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| NOV 10 2010 | |
| CLERK U S DISTRICT COURT DISTRICT OF ARIZONA | |
| BY _____ | M DEPUTY |

1 Janice Sue Taylor
 2 3341 Arianna Court
 3 Near Gilbert, Arizona
 4 Pursuant to U.S.C. 28 §1746 (1)
 5 Without the United States,

6 **UNITED STATES DISTRICT COURT FOR THE DISTRICT OF ARIZONA**

7 UNITED STATES OF AMERICA,

8 Alleged Plaintiff,

9 vs.

10 Janice Sue Taylor,

11 Alleged Defendant

) Case No.: CR-10-400-PHX-MHM
) CERTIFIED EXHIBIT "A"
) TO BE ADDED TO DOC 155
) REBUTTAL ON GOVERNMENT'S
) "FIRM OFFER TO SETTLE/PAY"
) JUDICIAL NOTICE

12
 13
 14
 15 This Exhibit "A" is being submitted as it was mistakenly left off of the Document # 155

16
 17
 18 Dated this 11-10-2010

19 *Janice Sue Taylor*
 20 Janice Sue Taylor, sui juris

21 Of one's own right, possessing full social
 22 Civil rights, sovereign character and capacity
 23 Pursuant to U.S.C. 28 §1746 (1)
 24 Without the United States,

EXHIBIT "A"



**PINAL COUNTY RECORDER
LAURA DEAN-LYTLER
31 N PINAL ST - BLDG E
PO BOX 848
FLORENCE AZ 85232
PHONE: 520-866-6830 FAX: 520-866-6831**

STATE OF ARIZONA)
) SS
COUNTY OF PINAL)

I hereby certify that this is a true copy of the official records on file
in the office of the Recorder of Pinal County located in

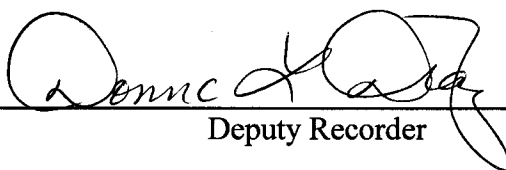
DKT/PG or Fee No: 2010-088845

Pages: 1 thru 8 of 8

Date: October 22, 2010

Witness my hand and official seal:

**Laura Dean-Lytle,
Recorder of Pinal County**

BY: 
Deputy Recorder

DO NOT REMOVE FROM DOCUMENT; THIS IS NOW PART OF THE DOCUMENT.

Exhibit "A"



OFFICIAL RECORDS OF
PINAL COUNTY RECORDER
LAURA DEAN-LYTTLE

Sue Taylor
20 N. Gilbert
Gilbert, Arizona 85234

DATE/TIME: 09/20/2010 1316
FEE: \$56.00
PAGES: 8
FEE NUMBER: 2010-088845



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# 556-56-3002

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 series 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 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 the withdrawal of my signature, endorsements, and waiver from all former 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 am claiming that I, Sue Taylor, 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 know 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 my filing requirement and status, as well as to avoid any possible sanctions for failure to file. If I am incorrect in my comprehension, 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 the 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. Dals, 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 matters 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.*
2. I find no section of Subtitle A which makes me liable for Subtitle A (Income) taxes and meets the requirements of the Paperwork Reduction Act in providing an OMB number which ties a liability section with Form 1040. Therefore, I firmly believe I have no liability for Subtitle A taxes, and therefore no requirement or authorization to file Form 1044) or any other form relative to Subtitle A (Tax Class 2).

This return has been mailed to the proper address published in 26 CFR, with copies to any other interested parties. The Internal Revenue Service Centers no longer have the authority to receive and process income tax returns. Delegation Order 99 which authorized the Service Centers to receive and process returns, was declared obsolete, such authority having been transferred via the functional statement published in IRM 1100, at §1117.22.

The IRM §1117.22 has also been declared obsolete, and no authority has superseded or replaced it. The only office listed as authorized to receive returns is the Director of International Operations according to 26 CFR § 1.6091-3.

Regulation at 26 CFR § 1.6091-4 provides an alternative to filing a return in a required district. Therefore, if this return, is filed in the incorrect venue, the director will please forward this return pursuant to 26 CFR § 1.6091-4(a) (2) to the proper destination and inform, me of that location.

As there are presently no "Internal Revenue Districts" authorized by law, it is difficult for one to know exactly what is to be filed, when or where. Perhaps a review of the following will explain My, Sue Taylor's, confusion with the matter:

Title 26 USC § 7621 requires the President to establish "Internal Revenue Districts". Even if I wanted to volunteer, it would be impossible to comply with any alleged requirement to file Form 1040, in that the Internal Revenue Service has no "Internal Revenue Districts" assigned and therefore no District Directors exist to whom I could possibly send a return Form 1040 as per the following:

1. **Section 7621—Internal Revenue Districts.**
(a) **Establishment of Revenue Districts.**

The President shall establish convenient "Internal Revenue Districts" for the purpose of administering the Internal Revenue laws. The President may from time to time alter such districts.

Via Reorganization Plan 3 of 1940, President Roosevelt reassigned duties of the Federal Alcohol Administration to the Bureau of Internal Revenue, thereby abolishing an agency Congress established by law in 1935. Then via Reorganization Plan 26 of 1950, President Harry S. Truman abolished offices of Internal Revenue assessors and collectors that had existed since 1862 legislation. But these changes did not adversely affect the American people at large. 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 IRM 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.

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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 for 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 non-resident alien to the UNITED STATES (the Corporate UNITED STATES) and Its 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, nor have ever been, a non-resident alien "foreigner" for income tax purposes relative to the UNITED STATES. The non-resident 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 foregoing 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



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