

Janice Sue Taylor
3341 Arianna Court
Near Gilbert, Arizona
Pursuant to U.S.C. 28 §1746
Without the United States

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DISTRICT COURT OF THE UNITED STATES
FOR THE DISTRICT OF ARIZONA

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5 UNITED STATES OF AMERICA,

6 Alleged Plaintiff,

7 vs.

8 Janice Sue Taylor, sui juris

9 Alleged Defendant

) Case No.: CR-10-0400-PHX_MHM

) REBUTTAL TO GOVERNMENTS

) MOTION TO QUASH (doc132)

) AS A FIRST AMENDMENT

) PETITION FOR REDRESS OF

) GRIEVANCES AND AS

) CHALLENGE TO AUTHORITY

10
11
12
13 NOTICE TO THE COURT, CLERK OF COURT and UNITED STATES ATTORNEY,

14 1. This motion is filed for above caption hearing in the "district court of the United States", and not
15 the "United States District Court". If the recipient clerk is unable to process this pleading, please
16 direct it to the proper official.

17 2. The table of contents and points and authorities for this motion are below.

18 3. Text of this motion begins on the following page.

| | | |
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MOTION TO QUASH

1
2 Comes now Janice Sue Taylor, sui juris, a living woman, not a corporation or other type of
3 artificially created person, and not domiciled in the District of Columbia; hereinafter the Movant,
4 by Special Visitation or Appearance, not granting jurisdiction nor recognizing this court's right
5 to try her, but intervening in a foreign jurisdiction on behalf of the Alleged Defendant Person
6 JANICE SUE TAYLOR, hereinafter the Accused. Movant is not trained in the law, nor is she an
7 attorney, nor is she appearing Pro Se but rather of right in Sui juris.

8 **Movant accepts Prosecutors response to the Motion to Quash/Redress of Grievances**
9 **(doc 132) stating that the motion submitted by Movant lacks legal basis for quashing the**
10 **indictment, upon proof of claim that the following is not true, and has no basis which**
11 **would impact Movant negatively in any due process or fair trial proceedings.**

12
13 Movant does not consent to be tried by this court.

14 Movant respectfully asks this court to QUASH the INDICTMENT of March 30, 2010,
15 as it pertains to the accused, for lack of personal, territorial and subject matter jurisdiction, in the
16 nature of a First Amendment Petition for Redress of Grievances and as a Challenge to Authority
17 per FRCrP Rule 12(b)(3)(B); as by implication and idem sonans it affects the Movant.

18 Alleged Plaintiff, an **Unnamed Real Party in Interest**, presumed to be the corporation
19 doing business in the District of Columbia as the "UNITED STATES OF AMERICA", is
20 represented by its alleged Agencies the Internal Revenue Service in investigative capacity, and
21 the Department of Justice in prosecutorial capacity, collectively Alleged Plaintiff hereinafter.
22 Movant demands Prosecutor put on the record **Who the Real Party in Interest is?**

23
24 POINT ONE — DIVERSITY OF CITIZENSHIP

25 LACK OF PERSONAM JURISDICTION

26 Prosecutor shall not presume, and has not shown that the Movant is a "citizen of the
27 UNITED STATES" per the 26 CFR definition, infra, under the exclusive legislative jurisdiction
28 of congress. Movant claims to have the status of the Articles of Confederation of November 15,
29 1777, Article IV a "free inhabitant", (SEE EXHIBIT A in original filing doc #117). infra; living
30 on the land created by God.

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1 Movant was born in California, one of the union States, and later moved to Arizona, both
2 “freely associated compact states” [50 union states, hereafter] referred to as separate “countries”
3 in 28 USC §297(a)&(b); **both NOT** under the authority of Article I, Section 8, clause 17, and
4 Article IV, Section 3, clause 2 of the Constitution of the United States of America wherein
5 Congress has exclusive legislative jurisdiction, including the District of Columbia, its
6 possessions and territories.

7 Movant is a woman living on the land, acting in the capacity of a “free inhabitant” and not as
8 a U.S. citizen domiciled in or under the District of Columbia. Prosecutor apparently presumes
9 the accused is a UNITED STATES Citizen under 8 USC §1401 and 26 CFR. What does that
10 mean? In the continental U.S., one can claim nationality to any one of the following three
11 distinctive political bodies:

- 12 1. A state of the Union
- 13 2. The country “United States of America”, as per our Constitution 1791 A.D. and the
14 Articles of Confederation November 15, 1777.
- 15 3. The municipal government of the federal zone referred to as the “UNITED STATES”
16 or the “District of Columbia”, which was chartered as a **federal corporation under 16**
17 **Stat. 419 §1 and 28 USC §3002(I5)A).**

18 Each of the three above political bodies have “citizens” who are distinctively their own.
19 When one claims to be a “citizen” of any one of the three, one is not claiming allegiance to the
20 government of that “body politic”, but to the people (the sovereigns) that the government serves.
21 So other than themselves, who does the Prosecutor serve?

22 In an exhaustive word search of the Internal Revenue Code USC Title 26, Movant found NO
23 definition of “citizen of the United States”, not one. However 26 CFR states:

- 24 26 CFR 31.3121(e)-1 **State, United States, and citizen:**
25 (b)... The term ‘**citizen of the United States**’ includes a citizen of the Commonwealth of
26 Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or
27 American Samoa.

28 Movant, having never lived or knowingly domiciled in the District of Columbia, claims that
29 ALL documentation that Prosecutor might allege that accused has allegedly signed under the
30 presumption of “UNITED STATES citizen”, has been instead as a “**free inhabitant**” under the
31 **Articles of Confederation for the united States of America 1791 A.D.**

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TITLE 8> CHAPTER 12> SUBCHAPTER 1> Sec 1101.

Sec 1101. - Definitions

(a) As used in this chapter -

(a)(38) The term **“United States”** except as otherwise specifically herein provided, when used in a geographical sense, means the continental United States, Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the **United States**.

One can see the lengths the Prosecutors Real Parties in Interest are willing to go to deny the people even a definition of themselves as one of the sovereign, **“we the people”** living in one of the **50 union states**. Can one find any truth in all this codified deception?

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 woman born in one of the 50 union states is a “national but not citizen of the United States” as defined in 8 USC §1101 (a)(22) and 8 USC §1452 or ‘a nonresident alien’ as defined in 26 USC §7701(b)(1)(B), according to the U.S.C. Codes.

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 she a **“resident”** of the **“United States”** defined in 26 USC §7701 (a)(9) being born in one of the **50 union states**.

THEREFORE, Movant demands that Prosecutor produce the required Federal Personam jurisdiction that has been merely assumed in this matter, consisting of;

A. Documentation showing Movant explicitly agreed, with full disclosure and consideration, to give up her native Nationality, supra, in favor of domicile in the District of Columbia, and to every other disability that was listed in the attached Affidavit of Citizenship, Domicile and Tax Status (doc 117); for each and every criminal activity named in the instant indictment.

B. OR absent the production of such required documentation showing lawful Federal Personam jurisdiction, dismiss the action entirely, immediately.

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 is challenged. Consequently the Plaintiff,

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1 as the moving party has the burden of proof to demonstrate said jurisdiction, and it must be
2 demonstrated on the record.

3 **Movant agrees with Prosecutor that Title 26 U.S.C. §1 imposes taxes on Individuals**
4 **within the federal corporate UNITED STATES, upon proof of claim that, Title 26 U.S.C.**
5 **§1 applies to Movant, or that Movant is an Individual within the Territory known as the**
6 **federal corporation under 16 Stat. 419 §1 and 28 USC §3002(I5)A), AKA the UNITED**
7 **STATES located in Washington D.C. or any of the territories belonging to the Corporation.**
8 **Does Prosecutor have the authority to tax an Individual in England? Movant does not live**
9 **nor earn any monies in the territory that the IRS has jurisdiction over.**

10
11 POINT TWO— LACK OF TERRITORIAL JURISDICTION

12 Prosecutor shall not presume, and has not shown that any of the crimes alleged have occurred
13 on the property of, or within any judicial or internal revenue district of the United States.

14 Titles of the U.S. Code have several definitions of the “UNITED STATES”, some mutually
15 exclusive, applying to each particular title, and some even only to specific Parts of the titles, as
16 shown supra. This proceeding concerns only Title 26, Subchapter A taxes, so the definitions in
17 §7701 (a)(9) & (10) supra, apply. This proceeding involves the criminal laws of the UNITED
18 STATES. However, Movant could find **NO** definition of the **“UNITED STATES”** other than
19 the corporation, within title 28 USC, nor in the Federal Rules of Criminal Procedure! Title 18
20 USC does not define the **UNITED STATES** to include the 50 Union states.

21 Should Movant be kidnapped into U.S. jurisdiction, 18 USC §4001 applies. Although
22 accused claims not to be a “citizen” within the meaning of federal law, she is entitled to equal
23 protection under the Fourteenth Amendment as a “non-citizen national”. To wit:

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

25 Sec 4001.- Limitation on detention; control of prisons

26 (a) No citizen shall be imprisoned or otherwise detained by the United States except
27 pursuant to an Act of Congress.

28 Interestingly, the Federal Rules of Criminal Procedure, Rule 54(c) prior to Dec. 2002 defined
29 the term **“Act of Congress”** as follows:

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1 ***Rule 54(c) of the Federal Rules of Criminal Procedure (prior to Dec. 2002), "Act of***
2 ***Congress" includes any act of Congress locally applicable to and in force in the***
3 ***District of Columbia, in Puerto Rico, in a territory or in an insular possession***.

4 Rule 54 has since been 'transferred' to Rule 1 and the above explicit definition removed,
5 perhaps in bad faith, to conceal the nexus of the U.S. as the District of Columbia. Moreover,
6 Movant could find no evidence of a change in the underlying law, or Congressional intent to
7 apply it to the 50 Union states; therefore the wording before 12/2002 still reflects the unchanged
8 territorial jurisdiction of the United States.

9 Title 4 section 72 also fortifies this to wit: Public Offices;

10 **All offices attached to the seat of government shall be exercised in the District of**
11 **Columbia, and not elsewhere, except as otherwise expressly provided by law.**

12 Consequently, this court and the Prosecutor are collectively without jurisdiction to enforce
13 the criminal or civil laws of the **UNITED STATES** for offenses committed outside of the
14 District of Columbia, Puerto Rico, and the territories and insular possessions of the **UNITED**
15 **STATES**. Prosecutor has not shown that Movant did:

16 A. "Reside" or maintain a domicile within the confines of any judicial or internal revenue
17 district, or within the Rule 54(c) "United States", supra.

18 B. Commit any of the offenses alleged by the Prosecutor within any judicial or internal
19 revenue district as described in Treasury Order 150-02. Both the Prosecutor and this Court are
20 without jurisdiction to enforce said laws. Doing so would be a willful, intentional, criminal
21 trespass upon the Movant's constitutionally secured rights to life, liberty, and the pursuit of
22 happiness; being perhaps kidnapping, involuntary slavery or identity theft,

23 This court and the U.S. Government do not possess police powers or legislative jurisdiction
24 within the 50 Union states, which are "foreign states" with respect to the federal government for
25 the purposes of its legislative jurisdiction for nearly all subject matters. (SEE EXHIBIT "C" in
26 original filing Doc #117).

27 *It is no longer open to question that the general government, unlike the states, see in the nature of Hammer*
28 *v. Dagenhart, 247 U.S. 251, 275, 3 S.Ct. 529. possesses no inherent power in respect of the internal affairs*
29 *of the states, and emphatically not with regard to legislation. The question in respect of the inherent power*
30 *of that government as to the external affairs of the Nation and in the field of international law is a wholly*
31 *different matter which it is not necessary now to consider ... " see in the nature of, Carter v Cartel' Coal*
32 *Co, 298 US 238 (1936).*

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1 *See also Leisy v. Hardin, 135 US 100 (1890). Police powers include the authority to enforce "acts of*
2 *Congress", criminal laws, Subtitles A through C of Internal Revenue Code, as well as most federal*
3 *legislation within the exterior borders of states of the Union Police powers, or what are also called*
4 *"residual powers" by some federal courts, can only be transferred by a voluntary act of the state legislature*
5 *and subsequent cession of an area of land within a state to the federal government by a Cession document*
6 *registered with the Attorney General of the United States under the provisions of 40 USC §3111, 3112. See*
7 *in the nature of U.S. v. Bevans, 16 US 336 (1818), Fort Leavenworth R.R. v Lowe, 114 US 525(1885).*

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

- 10 1. Documentation showing ownership of each and every geographical location named in
11 the instant indictment wherein the alleged criminal activity took place.
- 12 2. Documentation from the Arizona Legislature of surrendering jurisdiction to the Federal
13 government over the same geographical location as in # 1 supra.
- 14 3. Documentation pursuant to Leisy v. Hardin 135 US 100 (1890), supra, (40 USC
15 §3112) wherein the United States accepted jurisdiction to the same geographical location
16 as specified in # 1 supra.
- 17 4. Documentation showing concurrent jurisdiction with Arizona over the geographical
18 location in # 1 supra;
- 19 5. Documentation sworn true, correct and complete of the Constitutionality of this
20 jurisdiction by every IRS employee and Prosecutor in the investigation and prosecution
21 of Movant in this case.
- 22 6. OR, absent the production of such required documentation showing lawful Federal
23 jurisdiction over this geographical location, dismiss the action entirely, immediately.

24 For the purposes of this proceeding, the jurisdiction of this court to rule in favor of any
25 result other than that requested by the Movant in this motion is challenged. Consequently the
26 Plaintiff, as the moving party has the burden of proof to demonstrate said jurisdiction, and it
27 must be demonstrated on the record.

28 **Movant accepts Prosecutors statement that this court has the requisite territorial**
29 **jurisdiction to indict Movant Upon proof of Claim that, all of the above paragraph 1-5**
30 **be answered sworn and true under oath and penalty of perjury.**

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

3
4 Prosecutor shall not presume, and has not shown existence of the IRS as a lawfully delegated
5 agency of the government of the United States. Does the US Department of Justice have the
6 authority to charge the Movant upon a referral from the IRS, which does not even exist as a
7 lawful office to investigate 26 USC Subtitle A tax liability? The organizational structure of an
8 agency as well as its delegations of authority which affect the American public are required to be
9 published in the Federal Register. Both the U.S. Treasury and the IRS recognize that these types
10 of rules **SHALL**, not "may", be published in the Federal Register; see 31 CFR 1.3(a), and 26
11 CFR 601.702(a).

12 Since the Commissioner has no statutory authority to enforce the federal income tax laws
13 under the 1954 and 1986 Internal Revenue Codes, examination of the various delegation orders
14 which have been published in the Federal Register and issued by the Secretary of the Treasury
15 will reveal the authority which has actually been delegated to the Commissioner. Review of the
16 published authority delegated to the Commissioner regarding administration and enforcement of
17 the federal income tax laws demonstrates that such authority, in a broad sense, encompasses
18 solely the external boundaries of this country. Such being the case, those subject to the
19 requirement to file federal income tax returns are those described in 26 CFR 1.6091-3, which, in
20 reference to citizens, concerns citizens living abroad.

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

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

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

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1 In the historical statement, the Commissioner of Internal Revenue admitted that Congress did
 2 not create a Bureau of Internal Revenue via the 1862 act in which the office of Commissioner of
 3 Internal Revenue was created, but alleged that Congress intended to create a bureau. In reality,
 4 the 1862 legislation created the offices of "assessor" and "collector", in addition to the office of
 5 Commissioner of Internal Revenue. Assessors and collectors were appointed for each revenue
 6 district somewhat as U.S. Attorneys are appointed today. Those appointed to these offices
 7 continued to collect internal revenue within the 50 Union states until the Internal Revenue Code
 8 of 1954 was implemented. The two offices were administratively abolished via Reorganization
 9 Plan No. 26 of 1950. (SEE EXHIBIT "C" in original filing doc#117).

10 The name of the Bureau of Internal Revenue was changed to Internal Revenue Service via
 11 Treasury Order #150-27, which was **NOT** published in the Federal Register in compliance with
 12 requirements of the Federal Register Act (See 44 USC §1501 et. seq., particularly § 1505(a)

13 *"there can be no officer, either de jure or defacto, if there be no office to fill. "*

14 *See in the nature of US v. GERMAINE. 99 U.S. 508 (1879); NORTON v. SHELBY*
 15 *COUNTY, 118 U.S. 425,441, 6S Ct. 1131 (1886), and numerous other cases.*

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

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

28 **Movant agrees with Prosecutor that his opinions may have some validity as opinions**
 29 **concerning the federal Corporate UNITED STATES in his rebuttal page 3 – C, upon proof**
 30 **of claim that the following 1-3 be answered instead of offering opinions, and upon proof of**

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1 **claim** that the **UNITED STATES** mentioned in the quoted cases is the same ENTITY as the
2 **UNITED STATES OF AMERICA.**

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

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

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

12 **3. Documentation sworn true, correct and complete of the Constitutionality of this**
13 **charge by every IRS employee / Prosecutors in the investigation and prosecution of Movant**
14 **in this case.**

15 **4. OR, absent the Prosecutor s production of such required documentation showing**
16 **lawful Federal Register Notice of IRS Delegation of Authority to deal with the general public,**
17 **dismiss the counts affected, immediately.**

18
19 **POINT FOUR - NO SUBJECT MATTER JURISDICTION**
20 **IRS HAS NO AUTHORITY TO MAKE SFR'S OR ASSESSMENTS**

21 Prosecutor shall not presume, and has not shown IRS authority to make Substitute for
22 Returns or assess Subtitle A taxes or penalties. The IRS Internal Revenue Manual, which
23 describes proper procedures for doing assessments within the IRS stated:

24 *5.1.11.6.10 (05-27-1999)*
25 *IRC 6020(b) Authority*

26 *1. The following returns may be prepared, signed and assessed under the authority of*
IRC 6020(b):

- 27 *A. Form 940, Employer's Annual Federal Unemployment Tax Return*
- 28 *B. Form 941, Employer's Quarterly Federal Tax Return*
- 29 *C. Form 943, Employer's Annual Tax Return for Agricultural Employees*
- 30 *D. Form 720, Quarterly Federal Excise Tax Return*
- 31 *E. Form 2290, Heavy Vehicle Use Tax Return*
- 32 *F. Form CT-1, Employer's Annual Railroad Retirement Tax Return*
- G. Form 1065, US Return of Partnership Income.*

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

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

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

12 Consider that the public record concerning Counts 1-8 of the indictment claims that Movant
13 did not file any income tax return, (EXHIBIT "D" in original filing doc#117). Prosecutor has
14 not shown that a "1040" tax exists, nor have they shown the authority to assess it per the IRM
15 supra. Neither has Prosecutor shown what kind of form to file or where to file it. Further
16 Prosecutor has not shown there was a duty to file by Movant. Movant has requested this
17 information back in 2005, to the Director of International Operations, which is Now a self-
18 executing document, by the principal of Estoppel. Affirmative proof that Movant filed returns
19 and this indictment is bogus and void on its face. (Exhibit E in original filing doc#117).

20 Following the (2/17/2002 Truth in Taxation) hearings, IRS, starting in March 2004, removed
21 the above content from section 5.1.11.6.10 of their Internal Revenue Manual. This evidence
22 alone was so damning that IRS apparently decided to remove it from their web site after we
23 made a big public spectacle about it. Now that section is empty! What conclusion would a jury
24 draw, and what else are they hiding? **In bad faith?**

25 Prosecutor has not shown that said 'returns' and all other documents pertaining to the SFR
26 and Assessment are signed under penalty of perjury as their code requires:

27 TITLE 26 > SUBTITLE F> CHAPTER 61> SUBCHAPTER A> PART IV>

28 *Sec. 6065.*

29 *Except as otherwise provided by the Secretary, any return, declaration, statement, or other document*
30 *required to be made under any provision of the internal revenue laws or regulations shall contain or be*
31 *verified by a written declaration that it is made under the penalties of perjury.*

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1 **Movant accepts Prosecutors response that the IRS does not have to abide by the**
2 **bylaws of their own corporation that they work for, and that filing tax returns and paying**
3 **tax is not voluntary, upon proof of claim that Movant is a Taxpayer, and that filing tax**
4 **returns and paying tax is mandatory.**

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

7
8 1. Documentation sworn true, correct and complete showing a complete delegation of
9 authority from congress to said office which is authorized to deal with the general public
10 as required supra, to each and every IRS employee involved in the alleged assessment of
11 Movant.

12 2. Documentation sworn true, correct and complete showing Movant made a voluntary
13 self assessment during the years 1999 to the present, or admit that the assessments made
14 by IRS without Movant's prior knowledge or consent constitute a direct tax in violation
15 of the Constitution for the United States of America 1791 A.D. Article I, §2 clause 3.

16 3. Documentation sworn true, correct and complete showing the alleged "Individual
17 Master File" created for the Movant by the IRS, including the data necessary for the court
18 to interpret it, showing the certified true and correct taxable "occupation" or "trade or
19 business" IRS alleges Movant participated in.

20 4. Documentation sworn true, correct and complete showing that the IRS, and/or the
21 Prosecutor is not in Constitutional Contempt.

22 5. OR, absent the production of all such required documentation, dismiss the counts
23 affected, immediately.

24
25 **POINT FIVE - NO SUBJECT MATTER JURISDICTION**
26 **IRS HAS NO AUTHORITY TO REQUIRE 1040 FORMS TO BE FILED**

27 Some actions start with “.. if it were not for this ... **then** we would have never had to do that.”
28 It is apparent on the face of the Indictment that Prosecutor initiated this action because it alleges
29 that Form 1040's were required to be filed re: 26 USC Subtitle A tax liability. (See exhibit D, in
30 original filing doc #117). However it never specifically spells out what "Type of Tax form" is to
31 be used in Counts 1-8.

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1 Prosecutor shall not presume, and has not shown that said Form 1040 has been assigned a
2 current and **VALID OMB** Number for each year that it would have been required to be filed,
3 supra. Space prohibits arguing the details here.

4 The general issue is: In 1980, Congress passed the Paperwork Reduction Act [PRA] to
5 make certain agency forms did not trespass on the people's secured rights. In 1995, Congress
6 strengthened the PRA to make certain no federal agency, especially the IRS, advanced ANY
7 claim of exemption, as well as to notice the public the PRA was a "complete defense" and "bar"
8 to any claims of failure to comply with an information collection request by any executive
9 branch department. (SEE EXHIBIT "F" in original filing doc #117).

10 The Privacy Act Notice on the 1040 Instructions state, for the years at issue in the indictment,
11 the Commissioner informs the Movant in a self authenticating document that:

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

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

16 *"Our legal right to ask for information is Internal Revenue Code Section 6001,*
17 *6011, and 6012(a) **AND THEIR REGULATIONS...***

18 The issue here is not simply the lack of regulations supporting Sections 6001, 6011, and
19 6012(a). Less visible but more compelling is the **LACK OF A VALID OMB CONTROL**
20 **NUMBER** for the 1040 Form itself. No number, no filing requirement.

21 How is that determined? One could say here that Movant claims none exists. Then by the
22 laws of logic itself, the burden of proof is on the Prosecutor to show the chain of issuance of a
23 valid OMB Number. However, the fraud is subtle, and Movant has no reason to believe
24 Prosecutor would be willing to explain the whole truth to the court. For the court's reference
25 here, an excellent short piece of research by "We the People" reveals the complicity between the
26 IRS and the OMB to thwart the Congress's legislative intent regarding the issuance of an OMB
27 number for the most important Form in the world, without following the requirements set out by
28 congress.

29 **Movant accepts Prosecutors response to the PRA on page 4#2, upon proof of claim, of**
30 **the following requests, not court cases that do not apply to Movant's pacific questions.**

Janice Sue Taylor
3341 Arianna Court
Near Gilbert, Arizona
Pursuant to U.S.C. 28 §1746
Without the United States

1 UNCONSCIONABLE. Is it instead a "quasi contract"? If so, Prosecutor has been unjustly
2 enriched. SEE EXHIBIT "G" attached with original filing doc #117.

3 Movant has already been "imprisoned", restraining her mind and efforts and valuable time
4 for over 20 years trying to "figure out" If she was liable for Subchapter A taxes, why and how.
5 Movant has not even bothered to avoid sales, liquor or property taxes, all lawfully imposed. Yet
6 Prosecutor claims, without personal knowledge, that Movant" ... willfully, believing, well
7 knowingly violated...".

8 This [sworn] demurrer and the attached sworn evidence clearly show nothing of the sort.

9 *Actus non reum facit, nisi mens sit rea. An act does not make a person guilty,*
10 *unless the intention be also guilty. This maxim applies only to criminal cases;*

11 *Bouv. Inst.n.2211.*

12 Movant has discovered, after 20 years, that many items she allegedly signed countless years
13 ago, without full disclosure, had fraudulently converted her status, causing this prosecution.
14 Movant has timely rescinded said alleged signatures, cancelled any alleged contracts, and voided
15 any alleged transactions, as her lawful response to discovering her victimization in a fraudulent
16 scheme. Such 'void', not 'voidable' contracts, are nunc pro tunc.

17 **Movant accepts Prosecutors response that Movant has a duty to pay tax, upon proof of**
18 **claim, that Movant is a Taxpayer, that she is a UNITED STATES Citizen, that all statutes**
19 **are not contracts, that she has a known duty to pay a tax, and that Movant is not being held**
20 **under Involuntary Servitude, against her will.**

21
22 **WITHOUT PREJUDICE**

23 **Pursuant to UCC 1-308: "I reserve my right not to be compelled to perform under any**
24 **contract, commercial agreement or bankruptcy that I did not enter knowingly, voluntarily,**
25 **and intentionally. And furthermore, I do not and will not accept the liability of the**
26 **compelled benefit of any unrevealed contract or commercial agreement or bankruptcy". I**
27 **have made a timely and explicit reservation of my rights and insist that any statutes used in**
28 **my defense shall be construed to be in harmony with the Common Law.**

Janice Sue Taylor
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Certificate of Service

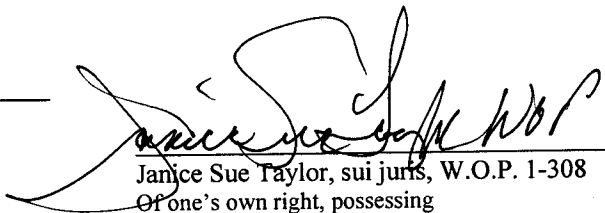
I, Janice Sue Taylor, hereby declare and state that I have filed a true and correct copy of the above document, Rebuttal to Governments Motion to Quash. Said Right Extended To Any Attorney, Whether Or Not At Bar, If Providing Or Proposing To Provide "Assistance - Not Force - Of Counsel" with the Clerk of the Court for the [Alleged] United States District Court For The [Alleged] District Of Arizona, said [Alleged] Court Appearing And Existing [Supposedly] As A Possession Of Its Own And NOT Lawfully Existing In The Legal or Organic County of Maricopa, Legal or Organic [Proposed] State of Arizona, and have mailed a copy hereof, postage prepaid thereon, to the Alleged U.S. Attorney's Office, as set forth below.

Frank T. Galati,
James Richard Knapp,
Office of the Alleged U.S. Attorney
40 N. Central Ave. # 1200
Phoenix, Arizona near 85004

Susan Anderson
850 W. Adams Street, Suite 201
Phoenix, Arizona near 85007

RESPONSE TO THIS EXHIBITED NOTICE IS REQUIRED - *Qui Tacit, Consentire Videtur, Ubi Tractatur De Ejus Commodo* (He[She] who is silent is considered as assenting [to the matter in question] when his[her] interest is as stake.)

Dated this 10TH day of November, 2010 A.D



Janice Sue Taylor, sui juris, W.O.P. 1-308
Of one's own right, possessing
Full social and Civil rights,
Sovereign character and capacity.
Pursuant to U.S.C. 28 §1746 (1)
Without the United States