

Janice Sue Taylor

Appearing Specially, Not Generally

Legal Address. Commencing, in suf. det., at w 1/4 corner of section 26, T.2S.- R.6E., G & SRB & M, thence S. 0° 07' 22" W. to 332.12 ft. to SW corner of section 26, thence bearing 0° S. 7' 22" W. from SW. corner of section 26, 332.12 ft. distant therefrom, thence southerly of N. Section 26 - 858.78 ft to the True Point of the Beginning, continuing thence 164.91 ft. to SE corner, thence 164.91 ft. to SW corner, to True Point of the Beginning; organic city of Gilbert, organic county of Maricopa, organic State of Arizona; —not owned or possessed by the United States of America; —not a post Road; —not on a post Road; —not in a U.S. district.

(response information at certificate of service page)

**IN THE [ALLEGED] UNITED STATES DISTRICT COURT
FOR THE [ALLEGED] DISTRICT OF ARIZONA**

[The United States of America] /
The Internal Revenue Service
federal agency

ALLEGED AS PLAINTIFF,

v.

Janice Sue Taylor

ALLEGED AS DEFENDANT

**NOTICE OF CORRECTION
OF ERROR'S ON NOTICE OF
TERMINATION OF COUNSEL
OF SUSAN E. ANDERSON**

Case # CR 10-400-PHX-MHM (ECV)

LIABLE NOTICE: Clerk Of Court

NOTICE: Mary H. Murguia

cc: National Ninth Tribunal Court

Comes Now Janice Sue Taylor and Submits, nunc pro tunc to August 23, 2010, this **Notice Of Correction** of the Notice of Termination of Counsel Of, Susan E. Anderson and the Certificate of Service page thereof. All future correspondence to be by U.S. mail, as per the certificate of mailing instructions only. This filing supersedes, by process of legal right to correct a legal proceeding, the previously filed document by the same original title.

The Duly Notice, Corrected Documents are, next pages, as follows.

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**NOTICE OF TERMINATION
OF COUNSEL OF,
SUSAN E. ANDERSON**

Case# CR 10-400 PHX-MHM (ECV)

LIABLE NOTICE Clerk of Court

NOTICE: Mary H. Murguia

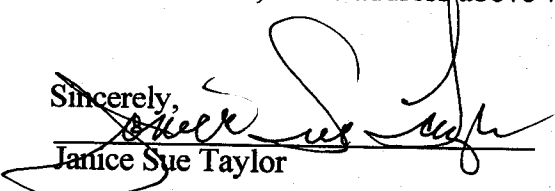
August 23, 2010

Dear Susan Anderson,

I have found another lawyer who is agreeable to present my case on a more unbiased view as yours. This notice is to inform you that you are being terminated from representing me from this day forward or in any future actions. Please file whatever termination documents you have to file with the court on your behalf, and send me confirmation, at the address above within five (5) days of this notice.

Thank you for your time.

Sincerely,


Janice Sue Taylor

Janice Sue Taylor

Appearing Specially, Not Generally

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(Response information at certificate of service page)

Asseveration

L. S. _____ [Seal]

AFFIDAVIT OF CLAIM IN SUPPORT OF

Janice Sue Taylor

FIAT JUSTMA, RUAT COELUM

Let Right Be Done, Though The Heavens Should Fall

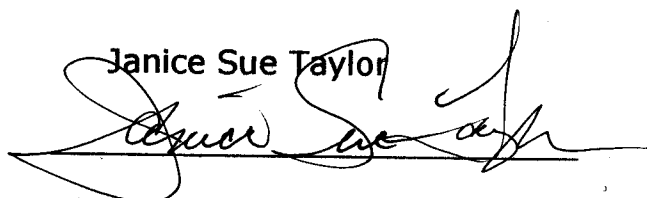
I, Janice Sue Taylor, moral sentient Being named, being of majority age, competent of testifying, a free being upon the land, my yes be yes, my no be no, do state that the truths and facts herein are of first hand personal

knowledge, true, correct, complete, certain, not misleading, so help me YHWH.

AFFIDAVIT OF CLAIM IN SUPPORT OF Janice Sue Taylor

1. Affiant: Is of legal age and competent of testifying;
2. Affiant: Has firsthand knowledge of facts stated;
3. Affiant: Was naturally born within the state of California and that affiant is now domiciled within the Republic state of Arizona, where affiant has inhabited for approximately thirty (30) years;
4. Affiant: States that there has been irreparable controversy between the Court appointed attorney Susan E. Anderson and Affiant.
5. Affiant: States that Affiant has presented proper Notice to Internal Revenue Agents and Director of International Operations demonstrating Affiants understanding of any responsibilities to tax statutes as pertaining to Affiant (see attached Notice herewith exhibit).
6. Affiant: States that Affiant requested corrections to Affiants understanding of taxing statutes with supporting documentation, of this Notice, in accordance with the Administrative Procedure Act Title 5 USC Chapter 5 section 556 d as stated, "Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof."
7. Affiant: States this information presented in 2005 has not been answered or rebuted by appropriate authorities. Current counsel chooses also to disregard this affirmative defense on Affiants behalf.

Nihil dicit. He says nothing. Silence is acquiescence

Janice Sue Taylor


CERTIFICATE OF SERVICE

I, Janice Sue Taylor, hereby declare and state that I have filed a true and correct copy of the above document, Notification Of Termination To Susan Anderson [Alleged] Public Defender, Private Person Due To Fundamental Right Of Ignorance, Said Right Extended To Any Attorney, Whether Or Not At Bar, If Providing Or Proposing To Provide "Assistance – Not Force – Of Counsel" with the Clerk of the Court for the [Alleged] United States District Court For The [Alleged] District Of Arizona, said [Alleged] Court Appearing And Existing [Supposedly] As A Possession Of Its Own And NOT Lawfully Existing In The Legal or Organic County of Maricopa, Legal or Organic [Proposed] State of Arizona, to the following:

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

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

Popular Address,
For Use For Postal Service Mailing:
Janice Sue Taylor
3341 Arianna Court
Gilbert, AZ 85298

JUST
C U T >
AND
GLUE >

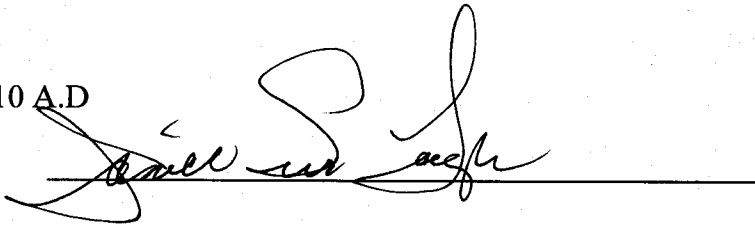
To Envelope

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Legal Notice. Do not mind the small letters size for the Legal Address that you see. All Articles – Sent By U.S. Mail – Are To be Opened And Read Only When Accompanied By Label Size (small size) "Legal Address" From First Page (Shown Above) Displayed On Envelope - Below Popular Address. Otherwise, Where Legal Address Is Not Present, Article Sent Will Be Returned Unopened.

No need to waste gasoline and time by not using the U.S. mail, or postal service.

Dated this 23rd day of August, 2010 A.D



Janice Sue Taylor

Sue Taylor
20 N. Gilbert
Gilbert, Arizona 85234

April 29, 2005

Director of International Operations
Internal Revenue Service
Washington, DC. 20224

Certified Mail Return Receipt Requested
7005-0390-0004-1464-0056
RE: SUE TAYLOR
SSN#

Firm Offer To Settle (Pay)

STATEMENT IN LIEU OF RETURN FOR TAX YEARS 1997 THROUGH 2005

Pursuant to 26 USC § 6011, 6012, 6103, 6213(g) and 7203.

Dear Director,

This is a return, for the years 1997 through 2005 as defined at 26 USC § 6103 and 6213(g) of the Internal Revenue Code, and 26 CFR § 301.72 16-1(b)(1). This return is filed in lieu of an Internal Revenue Service Form 1040 series and satisfies the requirements of IRC §6012. *I have read the law and understand that all past filings of Internal Revenue Service Form 1040 that I have filed, have been in error, and signed by mistake not realizing they were signed under penalty of perjury. I, Sue Taylor, am not a officer, agent or employee who is under oath of office and I have not taken any oath prior to signing the past 1040 forms. It is my belief that fraud vitiates all transactions, and all the former filings were as a result of constructive fraud and therefore invalid. I am therefore declaring (claiming) the withdrawal of my signature, endorsements and waiver from all previous 1040, 1040A forms submitted under fraud to IRS, and rendering them void and non-effective. My past misunderstanding of the law does not in any way reflect recognition on my part of any legal requirement or authorization to file Form 1040 and/or 1040A and/or 1040EZ and/or 1040SS. The assigned OMB number identifies the class of individual who is required to file those forms. I'm claiming I am not of that class of individual defined.*

Title 26 USC § 6012, states that every person liable for any income (Internal Revenue) tax must file a return or statement as provided by law. For the reasons stated herein, I believe that I am not liable for any Internal Revenue income tax or filing requirement. However, this statement is filed in order to avoid ambiguity or confusion regarding our filing requirement and status, as well

as to avoid any possible sanctions for failure to file. If I am incorrect in my understanding, I direct you to immediately inform Me, Sue Taylor, of any mistake and identify the Form or Statement I am required to file, if any.

Return. - The term "return" includes any return, statement, schedule, or list, and any amendment or supplement thereto, filed with respect to any tax imposed by Subtitle A or B or chapter 41,42,43, or 44. This Statement complies with all legal requirements and is a statement or return within thy meaning of 26 USC §§6011, 6012 and, 6213(g);

In *Commissioner v. Lane-Ills Co.*, 321 U.S. 219, 222, 64 S.Ct. 511, 513 (1944), the Court noted that section 54 of the 1939 Internal Revenue Code, the predecessor for Internal Revenue Code § 6001, related to the filing requirement; see also *Updike v. United States*, 8 F.2d 913,915 (8th Cir.1925). In *True v. United States*, 354 F.2d 323, 324 (Ct.Cl 1965), *United States v. Carbon*, 260 F.Supp. 423,425 (E.D.N.Y. 1966), *White v. Commissioner*, 72 U.S.T.C. 1126, 1129 (1979), *McCaskill v. Commissioner*, 77 U.S.T.C. 689, 698 (1981), *Counts v. Commissioner*, 774 F.2d 426,427(11th Cir. 1985), *Blount v. Commissioner*, 86 U.S.T.C. 383,386(1986), and *Beard v. Commissioner*, 793 F.2d 139(6th Cir. 1986), these courts held that Internal Revenue Code §6011 related to the filing requirement. In *United States v. Moore*, 627 F.2d 830, 834 (7th Cir.1980), *United States v. DaIs*, 951 F.2d 1189, 1192, n. 3(10th Cir. 1991), and *United States v. Hicks*, 947 F.2d 1356, 1360 (9th Cir. 1991), those courts held that Internal Revenue Code § 6011 and 6012 governed this duty. In contrast, the cases of *Steinbrecher v. Commissioner*, 712 F.2d 195, 198 (5th Cir. 1983), *United States v. Bolrs*, 920 F.2d 220, 222 (4th Cir. 1990), and *United States v. Neff*, 954 F.2d 698,699 (11th Cir. 1992), held that only section 6012 governed this duty. But in *United States v. Pilcher*, 672 F.2d 875,877 (11th Cir. 1982), none of the above sections are mentioned and it was held that §7203 required returns to be filed. It is apparent that there exists an extreme vicissitude of opinion in the federal courts regarding which statutes govern the requirement to file income tax returns.

If the Federal District Courts, Tax Court, Court of Claims and the Supreme Court cannot definitively decide the fundamental question as to which section of the Internal Revenue Code requires the filing of an income tax return, whether the tax imposed is an excise or a direct tax, it is obvious that the average American, not educated in the law, will have great difficulty in understanding the tax imposed and this basic question on filing requirements, the species of the tax, among many other questions.

Since the courts are so deeply split over this issue, how can anyone understand the law in an atmosphere of judicial incertitude? Due process requires that the law be such that the duty imposed is unambiguous and those subject to it are able to understand the law. This is not the case with Title 26 USC or 26 CFR implementing regulations.

In 1913, a debate on the Senate floor, regarding the first income tax act under the 16th Amendment was held. Senator Elihu Root commented about the complexity of that first law:

"I guess you will have to go to jail. If that is the result of not understanding the Income Tax Law I shall meet you there. We shall have a merry, merry time, for all of our friends will be there. It will be an intellectual center, for no one understands the Income Tax Law except persons who have not sufficient intelligence to understand the questions that arise under it"

All the confusion over an eighty-page Act then, is exponentially compounded by the current ten thousand page, plus, Internal Revenue Code 26 USC, along with more than thirty thousand pages of implementing Internal Revenue regulations 26 CFR and some, unauthorized from 27 CFR.

In light of this judicial uncertainty, I am doing my best to comprehend and comply with the law and regulations. In light of the courts' and indeed of the Congress' inability to comprehend and agree with the interpretations within the Internal Revenue laws, *certainly I cannot be held responsible for any misunderstanding of Internal Revenue law, that I may have*. Since there are no consistent rulings upon which I can depend, I must do what I consider as true, correct and lawful. The Internal Revenue Services' guidance to Me in this matter is absolutely essential and is hereby requested.

Title 26 USC § 7701(a) (14) defines a taxpayer as follows: The term "taxpayer" means any person subject to any "Internal Revenue Tax." The phrase "Internal Revenue Tax" does not appear in the Internal Revenue Code until Subtitle. E: Alcohol, Tobacco and Certain Other Excise Taxes. 26 USC § 5005, entitled "Persons Liable for Tax", provides that proprietors of distilled spirit plants are the persons liable for "Internal Revenue Tax". Since I am not an operator of a distilled spirit plant, I am not, by that definition, subject to any "Internal Revenue tax", and therefore, I am not, by definition, a "taxpayer".

Any past admissions that I was, or am at present, a "taxpayer" have been. made in error and according to the court: "In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace mailers not specifically pointed out". Gould v. Gould, 245 U.S., 151.

Therefore, I am not authorized to file any form in the Form 1040 series or any other form pertaining to any internal revenue tax for the following reasons:

1. I have not been able to identify any IRS form in the 1040 series, which displays an OMB number relevant to 26 CFR §1.1-1 and §1.11-1. *I cannot file under penalty of perjury a form, which I know to be the incorrect form.*

Since implementation of the Internal Revenue Code of 1954, there have been no "Federal Internal Revenue Districts" in the several States. The Internal Revenue Code limits IRS assessment and collection activity to whatever Revenue Districts are established under authority of 26 USC § 7621. The vast majority of Internal Revenue Code taxing authority is geographical in nature and is limited to the District of Columbia and insular possessions of the United States, exclusive of the 50 States of the Union.

In 1998, via Executive Order #10289, as amended, President William J. Clinton authorized the Secretary of the Treasury to establish Revenue Districts under authority of section 7621 of the Internal Revenue Code. Although section 7621 is not listed in the Parallel Table of Authorities and Rules, E.O. #10289 is listed. The implementing regulation is Title 19 of the Code of Federal Regulations (CFR) Part 101. The regulation establishes "Customs Collection Offices" in each state of the Union; it does not establish "Internal Revenue Districts".

A note at Part 301.7621-1 of Title 26 of the Code of Federal Regulations confirms that "E.O. #10289 is the only authority for establishing revenue districts".

The Internal Revenue Service has no jurisdiction in Arizona State and other States of the Union to enforce the Internal Revenue Tax laws, as there are no "Internal Revenue Districts" pursuant to section §7621, within the 50 Union states.

The Federal tax enigma is resolved to a certain extent in understanding that there is another application of tax other than the geographical. Most of the reorganization plans, executive orders, etc. are intra-governmental in nature.

The application is for government agencies and personnel, not the general population of the 50 Union States of the United States of America.

The term "income" is not defined in the Internal Revenue Code; see *United States v. Ballard*, 535 F.2d 400, 404 (8th Cir. 1976). I did not receive "income" as defined in the Code of Federal Regulations at 26 CFR § 1.643(b)-1, which is the only definition of "income", published in the Internal Revenue Code or its corresponding Internal Revenue regulations.

In *Nicholas v. Fifteenth Street Inv. Co.*, (1939, CA10 Colo.) 105 F2d 289, 39-2 USTC ¶9571, it was ruled that the power of Congress to lay and collect tax on income cannot be extended by legislative definition of the term "income".

Since I did not receive "income" or income from any "source", as identified by the Secretary for purposes of the income tax, I did not receive "gross income", and did not have "taxable income". I have had no 'earned income', or income from any "source" as defined by 26 USC § 861 and 26 CFR 1.861.1. Et seq., as the only "source" for income tax purposes promulgated by the Secretary is contained in this section I have no federal income tax liability, as I had no income from any

source listed. The term “earned income” means wages, salaries, professional fees, and other amounts received as compensation for personal services actually rendered including the fair market value of all remuneration paid in any medium other than cash. Earned income is foreign earned income, and must come from sources wholly outside the United States, as evidenced by 26 CFR § 1.911-3, and 1RM 3(38) (147) 7.1.

The face of Form 1040 indicates that it originates with the “Department of the Treasury, Internal Revenue Service”. I cannot determine who or what this “agency” is, or when or how it originated. Apparently, neither the Department of Treasury nor the National Archives or Records Administration is able to determine who or what the “Internal Revenue Service” is?? I cannot file any private financial information with the “Department of the Treasury, Internal Revenue Service”, since the IRS and Commissioner of Internal Revenue Service are **entities of unknown power and duties.** No confidential financial information will be provided to either, nor agents of either, unless and until I can be provided with the documents which state the origin, powers and duties of these entities, duly recorded in the Federal Register.

It appears that the “Internal Revenue” is the Puerto Rico special (trust) fund, as evidenced by 31 USC § 1321 (62), and “Internal Revenue” is the Philippines special (trust) fund, as evidenced by 31 USC § 1321 (2). I have incurred no liability to either the Philippines special fund or the Puerto Rico special fund. It may be a quaint notion, but possibly the Internal Revenue Service could publish in the Federal Register, it’s Structure and field offices and other recordings which are mandated by Congress for Agencies of Government by Title 5 USC § 552(a). This certainly would be helpful to all, and reduce the uncertainty that I now feel with a purported agency of government, which is invisible to the law. The Form 1040, if processed, would be processed under the supervision and authority of the Commissioner, Internal Revenue Service. No authority appears to exist for this officer to administer taxes, other than wagering taxes under Treasury Delegation Order 221-3. I have had no wagering income. Therefore, **I have no filing and/or tax liability with this officer.**

Further, I have not been able to locate any statute, regulation or other document which authorizes and/or creates the office of Commissioner, Internal Revenue Service.

I have made no election/br the Internal Revenue Service to make any return for Me pursuant to 26 USC §§ 6014 or 6020. The Form 1040 is not approved by the Office of Management and Budget for use in either Substitute Return procedures under 26 USC § 6020(b) or deficiency/Substitute for Return procedures under 26 USC § 6211.

The Privacy Act System of Records 24.030, Individual Master File (IMF), Returns Processing - Treasury/IRS, is maintained on taxpayers who file Forms 1040 or power of attorney notifications. Since a taxpayer is defined by law as one who operates a distilled spirit Plant, and since I do not operate a distilled spirit Plant; the maintenance of any records in such system of

records would violate the provisions of the Privacy Act and 31 CFR §§ 0.735-60 and 0.735-310. The records maintained would not be relevant, accurate or complete, and may be an indication of computer fraud.

First and foremost, I am, a woman of nature (natural person), and as such I am, a Citizen of Arizona state, and of the United states of America, and have been so since birth. I am a nonresident alien to the UNITED STATES and it's Territories, the situs of which is Washington, D.C. I am not a state or federal government employee or juristic personality and have informed the IRS of these facts on numerous occasions. I am not, now, nor have I ever been, a nonresident alien "foreigner" for income tax purposes, relative to the UNITED STATES. The nonresident alien "foreigner" may have an income tax liability to the UNITED STATES anywhere within the American Empire, regardless of the source of the income.

"No constitutional right exists under the Ninth Amendment, or to any other provision of the Constitution of the United States, "...to trust the Federal Government and to rely on the integrity of its pronouncements." MAPCO Inc. v Carter (1978, Em Ct App) 573 F2d 1268, cert den 437 us 904,57 L Ed 2d 1134, 98 S Ct 3090.

I will be the first to admit that I lack the intelligence to understand all tax law, as Senator Elihu Root commented in 1913. I do however have the intelligence to ask questions.

If there are any error(s) in my facts or in any of the conclusions drawn from them, please indicate in writing with great specificity, such error(s) and any applicable correction thereto, in conformance with Rev. Proc. 88-1, and 89-1 within 30 days, or the Commissioner will have acquiesced to the facts.

Please supply documentation to support any contention on your part that I am, or may be in error in any of the foregoing conclusions. This is my firm offer to pay any tax I lawfully owe. This will be paid with the Director of international Operations signing under penalty of perjury that all amounts are true accurate and correct and all aspects of law have been met. If you do not respond to this return within 30 days, I will assume that I am correct in my understanding and in complete compliance with the law, and the Commissioner will be estopped from taking any action against Me regarding the years indicated herein.

I hereby declare, pursuant to the common law of Arizona State and the United States of America that the forgoing is true, accurate, and complete to the best of my knowledge and belief,

Sue Taylor, Sui Juris

State of Arizona)
)
County of Maricopa)

On this day, April 29, 2005, before me, a Notary Public, personally appeared Sue Taylor, personally known to me as the living soul whose name is subscribed to this instrument and acknowledged that Sue Taylor executed the same.

Notary Public

KAREN M. HANSON
Notary Public-Arizona
MARICOPA COUNTY
My Comm. Exp. 07-11-08

cc: David J. Villaverde, ID#86-167494