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JUN 04 2010
CLERK U.S. DISTRICT COURT
DISTRICT OF ARIZONA
BY _____ M. DEPUTY

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 Ronald-James; McBride
Filed as an addendum to the Motion to Quash filed on 4-28-2010**

FIAT JUSTITIA, QUAT COELUM
Let Right Be Done, Though The Heavens Should Fall

I, Ronald-James; McBride, 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 Ronald-James; McBride

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 Arizona and that Affiant is now domiciled within the Republic state of Oregon, where affiant has inhabited for approximately six (6) 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; Exhibit "D"


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 caretaker 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 on September 17, 2007, IRS agent Votaw, provided documents concerning Affiant found in this garbage can, into Janice Sue Taylor's case;
11. Affiant: States that IRS agent Votaw, has also submitted evidence into Janice Sue Taylor's case, claiming on February 27, 2008 he followed Affiant into a public Market and asked questions about Affiant's business to the employees;
12. Affiant: States that IRS agent Votaw, admitted taking pictures of the inside of the automobile Affiant was traveling in and submitted said pictures into Janice Sue Taylor's case;
13. Affiant: States that the next time Affiant entered the Market, the employee embarrassed Affiant by telling Affiant that the IRS was there asking questions about Affiant's personal business;
14. Affiant: States that on February 27, 2008, IRS agent Votaw, admitted following Affiant into a rental yard where Affiant rented some equipment to work on a driveway at a real property that Votaw and Prosecutor claims is owned by Janice Sue Taylor. Affiant has not seen any facts to support the allegation that this real property is owned by Taylor and Affiant believes there is none;
15. Affiant: States that the Prosecution has openly admitted in court that Affiant is not being investigated;

16. 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;
17. 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;
18. Affiant: States that the prosecution has not provided any facts supporting Territorial jurisdiction over Affiant, and believes there is none.
19. Affiant: States that the prosecution has not provided any facts supporting Subject Matter jurisdiction over claims against Affiant, and believes there is none;
20. 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;*
21. Affiant: States that the prosecution has not provided any facts of standing and Affiant believes there is none;
22. Affiant: States that Affiant has filed with The Congress of the united States of America, Assembeled, 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 5th 2010. See attached Exhibit "C";
23. Affiant: States that Affiant is a Federal Witness against the above listed "Co-Defendants", thereby creating a conflict of interest in any future communications;

24. 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";
25. 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);
26. Affiant: States that the Memorandum of Points of Authority attached herewith as Exhibit "A" are true and accurate to the best of Affiant's knowledge;
27. 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; Exhibit "E"
28. 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;
29. Affiant: States that there has been no offer of transactional immunity for the information requested of Affiant through the Subpoena Duces Tecum;
30. 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.

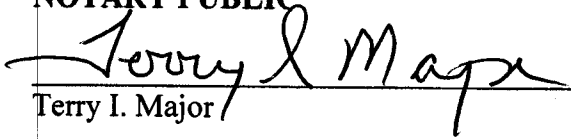
On this Third day of June, 2010, I, Ronald James McBride, affirm the above is true and factual to the best of my knowledge.

Ronald James McBride



Before me this 3rd day of June, 2010 came Ronald James McBride who identified his self as the one signing the above document.

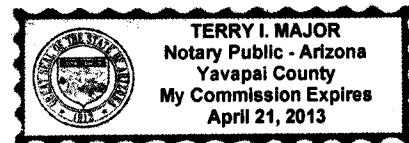
NOTARY PUBLIC



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,

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:

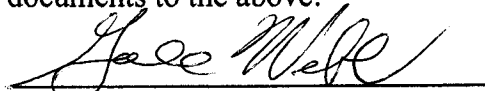

Gale Webb, 6/4/2010

EXHIBIT "A"

MEMORANDUM OF POINTS AND AUTHORITIES

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

Point 1.	Lack of personam jurisdiction	page 2
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Attachments, Exhibits

Exhibit: Memorandum of Points and Authorities	#A
Exhibit: Criminal Complaint to Congress	#B
Exhibit: Joinder to Congress	#C
Exhibit: Taylor Indictment	#E
Exhibit: Motion to Quash	#D
Exhibit: Subpoena Duces Tecum	#F

MEMORANDUM IN SUPPORT AND POINTS OF AUTHORITY

Comes now Ronald James McBride, a living man, 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 RONALD JAMES McBRIDE, hereinafter the "Subpoenaed". Movant is not trained in the law, nor is he an attorney, nor is he 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.

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

(a) The district courts shall have original jurisdiction of all civil actions where the matter in controversy exceeds the sum or value of \$75,000, exclusive of interest and costs, and is between-

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

(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 man 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

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

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

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.
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 “F”

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 Ronald James McBride and Desiree Eve Saunders 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.



Ronald James McBride 6-4-2010

EXHIBIT B

**CRIMINAL COMPLAINT TO THE GRAND JURY FOREMAN
ON CRIMES COMMITTED ON RONALD JAMES McBRIDE**

Dear Sirs,

I, Ronald James McBride, have a requirement to report federal felonies to a judge, or other person in military or civilian authority. (See 18 USC § 4).

I, Ronald James McBride posted bail for Sue Taylor (Case #CV-06-3121-SRB-PHX, U.S. Dist. Court, Phoenix, AZ) in the amount of \$100,000.00 (U.S.) on January 19th, 2007. (See "EXHIBIT A" hereto, receipt for posted bail).

Ms. Taylor did not violate the terms of her recognizance. On October 10, 2007, I was informed that by Notice of Levy the IRS had seized the money I posted as bail to pay alleged tax debts of Ms. Taylor. (See "EXHIBIT B" hereto, Notice of Levy dated March 7, 2007).

Ms. Taylor is not my spouse, and the money I posted is not her property. When I posted bail I was not told that my rights to such were transferred to Ms. Taylor's dominion, nor that they would be subject to seizure to pay her alleged debts. This is fraud by silence, if indeed my rights were constructively transferred when I posted that bail, which I do not believe is true.

Levy may be made on property and rights to property of the person who owes the tax and not upon others, and not until a Notice of Levy has been issued, and ninety days has passed without a petition to U.S. Tax Court over the matter. (See 26 USC §§ 6211-6213). I have never received a Notice of Levy, and the one which was used is addressed to Ms. Taylor for her debt.

I have attached hereto ("EXHIBIT C ") a list of federal criminal statutes so you can view the language of the provisions I feel have been violated by U.S. Dist. Judge Susan R. Bolton; Assistant U.S. Attorney's Amy T. Matchison, Lon R. Leavitt, Janet Marie Walsh, Frank T. Galati, and James R. Knapp; U.S. District Attorney's Dennis K. Burke, Paul K. Charlton, Daniel G. Knauss, and Diane J. Humetewa; U.S. Attorney General Eric Holder; U.S. Judicial Officer Lawrence O. Anderson; Judicial District

Clerk of Arizona, Sherise M. Hargrove, and Richard Weare; Internal Revenue Agent, Jerry Carter/Young and other John and Jane Doe's within this government, in the unlawful seizure of my \$100,000.00. They will tell you **either 1) why my posted bail became money to which Ms. Taylor had rights, or 2) they will explain the legal basis for deeming my money as Ms. Taylor's money.** Until such time I have to comply with what I view as requirements to report federal crime to a civilian authority; the Grand Jury.

Defendants to this criminal complaint, U.S. Dist. Judge Susan R. Bolton, Assistant U.S. Attorney's Amy T. Matchison, Lon R. Leavitt, Janet Marie Walsh, Frank T. Galati, and James R. Knapp; U.S. District Attorney's Dennis K. Burke, Paul K. Charlton, Daniel G. Knauss, and Diane J. Humetewa; U.S. Attorney General Eric Holder, U.S. Judicial Officer Lawrence O. Anderson; Judicial District Clerk of Arizona, Sherise M. Hargrove and Richard Weare; Internal Revenue Agent, Jerry Carter/Young and other John and Jane Doe's within this government, have acted in concert and with full knowledge of their lack of lawful authority to damage me in the amount of \$100,000.00 through conduct constituting a violation of:

18 USC § 2 Principal.

18 USC § 241 Conspiracy against rights.

18 USC § 242 Deprivation of rights under color of law.

18 USC § 872 Extortion.

18 USC § 1621 Perjury (of oath of office).

26 USC § 7214 Extortion by Officers or employees of United States.

(See "**EXHIBIT C**" attached).

When the Dept. of Justice fails to provide lawful proof of authority for having taken my property I hope you have the insight to ask, "Who's the bad guy?" If they cannot prove such lawful authority, why would these defendants not face an indictment the likes of which Ms. Taylor possibly faces?

I object to, and I protest being called before Grand Jury over income tax matters. In my records you'll find that I recently joined, as a witness to crime, a criminal complaint concerning several very specific tax statutes which the U.S. refuses to even speak of, much less interpret.

In the big White binder you'll find my affidavit of joinder on top of the complaint to which the joinder applies, which has been submitted to eighty members of Congress in Jan. 2006 (See it's Tab #2), and thereafter (January 2009) to the White House at Tab #1-12, and (June-July 2009) Tabs #1-25 to U.S. Supreme Court, to JAG, and to the U.S. Senate Conf. Committee on Sotomayor, and the allegations made therein remain wholly without indulgence. (See Tabs named for those offices, in binder). Consider:

1. Motions to dismiss based on Tab #2 complaint are at Tabs #19 and #20.
2. Those motions relied upon the briefing in the Tab #2 memorandum at pp.17-35 of 58.
3. The briefing of those issues includes a very simple summary, and simple questions presented for review.
4. The U.S. simply cannot speak about it, in a tax criminal case. The U.S.' replies to these motions are at Tabs #9 and #10 in the binder.

In the Tab #2 memorandum, in the binder, you'll see, at ¶ 4.26 on pg.25 of 58, that, "Section 83(a) explains how property received in exchange for services is taxed." That's the 5th Circuit in *Montelepre Systemed, Inc. v. Commissioner of IRS*, 956 F.2d 496, 498 at [1] (CA5 1992), but this statute is entirely off limits. In that same paragraph you'll see that § 83 applies to any and all compensation, but this statute is entirely off limits.

If you read the White House complaint of Jan. 29, 2009 at Tab #1 you'll see therein a review and considered reflection upon this standoff and upon the rights to due process seemingly assured others in their criminal cases. In the U.S.' reply at Tab #10 you see that the prosecutor in Ms. Taylor's case doesn't even have an interpretation of this statute, § 83, and yet seeks the indictment of somebody whose taxation is definitively

governed by its terms; who's the bad guy? When compensation is all one has received in a "taxable year," tax evasion or failure to file, a tax liability to begin with, is defined by § 83. In the reply you see no claim that § 83 does not so control the equation which establishes a valid determination of tax liability.

Read the briefing of § 83 (pp.25-35 of 58 in memorandum at Tab #2) and put yourselves in Ms. Taylor's shoes; has the law operated? If the claim is frivolous it's because the interpretation of statute she offers is mistaken, which naturally can be proven by a contradictory and more logically stated and well founded interpretation of the same statute. (See Tab #2 memorandum at ¶¶ 3.6-3.7). Compare U.S. reply at Tab #10 and the decision attached to March 16, 2009 complaint to White House at Tab #1, to the decision in *Montelepre Systemed (Ex.C hereto)* where the court actually gets into the language of § 83 instead of merely hurling epithets at the defendant as was done in the Alaska case.

I joined that complaint, to Congress, because I view this and the other arguments to be proof that Ms. Taylor is innocent, I believe I am innocent, and I had no apprehension in making those statements my own statements. Until those conclusions are disproved with responsible lawyering and open discussion of those statutes, I have to believe I can behave as described therein without violating any federal tax statutes. It's time to get to the bottom of Issues A, B, and D of the Tab #2 at pp.17-35 of 58.

In TX Ms. Taylor's prosecutor needs a protective order against these statutes (Tabs #3 and #4), in GA you'll be indicted for filing state criminal complaints while the U.S. remains silent (Tab #5), in WA you're a restaurateur (Tab #6) while in Alaska you're a freeman militia member with religious objections (Tabs #9 and #10). Can the Sec. of Treas. satisfy the requirement of 4 USC § 72 or can't he? Are Americans named in statute, by Congress, as a subject of the income tax, or are they named only in a regulation, 26 CFR 1.1-1, as alleged? Since everybody at the IRS and DOJ are required to know the law, why the silence about "section 83(a) [which] explains how property received in exchange for services is taxed"? Now imagine yourselves in Ms. Taylor's shoes; has she argued anything but applicable tax statutes? Does the White House,

Congress, JAG and Supreme Court know all about this, have they replied in contradiction or otherwise?

I know Ms. Taylor to be innocent, and I feel that disclosure of my affairs to this Grand Jury exposes me to false charges such as those sought against Ms. Taylor, for when the law doesn't matter, what can anyone say without it leading to false charges? Read the cover letter at Tab #2 for a description of how the Grand Jury is manipulated in tax cases while the complexities of the Tax Code hide the truth, in many instances. You have the chance to put an end to this pattern of abusive prosecutorial apparatus, and you have all of the proof that you can; subpoena the author of the contents of the binder.

I intend herewith to cause an indictment of the above named defendants, U.S. Dist. judge Susan R. Bolton, U.S. Attorney Amy T. Matchison, and U.S. Attorney General Eric Holder, for the crimes I have alleged herein, and I hereby join them to the applicable charges in the criminal complaints to Congress in Jan. 2006 (Tab #2), and in all subsequent complaints. Eric Holder and U.S. Attorneys cannot claim ignorance of anything contained in the binder at Tabs #1-25, yet an indictment of Ms. Taylor is sought. If the law is operating then Ms. Taylor's prosecutor can prove it to you, if not, who's the bad guy? Who should be indicted and for what?

- VERIFICATION -

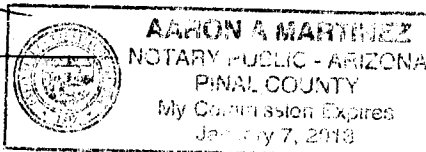
Ronald J. McBride

I, Ron McBride, do hereby declare under penalties of perjury without the United States (28 USC § 1746) that the foregoing statements are true and correct to the best of my knowledge, and that I have not misrepresented any of the attachments hereto.

The above affirmation was duly subscribed and sworn to before me, this 30th day of March, 2010, by Ron McBride.

I, Aaron Martinez, am a Notary under license from the State of Arizona whose Commission expires on 1/7/2013, and be it known by my Hand and my Seal as follows:

[Signature]
Notary signature



"EXHIBIT A"

AO 98/AZ 7/00 Appearance Bond

UNITED STATES DISTRICT COURT
District of Arizona

<input checked="" type="checkbox"/> FILED	<input type="checkbox"/> LOCKED
<input type="checkbox"/> RECEIVED	<input type="checkbox"/> COPY
JAN 19 2007	
CLERK U S DISTRICT COURT DISTRICT OF ARIZONA	
BY _____ DEPUTY	

UNITED STATES OF AMERICA
V.
Sue Taylor
Defendant

APPEARANCE BOND
Case MC 06-00063-001-PHX-SRB

Non-surety: I, the undersigned defendant acknowledge that I and my . . .
Surety: We, the undersigned, jointly and severally acknowledge that we and our . . .
personal representatives, jointly and severally, are bound to pay to the United States of America the sum of
\$ 100,000.00 , and there has been deposited in the Registry of the Court the sum of
\$ 100,000.00 in cash or _____ (describe other security.)

The conditions of this bond are that

Sue Taylor
(Name)

is to appear before this court and at such other places as the defendant may be required to appear, in accordance with any and all orders and directions relating to the defendant's appearance in this case, including appearance for violation of a condition of defendant's release as may be ordered or notified by this court or any other United States District Court to which the defendant may be held to answer or the cause transferred. The defendant is to abide by any judgment entered in such matter by surrendering to serve any sentence imposed and obeying any order or direction in connection with such judgment.

It is agreed and understood that this is a continuing bond (including any proceeding on appeal or review) which shall continue until such time as the undersigned are exonerated.

If the defendant appears as ordered or notified and otherwise obeys and performs the foregoing conditions of this bond, then this bond is to be void, but if the defendant fails to obey or perform any of these conditions, payment of the amount of this bond shall be due forthwith. Forfeiture of this bond for any breach of its conditions may be declared by any United States District Court having cognizance of the above entitled matter at the time of such breach and if the bond is forfeited and if the forfeiture is not set aside or remitted, judgment, may be entered upon motion in such United States District Court against each debtor jointly and severally for the amount above stated, together with interest and costs, and execution may be issued and payment secured as provided by the Federal Rules of Criminal Procedure and any other laws of the United States.

This bond is signed 1-19-07 at Phoenix, Arizona
Date Place

Defendant [Signature]
Surety Ronald J. McBride
Surety _____

Signed and acknowledged before me _____ Date 1/19/2007

[Signature]
Sherise M. Hargrove
Judicial Officer/Clerk

Approved [Signature]
Judicial Officer

Amount: \$100,000.00
Account: 252563602
Bank Number: 54086010

Sequence Number: 3150506154
Capture Date: 01/19/2007
Check Number: 5971423

CREDIT - Cashier's Check Outstanding

No. 005971423

Notes to Purchaser - In the event this check is lost, misplaced or stolen, a search statement and 90-day waiting period will be required prior to replacement. This check should be negotiated within 90 days.

Date JANUARY 19, 2007

91-170/1231
NAZ

Banking Center BOMER OFFICE COLLIER CENTER

0001564 00002 045971423

R J MCERION

Remitter (Purchased By)

03-14-3774B 09-2003

Pay ****ONE HUNDRED THOUSAND DOLLARS AND 00 CENTS****

\$ ****100000.00****

To The Order Of ****CLERK OF THE FEDERAL COURT****


Non-Negotiable
Authorized Signature

Bank of America, N.A.
Phoenix, AZ

VOID AFTER 90 DAYS

Credit Copy

005971423 *540860108* 252563602* 5001000000*

TRAN 00117 01/19/2007 15:57 MAZ
R/T# 540860133 CC 0008564 TR 00002
Account 004971947845
Document # 5971423
Official Check Sale
M DRL AZ*****
100,000.00
01/08 06/01

JAN 19 07

BANK OF AMERICA, N.A. TP
0221012664 03640 12 P02
01/19/07
3150506154

0053 03798

Form 668-A(ICS)
(Rev. July 2002)

Department of the Treasury - Internal Revenue Service

Notice of Levy

DATE: March 07, 2007

REPLY TO: Internal Revenue Service
Jerry Young
40 W Baseline Rd Suite 212
Tempe AZ 85283

TELEPHONE NUMBER
OF IRS OFFICE: (602)207-8549

TO: United States District Court
District Court Clerk's Office Arizona
Sandra Day O'Connor U.S. Courthouse
401 W. Washington St Suite 130
Phoenix AZ 85003

NAME AND ADDRESS OF TAXPAYER:
Sue Taylor
20 N Gilbert Rd
Gilbert AZ 85234

IDENTIFYING NUMBER(S): -3002

THIS ISN'T A BILL FOR TAXES YOU OWE. THIS IS A NOTICE OF LEVY WE ARE USING TO COLLECT MONEY OWED BY THE TAXPAYER NAMED ABOVE.

Comments: This levy attaches to the \$100,000 cash bond. We expect disbursement of the bond to the IRS only when the court determines the bond is to be released.

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/1998	\$178,677.60	\$78,597.86	\$255,275.46
THIS LEVY WON'T ATTACH FUNDS IN IRAs, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT. →			Total Amount Due	\$255,275.46
We figured the interest and late payment penalty to 04/04/2007				

The Internal Revenue Code provides that there is a lien for the amount that is owed. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us this person's property and rights to property (such as money, credits, and bank deposits) that you have or which you are already obligated to pay this person. However, don't send us more than the "Total Amount Due."

Money in banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must be held for 21 calendar days from the day you receive this levy before you send us the money. Include any interest the person earns during the 21 days. Turn over any other money, property, credits, etc. that you have or are already obligated to pay the taxpayer, when you would have paid it if this person asked for payment.

Make a reasonable effort to identify all property and rights to property belonging to this person. At a minimum, search your records using the taxpayer's name, address, and identifying numbers(s) shown on this form. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions. You may not subtract a processing fee from the amount you send us.

To respond to this levy —

1. Make your check or money order payable to United States Treasury.
2. Write the taxpayer's name, identifying number(s), kind of tax and tax period shown on this form, and "LEVY PROCEEDS" on your check or money order (not on a detachable stub).
3. Complete the back of Part 3 of this form and mail it to us with your payment in the enclosed envelope.
4. Keep Part 1 of this form for your records and give the taxpayer Part 2 within 2 days.

If you don't owe any money to the taxpayer, please complete the back of Part 3, and mail that part back to us in the enclosed envelope.

Signature of Service Representative
Jerry Young

Title
Revenue Officer

SEC. 6332. LEVY AND DISTRAINT.

(b) **Seizure and Sale of Property.**—The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (a), a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the Secretary may levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or personal, tangible or intangible).

(c) **Successive Seizures.**—Whenever any property or right to property upon which levy has been made by virtue of subsection (a) is not sufficient to satisfy the claim of the United States for which levy is made, the Secretary may, thereafter, and as often as may be necessary, proceed to levy in like manner upon any other property liable to levy of the person against whom such claim exists, until the amount due from him, together with all expenses, is fully paid.

SEC. 6332. SURRENDER OF PROPERTY SUBJECT TO LEVY.

(a) **Requirement.**—Except as otherwise provided in this section, any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made shall, upon demand of the Secretary, surrender such property or rights (or discharge such obligation) to the Secretary, except such part of the property or rights as is, at the time of such demand, subject to an attachment or execution under any judicial process.

(b) **Special rule for Life Insurance and Endowment Contracts**

(1) **In general.**—A levy on an organization with respect to a life insurance or endowment contract issued by such organization shall, without necessity for the surrender of the contract document, constitute a demand by the Secretary for payment of the amount described in paragraph (2) and the exercise of the right of the person against whom the tax is assessed to the advance of such amount. Such organization shall pay over such amount 90 days after service of notice of levy. Such notice shall include a certification by the Secretary that a copy of such notice has been mailed to the person against whom the tax is assessed at his last known address.

(2) **Satisfaction of levy.**—Such levy shall be deemed to be satisfied if such organization pays over to the Secretary the amount which the person against whom the tax is assessed could have had advanced to him by such organization on the date prescribed in paragraph (1) for the satisfaction of such levy, increased by the amount of any advance (including contractual interest thereon) made to such person on or after the date such organization had actual notice or knowledge (within the meaning of section 6323 (f)(1)) of the existence of the lien with respect to which such levy is made, other than an advance (including contractual interest thereon) made automatically to maintain such contract in force under an agreement entered into before such organization had such notice or knowledge.

(3) **Enforcement proceedings.**—The satisfaction of a levy under paragraph (2) shall be without prejudice to any civil action for the enforcement of any lien imposed by this title with respect to such contract.

(c) **Special Rule for Banks.**—Any bank (as defined in section 408(n)) shall surrender (subject to an attachment or execution under judicial process) any deposits (including interest thereon) in such bank only after 21 days after service of levy.

(d) **Enforcement of Levy.**

(1) **Extent of personal liability.**—Any person who fails or refuses to surrender any property or rights to property, subject to levy, upon demand by the Secretary, shall be liable in his own person and estate to the United States in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of taxes for the collection of which such levy has been made, together with costs and interest on such sum at the underpayment rate established under section 6621 from the date of such levy (or, in the case of a levy described in section 6331 (d)(3), from the date such person would otherwise have been obligated to pay over such amounts to the taxpayer). Any amount (other than costs) recovered under this paragraph shall be credited against the tax liability for the collection of which such levy was made.

(2) **Penalty for violation.**—In addition to the personal liability imposed by paragraph (1), if any person required to surrender property or rights to property fails or refuses to surrender such property or rights to property without reasonable cause, such person shall be liable for a penalty equal to 50 percent of the amount recoverable under paragraph (1). No part of such penalty shall be credited against the tax liability for the collection of which such levy was made.

(e) **Effect of honoring levy.**—Any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made who, upon demand by the Secretary, surrenders such property or rights to property (or discharges such obligation) to the Secretary (or who pays a liability under subsection (d)(1)), shall be discharged from any obligation or liability to the delinquent taxpayer and any other person with respect to such property or rights to property arising from such surrender or payment.

SEC. 6333. PRODUCTION OF BOOKS.

If a levy has been made or is about to be made on any property, or right to property, any person having custody or control of any books or records, containing evidence or statements relating to the property or right to property subject to levy, shall, upon demand of the Secretary, exhibit such books or records to the Secretary.

SEC. 6341. AUTHORITY TO RELEASE LEVY AND RETURN PROPERTY.

(a) **Release of Levy and Notice of Release.**—

(1) **In general.**—Under regulations prescribed by the Secretary, the Secretary shall release the levy upon all, or part of, the property or rights to property levied upon and shall promptly notify the person upon whom such levy was made (if any) that such levy has been released if—

(A) the liability for which such levy was made is satisfied or becomes unenforceable by reason of lapse of time,

(B) release of such levy will facilitate the collection of such liability,

(C) the taxpayer has entered into an agreement under section 6159 to satisfy such liability by means of installment payments, unless such agreement provides otherwise,

(D) the Secretary has determined that such levy is creating an economic hardship due to the financial condition of the taxpayer, or

(E) the fair market value of the property exceeds such liability and release of the levy on a part of such property could be made without hindering the collection of such liability.

For purposes of subparagraph (C), the Secretary is not required to release such levy if such release would jeopardize the secured creditor status of the Secretary.

(2) **Expedited determination on certain business property.**—In the case of any tangible personal property essential in carrying on the trade or business of the taxpayer, the Secretary shall provide for an expedited determination under paragraph (1) if levy on such tangible personal property would prevent the taxpayer from carrying on such trade or business.

(3) **Subsequent levy.**—The release of levy on any property under paragraph (1) shall not prevent any subsequent levy on such property.

(b) **Return of Property.**—If the Secretary determines that property has been wrongfully levied upon, it shall be lawful for the Secretary to return—

(1) the specific property levied upon,

(2) an amount of money equal to the amount of money levied upon, or

(3) an amount of money equal to the amount of money received by the United States from a sale of such property.

Property may be returned at any time. An amount equal to the amount of money levied upon or received from such sale may be returned at any time before the expiration of 9 months from the date of such levy. For purposes of paragraph (3), if property is declared purchased by the United States at a sale pursuant to section 6335(e) (relating to manner and conditions of sale), the United States shall be treated as having received an amount of money equal to the minimum price determined pursuant to such section or (if larger) the amount received by the United States from the resale of such property.

(d) **Return of Property in Certain Cases.**—If—

(1) any property has been levied upon, and

(2) the Secretary determines that—

(A) the levy on such property was premature or otherwise not in accordance with administrative procedures of the Secretary,

(B) the taxpayer has entered into an agreement under section 6159 to satisfy the tax liability for which the levy was imposed by means of installment payments, unless such agreement provides otherwise,

(C) the return of such property will facilitate the collection of the tax liability, or

(D) with the consent of the taxpayer or the National Taxpayer Advocate, the return of such property would be in the best interests of the taxpayer (as determined by the National Taxpayer Advocate) and the United States,

the provisions of subsection (b) shall apply in the same manner as if such property had been wrongfully levied upon, except that no interest shall be allowed under subsection (c).

Applicable Sections of Internal Revenue Code

- 6321. LIEN FOR TAXES.
- 6322. PERIOD OF LIEN.
- 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.
- 6331. LEVY AND DISTRAINT.
- 6332. SURRENDER OF PROPERTY SUBJECT TO LEVY.
- 6333. PRODUCTION OF BOOKS.
- 6334. PROPERTY EXEMPT FROM LEVY.
- 6341. AUTHORITY TO RELEASE LEVY AND RETURN PROPERTY.
- 7426. CIVIL ACTIONS BY PERSONS OTHER THAN TAXPAYERS.
- 7428. REVIEW OF JEOPARDY LEVY OR ASSESSMENT PROCEDURES.

For more information about this notice, please call the phone number on the front of this form.

Form 668-A (ICS) (Rev. 7-2002)

"EXHIBIT C"

Federal criminal statutes:

18 U.S.C. - Federal Criminal Code sections of interest:

If you know of felonies and fail to report them you can go to jail. Knowing how very easy it is to go to jail under charges the gov't can't even prove, like tax crimes, it seems too easy to be jailed under these very simple statutes, so you should complain if you perceive the commission of a felony, apparently. Even if it's the DOJ and the Attorney General committing the felony, the law clearly requires one to report it to some gov't authority. If the IRS takes money it isn't owed, what crimes are being committed?

18 U.S.C. § 3 Accessory after the fact. *Whoever, knowing that an offense against the United States has been committed, receives, relieves, comforts or assists the offender in order to hinder or prevent his apprehension, trial or punishment, is an accessory after the fact.*

Except as otherwise expressly provided by any Act of Congress, an accessory after the fact shall be imprisoned not more than one-half the maximum term of imprisonment or (notwithstanding section 3571) fined not more than one-half the maximum fine prescribed for the punishment of the principal, or both; or if the principal is punishable by life imprisonment or death, the accessory shall be imprisoned not more than 15 years.

18 U.S.C. § 4 Misprision of felony. *Whoever, having knowledge of the actual commission of a felony cognizable by a court of the United States, conceals and does not as soon as possible make known the same to some judge or other person in civil or military authority under the United States, shall be fined under this title or imprisoned not more than three years, or both.*

18 U.S.C. § 241 Conspiracy against rights. *If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or*

If two or more persons go in disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured -

They shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, they shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death.

18 U.S.C. § 242 Deprivation of rights under color of law. *Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United*

States, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title or imprisoned not more than one year, or both; and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death.

18 U.S.C. § 594 Intimidation of voters.- *Whoever intimidates, threatens, coerces, or attempts to intimidate, threaten, or coerce, any other person for the purpose of interfering with the right of such other person to vote or to vote as he may choose, or of causing such other person to vote for, or not to vote for, any candidate for the office of President, Vice President, Presidential elector, Member of the Senate, Member of the House of Representatives, Delegate from the District of Columbia, or Resident Commissioner, at any election held solely or in part for the purpose of electing such candidate, shall be fined under this title or imprisoned not more than one year, or both.*

18 U.S.C. § 872 Extortion by officers or employees of the United States. *Whoever, being an officer, or employee of the United States or any department or agency thereof, or representing himself to be or assuming to act as such, under color or pretense of office or employment commits or attempts an act of extortion, shall be fined under this title or imprisoned not more than three years, or both; but if the amount so extorted or demanded does not exceed \$1,000, he shall be fined under this title or imprisoned not more than one year, or both.*

18 U.S.C. § 876 Mailing threatening communications.-

(d) *Whoever, with intent to extort from any person any money or other thing of value, knowingly so deposits or causes to be delivered, as aforesaid, any communication, with or without a name or designating mark subscribed thereto, addressed to any other person and containing any threat to injure the property or reputation of the addressee or of another, or the reputation of a deceased person, or any threat to accuse the addressee or any other person of a crime, shall be fined under this title or imprisoned not more than two years, or both. If such a communication is addressed to a United States judge, a Federal law enforcement officer, or an official who is covered by section 1114, the individual shall be fined under this title, imprisoned not more than 10 years, or both.*

18 U.S.C. § 880 Receiving the proceeds of extortion. *A person who receives, possesses, conceals, or disposes of any money or other property which was obtained from the commission of any offense under this chapter that is punishable by imprisonment for more than 1 year, knowing the same to have been unlawfully obtained, shall be imprisoned not more than 3 years, fined under this title, or both.*

18 U.S.C. § 1341 Frauds and swindles. Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, or to sell, dispose of, loan, exchange, alter, give away, distribute, supply, or furnish or procure for unlawful use any counterfeit or spurious coin, obligation, security, or other article, or anything represented to be or intimated or held out to be such counterfeit or spurious article, for the purpose of executing such scheme or artifice or attempting so to do, places in any post office or authorized depository for mail matter, any matter or thing whatever to be sent or delivered by the Postal Service, or deposits or causes to be deposited any matter or thing whatever to be sent or delivered by any private or commercial interstate carrier, or takes or receives therefrom, any such matter or thing, or knowingly causes to be delivered by mail or such carrier according to the direction thereon, or at the place at which it is directed to be delivered by the person to whom it is addressed, any such matter or thing, shall be fined under this title or imprisoned not more than 20 years, or both. If the violation affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.

18 U.S.C. § 1343 Fraud by wire, radio, or television. Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, transmits or causes to be transmitted by means of wire, radio, or television communication in interstate or foreign commerce, any writings, signs, signals, pictures, or sounds for the purpose of executing such scheme or artifice, shall be fined under this title or imprisoned not more than 20 years, or both. If the violation affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.

18 U.S.C. § 1951 Interference with commerce by threats or violence.-

(a) *Whoever in any way or degree obstructs, delays, or affects commerce or the movement of any article or commodity in commerce, by robbery or extortion or attempts or conspires so to do, or commits or threatens physical violence to any person or property in furtherance of a plan or purpose to do anything in violation of this section shall be fined under this title or imprisoned not more than twenty years, or both.*

(b) As used in this section -

(1) The term "robbery" means the unlawful taking or obtaining of personal property from the person or in the presence of another, against his will, by means of actual or threatened force, or violence, or fear of injury, immediate or future, to his person or property, or property in his custody or possession, or the person or property of a relative or member of his family or of anyone in his company at the time of the taking or obtaining.

(2) The term "extortion" means the obtaining of property from another, with his consent, induced by wrongful use of actual or threatened force, violence, or fear, or under color of official right.

18 U.S.C. § 1623 False declarations before grand jury or court.-

(a) Whoever under oath (or in any declaration, certificate, verification, or statement under penalty of perjury as permitted under section 1746 of title 28, United States Code)

in any proceeding before or ancillary to any court or grand jury of the United States knowingly makes any false material declaration or makes or uses any other information, including any book, paper, document, record, recording, or other material, knowing the same to contain any false material declaration, shall be fined under this title or imprisoned not more than five years, or both.

(b) This section is applicable whether the conduct occurred within or without the United States.

(c) An indictment or information for violation of this section alleging that, in any proceedings before or ancillary to any court or grand jury of the United States, the defendant under oath has knowingly made two or more declarations, which are inconsistent to the degree that one of them is necessarily false, need not specify which declaration is false if -

(1) each declaration was material to the point in question, and

(2) each declaration was made within the period of the statute of limitations for the offense charged under this section. In any prosecution under this section, the falsity of a declaration set forth in the indictment or information shall be established sufficient for conviction by proof that the defendant while under oath made irreconcilably contradictory declarations material to the point in question in any proceeding before or ancillary to any court or grand jury. It shall be a defense to an indictment or information made pursuant to the first sentence of this subsection that the defendant at the time he made each declaration believed the declaration was true.

(d) Where, in the same continuous court or grand jury proceeding in which a declaration is made, the person making the declaration admits such declaration to be false, such admission shall bar prosecution under this section if, at the time the admission is made, the declaration has not substantially affected the proceeding, or it has not become manifest that such falsity has been or will be exposed.

(e) Proof beyond a reasonable doubt under this section is sufficient for conviction. It shall not be necessary that such proof be made by any particular number of witnesses or by documentary or other type of evidence.

RICO:

18 U.S.C. § 1962 Prohibited activities.

(a) It shall be unlawful for any person who has received any income derived, directly or indirectly, from a pattern of racketeering activity or through collection of an unlawful debt in which such person has participated as a principal within the meaning of section 2, title 18, United States Code, to use or invest, directly or indirectly, any part of such income, or the proceeds of such income, in acquisition of any interest in, or the establishment or operation of, any enterprise which is engaged in, or the activities of which affect, interstate or foreign commerce. . . .

(c) It shall be unlawful for any person employed by or associated with any enterprise engaged in, or the activities of which affect, interstate or foreign commerce, to conduct or participate, directly or indirectly, in the conduct of such enterprise's affairs through a pattern of racketeering activity or collection of unlawful debt.

(d) It shall be unlawful for any person to conspire to violate any of the provisions of subsection (a), (b), or (c) of this section.

18 U.S.C. § 2235 Search warrant procured maliciously.- Whoever maliciously and without probable cause procures a search warrant to be issued and executed, shall be fined under this title or imprisoned not more than one year, or both.

18 U.S.C. § 2381 Treason.- Whoever, owing allegiance to the United States, levies war against them or adheres to their enemies, giving them aid and comfort within the United States or elsewhere, is guilty of treason and shall suffer death, or shall be imprisoned not less than five years and fined under this title but not less than \$10,000; and shall be incapable of holding any office under the United States.

18 U.S.C. § 2383. Rebellion or insurrection.- *Whoever incites, sets on foot, assists, or engages in any rebellion or insurrection against the authority of the United States or the laws thereof, or gives aid or comfort thereto,* shall be fined under this title or imprisoned not more than ten years, or both; and shall be incapable of holding any office under the United States.

18 U.S.C. § 2384. Seditious conspiracy.- If two or more persons in any State or Territory, or in any place subject to the jurisdiction of the United States, conspire to overthrow, put down, or to destroy by force the Government of the United States, or to levy war against them, *or to oppose by force the authority thereof, or by force to prevent, hinder, or delay the execution of any law of the United States,* or by force to seize, take, or possess any property of the United States contrary to the authority thereof, they shall each be fined under this title or imprisoned not more than twenty years, or both.

18 U.S.C. § 3282 Offenses not capital.- Except as otherwise expressly provided by law, no person shall be prosecuted, tried, or punished for any offense, not capital, unless the indictment is found or the information *is instituted within five years next after such offense shall have been committed.*

18 U.S.C. § 3282 Offenses not capital.- Except as otherwise expressly provided by law, no person shall be prosecuted, tried, or punished for any offense, not capital, unless the indictment is found or the information *is instituted within five years next after such offense shall have been committed.*

26 U.S.C. Provisions of interest:

Tax Code 26 U.S.C. § 7214 Offenses by officers and employees of the United States. -

(a) Unlawful acts of revenue officers or agents. Any officer or employee of the United States acting in connection with any revenue law of the United States -

(1) who is guilty of any extortion or willful oppression under color of law; or

(2) who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or

(3) who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment; or

(4) who conspires or colludes with any other person to defraud the United States; or

(5) who knowingly makes opportunity for any person to defraud the United States; or

(6) who does or omits to do any act with intent to enable any other person to defraud the United States; or

(7) who makes or signs any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement; or

(8) who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to the Secretary; or

(9) who demands, or accepts, or attempts to collect, directly or indirectly as payment or gift, or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized by law so to do;

shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both. The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.

26 U.S.C. § 7403 Action to enforce lien or to subject property to payment of tax.

(a) Filing.- In any case where there has been a refusal or neglect to pay any tax, or to discharge any liability in respect thereof, whether or not levy has been made, the Attorney General or his delegate, at the request of the Secretary, may direct a civil action to be filed in a district court of the United States to enforce the lien of the United States under this title with respect to such tax or liability or to subject any property, of whatever nature, of the delinquent, or in which he has any right, title, or interest, to the payment of such tax or liability. For purposes of the preceding sentence, any acceleration of payment under section 6166(g) shall be treated as a neglect to pay tax.

(b) Parties.- All persons having liens upon or claiming any interest in the property involved in such action shall be made parties thereto.

(c) Adjudication and decree.- The court shall, after the parties have been duly notified of the action, proceed to adjudicate all matters involved therein and finally determine the merits of all claims to and liens upon the property, and, in all cases where a claim or interest of the United States therein is established, may decree a sale of such property, by the proper officer of the court, and a distribution of the proceeds of such sale according to the findings of the court in respect to the interests of the parties and of the United States. If the property is sold to satisfy a first lien held by the United States, the United States may bid at the sale such sum, not exceeding the amount of such lien with expenses of sale, as the Secretary directs.

(d) Receivership.- In any such proceeding, at the instance of the United States, the court may appoint a receiver to enforce the lien, or, upon certification by the Secretary during the pendency of such proceedings that it is in the public interest, may appoint a receiver with all the powers of a receiver in equity.

**ADDRESS' OF CO-DEFENDANTS IN CRIMINAL COMPLAINT
OF RONALD JAMES McBRIDE**

SUSAN R. BOLTON is a Judge for U.S.D.C. Phoenix, Arizona whose address is 401 W. Washington Street, Phoenix, Arizona [85003].

AMY TALBURT MATCHISON is an Assistant U.S. Attorney for U.S. Department of Justice whose address is P.O. Box 683, Ben Franklin Station, Washington DC [20044].

JERRY YOUNG who is duly authorized Commonwealth Internal Revenue Agent of the Department of the Treasury of Puerto Rico as found 27 CFR § 26.11, ID# 86-17537 whose address is 1818E. Southern Ave, MS 5102, Mesa, Arizona [85204].

JERRY CARTER who is duly authorized Commonwealth Internal Revenue Agent of the Department of the Treasury of Puerto Rico as found 27 CFR § 26.11, ID# 86-16385, whose address is 1818E. Southern Ave, MS 5102, Mesa, Arizona [85204]

LON R. LEAVITT is an Assistant U.S. Attorney for the District of Arizona whose address is 40 N. Central Ave #1200, Phoenix, Arizona [85004]

DENNIS K. BURKE is an U.S. Attorney for the District of Arizona whose address is 40 N. Central Ave #1200, Phoenix, Arizona [85004]

JANET MARIE WALSH is an Assistant U.S. Attorney for the District of Arizona whose address is 40 N. Central Ave #1200, Phoenix, Arizona [85004]

PAUL K. CHARLTON is an U.S. Attorney for the District of Arizona whose address is 40 N. Central Ave #1200, Phoenix, Arizona [85004]

DANIEL G. KNAUSS is an U.S. Attorney for the District of Arizona whose address is 40 N. Central Ave #1200, Phoenix, Arizona [85004]

DIANE J. HUMETEWA is an U.S. Attorney for the District of Arizona whose address is 40 N. Central Ave #1200, Phoenix, Arizona [85004]

FRANK T. GALATI is an Assistant U.S. Attorney for the District of Arizona whose address is 40 N. Central Ave #1200, Phoenix, Arizona [85004]

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

LAWRENCE O. ANDERSON Judicial Officer of District of Arizona whose address is 401 W. Washington St, Phoenix, Arizona [85003]

SHERISE M. HARGROVE Judicial Officer/Clerk of District of Arizona whose address is 401 W. Washington St, Phoenix, Arizona [85003]

ERIC HOLDER U.S. Attorney General whose address is U.S. Department of Justice 950 Pennsylvania Avenue, NW Washington, DC 20530-0001

COPY

EXHIBIT C

I, Christopher Chapman, do hereby declare that on March 5, 2010, I did deposit the attached document (**Ronald James McBride'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. Edolphus Towns**
U.S. House of Representatives
2232 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: March 5, 2010

Signed: 

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
- Ronald James McBride hereby joins -**

*Joinder of similarly situated parties as Co-Complainant.

Dated: March 5, 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, Ronald James McBride, one of the People of Arizona, 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. Pursuant to 26 U.S.C §7806¹. 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." **Exhibits to this verified joinder** are as follows:

Exhibit A: Complainant's Appearance Bond to bail out Janice Sue Taylor on January 19, 2007, proving involvement on the part of the Co- Defendant's hereto.

Exhibit B: Notice of Levy² filed March 7, 2007 , proving involvement on the part of the Co-Defendant's intent to steal Complainants Bond money.

¹ Title 26 §7806 (b): No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the sidenotes and ancillary tables contained in the various prints of this Act before its enactment into law. *Emphasis mine*

² 26 USC § 6331. Levy and distraint (a) Authority of Secretary - "If any person liable... Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official..."

- Exhibit C:** First Complainant Rebuttal filed March 12, 2007, and request for return of Bail monies.
- Exhibit D:** Complainant Mr. McBride requests the return of his bail money, since Sue Taylor was remanded back into custody on August 23, 2007.
- Exhibit E:** Order from Judge Susan R. Bolton on August 27, 2007, returning Bail Money, proving involvement on the part of the named Co-Defendants.
- Exhibit F:** Order from Judge Susan R. Bolton on August 28, 2007, reversing the return of Bail Money to Complainant and turning it over to the Internal Revenue, proving involvement on the part of the named Co-Defendants.
- Exhibit G:** Complainant Mr. McBride's Second notice for return of Bail Money, October 1, 2007, proving involvement on the part of the named Co-Defendants.
- Exhibit H:** Order from Judge Susan R. Bolton on October 28, 2007 reversing the Bail Money to Complainant and turning it over to the Internal Revenue, proving involvement on the part of the named Co-Defendants.
- Exhibit I:** 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.

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 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 attached hereto and incorporated herein as Exhibit A, B, C, D, E, F, and H, emanate from taxing and/or government authorities who are similarly situated to persons named in the original above captioned complaint of 2005. The Co-Defendants listed below who all have taken and sworn an oath to uphold, support, protect and defend the Constitution for the United States of America, names and addresses are as follows:

2.2 **SUSAN R. BOLTON** is a Judge for U.S.D.C. Phoenix, Arizona whose address is 401 W. Washington Street, Phoenix, Arizona [85003].

AMY TALBURT MATCHISON is an Assistant U.S. Attorney for U.S. Department of Justice whose address is P.O. Box 683, Ben Franklin Station, Washington DC [20044].

JERRY YOUNG who is duly authorized Commonwealth Internal Revenue Agent of the Department of the Treasury of Puerto Rico as found 27 CFR § 26.11, ID# 86-17537 whose address is 1818E. Southern Ave, MS 5102, Mesa, Arizona [85204].

JERRY CARTER who is duly authorized Commonwealth Internal Revenue Agent of the Department of the Treasury of Puerto Rico as found 27 CFR § 26.11, ID# 86-16385, whose address is 1818E. Southern Ave, MS 5102, Mesa, Arizona [85204]

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

LAWRENCE O. ANDERSON Judicial Officer of District of Arizona whose address is 401 W. Washington St, Phoenix, Arizona [85003]

SHERISE M. HARGROVE Judicial Officer/Clerk of District of Arizona whose address is 401 W. Washington St, Phoenix, Arizona [85003]

III. EXISTING CLAIMS BY COMPLAINANT

3.1 In January of 2007 Mr. Ronald J. McBride deposited \$100,000.00 Appearance Bond into the Phoenix District Court case # CV-06-3121, for bail of Sue Taylor, "EXHIBIT A" herein. The bail money was Mr. McBride's sole funds. The conditions of the appearance bond stated that Sue Taylor was to appear before the court and at such other places as the defendant may be required to appear, in accordance with any and all orders and directions relating to the defendant's appearance in said case. If the defendant appeared as ordered and performed all the conditions of said bond, then the bond was to be void.

- 3.2 On March 7, 2007, while Sue Taylor was out on bail, the IRS filed a Notice of Levy on Sue Taylor, claiming a hold on Mr. McBride's Bond Money, "**EXHIBIT B**". Mr. McBride rebutted this Levy on March 12, 2007, explaining that the money was not Sue Taylor's and the IRS had no claim to his funds, "**EXHIBIT C**". Magistrate Judge Lawrence O. Anderson replied on March 26, 2007 that since Sue Taylor was still out on bail, the money would not be disbursed and this was not the time to argue or settle the issue.
- 3.3 Sue Taylor was remanded back into custody on May 17, 2007 and kept there until August 31, 2009. Upon Sue Taylor being remanded back into custody, Mr. McBride on August 23, 2007, asked for his bond money to be returned. "**EXHIBIT D**"
- 3.4 Judge Susan Bolton issued an order returning the money to Mr. McBride on August 27, 2007, "**EXHIBIT E**".
- 3.5 On August 28, after a protest from Assistant US Attorney, Amy Matchison, to turn the money over to the IRS, Judge Susan Bolton reversed the order to release the money to Mr. McBride and ordered it pending, "**EXHIBIT F**".
- 3.6 On October 1, 2007 Mr. McBride sent in another notice to release his funds with case law supporting his reasoning, "**EXHIBIT G**".
- 3.7 On October 28, 2007 Judge Susan Bolton without giving any reason or law supporting her decision, turned Mr. Brides money over to the IRS, "**EXHIBIT H**".
- 3.8 Sue Taylor was released on August 31, 2009 after serving 27 months on a Contempt Charge, that was not authorized by **CONGRESS AS PER TITLE 4 SECTION 72**, see "**EXHIBIT H**".

Title 4 section 72 reads:

"All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law" (emphasis added)

- 3.9 Rule 46 (f) of the Federal Rules of Criminal Procedure prescribes that "when the condition of the bond has been satisfied or the forfeiture thereof has been set aside or remitted, ... the court shall exonerate the obligors and release any bail". In *Powell* and *Jones* the government sought payment of fines out of funds deposited in the court for an Appearance Bond. The courts rejected the government's argument that fines could be paid directly from bail monies because the "clerk of court holds the cash bail under terms of a specific contract agreement", and concluded the "United States as creditor is not in possession of the debtor's money".

3.10 USC §2044 grants courts authority to transfer bail funds if a defendants own money has been used to post bond. The statute, however, does not extend such authority to a situation like the present case, in which a **third party**, not the defendant, has provided his own money to post defendant's bail. The statute states, "*this section shall not apply to any third party surety.*" The purpose of bail is to secure the presence of the defendant, *Smith v. US, 1966*, and "like any other contract a bail bond should be construed to give effect to the reasonable intentions of the parties. *US v. Miller 1976, Us v. Gonware 1969*. The only relevant cases cited by the Government in its brief held that assets deposited as bail by a third party cannot be applied in payment of a fine imposed upon the defendant but must be returned to the bondsman upon fulfillment of the obligations of the bail bond. *US v. Bursey 1975, Heine v. US 1943, US v. Davis 1943*

3.11 Mr. McBride contends because of these above court decisions and statues that clearly show he was entitled to the return of his bail bond of \$100,000.00, there is plain and clear evidence that these "Co-Defendants" did conspire to steal and extort his private money from him. A Crime and punishable in violation of Title 18 United States Code 645 which states:

Whoever, being a United States marshal, clerk, receiver, referee, trustee, or other officer of a United States court, or any deputy, assistant, or employee of any such officer, retains or converts to his own use or to the use of another or after demand by the party entitled thereto, unlawfully retains any money coming into his hands by virtue of his official relation, position or employment, is guilty of embezzlement and shall, where the offense is not otherwise punishable by enactment of Congress, be fined under this title or not more than double the value of the money so embezzled, whichever is greater, or imprisoned not more than ten years, or both; but if the amount embezzled does not exceed \$1,000, he shall be fined under this title or imprisoned not more than one year, or both. It shall not be a defense that the accused person had any interest in such moneys or fund.

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."

"All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law" (emphasis added)

V. QUESTIONS TO BE ANSWERED ON ISSUES DISCUSSED IN 58 PAGE MEMO OF CONGRESSIONAL CRIMINAL COMPLAINT

“Under Issue (A): Page 2-21 of 58

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 Complainant, in any chapter, as a subject of any tax imposed by 26 USC.

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

4.11 The mention of Complainant’s Citizenship in mere regulation is a grossly insufficient basis upon which to tax the Complainant. The Secretary of the Treasury has imposed a tax on the Complainant 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 Complainant’s belief, and until it is dispelled with open discussion and logical application to the contrary Complainant will continue to act upon it.

Questions under Issue (A): Page 21 of 58

(QA)1. By what statutory authority does the “Co-Defendants” seek to tax the Complainant? Can “Co-Defendants” point to authorities naming as subject one with the political status and *situs* of the Complainant?

(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 Complainant 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 Complainant as subject, the “Co-Defendants” is powerless to even approach the Complainant regarding any matter governed by 26 USC for lack of personam jurisdiction and statutory authority, right?”

“Under Issue (B): Page 23-24 of 58

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, Complainant demands that it be disclosed, in plain language, and that the statute granting such leave be cogently ruled upon.

4.18 The Internal Revenue Code is not enforceable against the Complainant 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

2.4 The delegation of authority down the chain of command, from the Secretary to the Commissioner of Internal Revenue, to local district directors constitutes a valid delegation by the Secretary to the Commissioner, and a redelegation by the Commissioner to the delegated district directors and officers and employees. See 26 C.F.R. §301.7701-9; See also 26 C.F.R. § 301.7701-10.

2.5 The Secretary of the Treasury and the Commissioner of Internal Revenue have the authority to delegate tax collecting power to local IRS directors who in turn redelegate their delegated power to officers and employees within their respective internal revenue districts. But they have not so delegated nor is such delegation possible.

2.6 The office of “district director” has been eliminated by the Secretary of the Treasury since at least the year 2000. See internal Revenue Bulletin 2007-36, page 536 (<http://www.irs.gov/pub/irs-irbs/irb07-36.pdf>) (“The offices of the district director and Special Procedures were eliminated by the IRS reorganization implemented pursuant to the IRS Restructuring and Reform Act of 1998, Public Law 105-206 (RRA 1998”). In *Allnutt v. Commissioner of Internal Revenue*, 523 F.3d 406, 414 (fn.1) (4th Cir. 2008) the Fourth Circuit found the “District Director’s Office, now **defunct....**” Black’s law, Sixth Edition defines “defunct” as “having ceased to exist; no longer operative...”

2.7 The Internal Revenue Service is not an agency or department established by law under Title 4, USC §72. What ever it is, it is clear its boundaries could never exceed that of the seat of Government. As 26 C.F.R. § 601.101 clearly and unmistakably says “**Within an internal revenue district the internal revenue laws are administered by a district director of internal revenue.**” The President has not established, since at least the year 2000, any “internal revenue district” specifying the State of Arizona to be within any such a district.

2.8 Complainant doubts the President could ever surrender his power to create such “internal revenue districts” in the first place as the office of Secretary of the Treasury established at Title 31, USC, §301, does not contain any provision for the Secretary to perform such legislative function as to the writing of laws. See *Norton v. Shelby County*, 118 U.S. 425 (1886) (holding that unconstitutional action “confers no rights; it imposes no duties; it affords no protection; it creates no office; it is, in legal contemplation, as inoperative as though it had never been passed.”)

2.9 Even if the President could delegate such power to creat such “districts,” since at least the year 2000, no internal revenue district of district director offices have existed as a matter of such delegation outside the District of Columbia. See 26 C.F.R. § 301-7621-1 **Internal revenue districts (2009)** “For delegation to the Secretary of authority to prescribe internal revenue districts for the

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 Complainant’s belief, and until it is dispelled with open discussion and logical application to the contrary Complainant will continue to act upon it.

Questions under Issue (B): Page 23 Of 58

(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 Complainant lawfully be approached by the “Co-Defendants” in any way?”

2. Claim: All Internal Revenue Districts were abolished

2.1 The Secretary of the Treasury is prohibited by Title 4, USC §72, from exercising his authority to make any statutory claims outside the District of Columbia, when the office of district director and each internal revenue district established by law, pursuant to Title 26, USC §7621, have been either eliminated completely, abolished in the year 2000 or actually never existed as a matter of law.

2.2 This first claim is a jurisdictional issue. Title 4 USC §72, states that “all offices attached to the seat of governments shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.” *Hughes v. US*, 953 F2d 531, 542 (9th Cir. 1992). This section does not foreclose the exercise of authority by the Commissioner of Internal Revenue, as a delegate of the Secretary of the Treasury, outside the District of Columbia. Title 26, USC § 7621 provides “The President is authorized to establish internal revenue districts for the purpose of administering the internal revenue laws and these districts can be created outside of Washington, D.C. See 26 USC §7621.” See *Hughes*, 542

2.3 The Secretary does have the power to collect taxes, See Title 26, USC §6301. This section provides “the Secretary shall collect the taxes imposed by the internal revenue laws.” *U.S. v. Euge*, 444 U.S. 707, 717 (1980) “The actual task of collecting the taxes, however, has been delegated to local **IRS directors**” *Huges*, 953 F2d at 536. “The taxes imposed by the internal revenue laws shall be collected by **district directors** of internal revenue” 26 C.F.R. §301.6301-1. “District directors in turn are authorized to redelegate the levy power to lower level officials such as collection officers. See *IRS Delegations Order 191.*” *Hughes*, supra.

purpose of administering the internal revenue laws, see Executive Order No. 10289, dated September 17, 1951 (16FR 9499), as made applicable to the Code by Executive Order No. 10574, dated November 5, 1954 (19 FR 7249).

2.10 There has existed no office established by law for the Secretary to exercise his seat of Government office outside the District of Columbia since the elimination and abolishment of both internal revenue districts and district director offices prior to or during the year 2000. This is not disputed by the Commissioner. The Commissioner of Internal Revenue has no delegation of authority, outside the District of Columbia, to issue or cause to be issued, a notice of levy in the absence of internal revenue districts, district director offices, and proper delegation, among the several states.

2.11 This issue is jurisdictional. Congress enacted a statute entitled "Commissioner of internal Revenue; other officials." The "duties" assigned to the Commissioner are "as the Secretary may prescribe." There is no question that the Secretary at 26 CFR 601-101 (2000-2009) prescribed the Commissioner's duties:

The Internal Revenue Service is a bureau of the Department of the Treasury under the immediate direction of the Commissioner of Internal Revenue. The Commissioner has general superintendence of the assessment and collection of all taxes imposed by any law providing internal revenue. The internal Revenue Service is the agency by which these **functions** are performed. **Within an internal revenue district the internal revenue laws are administered by a district director of internal revenue.**

2.12 The Secretary is authorized to "levy" pursuant to Title 26, USC §6331. *US v Triangle Oil*, 277 F.3d 1251, 1255 (10th Cir. 2002); see also *Drye v. US*, 528 US 49, 56 (1999) Treasury "Regulations explicitly authorize such levies. Treas. Reg. § 301.6331-1(a)(1), 26 CFE § 301.6331-1(a)(1) (1984)" 26 CFR § 301.6331-1 (April, 2005) says in relevant part:

§301-.6331-1 Levy and distraint.

- (a) Authority to levy- -(1) In general. If any person liable to pay any tax neglects or refuses to pay the tax within 10 days after notice and demand, the **district director** to whom the assessment is charged (or, upon his request, any other **district director**) may proceed to collect the tax by levy. The **district director** may levy upon any property, or rights to property, whether real or personal, tangible or intangible, belonging to the taxpayer. The

district director may also levy upon property with respect to which there is a lien provided by section 6321 or 6324 for the payment of the tax.

2.13 The only authority for the Internal Revenue or the "Co-Defendants" herein to be able to issue the notice of Intent to Levy dated March 2007, on Sue Taylor or Complainant Mr. McBride, is if the "Co-Defendants" were the Secretary of the Treasury, in an office established by law outside the District of Columbia, or if they were delegates of the Secretary and in an office established by law outside the District of Columbia. These "**Co-Defendants**" are neither.

2.13 With the abolishment of **internal revenue districts** and **district directors** in 2000 Complainant finds the Secretary cannot act under Title 26 outside Washington DC and any person who does act on his behalf is not a delegate and has no office to work out of that can withstand Title 4, Section 72 challenges.

2.14 This includes liens, levies, assessments, criminal charges, if the statute relied upon begins in Title 26, or is a theory involving "internal revenue laws" then without **district directors** or **internal revenue districts** Title 4, Section 72 is the game changer.

VI. ADDITIONAL QUESTIONS TO BE ANSWERED BY CONGRESS
OR ANY OTHER GOVERNMENT AUTHORITIES

1. IS IT A FACT: Since 2000 all "internal revenue districts" no longer exist as a matter of law pursuant to Title 26, United States Code, Section 7621 and 26 CFR 301.7621(2000).
2. IS IT A FACT: The Internal Revenue Service is the name the Secretary of Treasury established pursuant to Title 26, United States Code, Section 7803(a), now Section 7804(a), to identify a group of "persons" employed to administer and enforce the "internal revenue laws" by the Commissioner of Internal Revenue.
3. IS IT A FACT: The "Internal Revenue Service" is established by the Secretary by way of implementing a regulation, namely, 26 CFR 601.101.
4. IS IT A FACT: The Internal Revenue Service is not an "office" established by law pursuant to Title 4, United States Code, Section 72.
5. IS IT A FACT: Congress has not delegated any authority to create any office outside the District of Columbia, by law, to the Secretary of Treasury regarding administration and enforcement of any "internal revenue laws."
6. IS IT A FACT: Since at least 2000, no office of **district director** or position of **district**

director has existed outside the District of Columbia or legally ascertainable.

7. IS IT A FACT: Since at least 2000, no office of **district director** or position of **district director** has existed within the District of Columbia or legally ascertainable.

8. IS IT A FACT: Since at least 2000, no office of regional service center over any internal revenue district has been in existence or legally ascertainable encompassing the State of Arizona.

9. IS IT A FACT: There is no law enacted by the United States Congress, before or since that established legally bound "areas" for the administration and enforcement of "internal revenue laws" outside the District of Columbia by any proper officer.

10. IS IT A FACT: The Chief Counsel of the Internal Revenue Service is an office only established in the Department of Treasury pursuant to Title 31, United States Code, Section 301.

11. IS IT A FACT: Congress established no offices by law outside the District of Columbia for the purpose of the Chief Counsel for the Internal Revenue Service to perform any duties prescribed by the Secretary of Treasury.

12. IS IT A FACT: None of the "Co-Defendants" in this case are delegates of the Secretary of the Treasury.

13. IS IT A FACT: The "Co-Defendants" are not authorized by law to exercise the office of Chief Counsel outside the District of Columbia or in the State of Arizona.

VII. CONCLUSION & VERIFICATION.

I, Ronald James McBride, 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 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.

I, Ronald James McBride, 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

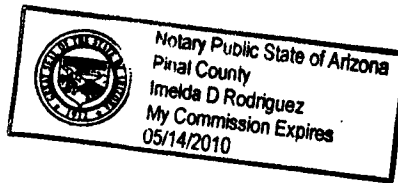
28th day of the month of Feb, 2010

Ronald James McBride
Ronald James McBride, Affiant/Complainant

The above affirmation was subscribed and duly sworn to before me this 28th day of the month of February, 2010, by Ronald James McBride.

I, Imelda D. Rodriguez, am a Notary under license from the State of Arizona whose Commission expires 5/14/2010.

Imelda D. Rodriguez
Notary signature



Dated: 2/28/2010

Respectfully submitted:
Ronald James McBride
Ronald James McBride,
Complainant and federal witness
c/o P.O. Box 982
Florence, Arizona [85312]

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**COPIES OF THE FOREGOING DOCUMENT IS SENT TO THE
"CO-DEFENDANTS" HEREIN**

SUSAN R. BOLTON is a Judge for U.S.D.C. Phoenix, Arizona whose address is 401 W. Washington Street, Phoenix, Arizona [85003].

AMY TALBURT MATCHISON is an Assistant U.S. Attorney for U.S. Department of Justice whose address is P.O. Box 683, Ben Franklin Station, Washington DC [20044].

JERRY YOUNG who is duly authorized Commonwealth Internal Revenue Agent of the Department of the Treasury of Puerto Rico as found 27 CFR § 26.11, ID# 86-17537 whose address is 1818E. Southern Ave, MS 5102, Mesa, Arizona [85204].

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SHERISE M. HARGROVE Judicial Officer/Clerk of District of Arizona whose address is 401 W. Washington St, Phoenix, Arizona [85003]

Ronald J. McBride
P.O. Box 982
Florence, Arizona 85132

Exhibit D

<input checked="" type="checkbox"/> FILED	<input checked="" type="checkbox"/> LODGED
<input type="checkbox"/> RECEIVED	<input type="checkbox"/> COPY
MAY 28 2010	
CLERK U.S. DISTRICT COURT DISTRICT OF ARIZONA	
BY <i>[Signature]</i>	

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)

Ronald McBride, hereafter "McBride" 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 delecti.” See in the nature of, U.S. v. Shunk, 881 F.2d 917, 919 C.A. 10 (Utah).

The corpus delecti 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 delecti beyond a reasonable doubt.” See in the nature of, 29A American Jurisprudence Second Ed., Evidence § 1476.

5. Without a corpus delecti there is no crime. Plaintiff has not established a corpus delecti in Janice Sue Taylor’s indictment. Without a corpus delecti 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 McBride is within the “Federal District of Arizona”. Although Mr. Galati’s opinion in Janice Sue Taylor’s indictment

indicates that Ms. Taylor is 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 Mr. McBride 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 Mr. McBride 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 McBride has reason to believe the date has been changed to July 13, 2010.

10. Mr. Galati has made no offer of immunity from McBride's information being used against McBride in potential future actions. Mr. Galati's actions by serving a invalid subpoena Duces Tecum upon McBride indicate this is nothing but a fishing expedition upon McBride's 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

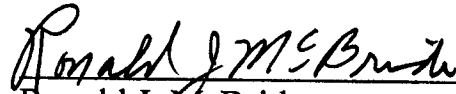
There is no true adversary in this adversary proceeding:

“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 McBride, or schedule a Show Cause Hearing on why it should not.

Submitted this 28th day of May, 2010.



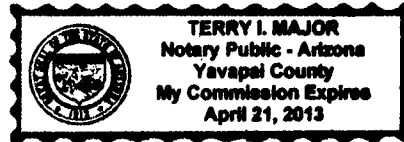
Ronald J. McBride

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 ¹⁶ 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

FILED	LODGED
RECEIVED	COPY
MAR 30 2010	
CLERK U S DISTRICT COURT DISTRICT OF ARIZONA	
BY _____	DEPUTY _____

EXHIBIT "E"

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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

1
2
3 9. The factual allegations in paragraphs 1-6 of the Indictment are incorporated
4 by reference and ~~re-alleged~~ as though fully set forth herein.

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

- 16 A. Throughout 2004, TAYLOR (1) deposited commission checks written to
17 National Landbank and diverted the funds for personal use, (2) used cash
18 transactions, cashier's checks, and nominee entities to receive income and
19 pay for goods and services, and (3) used trusts and other business entities to
20 conceal her ownership interest in and profits realized from sales of real
21 property.
- 22 B. Throughout 2004, TAYLOR directed that commissions from real estate
23 transactions be paid to National Landbank so that the earnings would be
24 reported, if at all, through the National Landbank EIN and not associated
25 with TAYLOR's social security number. National Landbank did not issue
26 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.

- 1 B. Throughout 2005, TAYLOR directed that commissions from real estate
2 transactions be paid to National Landbank so that the earnings would be
3 reported, if at all, through the National Landbank EIN and not associated
4 with TAYLOR's social security number. National Landbank did not issue
5 TAYLOR any tax forms for real estate commissions as required by law.
- 6 C. On or about August 9, 2005, TAYLOR presented a real estate commission
7 check drawn on the account of First National Title Agency in the amount of
8 \$17,436 to be cashed at Sunstate Bank in Casa Grande, Arizona. Taylor
9 provided false information when bank employees informed Taylor that the
10 bank was required to report cash transactions exceeding \$10,000.
- 11 D. On or about November 3, 2005, in Fidelity National Title Agency of Pinal
12 County escrow number 978424-JS, TAYLOR concealed her earned
13 commission of approximately \$72,000 by directing that it be paid by check
14 written to Burning Bush Ministries.

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

16 **COUNT FOUR**
17 **(Attempt to Evade and Defeat Assessment of Tax)**
18 **26 U.S.C. § 7201**

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

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

1 law, to any proper officer of the IRS or other proper officer of the United States, by failing to
2 pay to the IRS the tax due and owing and by committing the following affirmative acts of
3 evasion, the likely effect of which would be to mislead or conceal her true and correct
4 income tax due from proper officers of the United States of America:

5 A. Throughout 2006, TAYLOR (1) cashed commission checks written to
6 National Landbank and diverted the funds for personal use, (2) used cash
7 transactions, cashier's checks, and nominee entities to receive income and
8 pay for goods and services, and (3) used trusts and other business entities to
9 conceal her ownership interest in and profits realized from sales of real
10 property.

11 B. Throughout 2006, TAYLOR directed that commissions from real estate
12 transactions be paid to National Landbank so that the earnings would be
13 reported, if at all, through the National Landbank EIN and not associated
14 with TAYLOR's social security number. National Landbank did not issue
15 TAYLOR any tax forms for real estate commissions as required by law.

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

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

20 15. During the calendar tax year 2003, SUE J. TAYLOR, aka JANICE SUE
21 TAYLOR, who was a resident of Gilbert or Florence, Arizona, had and received gross
22 income in excess of \$7800, and by reason of such gross income she was required by law,
23 following the close of the calendar year 2003, and on or before April 15, 2004, to make an
24 income tax return to the Director, Internal Revenue Service Center, at Fresno, California or
25 to the District Director of the Internal Revenue Service for the Internal Revenue District of
26 Arizona, at Phoenix, or to any other proper officer of the United States, specifying the items
27 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 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.

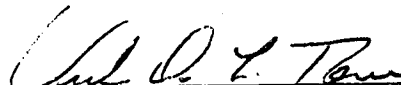
3 In violation of Title 26, United States Code, Section 7203.

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 I hereby attest and certify on 3-31-10
9 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

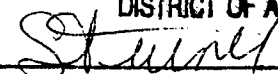
By  Deputy



Exhibit "F"

United States Attorney
District of Arizona

Two Renaissance Square
40 N. Central Avenue, Suite 1200
Phoenix, Arizona 85004-4408

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

May 3, 2010

Ronald J. McBride
P.O. Box 982
Florence, AZ 85132

Re: United States v. Sue Taylor
CR-10-00400-PHX-MHM

Dear Mr. McBride:

You have been subpoenaed as a witness in the above-captioned case compelling your attendance at the trial of the above matter.

The trial will begin on June 1, 2010. You will be contacted at a later date closer to trial to confirm your attendance and to make additional arrangements.

Please be advised that your subpoena will remain in effect until you are excused from service by either this office or the U.S. District Court. It is therefore requested that you contact the Internal Revenue Service Special Agent David Votaw at (480) 503-7337 should you be absent from your place of residence for any period of time or should your address or telephone number change.

Sincerely yours,

DENNIS K. BURKE
United States Attorney
District of Arizona

FRANK T. GALATI
Assistant U.S. Attorney

FTG/mlc

UNITED STATES DISTRICT COURT

DISTRICT OF ARIZONA

United States of America

DUCES TECUM

v.

SUBPOENA IN A
CRIMINAL CASE

Sue Taylor

Case Number:

Defendant.

CR-10-00400-PHX-MHM

TO:

Ronald J. McBride
P.O. Box 982
Florence, AZ 85132

YOU ARE COMMANDED to appear in the United States District Court at the place, date, and time specified below, or any subsequent place, date and time set by the court, to testify in the above referenced case. 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.

PLACE

United States Courthouse
401 West Washington Street
Phoenix, Arizona 85003

COURTROOM

Room 505

DATE AND TIME

June 1, 2010 at 9 a.m.

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

U.S. MAGISTRATE JUDGE OR CLERK OF COURT

RICHARD H. WEARE

(By) Deputy Clerk



DATE

April 30, 2010

ATTORNEY'S NAME, ADDRESS AND PHONE NUMBER:

FRANK T. GALATI, Assistant U.S. Attorney
Two Renaissance Square - 40 N. Central Avenue, Suite 1200
Phoenix, Arizona 85004-4408
(602) 514-7500 or 1-800-800-2570

1. A list of all entities for which you are named, or have been named, as:
 - (a) a trustee;
 - (b) a member of an L.L.C. or purported L.L.C.; and or
 - (c) an officer, director or incorporator of a corporation or purported corporation.

2. Any and all records of any sort whatsoever, including but not limited to, documents, notes, receipts, bank statements, bank records, checks, check stubs, sales contracts, ledgers, closing statements, escrow documents that pertain in any way whatsoever to any of the entities:
 - (a) Listed in response to #1 above; and/or
 - (b) Listed on the attached list.

DBA's

A J 438 Land Trust
 A J 525 Land Trust
~~Beech Family Trust~~
 Burning Bush Ministries Land Trust
 CG Hilltop 40 Land Trust
 Circle R Investments
 Copa Cabana Land Trust
 Healing 194 Land Trust
 Healing Hands 194 Land Trust
 Helmscircle Trust
 Herbal Land Trust
 Herbal Research Institute
 Herbal Trust
 Higley Citrus Trust #D2
 Hilltop LLC
 Hilltop Trust
 Ideal Investments LLC
 Kachinaplx Trust
 Land Capital International
 LM03 Land Trust
 LMSIXTY Land Trust
 Lovalley Irrevocable Trust
 LP 20 Land Trust
 McBride Ministries
 McBride Musical Ministries
 Meadowbrook Trust
 Miroyal, LLC
 Myland LLC
 Myracine Land Trust
 National Land Bank Broker
 National Land Bank, LLC
 National Land Brokerage
 Nature's Herb & Tea Garden
 Noble & Master LLC
 P & H 3 Irrevocable Trust
 P & H Irrevocable Trust
 P & H L.L.C
 11 Mile Corner Land Trust
 LP 20 Land Trust
 Picacho Land Trust

DBA's

P & H Trust
 Peace Pipe LLC
 Peacepipe 20 LLC
 Peacepipe LLC
 Peacepipe Twenty LLC
 Pecley Land Trust
 Pepperplx Trust
 Piece Pipe LLC
 Pierce Family Trust
 Property Resources Internet, Inc.
 Property Resources, Inc.
 Pure Trust
 Q.C. Research Land Trust
 R.J. McBride Family Trust
 Rideal Investments LLC
 Riggs 194 Trust
 Riggs 196 Trust
 Riggs 3.7 Irrevocable Pure Trust
 Riggs 3.7 Land Holding Trust
 Riggs 3.7 Trust
 Royce LLC
 Speck Trust
 Speck Trust International
 Spring I Trust
 Spring Irrevocable Trust
 Spring Linda Land Trust
 Spring Trust
 Sue J Taylor Trust
 Sue Taylor Inc., Employees Profit Sharing Plan
 Sumac Irrevocable Trust
 Summer Irrevocable Trust
 Summer Trust
 Susan McBride Family Trust
 The Barstow Land Trust
 The Cambridge Land Trust
 Trumanco LLC
 Wrkplace Trust
 Barstool Land Trust
 CG Hilltop 40 Trust
 LMO3 Land Trust

LM6 Land Trust	Burning Bush Ministries
McBride Musical Ministries Land T: Speck Trust	
Pierce Family Trust	Higley Citrus Trust
Weeltka Holding Trust	Myracine Land Trust
Boseck Family Trust	Cambridge Land Trust
Copa Cabana Land Trust	