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9 UNITED STATES DISTRICT COURT  
10 DISTRICT OF ARIZONA

11 United States of America,  
12 Plaintiff,

13 v.

14 Janice Sue Taylor,  
15 Defendant.

CR-10-00400-PHX-MHM

**MOTION TO QUASH SUBPOENA**

17 On January 10, 2011, the attached subpoena was left with the receptionist at the United  
18 States Attorney's Office. The subpoena appears to be issued for the undersigned Assistant  
19 United States Attorney and commands the undersigned to serve and have present on January 25,  
20 2011, one or two unnamed individuals.

21 The United States respectfully moves the Court to quash the subpoena.<sup>1</sup> A party may not  
22 subpoena the opposing party's attorney and command that attorney to produce a witness for the  
23 defense. It is not, however, the United States' intention to play games with Ms. Taylor, an  
24 unrepresented defendant. Although her subpoena should be quashed, the United States has  
25 disclosed to Ms. Taylor the identity of the person who has calculated the tax due and owing by  
26 Taylor, Revenue Agent Cheryl Bradley, and has notified Taylor that Agent Bradley will be called

27  
28 <sup>1</sup> We decline to quibble about whether personal service has been accomplished.

1 as a witness at trial. The United States must do so as proof that a tax is due and owing is part of  
2 our burden of proof.

3  
4 Respectfully submitted this 11<sup>th</sup> day of January, 2011.

5 DENNIS K. BURKE  
6 United States Attorney  
7 District of Arizona

8 *S/Frank T. Galati*

9 FRANK T. GALATI  
10 JAMES R. KNAPP  
11 Assistant United States Attorneys

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CERTIFICATE OF SERVICE

I hereby certify that on January, 2011, I caused the attached document to be electronically transmitted to the Clerk's Office using the ECF system for filing and be mailed to Janice Sue Taylor, 3341 Arianna Court, Gilbert, AZ 85298

# Attachment A

*COPIES*

AO89 (Rev. 7/95) Subpoena in a Criminal Case

UNITED STATES DISTRICT COURT

DISTRICT OF

United States of America,

Plaintiff,

Janice Sue Taylor,

Defendant.

SUBPOENA IN A  
CRIMINAL CASE

Case Number:

CR-10-0400-PHX-MHM

TO:

Frank T. Galati  
Assist. U.S. Attorney  
Two Renaissance Square, #1200  
40 N. Central Avenue  
Phoenix, Arizona 85004

YOU ARE COMMANDED to appear in the United States District Court at the place, date, and time specified below, or any subsequent place, date and time set by the court, to testify in the above referenced case. This subpoena shall remain in effect-until you are granted leave to depart by the court or by an officer acting on behalf of the court.

PLACE

Hon. Mary H. Murguia  
401 W. Washington Street  
Phoenix, AZ 85003-2119

COURTROOM  
#505

DATE AND TIME

January 25, 2011 @ 9 am

YOU ARE ALSO COMMANDED to bring with you the following document(s) or object(s):

You are hereby commanded to serve the individuals listed below and have them present at the hearing.

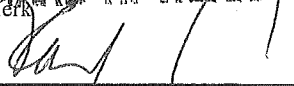
1. The person or persons who did the calculations or determinations of tax liabilities for years in controversy.
2. If different from #1, the person or persons who are responsible for having applied tax code § 83a to the compensation sought to be taxed in this case.

U.S. MAGISTRATE JUDGE OR CLERK OF COURT

DATE

**RICHARD H. WEARE**

(By) Deputy Clerk



ATTORNEY'S NAME, ADDRESS AND PHONE NUMBER:

January 10, 2011

Janice Sue Taylor, 3341 Arianna Court, Gilbert, AZ (480) 980-7960