

1 DENNIS K. BURKE
United States Attorney
District of Arizona

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

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

8 UNITED STATES DISTRICT COURT
9 DISTRICT OF ARIZONA

10 United States of America,
11 Plaintiff,

12 v.

13 Janice Sue Taylor,
14 Defendant.

No. CR-10-0400-PHX-MHM

**GOVERNMENT’S RESPONSE TO
SECOND MOTION IN LIMINE**

15 The United States, through undersigned counsel, responds to the Second Motion in
16 Limine by Janice Sue Taylor (doc. 115).

17 **I. Argument.**

18 Ms. Taylor moves that this Court order to limit arguments of law to Title 26, decisions
19 of the Supreme Court of the United States, and the Constitution of the United States. She asks
20 this Court to order the Internal Revenue Service and the government to submit sworn statements
21 regarding the constitutionally correctness of the laws applied. She also requests the Court to
22 exclude any person with an apparent conflict of interest from the jury. Finally, she requests the
23 Court to recuse itself should it have a conflict of interest.

24 **A. Limitation of Arguments**

25 Ms. Taylor cites the Internal Revenue Manual (“IRM”) at 4.10.7.2.9.81-3 as authority to
26 restrict the government from citing outside her proffered legal scope. Not only does the
27

1 government disagree with Ms. Taylor’s interpretation of the IRM, but the government also
2 contends that the IRM is not authoritative on the scope of law in criminal proceedings.

3 **B. Sworn Statements to the Constitutionality of Laws Applied**

4 Ms. Taylor provides no legal basis for requiring that IRS personnel or government
5 attorneys submit sworn statements that the laws being applied are constitutional. Her request
6 is frivolous on its face.

7 **C. Potential Biased Juries**

8 It is the Court’s duty to conduct voir dire in a manner that will reveal if any venire
9 members have an apparent conflict of interest and to exclude them. The United States, of
10 course, has no objection to the Court doing so.

11 **II. Conclusion.**

12 For these reasons, defendant’s Second Motion in Limine should be denied.

13 Respectfully submitted this 20th day of October, 2010.

14

15

DENNIS K. BURKE
United States Attorney
District of Arizona

16

17

s/ Frank T. Galati

18

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

19

20

21

Certificate of Service

22

I hereby certify that on 10/20/2010, I mailed copies of the attached document to the following:

23

Janice Sue Taylor
3341 Arianna Ct.
Gilbert, AZ 85298

24

25

s/ Michelle L. Colberg

26

27

28