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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  
MOTION TO DISMISS FOR  
UNLAWFUL USE OF A MISNOMER**

15 The United States, through undersigned counsel, responds to the Motion to Dismiss for  
16 Unlawful Use of a Misnomer by Janice Sue Taylor (doc. 111). As explained below, Ms. Taylor  
17 articulates no legal basis for dismissing the indictment for lack of standing or subject matter  
18 jurisdiction.

19 **I. Argument.**

20 Ms. Taylor demands that this Court dismiss the indictment because the government lacks  
21 capacity to indict or sue. She also argues that this court lacks subject matter jurisdiction. Her  
22 arguments rely on misinterpretation and misapplication of legal principles governing a party’s  
23 standing and this Court’s jurisdiction. Both arguments lack merit and are addressed in turn.

24 **A. Standing**

25 Ms. Taylor argues this Court should dismiss the indictment because the “United States  
26 of America does not exist in any capacity to file suit or seek injunctive relief, or more seriously,  
27 criminal charges against the movant.” Motion, at 1-2. This argument is frivolous on its face.  
28

1 The indictment alleges violations of 26 U.S.C. §§ 7201 and 7203, which are tax  
2 offenses against the United States. The U.S. Attorney’s Office for the District of Arizona has  
3 the duty, under 28 U.S.C. § 547(1), to prosecute offenses against the United States.  
4 Accordingly, the government has standing to indict and prosecute Ms. Taylor for alleged tax  
5 violations.

6 **B. Federal District Court Subject Matter Jurisdiction Over Title 26**

7 Ms. Taylor also seems to argue that the indictment should be dismissed because the  
8 Court lacks subject matter jurisdiction to adjudicate Title 26 violations.

9 Federal district courts have jurisdiction over prosecution of all crimes against the  
10 United States, including Title 26 violations. *United States v. Przbyla*, 737 F.2d 828, 829 (9th  
11 Cir. 1984). The indictment alleges violations of 26 U.S.C. §§ 7201 and 7203. These are  
12 violations against the United States. Therefore, this Court has jurisdiction.

13 **II. Conclusion.**

14 For these reasons, the Motion to Dismiss should be denied.

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

16 DENNIS K. BURKE  
17 United States Attorney  
18 District of Arizona

19 *s/ Frank T. Galati*

20 FRANK T. GALATI  
21 JAMES R. KNAPP  
22 Assistant U.S. Attorneys

23 **Certificate of Service**

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

26 Janice Sue Taylor  
27 3341 Arianna Court  
28 Gilbert, Arizona 85298

*s/Michelle L. Colberg*