the statute which made the defendant a "person required", then the indictment failed to provide defendant with reasonable certainty that she/he was in the class of persons who were required to file for the years in question. The terms are mistakable because it is quite possible for Grand Juries to make mistakes in their conclusions of Law. If the statute is vague it is quite probable that Grand Juries will make mistakes.

Has the said "Form 1040" been assigned a current and VALID OFFICE OF MANAGEMENT AND BUDGET, hereinafter referenced as "OMB", Number for each year that it would have been required to be filed? infra.

In 1980, Congress passed the Paperwork Reduction Act, hereinafter referenced as "PRA", to make certain agency forms did not trespass on the People's secured and protected Rights. In 1995, Congress strengthened the PRA to make certain no federal agency, especially the IRS, advanced ANY claim of exemption, as well as to notice the public the PRA was a "complete defense" and "bar" to any claims of failure to comply with an information collection request by any executive branch department. The Privacy Act Notice on the 1040 Instructions state:

"you are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number".

On this very same page for each of the years, the Commissioner informs the public that:

"Our legal right to ask for information is Internal Revenue Code Section 6001, 6011, and 6012(a) AND THEIR REGULATIONS..."

The issue here is not simply the lack of regulations supporting Sections 6001, 6011, and 6012(a). Less visible but more compelling is the LACK OF A VALID OMB CONTROL NUMBER for the 1040 Form itself. No number, means no filing requirement.

How is that determined? One could say here that Movant claims that none exists. Then by the laws of logic itself, the burden of proof is on the Prosecutor to show the chain of issuance of a

after we the people made a big public spectacle about it. Now that section is empty! What conclusion will a jury draw, and what else are they hiding? Is it in bad faith?

THEREFORE, Movant would demand this court require the Prosecutor to establish the required jurisdiction that has been merely assumed in this matter, consisting of:

1. Documentation sworn true, correct and complete showing a complete delegation of authority from Congress to said office which is authorized to deal with the general public as required supra, to each and every IRS employee involved in the alleged indictment of Janice Sue Taylor, which is the nature and cause of the underlying Subpoena Duces Tecum.
2. Documentation sworn true, correct and complete showing Janice Sue Taylor made a voluntary self assessment during the years in question on the indictment, which is the nature and cause of the underlying Subpoena Duces Tecum. Or admit that the assessments made by the IRS without Taylor's prior knowledge or consent constitute a direct tax in violation of the Constitution for the united States of America, ratified 1791 A. D., at Article I, §2 clause 3.
3. Documentation sworn true, correct and complete showing the alleged "Individual Master File" created for Taylor by the IRS, including the data necessary for the court to interpret it, showing the certified true and correct taxable "occupation" or "trade or business" the IRS alleges Taylor participated in. Thereby showing in good faith the Subpoena Duces Tecum was issued on an indictment that was proven to have all elements of criminal offense detailed to the defendant in anticipation for a fair and equal trial.

OR, absent the production of all such required documentation, quash the Subpoena Duces Tecum, affected indirectly, immediately. Consequently the Prosecutor, as the moving party has the burden of proof to demonstrate said authority to make Substitute For Returns or assess Subtitle A, tax and/or penalties and it must be demonstrated on the record, for the record.

**POINT FIVE - NO SUBJECT MATTER JURISDICTION
IRS HAS NO AUTHORITY TO REQUIRE 1040 FORMS TO BE FILED**

Some actions start with" .. if it were not for this ... then we would have never had to do that". It is apparent by the issuance of the Subpoena Duces Tecum, that the Prosecutor initiated this action because of the charges in the indictment of Janice Sue Taylor. Therefore jurisdiction and

valid OMB Number. However, the fraud is subtle, and the Movant has no reason to believe the Prosecutor would be willing to explain the whole truth to the court or reveal the complicity between the IRS and the OMB to thwart the Congress' legislative intent regarding the issuance of an OMB number for the most important Form in the world, without following the requirements set out by Congress.

THEREFORE, If there were no indictment on Taylor, would there be any Subpoena Duces Tecum issued on Movant? It is with this belief Movant demands this court require the Prosecutor to establish the required jurisdiction that has been merely assumed in this matter consisting of:

1. Documentation sworn true, correct and complete showing all documents that prove the form 1040 to have a VALID number in full conformance with the PRA, issued by the Office of Management and Budget, for each assessed year in the Taylor Indictment.

2. OR, absent the production of all such required documentation, dismiss the counts affected immediately. Consequently the Prosecutor, as the moving party has the burden of proof to demonstrate said authority to require information on an illegal form, thereby creating a Subpoena Duces Tecum on Movant, and it must be demonstrated on the record, for the record.

POINT SIX – CONTRACT FRAUD

The Prosecutor would have everyone believe that the Laws of the United States REQUIRE one to "Perform certain acts"; and by doing so, WAIVE certain guaranteed and secured Rights. But such waiver cannot be required. So some other element must be involved. The Prosecutor prefers to operate under the cover of subterfuge, darkness and confusion, so as not to reveal the law as clearly worded as "thou shall not kill". The footprints of apparent conflict of law, evasive construction, coercion and bad faith cover the pages of the IRC from corner to corner, top to bottom, front to back. IF the Prosecutor can successfully use "the law", all ten thousand pages of it, to terrorize the populace into submitting to a contract or 'private law', it would not have to disclose the contract. In fact, the Court even found the cliché "ignorance of the law is no excuse" to be inapplicable to the IRC:

"... that when it came to tax law, because of the complexity of tax law, that the rights of such persons were different, were not the same as with the common law, but were greater as to the right to know and understand the tax laws on a more thorough basis". See in the nature of CHEEK v. UNITED STATES, 498 US 192 (1991) .

But is it a contract? Each element for a valid contract does not exist, thereby there is no contract. It fails in every way. The Prosecutor has not shown its good faith full disclosure, explicit terms, VALUABLE consideration, lack of duress, or other aspects required to make a contract. If it were a contract and with the terms expressed, Courts would call it

“UNCONSCIONABLE”. Is it instead a "quasi contract"? If so, the Prosecutor has been unjustly enriched.

Movant has personal knowledge that Taylor has already been "imprisoned", restraining her mind and efforts and valuable time for over 25 years trying to "figure out" **IF** she was liable for Subchapter A taxes, why and how. Taylor has not bothered to avoid sales, liquor or property taxes, all lawfully imposed. Yet the Prosecutor claims, without personal knowledge, that because Taylor “willfully, believing, well knowingly violated...” the Prosecutor now has the right to Subpoena Movant’s private foreign papers. This sworn demurrer and the attached sworn factual Affidavit clearly shows nothing of the sort.

Actus non reum facit, nisi mens sit rea. An act does not make a person guilty, unless the intention be also guilty. This maxim applies only to criminal cases; 2 Bouv. Inst.n.2211.

CONCLUSION AND REQUEST FOR RELIEF

As the "Petition for Redress of Grievances" supra, Movant would ask this court to quash all of the Prosecutor’s ACTIVITIES regarding the Subpoena Duces Tecum issued to Movant on the grounds:

1. The Subpoena Duces Tecum is served as a fishing expedition only. Without a valid indictment, on Janice Sue Taylor, there could be no Subpoena. See attached exhibit “E”
2. The Subpoena Duces Tecum is based only on an underlying invalid indictment of Janice Sue Taylor.
3. The Subpoena Duces Tecum is infringing on private foreign papers, void as per Title 26, 7701 (a)(31)(A)(B)
4. The Subpoena Duces Tecum is a taking of private property with no just compensation, a violation of the fifth article in amendment to the Constitution for the united States of America.
5. The Movant is a Federal Witnesses against the Prosecutors, creating a conflict of interest, see attached exhibit “C”.
6. The Supoena Duces Tecum is invalid on its face for not having a seal of the court, as required by F.R.CRIM.P. Rule 17 (a). See attached exhibit “D”.

This request may, perhaps, be beyond the judicial power of this court and duties of its judge. But maybe not ... one hopes that some court at this level would have the courage to stand on principle, start a grassroots judicial honesty movement, and save the American people before it is too late.

Is this the perfect case?

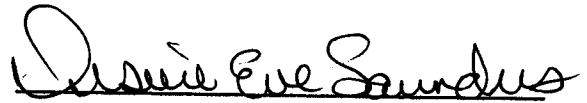
However, it is **not beyond the power** of this court to dismiss ALL counts against ALL

Alleged Defendants, mentioned in this memorandum, which the Movant asks, as a matter of law and equity, for such "dismissal with prejudice". This action would save the Court and the People valuable time and money otherwise wasted on People that have not injured anyone and are not in the classification of criminals.

Failing that, Movant requests this court to quash the Subpoena Duces Tecum against Desiree Eve Saunders and Ronald James McBride based on this Challenge to Authority, and whatever further relief shall be deemed equitable.

As a First Article of Amendment freedom of speech issue, Movant will consider the word 'frivolous', as used by any officer of this court in response to this or other motions, to mean that the user agrees with and accepts the Movant's position in all motions or orders.

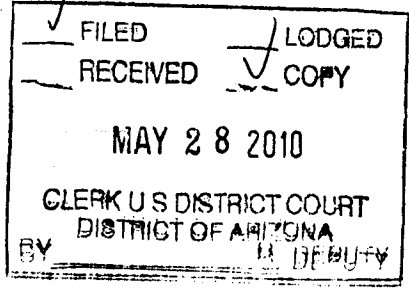
NO Excludable delay under 18 USC §3161 (F) will occur as a result of this motion or an order based thereon. Movant asks this court allow no excludable delay to answer this motion. A public officer, Prosecutor, protecting Movant's Rights as required by law would have already known or should have known issues thereon; and have reviewed them with the Grand Jury at the time of Janice Sue Taylor's Indictment.



Desiree Eve Saunders 6-4-2010

Desiree E. Saunders
3341 Arianna Ct.
Gilbert, Arizona 85298

EXHIBIT B



United States District Court
District of Arizona

United States of America

 plaintiff,

 vs.

Janice Sue Taylor,
 defendant

) Case #10-400-PHX-MHM
)
)
) MOTION TO QUASH
) SUBPOENA DUCES TECUM
)

MOTION TO QUASH SUBPOENA DUCES TECUM F.R.C.P. 17 (a)

Desiree E. Saunders, hereafter "Saunders" to the alleged action captioned above, moves this court to quash the Subpoena Duces Tecum filed by Frank T. Galati on April 30, 2010, attached as 'Exhibit A', for a lack of standing and jurisdiction for the following reasons:

1. Plaintiff lacks standing. The foundation for standing is article III § 2 of the United States constitution: "The judicial power shall extend to all cases, in law and equity, arising under this Constitution, the laws of the United States..." Standing is required because "courts only adjudicate justiciable controversies." See in the nature of United States v. Interstate Commerce Commission, 337 US 426, 430. Although standing is mainly used in Civil cases, the elements of standing are:

"The requirement of standing, however, has a core component derived directly from the Constitution. A plaintiff must allege personal injury fairly traceable to the defendant's allegedly unlawful conduct and likely to be redressed by the requested relief." See in the nature of Allen v. Wright, 468 U.S. 737, 751 (1984).

"the duty of this court, as of every judicial tribunal, is limited to determining rights of persons or of property, which are actually

controverted in the particular case before it." See in the nature of Tyler v. Judges of the Court of Registration, 179 US 405.

2. To have standing, a plaintiff must allege the violation of a legal right. The plaintiff has not alleged the violation of a legal right in the Indictment of Janice Sue Taylor. Therefore, there is no standing to complain.

A. Standing also requires injury. Standing requires the violation of a legal right that causes injury:

"Like the prudential component, the constitutional component of standing doctrine incorporates concepts concededly not susceptible of precise definition. The injury alleged must be, for example, "distinct and palpable," Gladstone, Realtors v. Village of Bellwood, 441 U.S. 91, 100 (1979) (quoting Warth v. Seldin, supra, at 501), and not "abstract" or "conjectural" or "hypothetical," Los Angeles v. Lyons, 461 U.S. 95, 101-102 (1983); O'Shea v. Littleton, 414 U.S. 488, 494 (1974). The injury must be "fairly" traceable to the challenged action, and relief from the injury must be "likely" to follow from a favorable decision." See in the nature of Allen v. Wright, 468 U.S. 737, 751 (1984).

"The plaintiff must show that he himself is injured by the challenged action of the defendant. The injury may be indirect, [See in the nature of] United States v. SCRAP, 412 U.S. 669, 688, 93 S.Ct. 2405, 2416, 37 L.Ed.2d 254 (1973), but the complaint must indicate that the injury is indeed fairly traceable to the defendant's acts or omissions. [See in the nature of] Simon v. Eastern Ky. Welfare Rights Org., 426 U.S. 26, 41-42, 96 S.Ct. 1917, 1925-1926, 48 L.Ed.2d 450 (1976); O'Shea v. Littleton, 414 U.S. 488, 498, 94 S.Ct. 669, 677, 38 L.Ed.2d 674 (1974); Linda R. S. v. Richard D., 410 U.S. 614, 617, 93 S.Ct. 1146, 1148, 35 L.Ed.2d 536 (1973)." [See in the nature of] Vil. of Arlington Hts. v. Metro Housing Dev., 429 U.S. 252, 262.

3. The plaintiff has failed to allege both elements of standing in the indictment of Janice Sue Taylor. Therefore, there is no justiciable controversy and the plaintiff lacks standing to complain. Without standing for a case, a subpoena Duces Tecum of witnesses is moot. Therefore this Subpoena Duces Tecum needs to be quashed.
4. No corpus delecti. There is no corpus delecti. The corpus delecti is related to standing and must be proven in every prosecution and has two elements:

“Component parts of every crime are the occurrence of a specific kind of injury or loss, somebody’s criminality as source of the loss, and the accused’s identity as the doer of the crime; the first two elements are what constitutes the concept of “corpus delicti.” See in the nature of, U.S. v. Shunk, 881 F.2d 917, 919 C.A. 10 (Utah).

The corpus delicti of a crime consists of two elements: (1) the fact of the injury or loss or harm, and (2) the existence of a criminal agency as its cause [citations omitted] there must be sufficient proof of both elements of the corpus delicti beyond a reasonable doubt.” See in the nature of, 29A American Jurisprudence Second Ed., Evidence § 1476.

5. Without a corpus delicti there is no crime. Plaintiff has not established a corpus delicti in Janice Sue Taylor’s indictment. Without a corpus delicti the subpoena Duces Tecum for witnesses is moot.
6. Lack of jurisdiction. “Standing represents a jurisdictional requirement...” See in the nature of, National Organization for Women, Inc., v. Scheidler, 510 US 249. As with standing, the foundation of the court’s jurisdiction is article III § 2 of the United States constitution: “The judicial power shall extend to all cases, in law and equity, arising under this Constitution, the laws of the United States...”
7. There is no true adversary in this adversary proceeding:

“the duty of this court, as of every judicial tribunal, is limited to determining rights of persons or of property, which are actually controverted in the particular case before it.” See in the nature of, Tyler v. Judges of the Court of Registration, 179 US 405.

If the constitution applies to this court, then the court’s jurisdiction is limited to “cases”. A “case”, as shown above, requires an allegation of a legal right being violated and distinct injury caused thereby. The plaintiff has not alleged the violation of a legal right or injury in the indictment against Janice Sue Taylor. Therefore, there is no true adversaries or case before the court and the court lacks jurisdiction. Without any factual case before the court, the subpoena Duces Tecum of any witness is only a fishing expedition, and must be quashed in the favor of justice.

8. Mr. Galati has not presented any facts that show Saunders is within the “Federal District of Arizona”. Although Mr. Galati’s opinion in Janice Sue Taylor’s indictment

indicates that Ms. Taylor is not a resident of Gilbert or Florence, Arizona, residence has not been established. Mr. Galati has not presented any evidence that Gilbert, Florence or the State of Arizona is anything other than a fiction and how can Ms. Taylor or Ms. Saunders live within a fiction or the "Federal District of Arizona". The State of Arizona is not geographic, as the State of Arizona did not exist before February 1912.

9. The Subpoena Duces Tecum served on Saunders did not have a **seal of the court** as required by the Federal Rules of Criminal Procedure rule 17(a), and is therefore invalid.

Federal Rules of Criminal Procedure, Rule 17.(a) Subpoena

(a) Content. A subpoena must state the court's name and the title of the proceeding, include the seal of the court, and command the witness to attend and testify at the time and place the subpoena specifies. The clerk must issue a blank subpoena—signed and sealed—to the party requesting it, and that party must fill in the blanks before the subpoena is served.

Mr. Galati has not provided any new court trial date and Saunders has reason to believe the date has been changed to July 13, 2010.

10. Mr. Galati has made no offer of immunity from Saunders information being used against her in potential future actions. Mr. Galati's actions by serving a invalid subpoena Duces Tecum upon Saunders indicate this is nothing but a fishing expedition upon Saunders personal private life. Mr. Galati has not presented any facts to indicate that Janice Sue Taylor's indictment has any standing in order for this court to have a case or a subpoena Duces Tecum before it.
11. By Law and precedent and in accordance with the Supreme Court of the United States **pro se Pleadings MAY NOT be held to the same standard as a lawyer's and/or attorney's**; and whose motions, pleadings and **all papers may ONLY be judged by their function and never their form.** See in the nature of: Haines v. Kerner; Platsky v. CIA; Anastasoff v. United States; Litigants are to be held to less stringent pleading standards.

Conclusion

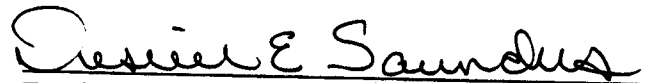
There is no true adversary in this adversary proceeding:

“the duty of this court, as of every judicial tribunal, is limited to determining rights of persons or of property, which are actually controverted in the particular case before it.” See in the nature of, Tyler v. Judges of the Court of Registration, 179 US 405.

Who, What, Where is the true adversary in this proceeding?


Because the plaintiff has failed to provide the above required elements to establish standing to complain, jurisdiction, and there is no corpus delecti, declared as facts in the indictment of Janice Sue Taylor, and the fact that there is no seal of the court on the Subpoena Duces Tecum as required by rule 17 (a) Federal rules of Criminal Procedure, this Court should quash the subpoena Duces Tecum filed against Saunders, or schedule a Show Cause Hearing on why it should not.

Submitted this 28th day of May, 2010.


Desiree E. Saunders

Certificate of service

This is to certify that I, Terry Majors, delivered a true and correct copy of the foregoing MOTION TO QUASH SUBPOENA DUCES TECUM on this ^{11th} 28th day of May 2010, to the plaintiff at the following addresses:


Notary: Terry Majors

Clerk of the Court
401 W. Washington St
Phoenix, Arizona

Judge Mary H. Murguia
401 W. Washington St
Phoenix, Arizona

Frank T. Galati
40 N. Central #1200
Phoenix, Arizona

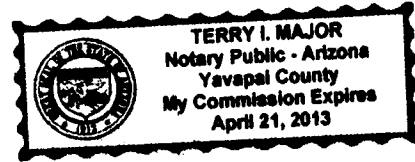


Exhibit "C"

I, Ronald James McBride, do hereby declare that on March 23, 2010, I did deposit the attached document (**Desiree Eve Saunders's** Joinder of similarly situated parties to the above captioned 18 USC § 4 Complaint) in U.S. Post 1st Class and in adequate packaging addressed to the following Congressional committees and members at the addresses below and as instructed by postal protocol personnel: *U.S. House of Representatives: House Postal Operations, 9140 East Hampton Drive, Capital Heights, MD 20743, and to U.S. Senate Post Office, MAIL ROOM SH - B21, Washington, D.C. 20510-7220, for distribution to the designated locations below.

* **Committee on Judiciary**
Hon. John Conyers, Jr.
2138 Rayburn House Office Bldg.
Washington, DC 20515

* **Comm. Gov't Reform/Hon. Tom Davis**
U.S. House of Representatives
2157 Rayburn House Office Building
Washington, D.C. 20515

* **Hon. Ron Paul**
203 Cannon House Office Bldg.
Washington, DC 20515

****Joint Committee on Taxation**
Hon. Max Baucus, Senate
1015 Longworth House Office Building
Washington, DC 20515

Date: 3/23/2010

Signed: Ronald James McBride

TO THE UNITED STATES CONGRESS

WASHINGTON, D.C.

No. [FILE NUMBER - Please advise]

David R. Myrland, Tim Garrison, Lee J. Herold, Jim L. Walden,
Greg Weiss, Paul Broward, and We the People,
Complainants,

vs.

UNITED STATES DEPARTMENT OF JUSTICE, ALBERT GONZALES, UNITED STATES TREASURY DEPARTMENT, JOHN W. SNOW, INTERNAL REVENUE SERVICE, MARK W. EVERSON, U.S. DISTRICT COURT, GARR M. KING, LEE YEAKEL, ROBERT WESTINGHOUSE, LISA PERKINS, STEVEN B. BASS, TERRY L. MARTIN, U.S. TAX COURT, JOEL BERGER, NORTHWEST AIRLINES, and all those similarly situated or so involved,
DEFENDANTS.

VERIFIED JOINDER OF PARTIES TO COMPLAINT
-Desiree Eve Saunders hereby joins

*Joinder of similarly situated parties as Co-Complainant. Dated: March 23, 2010. Please provide file or complaint number for future reference. Deemed filed with Joint Committee on Taxation, Committee on Government Reform, and House Judiciary Committee.

I. INTRODUCTION.

1.1 I, Desiree Eve Saunders, do hereby incorporate the above captioned 18 USC § 4 complaint (*David R. Myrland, et al. v. U.S. Department of Justice, et al.*, Complainants, certificate of service dated 12/28/05) by this reference as if fully restated herein, I hereby join it as a Co-Complainant, and I hereby authorize this verified Joinder to be distributed to Congress as such. I do not intend herewith to obstruct any lawful enforcement of any laws, state or federal, and I see no harm or obstruction posed by my reporting crime as I do with this 18 USC § 4 complaint.

1.2 The attached documents hereby sworn to are authentic and prove that I am similarly situated to Complainants in relation to several crimes alleged in the subject Complaint. I have too much respect for the law than to remain silent and I view this Joinder as my legal duty under 18 U.S.C. § 4. I don't believe I have a duty to file a tax return or to pay an income tax under 26 U.S.C., or that I am "willful" regarding any of its penal provisions, civil or criminal. The term *as briefed* shall refer to the supporting memorandum filed with the above captioned complaint. ***Any and all emphasis*** employed herein may be construed to have been added.

1.3 I hereby demand that this entire file be deemed a part of my official administrative record for the purposes of any and all future controversies or other matters involving the Defendants in any way. My contact information is attached but is intended for suppression and preclusion from public record regarding this action. Please advise of all developments, *e.g.*, official complaint or file number for the 18 U.S.C. § 4 overture joined hereby. Hereinafter I may be referred to as the "Complainant." and the Defendants and "Co-Defendants". **Exhibits to this verified joinder** are as follows:

- Exhibit A:** "Co-Defendants" IRS Notice of Federal Tax Lien's, dated 4/3/02 proving involvement on the part of the "Co- Defendant's" hereto.
- Exhibit B:** "Co-Defendants" IRS Notice of Federal Tax Lien's, dated 6/10/03 proving involvement on the part of the "Co- Defendant's" hereto.
- Exhibit C:** "Co-Defendants" IRS Notice of Federal Tax Lien's, dated 11/24/04 proving involvement on the part of the "Co- Defendant's" hereto.
- Exhibit D:** "Complainant's" advise of mistake to "Co-Defendant Jerry Carter", dated 12/4/04, proving involvement on the part of the "Co- Defendant's" hereto.
- Exhibit E:** "Complainant's" advise of mistake to "Co-Defendant Abe Reyes", dated 12/4/04, proving involvement on the part of the "Co- Defendant's" hereto.

- Exhibit F:** “Complainant’s” advise of mistake to Helen Purcell, Maricopa County Recorder, dated 9/16/04, proving involvement on the part of the “Co-Defendant’s” hereto.
- Exhibit G:** “Complainant’s” Affidavit of Facts on property, dated 3/21/06 proving unlawful involvement on the part of the “Co-Defendant’s” hereto.
- Exhibit H:** “Complainant’s” Constructive Notice concerning Notice of Federal Tax Lien’s, dated 4/12/06 proving involvement on the part of the “Co-Defendant’s” hereto.
- Exhibit I:** “Co-Defendants” IRS Notice of Federal Tax Lien’s, dated 1/27/06 proving involvement on the part of the “Co-Defendant’s” hereto.
- Exhibit J:** “Complainant’s” copy of Deed dated 3/1/96, proving involvement on the part of the “Co-Defendant’s” unsubstantiated lien.
- Exhibit K:** “Complainant’s” Summons of Subpoena, proving involvement on the part of the “Co-Defendant’s” hereto.
- Exhibit L:** Brief on 4 USC §72, 15 pages, Public offices; at seat of Government, proving involvement on the part of ALL of the named “Co-Defendant’s” hereto.
- Exhibit M:** Brief on 26 USC §83(a), 13 pages, demonstrating the value of one’s labor is excluded from “Gross Income”, proving involvement on the part of ALL of the named “Co-Defendant’s” hereto.

1.4 The fact that the U.S. Dept. of Justice cannot refute the above captioned complaint and its briefing of statutory scheme, its limitations of scope, and its many protections and limitations of power, is firmly established by clear refusal to even speak for one moment in contradiction, since 2005, about the operation of provisions relied upon. All or most of the original charges or counts alleged must therefore be valid accusations, and I hereby complain in kind in relation to persons now acting against me under color of law.

II. JOINDER OF SIMILARLY SITUATED PARTIES “CO-DEFENDANTS”.

2.1 The documents at **Exhibit A thru K** hereto emanate from taxing and/or government authorities who are similarly situated to persons named in the original Criminal Complaint to Congress, above captioned. **The “Co-Defendants” names and addresses in this Joinder are as follows:**

2.2 **JERRY CARTER/YOUNG** is an agent for the Internal Revenue Service whose address is 1818 e. Southern Ave, MS 5102, Mesa, Arizona, 85204.

SUSAN A. HANSEN is an agent for the Internal Revenue Service whose address is 1818 E. Southern Ave, MS 5102, Mesa, Arizona, 85204.

C. SHERWOOD is an agent for the Internal Revenue Service whose address is 1818 E. Southern Ave, MS 5102, Mesa, Arizona, 85204.

ABE REYES is an agent for the Internal Revenue Service whose address is 210 E. Earll Drive, Phoenix, Arizona , 85012.

D VAHE is an agent for the Internal Revenue Service whose address is 210 E. Earll Drive, Phoenix, Arizona , 85012.

WILLIAM H. HOLMES is an agent for the Internal Revenue Service whose address is 210 E. Earll Drive, Phoenix, Arizona , 85012.

HELEN PURCELL is an agent for the Maricopa County Recorder's Office whose address is 111 S. 3rd Ave. Phoenix, Arizona , 85003.

SUSAN A. HANSEN is an agent for the Internal Revenue Service whose address is 1818 e. Southern Ave, MS 5102, Mesa, Arizona, 85204.

FRANK T. GALATI is Assistant United States Attorney whose address is 40 N. Central Ave. #1200, Phoenix, Arizona 85004.

RICHARD H. WEARE Clerk of the Court, whose address is 401 W. Washington St. Phoenix, Arizona 85003.

DENNIS K. BURKE United States Attorney, whose address is 40 N. Central Ave #1200, Phoenix, Arizona 85004.

OTHER KNOWN AND UNKNOWN AGENTS OF THE INTERNAL REVENUE whose address is 1818 E. Southern Ave, MS 5102, Mesa, Arizona, 85204.

These persons are similarly situated to TERRY L. MARTIN (IRS agent) who was named in the original complaint, and I hereby join them to the Counts as articulated against MARTIN therein.

III. EXISTING CLAIMS BY THIS COMPLAINANT

3.1 In January 2000 Complainant acquired a property located a 20 N. Gilbert, Gilbert, Arizona. On April 3rd 2002, Criminal "Co-Defendants" IRS agents Abe Reyes and William H. Holmes filed a Notice of Federal Tax Lien on Complainant's property, without any authority to do so, naming a person that had no interest in the property. SEE "EXHIBIT A".

3.2 On June 10th 2003, Criminal "Co-Defendants" IRS agents, Abe Reyes and D. Vahe filed a Notice of Federal Tax Lien on Complainant's property, without any authority to do so, naming a person that had no interest in the property. SEE "EXHIBIT B"

- 3.3 On November 24th 2004, Criminal “Co-Defendants” IRS agents Jerry Carter and C. Sherwood filed a Notice of Federal Tax Lien on Complainant’s property, without any authority to do so, naming a person that had no interest in the property. SEE “EXHIBIT C”
- 3.4 On December 10, 2004, Complainant sent advisement of mistake to “Co-Defendant Jerry Carter” of his unlawful Tax Lien on Complainants property, without any authority to do so, naming a person that had no interest in the property. SEE “EXHIBIT D”
- 3.5 On December 10, 2004, Complainant sent advisement of mistake to Co-Defendant Abe Reys” of his unlawful Tax Lien on Complainants property, without any authority to do so, naming a person that had no interest in the property. SEE “EXHIBIT E”
- 3.6 On September 16, 2004 Complainant sent advisement of Fraud and mistake perpetrated by “Co-Defendant IRS agents” to “Co-Defendant” Helen Purcell, in an 18 page memorandum. SEE “EXHIBIT F”
- 3.7 On March 21, 2006, Complainant recorded an Affidavit of Facts with the County Recorder to create Public Notice of the facts concerning the property the “Co-Defendants” were trying to claim an interest in. Complainant also sent this document to “Co-Defendants”. SEE “EXHIBIT G”
- 3.8 On April 12, 2006, Complainant recorded into the Public Record and sent “Co-Defendants IRS agents” a copy of the Constructive Notice and Declaration , Notice of Counterfeit Securities, and evidentiary basis requesting explanation for the “Co-Defendants” actions with proof of their claim. SEE “EXHIBIT H”
- 3.9 On January 27, 2006 “Co-Defendants” filed a fraudulent Notice of Federal Tax Lien on a property Complainant had purchased in March 1, 1996, having no lien’s against Complainant and using another’s name on the lien, with no authority to do so. “SEE EXHIBIT I”
- 3.10 Warranty Deed proving Ownership of Complainant purchased on March 1, 1996. Complainant now holds the property in a trust named Higley Citrus Trust #D2 recorded on February 14, 1997 and is the Trustee of property. “ SEE EXHIBIT J”
- 3.11 Summons on Complainant from Assistant Frank T. Galati and Clerk of the Court Richard H. Weare, proving involvement on the part of the “Co-Defendant’s” acting outside of Title 4 § 72(a) against Complainant. SEE “EXHIBIT K”
- 3.12 Brief on Title 4 USC section 72, 15 pages, Public offices at seat of Government, proving involvement on the part of ALL of the named “Co-Defendant’s” hereto. “SEE EXHIBIT L”

3.13 Brief of Title 26 USC section 83(a), 13 pages, demonstrating the value of one's labor is excluded from "Gross Income", proving involvement on the part of ALL of the named "Co-Defendant's" hereto. "SEE EXHIBIT M"

3.14 Despite all the protesting and proof offered, the "Co-Defendant IRS agents" still kept the liens in place on the properties and actually seized the Gilbert property and sold it. These are acts of Criminal offenses against the Complainant and the reason for filing the Joinder in this case naming the above Criminal "Co-Defendants". The "Co-Defendant's" have not proven to Complainant that they have the authority authorized by Congress to step outside of Title 4 §72(a) to come after Complainant in the state of Arizona for any Internal Revenue cause related to the issue's herein, and until they do, Complainant believes her statements are true and these "Co-Defendants" should be punished for their Criminal Activities.

3.15 **This is my firm promise¹ to the Grand Jury and to the United States.**

If these "Co-Defendants" can produce just one law by which Congress has "expressly" extended the authority of the Secretary² to the geographical area of the several states³ which is outside "the District of Columbia, and not elsewhere," pursuant to 4 USC § 72, I will promptly and within [thirty (30)] days make arrangements with the IRS to pay all taxes allegedly owed by me for all the tax years in question and I will notify all my friends and associates of said law and recommend to them that they immediately file their Form 1040 returns and pay their type 1040 taxes and /or get refunds as required by law.

However, if these "Co-Defendants" cannot produce said law, then I respectfully request that the Grand Jury immediately begin indictment proceedings against these "Co-Defendants" for the crimes they have committed against Complainant as cited and verified herein.

ISN'T THIS A FAIR DEAL since they may be trying to put me in jail and destroy my life by taking away my liberty and property? Isn't that what justice is all about; the law fairly and equally applied to everyone alike?

¹ Saunders has been making this and similar promises like this to the IRS from 1997 to the present

² Which includes also the Commissioner and the IRS and their agents acting under the authority of the Secretary.

³ See ¶ Error! Reference source not found. herein for examples of "expressly" granted authority by Congress to other areas outside "the District of Columbia, and not elsewhere;" to the Virgin Islands, Guam and the Northern Marianas.

3.16 Below are some cases that are briefed by the government on other cases and claims, which will show without a doubt that the government bends the rules when it suits them and their famous answer they give about any questions put to them, as always being **“frivolous”** do not apply to Complainant’s situation. **The Government should be made to answer the questions in all the briefs, including mine, in order to insure a fair and unbiased prosecution or presentment of indictment on Complainant or any other American.** If we are expected to answer all questions, shouldn’t the same standard be applied to those who are our Public Servants?

IV. EXISTING CLAIMS BY U.S. GOV’T ABOUT BRIEFED ISSUES.

1. Claim: “Americans are not in the statutory definition of the term “citizen” in 26 USC §§ 1402(b), 3121(e) or 3306(j), or 42 USC § 411(b)(2), but rather are named as a subject to the Internal Revenue Code only by regulation 26 CFR 1.1-1. And the Secretary of Treasury lacks the authority to operate outside of D.C. required by 4 USC § 72.”

4.1 In Dec. of 2007 to Jan. of 2008, in *U.S. v. Arant*, the DOJ was faced with Issues A and B of this complaint (original filing, pp.17-23 of 58 of supporting memorandum) and failed miserably to mention the provisions relied upon. The entirety of that decision of 2/5/08 is this:

“This matter comes before the court on defendant Robert Arant to dismiss for failure to state a claim upon which relief may be granted. Arant, who is proceeding *pro se*, argues that the United States of America (the “United States”) has no statutory authority to act against him. (“The Secretary of the Treasury has imposed a tax on the defendant through 26 CFR 1.1-1(c), but has done so with out authority to do so, the authority to lay income tax having been reserved to Congress and Congress alone”). (Fn.1).

However, “[t]he IRS is given the authority to assess taxes.” *Law Offices of Jonathan A. Stein v. Cadle Co.*, 250 F.3d 716, 720 (CA9 2001) (citing 26 USC §§ 6201-6204); see also *McLaughlin v. IRS*, 832 F.2d 986, 986-87 (CA7 1987) (per curiam) (“Tax protestors, those who persist in pressing losing arguments in an attempt to challenge the legitimacy of the federal income tax, are thorns in the side of the federal judiciary”; see generally *United States v. Fior D’Italia*, 536 US 238 (2002) (discussing the IRS’ authority). Arant may not agree with that authority, but nevertheless, it exists.”

Fn.1: The government has responded to the motion with a single sentence, noting that the motion “is a frivolous pleading to which no further response from the United States is required.” In the future, the government should look beyond the frivolous nature of Arant’s filings and respond substantively.”

See *U.S. v. Arant*, U.S. Dist. Court, Seattle, WA #CV-07-509-RSL, Order of 2/5/08. This was Chief Judge, Robert S. Lasnik, agreeing with the DOJ which, in response to the same Issues A and B now in Mr. Arant's motion to dismiss, could say only, "[F]rivolous pleading to which no further response from the United States is required." We see no discussion of the law.

4.2 Provisions relied upon are clearly off limits in this, a *nation of laws*, when American judges have their way. This is all that the DOJ can say about this:

"COMES NOW plaintiff United States of America in response to "DEFENDANT'S MOTION TO DISMISS counts 1 through 6 of indictment for lack of in personam jurisdiction, essential elements, other" filed at Docket No. 85.

The motion appears to challenge the government's statutory authority to prosecute him for a criminal violation of the Internal Revenue Code. He appears to base this challenge on discredited arguments that the tax laws only apply to nonresident aliens, citizens of Puerto Rico, the District of Columbia, or government employees. Alternatively, the argument is made that the taxpayer is in fact a nonresident alien to whom the laws of the United States somehow do not apply.

This is the argument that resulted in the 1997 false claim charges against Warner, who asserted he was a nonresident alien and demanded refunds. Courts have ruled that the non-resident alien arguments put forth by individuals born in the United States are frivolous. See *United States v. Ambort*, 405 F.3d 1109, 1114 (10th Cir. 2005)(noting that "Ambort does not, and cannot, argue that he has a good faith belief that he is a nonresident alien not subject to taxation. We have specifically said as much, and Ambort concedes that his argument has been repeatedly rejected"); *United States v. Hanson*, 2 F.3d 942, 945 (9th Cir. 1993)(rejecting appellant's contention "that as a natural born citizen of Montana he is a nonresident alien and, thus, is not . . . subject to the tax laws").

The defendant's argument that there is no statutory authority to act against him seems to be based on a misinterpretation of 26 U.S.C. § 3121(e)(2), which states in part: "The term 'United States' when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa." His claim directly contradicts the Fourteenth Amendment, which states "all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside."

The defendant's argument has been consistently rejected by the courts. See *United States v. Cooper*, 170 F.3d 691, 691(7th Cir. 1999) ("These arguments, frivolous when first made, have been rejected in countless cases. They are no longer merely frivolous; they are frivolous squared"); *United States v. Mundt*, 29 F.3d 233, 237 (6th Cir. 1994)(rejecting "patently frivolous" argument that defendant was not a resident of any "federal zone" and therefore not subject to federal income tax laws); *United States v. Hilgefjord*, 7 F.3d 1340, 1342 (7th Cir. 1993)(rejecting "shop worn" argument that defendant is a citizen of the "Indiana State Republic" and therefore "an alien beyond the jurisdictional reach of the federal courts"); *United States v. Gerads*, 999 F.2d 1255, 1256-

57 (8th Cir. 1993) (imposed \$1,500 sanction for frivolous appeal that included the argument that defendants were “not citizens of the United States, but rather ‘Free Citizens of the Republic of Minnesota’ and, consequently, not subject to taxation”); *United States v. Silevan*, 985 F.2d 962, 970 (8th Cir. 1993) (rejected as “plainly frivolous” defendant’s argument that he was not a “federal citizen”); *United States v. Jagim*, 978 F.2d 1032, 1036 (8th Cir. 1992) (rejected as “imaginative” argument that defendant could not be punished under the tax laws of the United States because he was a citizen of the “Republic” of Idaho, claiming “asylum” in the “Republic” of Colorado); *United States v. Masat*, 948 F.2d 923, 934 (5th Cir. 1991)(rejecting as frivolous argument that court lacked personal jurisdiction over defendant who claimed “non-citizen,” “non-resident,” “freeman” status); *United States v. Sloan*, 939 F.2d 499, 500-01 (7th Cir. 1991)(rejecting “strange argument” that defendant is not subject to jurisdiction of the laws of the United States because “he is a freeborn, natural individual, a citizen of the State of Indiana, and a ‘master’-not ‘servant’-of his government”); *United States v. Koliboski*, 732 F.2d 1328 (7th Cir. 1984)(describing jurisdiction challenge as “silly”).

Likewise, Warner’s claim that 26 U.S.C. § 3401 means that only government employees are subject to taxation has been discredited. See *United States v. Latham*, 754 F.2d 747, 750 (7th Cir. 1985)(describing such claim as “inane” and “a preposterous reading of the statute”); *Sullivan v. United States*, 788 F.2d 813, 815 (1st Cir. 1986)(characterizing claim as “meritless” and imposing sanctions for frivolous appeal).

Warner states no cognizable grounds for the dismissal of the charges against him. The remainder of his “motion” essentially accused the United States of engaging in a “RICO scheme” against him, and suggests the Court will be “utterly foolish and corrupt” if it does not rule in his favor. The motion should be denied.

RESPECTFULLY SUBMITTED this 12th day of December, 2008, in Anchorage, Alaska.”

See *U.S. v. Warner*, #3:07-cr-00123-RRB-JDR, Anchorage, AK, Plaintiff opposition to Issues A and B of the above captioned complaint’s memorandum at pp.17-23, filed in Alaska on December 12, 2008. Thomas Bradley, Nelson P. Cohen, and Randall Crandon are U.S. Attorneys for prosecution. We see no discussion of the law. The claim is:

“Under Issue (A):

4.9 Because executive branch officials have no legislative authority, their regulations cannot add to or detract from those enactments of Congress, our lawmakers. While Congress has taken the time to name a subject of taxes imposed by chapters other than chapter 1, it has failed to identify the Petitioner, in any chapter, as a subject of any tax imposed by 26 USC.

4.10 Petitioner has a right to know how the law operates to impose the Respondent’s tax, the Respondent has the burden of proof under the weight of Petitioner’s evidence, and Petitioner prevails when plain discussion about the provisions relied upon cannot be obtained. Nothing in 26 USC even remotely implicates the Petitioner (private sector employee, self employed, capital gains) as the subject of any tax imposed thereunder.

4.11 The mention of Petitioner's Citizenship in mere regulation is a grossly insufficient basis upon which to tax the Petitioner. The Secretary of the Treasury has imposed a tax on the Petitioner through 26 CFR 1.1-1(c), but has done so without authority to do so, the authority to lay income tax having been reserved to Congress and Congress alone. Said regulation is null and void for derogation of statute. This is Petitioner's belief, and until it is dispelled with open discussion and logical application to the contrary Petitioner will continue to act upon it.

Questions under Issue (A):

(QA)1. By what statutory authority does the Respondent seek to tax the Petitioner? Can Respondent point to authorities naming as subject one with the political status and *situs* of the Petitioner?

(QA)2. Is the citizen in §§ 1402(b) and 3121(e) really the same Citizen defined in 26 CFR 1.1-1(c)?

(QA)3. Is the Petitioner rightfully deemed to be the employee in § 3401(c)?

(QA)4. Can the Secretary of the Treasury lay an income tax by naming a subject to the chapter one income tax where Congress has not?

(QA)5. Until Congress names the Petitioner as subject, the Respondent is powerless to even approach the Petitioner regarding any matter governed by 26 USC for lack of personam jurisdiction and statutory authority, right?"

"Under Issue (B):

4.17 Congress requires that the Office of the Secretary of the Treasury receive statutory leave to operate outside Washington, D.C., the seat of government of the United States. If the Secretary of the Treasury (hereinafter "Secretary") has such permission, Petitioner demands that it be disclosed, in plain language, and that the statute granting such leave be gently ruled upon.

4.18 The Internal Revenue Code is not enforceable against the Petitioner for the Secretary's lack of the requisite leave to operate under 4 USC § 72.

4.19 The Secretary and his delegates, *i.e.*, Commissioner of Internal Revenue, have no authority to operate outside Washington, D.C., as required under 4 USC § 72. No such authority is found in the language of 26 USC § 7621 which only applies to the Office of the President of the United States and "revenue districts." This is Petitioner's belief, and until it is dispelled with open discussion and logical application to the contrary Petitioner will continue to act upon it.

Questions under Issue (B):

(QB)1. Is the Office of the President the same Office as that held by the Secretary? If not, can § 7621 be said to be grant of leave to the Secretary to operate outside of Washington, D.C.?

(QB)2. Where is the Secretary of the Treasury's authority to operate outside of Washington D.C.?

(QB)3. Is 26 USC § 7621 a grant of leave for the Secretary of the Treasury to operate outside of Washington D.C.?

(QB)4. If the IRS cannot supply proof of requisite leave under 4 USC § 72, can Petitioner lawfully be approached by the Respondent in any way?"

See *as briefed* at pp.17-23 of 58 of memorandum.

4.3 In *U.S. v. Hirmer*, (#3:08cr79-011/MCR, filed Aug.21, 2008 in U.S. Dist. Pensacola, FL) the DOJ draws directly upon 26 CFR 1.1-1 as an authority to impose 26 USC's provisions upon Americans and their gross income. (See indictment at ¶ 11, "All citizens of the United States were taxed on their worldwide income. U.S.Const. Amend. XVI; Title 26, United States Code, §§ 1, 61; *Treas. Reg. § 1.1-1(b)*").

4.4 In the IRS' publication on frivolous arguments, 26 CFR 1.1-1 is relied upon as an authority in its supposed discrediting of a "tax protestor" argument, and none of these provisions are in said publication, at its p.16 which states that, "The Law: As stated above, for federal income tax purposes, "gross income" means all income from whatever source derived and includes compensation for services. I.R.C. § 61. Further, *Treasury Regulation § 1.1-1(b) provides*, "[i]n general, all citizens of the United States, wherever resident, and all resident alien individuals are liable to the income taxes imposed by the Code whether the income is received from sources within or without the United States.").

4.5 All of this serves only to fortify my belief that statute, as briefed, protects me in the ways stated in the complaint to which I file this Joinder of parties.

2. Claim: "Defendant has been deprived of the provisions of 26 USC §§ 83, 212, 1001, 1011, and 1012."

4.6 "Section 83(a) explains how property received in exchange for services is taxed." (See *Montelepre Systemed, Inc. v. C.I.R.*, 956 F.2d 496, 498 at [1] (CA5 1992)). Section 83 applies to all compensation paid for services of corporations, and for the services of individuals. (See 26 CFR 1.83-3(e), (f); *MacNaughton v. C.I.R.*, 888 F.2d 418 (CA6 1989); *Pledger v. C.I.R.*, 641 F.2d 287 (CA5 1981); *Alves v. C.I.R.*, 734 F.2d 478, 481 (CA9 1984); *Klingler Electric Co. v. C.I.R.*, 776 F.Supp. 1158, 1164 [1] (S.D.Miss. 1991); *Robinson v. C.I.R.*, 82 USTC 444 (1984); *Cohn v. C.I.R.*, 73 USTC 443, 446 (1979)).

4.7 This is all that the DOJ can say about 26 USC § 83 when an employee claims that their personals services are not taxable as gross income:

"COMES NOW Plaintiff United States of America in response to "DEFENDANT'S MOTION TO DISMISS Counts 1, and 3-6 of indictment for lack of in personam jurisdiction, essential elements; operation of 26 U.S.C. § 83" filed at Docket

No.84. While the argument and legal basis are unclear, the defendant appears to raise frivolous, oft-rejected claims that his income is not taxable and the Court has no jurisdiction over him.

In the first place, the claim is essentially an insufficiency of the evidence claim, a matter not cognizable in a motion to dismiss. "An indictment is sufficient if it contains the element of the charged crime in adequate detail to inform the defendant of the charge and enable him to plead double jeopardy." *United States v. Alber*, 56 F.3d 1106, 1111 (9th Cir. 1995)(citations omitted). "The indictment should be read in its entirety, construed according to common sense, and interpreted to include facts which are necessarily implied." *United States v. DeSalvo*, 41 F.3d 505, 513 (9th Cir. 1994).

Under Fed.R.Crim.P. 7(c) and indictment is generally sufficient if it tracks the language of the statute. *United States v. Musacchio*, 968 F.2d 782,787 (9th Cir. 1991). See also *Miller v. Stagner*, 757 F.2d 988, 994 (9th Cir. 1995) (information that tracks applicable statute affords defendant fair notice of crime charge; indictment need not specify mental state required for conspiracy). The defendant cites *United States v. Gordon*, 780 F.2d 1165 (5th Cir. 1986) for the proposition that indictment language that tracks the statute is not sufficient to inform the defendant of the charges against him. In fact, Gordon held that "An indictment is sufficient if it contains the elements of the offense charged, fairly informs the defendant what charge he must be prepared to meet, and enables the accused to plead acquittal or conviction in bar of future prosecutions for the same offense." 780 F.2d at 1169 (citing *Hamling v. United States*, 418 U.S. 87 (1974)).

The Gordon court went on to state that "The test for validity is not whether the indictment could have been framed in a more satisfactory manner, but whether it conforms to minimal constitutional standards. Furthermore, it is generally sufficient that an indictment set forth the offense in the words of the statute itself as long as the statutory language unambiguously sets out all the elements necessary to constitute the offense." *Id.* (citations omitted). See also *United States v. Vroman*, 975 F.2d 669, 670-71 (9th Cir. 1992). In a similar vein, the Ninth Circuit rejected the argument that an indictment charging a violation of 26 U.S.C. § 7206 and setting forth the elements of the offense was insufficient because the CFR provisions dealing with the enforcement of section 7206 reference the Bureau of Alcohol, Tobacco and Firearms, an agency unrelated to the case against the defendant. *United States v. Cochrane*, 985 F.2d 1027, 1031 (9th Cir. 1993). An indictment need only provide "the essential facts necessary to apprise a defendant of the crime charged; it need not specify the theories or evidence upon which the government will rely to prove those facts." *Id.*

A pretrial motion to dismiss an indictment under Fed.R.Crim.P. 12(b) may be considered by the District court only if it is capable of determination without the trial of the general issue, *i.e.*, if it involves questions of law rather than fact. *United States v. Nukida*, 8 F.3d 665, 669 (9th Cir 1993). The court can analyze questions of law at this point, but it may not invade the province of the jury as the ultimate fact finder.

Therefore, the defendant's attack on the sufficiency of the indictment is simply premature, as it is in reality nothing more than a pretrial attack on the sufficiency of the evidence. The government expects to prove at trial that the defendant evaded the payment of income taxes and willfully signed false income tax returns. The defendant may move pursuant to Fed.R.Crim.P. 29 at the close of evidence if he then believes we have failed to do so.

The basis for his challenge appears to be akin to a “wages are not income” or “fair market value exchange” argument that has been rejected for decades. The Supreme Court has defined income as “the gain derived from capital, from labor, or from both combined” *Eisner v. Macomber*, 252 U.S. 189, 207 (1920). Section 61(a) of Title 26 of the United States Code defines gross income as “all income from whatever source derived, including . . . (1) Compensation for services” Wages or salaries received in exchange for services rendered are income that must be reported on a tax return. *Commissioner v. Glenshaw Glass Co.*, 348 U.S. 426, 429-33 (1955); *Commissioner v. Smith*, 324 U.S. 177, 181 (1945); *United States v. Romero*, 640 F.2d 1014, 1016 (9th Cir. 1981). Courts uniformly interpret “income” to include wages and salaries. *Connor v. Commissioner*, 770 F.2d 17, 20 (2d Cir. 1985) (“The argument that they are not has been rejected so frequently that the very raising of it justifies the imposition of sanctions”).

The argument that payments for services can only be taxed to the extent that the fair market value of the compensation exceeds the value of the services, which the defendant specifically makes, is also frivolous. See *United States v. Buras*, 633 F.2d 1356, 1361 (9th Cir. 1980).

Finally, the defendant appears to argue that the Court lacks in personam jurisdiction over him, although he provides no authority for this premise. Despite his claims to the contrary, it is clear that United States District Courts have jurisdiction over criminal offenses enumerated in the Internal Revenue Code, notwithstanding the absence of a statute within Title 26 conferring such jurisdiction. Section 3231 of Title 18 of the United States Code gives the district courts original jurisdiction over “all offenses against the laws of the United States,” and the Internal Revenue Code defines offenses against the laws of the United States. See, e.g., *United States v. Przybyla*, 737 F.2d 828, 829 (9th Cir. 1984); *United States v. Amon*, 669 F.2d 1351, 1355 (10th Cir. 1981) (“frivolous and without merit”); *United States v. Collins*, 920 F.2d 619, 628-29 and 623 n.2 (10th Cir. 1990)(rejecting argument as “silly,” “frivolous,” and a “fantasy”).

Likewise, and claim that he is not a “person” subject to taxation under the Internal Revenue Code has been rejected numerous times. A citizen or resident of the United States is included in the Internal Revenue Code’s definition of a United States person. 26 U.S.C. § 7701(a)(30)(A). The not-a-person argument has been dismissed by the courts as “frivolous,” “patently frivolous,” “fatuous,” and “obviously incorrect.” See *Lonsdale v. United States*, 919 F.2d 1440, 1448 (10th Cir. 1990); *United States v. Karlin*, 785 F.2d 90, 91 (3d Cir. 1986); *Biermann v. Commissioner*, 769 F.2d 707, 708 (11th Cir. 1985); *United States v. Rice*, 659 F.2d 524, 528 (5th Cir. 1981); *United States v. Romero*, 640 F.2d 1014, 1016 (9th Cir. 1981).

The motion is without merit, and should be denied.”

See *U.S. v. Warner*, #3:07-cr-00123-RRB-JDR, Anchorage, AK, filed by DOJ December 12, 2008. This was DOJ’s reply to a statutory claim and it addresses nothing. The claim is:

“Under Issue (D):

4.47 Under law, to tax the FMV of services actually rendered, the Petitioner must be deprived of the provisions of 26 USC §§ 83, 212, 1001, 1011, and 1012. The law (26 CFR 1.83-3(g)) embraces the FMV of labor as a cost (“*value of any money or property*”).

paid”), despite the fact that it is property within which the Petitioner has no basis. Property within which one has no basis is not excluded from cost under the law.

4.48 Respondent excludes from cost Petitioner’s services merely upon the fact that it is property within which Petitioner has no basis, but such an exclusion is unauthorized under provisions which embrace ALL property as a cost. Petitioner must violate §§ 83, 212, 1001, 1011, and 1012 by not restoring the “adjusted basis” and allowing only the amount that remains thereafter to be taxed as “realized gain,” as required under 26 CFR 1.1001-1(a). To report as gross income the value of personal services the Petitioner must enter a false statement on a gov’t form in violation of 18 USC § 1001.

Questions under Issue (D):

(QD)1. Since § 83 is applicable to amounts now sought to be included in gross income, it is clear that either the Respondent or the Petitioner is in violation of it, but silence abounds. Does it apply, and, if so, how does it operate and how is the Petitioner to comply with it in the future?

(QD)2. Where, under §§ 83 and 1012, and 26 CFR 1.83-3(g), does it provide that only property within which one has a basis is to be recognized as a cost or, that intangible personal property is excluded from that which is cost?

(QD)3. If such exclusions alluded to in #(2) above do not exist, can “income tax” approach such property’s FMV, as contemplated under §83?

(QD)4. In consideration of these provisions, is the FMV of labor (contract value) appropriately termed “gain derived from labor”?

(QD)5. Is the FMV of labor excluded from gross income by law? (See § 83, 212, 1001, 1012; 26 CFR 1.83-3(g)). If so, by what authority?

(QD)6. Can a Court order the exclusion from cost of property within which the Petitioner has no basis when such exception to cost cannot be found in statute or in regulation, especially when it constitutes the difference between paying a tax and not even being subject to it? Can the Respondent claim in one case that “any property” means all property, and in another case argue that “any property” lawfully excludes certain things not recorded, mentioned, or manifest in law? Would such accounting offend the holdings in *Monsanto*, *Gonzales*, *Alvarez*, and *Rucker*? If not, why not?”

See *as briefed* at pp.25-35 of 58 of memorandum.

4.8 Read the cases cited which concern § 83 and tell me why the courts now refuse to speak of it *as briefed*. Tell me why the courts are allowed to ignore statute; tell me who’s in charge. This standard of treatment you have provided for us makes government and its occupants look terrible.

4.9 None of these provisions are in the IRS publication on frivolous arguments, including § 83 which “explains how property received in exchange for services is taxed.” (*Montelepre Systemed, supra*, at ¶ 3.4).

4.10 All of this evasion, which is a crime under 18 USC §§ 241 and 242, serves only to fortify my belief that I have statutory protections relating to what I earn through the sale of my personal services.

V. CONCLUSION & VERIFICATION.

5.1 I, Desiree Eve Saunders, hereby join this criminal complaint in good faith, and I believe in full that the allegations of lawlessness on the part of the Defendants above named are true and correct, and that they constitute the crimes alleged herein and that I am a victim thereof. The issuance of protective orders against discussion of the law leads me to believe in good faith that one or more felonies have been and are being committed against me and others by the Criminal "Co-Defendants" to the Complaint. I am alleging and accusing as detailed herein regarding all matters concerning law applied to fact and seeking full remedy under the law against those individuals and institutions named.

5.2 I, Desiree Eve Saunders, do not believe for one minute that 26 USC imposes any duties or requirements of any nature upon me, and I do hereby declare under penalties of perjury (28 U.S.C. § 1746, without the United States) that the statements and allegations made herein are true and correct to the very best of my knowledge, and that no material falsity is believed to exist. Executed this 22 day of the month of March, 2010

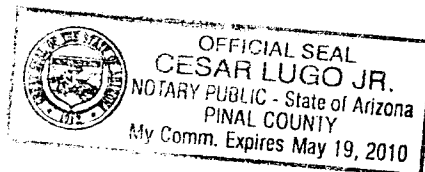
Desiree Saunders

Desiree Eve Saunders, Affiant/Complainant

5.3 The above affirmation was subscribed and duly sworn to before me this 22 day of the month of March, 2010, by Desiree Eve Saunders.

5.4 I, Cesar Lugo Jr., am a Notary under license from the State of Arizona whose Commission expires May 19, 2010

Cesar Lugo Jr.
Notary signature



Dated: 3/22/2010

Respectfully submitted:

AO110 (Rev. 04/07) Subpoena to Testify Before Grand Jury

UNITED STATES DISTRICT COURT
ARIZONA

Complied _____
Appeared _____
Read In _____

DISTRICT OF _____

TO: Desiree E. Saunders
3341 E. Arianna Ct.
Gilbert, AZ 85298-9251

SUBPOENA TO TESTIFY
BEFORE GRAND JURY

SUBPOENA FOR:
 PERSON DOCUMENT(S) OR OBJECT(S)

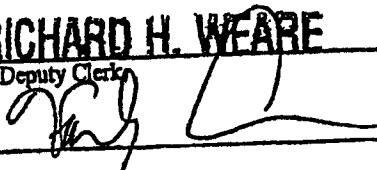
YOU ARE HEREBY COMMANDED to appear and testify before the Grand Jury of the United States District Court at the place, date, and time specified below.

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| PLACE Sandra Day O'Connor U.S. Courthouse 401 W. Washington Street, 3 rd Floor Phoenix, Arizona 85003-2151 | COURTROOM Room 306 |
| | DATE AND TIME March 2, 2010 2:00 p.m. |

YOU ARE ALSO COMMANDED to bring with you the following document(s) or object(s):*

Please see additional information on reverse.

This subpoena shall remain in effect until you are granted leave to depart by the court or by an officer acting on behalf of the court.

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| CLERK RICHARD H. WEARE (By) Deputy Clerk  | DATE January 26, 2010 |
| This subpoena is issued on application of financial privacy restrictions Apply Yes <input type="checkbox"/> No <input type="checkbox"/> 6(e) filed _____ | NAME, ADDRESS AND PHONE NUMBER OF ASSISTANT U.S. ATTORNEY FRANK T. GALATI, AUSA 40 N. Central Avenue, Suite 1200 Phoenix, Arizona 85004-4408 (602) 514-7500 or 1-800-800-2570 |

* If not applicable, enter "none".

Exhibit "D"



United States Attorney
District of Arizona

*Two Renaissance Square
40 North Central Avenue, Suite 1200
Phoenix, Arizona 85004-4408*

*Main: (602) 514-7500
Main FAX: (602) 514-7693*

March 4, 2010

Desiree Saunders
3341 East Arianna Ct.
Gilbert, AZ 85298

Re: *Grand Jury subpoena*

Dear Ms. Saunders:

Your grand jury appearance has been rescheduled for Tuesday, March 30, 2010 at 1:00 P.M. The place of your appearance remains the same: Sandra Day O'Connor United States Courthouse, 401 West Washington Street, 3rd floor, Phoenix, AZ 85003-2151, Room 306.

Although your subpoena was accompanied by an advisement of rights, I repeat it here. You are advised of the following rights:

Advisement of Rights

1. While you must appear before the grand jury and provide any requested evidence, you may refuse to answer any question put to you if a truthful answer to the question might tend to incriminate you.
2. Anything you do say before the grand jury may be used against you by the jury or in a subsequent legal proceeding.
3. If you have an attorney, the grand jury will permit you reasonable opportunity to step outside the grand jury room to consult with your attorney if you desire.
4. Whoever, under oath knowingly makes a false material statement or produces false evidence material to this investigation, is subject upon conviction to a maximum penalty of up to five years in prison or a fine of \$250,000 or both.

Lastly, should you wish to discuss this matter in advance of your testimony, please call me at the telephone number listed on the first page of this letter.

Sincerely yours,

DENNIS K. BURKE
United States Attorney
District of Arizona

A handwritten signature in black ink, appearing to read "F. Galati". The signature is fluid and cursive, with a prominent initial "F" and a stylized "G".

FRANK F. GALATI
Assistant United States Attorney

FTG

Exhibit 19

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| CLERK U S DISTRICT COURT DISTRICT OF ARIZONA | |
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UNITED STATES DISTRICT COURT
DISTRICT OF ARIZONA

United States of America,

Plaintiff,

v.

Sue J. Taylor,
aka Janice Sue Taylor,

Defendant.

NO. *CR 10-400-PHX-MHM (CECV)*

INDICTMENT

VIO: 26 U.S.C. § 7201
(Evasion of Assessment)
Counts 1-4

26 U.S.C. § 7203
(Willful Failure to File Return)
Counts 5-8

THE GRAND JURY CHARGES:

INTRODUCTION

At all times material to this Indictment:

1. Defendant SUE J. TAYLOR, aka JANICE SUE TAYLOR, was a resident of Gilbert or Florence, Arizona.
2. The Internal Revenue Service (IRS) is an agency of the United States Department of Treasury responsible for enforcing and administering the tax laws of the United States and collecting taxes owed to the Treasury of the United States.
3. National Landbank LLC was a limited liability company organized under the laws of the State of Arizona and for which Articles of Organization were filed on February 27, 1995 with the Arizona Corporation Commission. The two members of National Landbank listed in the Articles of Organization were TAYLOR and Speck Trust. National Landbank filed

1 Articles of Termination/Winding Up on or about November 22, 2006 with the Arizona
2 Corporation Commission.

3 4. An Employer Identification Number (EIN) is used by the IRS to identify a
4 business entity. On or about October 13, 1995, TAYLOR applied for an EIN for National
5 Landbank and was assigned EIN 48-1173566.

6 5. During the years 2003, 2004, 2005, and 2006, TAYLOR represented National
7 Landbank to be a real estate brokerage or agency through which she did business and earned
8 commissions as a licensed real estate broker or agent. TAYLOR did not report these earnings
9 to the IRS on any tax forms issued by National Landbank or on a personal tax return as required
10 by law.

11 6. During the years 2003, 2004, 2005, and 2006, TAYLOR profited from real estate
12 transactions in which she held an ownership interest. TAYLOR did not report these earnings to
13 the IRS. Instead, TAYLOR hid her ownership interest in the properties from the IRS and from
14 other participants in the transaction through the use of trusts and other business entities. For
15 example, on or about July 1, 2004, TAYLOR obtained an ownership interest in real property
16 purchased for \$500,000 by "CG 40 Hilltop Trust," an entity associated with TAYLOR.
17 TAYLOR paid for a portion of the purchase price through her National Landbank account.
18 TAYLOR told the seller that the buyer was a very wealthy client and did not disclose her
19 ownership interest. On or about November 4, 2005, the property sold for \$2.4 million, and
20 TAYLOR's \$72,000 commission along with \$1.3 million in proceeds from the sale were
21 diverted to "Burning Bush Ministries," another entity associated with TAYLOR.

22 **COUNT ONE**
23 **(Attempt to Evade and Defeat Assessment of Tax)**
24 **26 U.S.C. § 7201**

25 7. The factual allegations in paragraphs 1-6 of the Indictment are incorporated by
26 reference and re-alleged as though fully set forth herein.

27 8. During the calendar year 2003, in the District of Arizona and elsewhere,
28 defendant SUE J. TAYLOR, aka JANICE SUE TAYLOR, knowingly had and received taxable

1 income on which she owed income tax to the United States of America. Well-knowing and
2 believing that she had taxable income and a tax due and owing, defendant TAYLOR willfully
3 attempted to evade and defeat the proper assessment and determination of the tax due and owing
4 by her to the United States of America for calendar year 2003. She did so by failing to make an
5 income tax return on or before April 15, 2004, as required by law, to any proper officer of the
6 IRS or other proper officer of the United States, by failing to pay to the IRS the tax due and
7 owing, and by committing the following affirmative acts of evasion, the likely effect of which
8 would be to mislead or conceal her true and correct income tax due from proper officers of the
9 United States of America:

- 10 A. Throughout 2003, TAYLOR (1) deposited commission checks written to
11 National Landbank and diverted the funds for personal use, (2) used cash
12 transactions, cashier's checks, and nominee entities to receive income and pay
13 for goods and services, and (3) used trusts and other business entities to conceal
14 her ownership interest in and profits realized from sales of real property.
- 15 B. Throughout 2003, TAYLOR directed that commissions from real estate
16 transactions be paid to National Landbank so that the earnings would be
17 reported, if at all, through the National Landbank EIN and not associated with
18 TAYLOR's social security number. National Landbank did not issue TAYLOR
19 any tax forms for real estate commissions as required by law.
- 20 C. On or about July 31, 2003, in First American Title Insurance Company escrow
21 number 206-4134682, TAYLOR concealed her earned commission of
22 approximately \$2798 by directing that it be applied to reduce the closing costs
23 to nominee and purported buyer Herbal Research Institute.
- 24 D. On or about January 3, 2005, TAYLOR wrote a letter to Bank of America
25 threatening legal action and requesting that it not respond to an IRS summons
26 seeking TAYLOR'S bank records for 2003.

27 In violation of Title 26, United States Code, Section 7201.

COUNT TWO
(Attempt to Evade and Defeat Assessment of Tax)
26 U.S.C. § 7201

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4 9. The factual allegations in paragraphs 1-6 of the Indictment are incorporated
5 by reference and re-alleged as though fully set forth herein.

6 10. During the calendar year 2004, in the District of Arizona and elsewhere,
7 defendant SUE J. TAYLOR, aka JANICE SUE TAYLOR, knowingly had and received
8 taxable income on which she owed income tax to the United States of America. Well-
9 knowing and believing that she had taxable income and a tax due and owing, defendant
10 TAYLOR willfully attempted to evade and defeat the proper assessment and determination
11 of the tax due and owing by her to the United States of America for calendar year 2004. She
12 did so by failing to make an income tax return on or before April 15, 2005, as required by
13 law, to any proper officer of the IRS or other proper officer of the United States, by failing to
14 pay to the IRS the tax due and owing, and by committing the following affirmative acts of
15 evasion, the likely effect of which would be to mislead or conceal her true and correct
16 income tax due from proper officers of the United States of America:

17 A. Throughout 2004, TAYLOR (1) deposited commission checks written to
18 National Landbank and diverted the funds for personal use, (2) used cash
19 transactions, cashier's checks, and nominee entities to receive income and
20 pay for goods and services, and (3) used trusts and other business entities to
21 conceal her ownership interest in and profits realized from sales of real
22 property.

23 B. Throughout 2004, TAYLOR directed that commissions from real estate
24 transactions be paid to National Landbank so that the earnings would be
25 reported, if at all, through the National Landbank EIN and not associated
26 with TAYLOR's social security number. National Landbank did not issue
27 TAYLOR any tax forms for real estate commissions as required by law.

1 C. On or about December 20, 2004, in Lawyers Title of Arizona, Inc. escrow
2 number 01401945-700 G61, TAYLOR concealed her earned commission of
3 approximately \$8277 by directing that approximately \$4000 of it be disbursed
4 to Gerald Ricke.

5 In violation of Title 26, United States Code, Section 7201.

6 **COUNT THREE**
7 **(Attempt to Evade and Defeat Assessment of Tax)**
8 **26 U.S.C. § 7201**

9 11. The factual allegations in paragraphs 1-6 of the Indictment are incorporated
10 by reference and re-alleged as though fully set forth herein.

11 12. During the calendar year 2005, in the District of Arizona and elsewhere,
12 defendant SUE J. TAYLOR, aka JANICE SUE TAYLOR, knowingly had and received
13 taxable income on which she owed income tax to the United States of America. Well-
14 knowing and believing that she had taxable income and a tax due and owing, defendant
15 TAYLOR willfully attempted to evade and defeat the proper assessment and determination
16 of the tax due and owing by her to the United States of America for calendar year 2005. She
17 did so by failing to make an income tax return on or before April 17, 2006, as required by
18 law, to any proper officer of the IRS or other proper officer of the United States, by failing to
19 pay to the IRS the tax due and owing, and by committing the following affirmative acts of
20 evasion, the likely effect of which would be to mislead or conceal her true and correct
21 income tax due from proper officers of the United States of America:

22 A. Throughout 2005, TAYLOR (1) cashed commission checks written to
23 National Landbank and diverted the funds for personal use, (2) used cash
24 transactions, cashier's checks, and nominee entities to receive income and
25 pay for goods and services, and (3) used trusts and other business entities to
26 conceal her ownership interest in and profits realized from sales of real
27 property.

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- B. Throughout 2005, TAYLOR directed that commissions from real estate transactions be paid to National Landbank so that the earnings would be reported, if at all, through the National Landbank EIN and not associated with TAYLOR's social security number. National Landbank did not issue TAYLOR any tax forms for real estate commissions as required by law.
- C. On or about August 9, 2005, TAYLOR presented a real estate commission check drawn on the account of First National Title Agency in the amount of \$17,436 to be cashed at Sunstate Bank in Casa Grande, Arizona. Taylor provided false information when bank employees informed Taylor that the bank was required to report cash transactions exceeding \$10,000.
- D. On or about November 3, 2005, in Fidelity National Title Agency of Pinal County escrow number 978424-JS, TAYLOR concealed her earned commission of approximately \$72,000 by directing that it be paid by check written to Burning Bush Ministries.

In violation of Title 26, United States Code, Section 7201.

COUNT FOUR
(Attempt to Evade and Defeat Assessment of Tax)
26 U.S.C. § 7201

13. The factual allegations in paragraphs 1-6 of the Indictment are incorporated by reference and re-alleged as though fully set forth herein.

14. During the calendar year 2006, in the District of Arizona and elsewhere, defendant SUE J. TAYLOR, aka JANICE SUE TAYLOR, knowingly had and received taxable income on which she owed income tax to the United States of America. Well-knowing and believing that she had taxable income and a tax due and owing, defendant TAYLOR willfully attempted to evade and defeat the proper assessment and determination of the tax due and owing by her to the United States of America for calendar year 2006. She did so by failing to make an income tax return on or before April 16, 2007, as required by

1 knowing and believing all of the foregoing, she did willfully fail to make such an income tax
2 return.

3 In violation of Title 26, United States Code, Section 7203.

4 **COUNT SIX**
5 **(Willful Failure to File)**
6 **26 U.S.C. § 7203**

7 16. During the calendar tax year 2004, SUE J. TAYLOR, aka JANICE SUE
8 TAYLOR, who was a resident of Gilbert or Florence, Arizona, had and received gross
9 income in excess of \$7950, and by reason of such gross income she was required by law,
10 following the close of the calendar year 2004, and on or before April 15, 2005, to make an
11 income tax return to the Director, Internal Revenue Service Center, at Fresno, California or
12 to the District Director of the Internal Revenue Service for the Internal Revenue District of
13 Arizona, at Phoenix, or to any other proper officer of the United States, specifying the items
14 of her gross income and any deductions and credits to which she was entitled; and well
15 knowing and believing all of the foregoing, she did willfully fail to make such an income tax
16 return.

17 In violation of Title 26, United States Code, Section 7203.

18 **COUNT SEVEN**
19 **(Willful Failure to File)**
20 **26 U.S.C. § 7203**

21 17. During the calendar tax year 2005, SUE J. TAYLOR, aka JANICE SUE
22 TAYLOR, who was a resident of Gilbert or Florence, Arizona, had and received gross
23 income in excess of \$8200, and by reason of such gross income she was required by law,
24 following the close of the calendar year 2005, and on or before April 17, 2006, to make an
25 income tax return to the Director, Internal Revenue Service Center, at Fresno, California, or
26 to the District Director of the Internal Revenue Service for the Internal Revenue District of
27 Arizona, at Phoenix, or to any other proper officer of the United States, specifying the items
28 of her gross income and any deductions and credits to which she was entitled; and well

1 knowing and believing all of the foregoing, she did willfully fail to make such an income tax
2 return.


3 In violation of Title 26, United States Code, Section 7203.

4 **COUNT EIGHT**
5 **(Willful Failure to File)**
6 **26 U.S.C. § 7203**

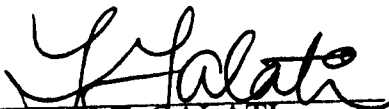
7 18. During the calendar tax year 2006, SUE J. TAYLOR, aka JANICE SUE
8 TAYLOR, who was a resident of Gilbert or Florence, Arizona, had and received gross
9 income in excess of \$8450, and by reason of such gross income she was required by law,
10 following the close of the calendar year 2006, and on or before April 16, 2007, to make an
11 income tax return to the Director, Internal Revenue Service Center, at Fresno, California, or
12 to the District Director of the Internal Revenue Service for the Internal Revenue District of
13 Arizona, at Phoenix, or to any other proper officer of the United States, specifying the items
14 of her gross income and any deductions and credits to which she was entitled; and well
15 knowing and believing all of the foregoing, she did willfully fail to make such an income tax
16 return.

17 In violation of Title 26, United States Code, Section 7203.


18 A TRUE BILL

19
20 
21 FOREPERSON OF THE GRAND JURY
Date: March 30, 2010

22 DENNIS K. BURKE
23 United States Attorney
24 District of Arizona

25 
26 FRANK T. GALATI
27 JAMES R. KNAPP
Assistant U.S. Attorneys

28 9 I hereby attest and certify on 3-31-10
that the foregoing document is a full, true and correct
copy of the original on file in my office and in my custody.

CLERK, U.S. DISTRICT COURT
DISTRICT OF ARIZONA
By  Deputy