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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  
DEFENDANT’S MOTION FOR BILL  
OF PARTICULARS**

15 The United States, through undersigned counsel, opposes Defendant’s request for a bill  
16 of particulars.

17 Federal Rule of Criminal Procedure 7(f) permits the Court to “direct the government to  
18 file a bill of particulars.” “The purposes of a bill of particulars are to minimize the danger of  
19 surprise at trial and to provide sufficient information on the nature of the charges to allow  
20 preparation of a defense. These purposes are served if the indictment itself provides sufficient  
21 details of the charges and if the Government provides full discovery to the defense.” *United*  
22 *States v. Mitchell*, 744 F.2d 701, 705 (9<sup>th</sup> Cir. 1984).

23 Here, the nature of the charges is clear: Defendant is accused of evading taxes and failing  
24 to file returns for tax years 2003 through 2006. In addition, she has been provided expansive  
25 discovery—beyond what is required by caselaw, statute, or rule—including a copy of the case  
26 agent’s summary report, copies of many of the anticipated trial exhibits, a list of likely trial  
27 witnesses, and reports of witness interviews.  
28

1 It appears that instead of seeking facts to clarify the charge, Defendant is simply voicing  
2 her disagreement with the U.S. income tax laws. In addition, she includes other requests that  
3 seem designed to simply delay or confuse the proceedings. For example, she requests 1) “the  
4 applicable Statute or section” that “defines the difference between the ‘United States’ and the  
5 ‘United States of America,’” and 2) confirmation that “‘fail to make an income tax return’ [is]  
6 a cryptic euphemism used in lieu of . . . ‘fail to file an income tax return.’”

7 Even if Defendant were inquiring about the tax laws in good faith, however, that is an  
8 inappropriate basis for a bill of particulars. “The purpose of a bill of particulars is to secure facts,  
9 not legal theories.” *United States v. Rose*, 149 F.2d 755, 758 (9<sup>th</sup> Cir. 1945). For example, in  
10 *United States v. Buckner*, the Ninth Circuit affirmed the trial court’s denial of a bill of particulars  
11 in a tax evasion case, rejecting the defendant’s claim “that the government should have been  
12 required to disclose its theory of Subchapter S taxation.” 610 F.2d 570, 574 (9<sup>th</sup> Cir. 1979). The  
13 court explained that “the government is not obligated to disclose the theory under which it will  
14 proceed,” so long as all relevant *facts* are disclosed. *Id.*

15 Accordingly, her motion should be denied.

16 Respectfully submitted this 9<sup>th</sup> day of November, 2010.

17 DENNIS K. BURKE  
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19 District of Arizona

20 *s/ James Knapp*

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24 Certificate of Service

25 I hereby certify that on 11/9/2010, I electronically transmitted the attached document to the  
26 Clerk’s Office using the CM/ECF system for filing and transmittal of a Notice of Electronic  
27 Filing to the following CM/ECF registrants:

28 Susan Anderson

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

Janice Sue Taylor  
3341 Arianna Ct.  
Gilbert, AZ 85298