

1 DENNIS K. BURKE
United States Attorney
District of Arizona

2
3 FRANK T. GALATI
Assistant U.S. Attorney
Arizona State Bar No. 003404
frank.galati@usdoj.gov

4
5 JAMES R. KNAPP
Assistant U.S. Attorney
Arizona State Bar No. 021166
james.knapp2@usdoj.gov
6 Two Renaissance Square
40 N. Central Avenue, Suite 1200
7 Phoenix, Arizona 85004-4408
Telephone: (602) 514-7500

8 UNITED STATES DISTRICT COURT
9 DISTRICT OF ARIZONA

10 United States of America,
11
12 Plaintiff,
13
14 v.
15 Janice Sue Taylor,
16
17 Defendant.

No. CR-10-0400-PHX-MHM
**GOVERNMENT’S RESPONSE TO
DEFENDANT’S MOTION TO
DISMISS FOR LACK OF IN
PERSONAM JURISDICTION**

16 The United States, through undersigned counsel, opposes Defendant’s motion to dismiss
17 for lack of personal jurisdiction. (*See* Docket No. 179.) The Indictment alleges violations of 26
18 U.S.C. §§ 7201 and 7206, which are tax offenses against the United States, and this Court has
19 jurisdiction over the case pursuant to 18 U.S.C. § 3231. Defendant is named in the March 30,
20 2010, Indictment; she was properly served with a summons on April 5, 2010; and she made her
21 first appearance on April 14, 2010. (*See* Docket Nos. 1, 4, 5.) She apparently does not dispute
22 these facts, and the nature of her jurisdictional challenge is unclear.

23 Defendant also argues, in her motion, various interpretations of the income tax laws. The
24 relevance of these arguments is similarly unclear, so the United States will not respond point by
25 point unless the Court requests such a response. The arguments are similar to those presented
26 in Defendant’s earlier motion challenging personal jurisdiction, which was filed on October 7,
27 2010, and denied on January 12, 2011. (*See* Docket Nos. 119, 147, 185.)
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1 Accordingly, her motion should be denied.

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3 Respectfully submitted this 19th day of January, 2011.

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DENNIS K. BURKE
United States Attorney
District of Arizona

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6

s/ James Knapp

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FRANK T. GALATI
JAMES R. KNAPP
Assistant U.S. Attorneys

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9 Certificate of Service

10 I hereby certify that on 1/19/2011, I electronically transmitted the attached document to the
11 Clerk's Office using the CM/ECF system for filing and transmittal of a Notice of Electronic
Filing to the following CM/ECF registrants:

12 Susan Anderson

13 In addition, I mailed copies of the attached document to the following:

14 Janice Sue Taylor
15 3341 Arianna Ct.
Gilbert, AZ 85298

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