

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 JAMES R. KNAPP  
Assistant U.S. Attorney  
5 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  
9 UNITED STATES DISTRICT COURT  
10 DISTRICT OF ARIZONA

11 United States of America,

12 Plaintiff,

13 v.

14 Sue J. Taylor,  
aka Janice Sue Taylor,

15 Defendant.

CR-10-0400-PHX-DGC

**JOINT JURY INSTRUCTIONS**

16 The United States, through undersigned counsel, and Defendant, acting pro se, submit the  
17 following proposed jury instructions and requests that they be given by the Court to the jury in  
18 this case. Section I contains model instructions, Section II contains stipulated non-model  
19 instructions, and Section III contains non-model instructions requested by the United States.

20 These proposed instructions are submitted in compliance with Local Rules 30.1 (Criminal  
21 Procedure) and 51.1 (Civil Procedure). It is probable, depending upon the proof at trial and any  
22 defenses raised, that additional instructions and revisions to previously submitted instructions  
23 will be necessary.

24 Defendant reserves the right to supplement these instructions at any time before the end  
25 of trial.

26 //

27

28

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

Respectfully submitted this 11<sup>th</sup> day of March, 2011.

DENNIS K. BURKE  
United States Attorney  
District of Arizona

*S/Frank T. Galati*

FRANK T. GALATI

*S/ James Knapp*

JAMES R. KNAPP  
Assistant U.S. Attorneys

Certificate of Service

I hereby certify that on 3/11/2011, I electronically transmitted the attached document to the Clerk's Office using the CM/ECF system for filing and transmittal of a Notice of Electronic Filing to the following CM/ECF registrants:

Susan Anderson

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

Janice Sue Taylor  
3341 Arianna Ct.  
Gilbert, AZ 85298

*/s James Knapp*

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

I. Model Instructions.

*A. Preliminary Instructions.*

The United States requests that the Court give the following standard preliminary instructions from the Ninth Circuit Manual of Model Jury Instructions (2010 revision), as it appeared on March 7, 2011 on the official web site for the Ninth Circuit Court of Appeals ([www.ce9.uscourts.gov](http://www.ce9.uscourts.gov)):

- ST § 1.1 Duty of Jury
- ST § 1.2 The Charge–Presumption of Innocence (as modified, p. 6, *infra*)
- ST § 1.3 What is Evidence
- ST § 1.4 What is Not Evidence
- ST § 1.5 Direct and Circumstantial Evidence
- ST § 1.6 Ruling on Objections
- ST § 1.7 Credibility of Witnesses
- ST § 1.8 Conduct of the Jury
- ST § 1.9 No Transcript Available to Jury
- ST § 1.10 Taking Notes
- ST § 1.11 Outline of Trial

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

*B. Instructions in the Course of Trial.*

The United States requests that the Court give the following standard preliminary instructions from the Ninth Circuit Manual of Model Jury Instructions (2010 revision), as it appeared on March 7, 2011 on the official web site for the Ninth Circuit Court of Appeals ([www.ce9.uscourts.gov](http://www.ce9.uscourts.gov)):

- |    |        |   |
|----|--------|---|
| ST | § 2.1  | Cautionary Instruction--First Recess      |
| ST | § 2.2  | Bench Conferences and Recesses            |
| ST | § 2.5  | Judicial Notice                           |
| PL | § 2.10 | Other Crimes, Wrongs or Acts of Defendant |

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28*C. Standard Instructions at End of Case.*

The United States requests that the Court give the following standard preliminary instructions from the Ninth Circuit Manual of Model Jury Instructions (2010 revision), as it appeared on March 7, 2011 on the official web site for the Ninth Circuit Court of Appeals ([www.ce9.uscourts.gov](http://www.ce9.uscourts.gov)):

|    |        |   |
|----|--------|---|
| ST | § 3.1  | Duties of Jury to Find Facts and Follow Law                           |
| ST | §3.2   | The Charge Against Defendant–Presumption of Innocence–Burden of Proof |
| ST | § 3.3  | Defendant’s Decision Not to Testify <u>or</u> (if applicable)         |
| ST | § 3.4  | Defendant’s Decision to Testify (if applicable)                       |
| ST | § 3.5  | Reasonable Doubt - Defined  |
| ST | § 3.6  | What is Evidence  |
| ST | § 3.7  | What is Not Evidence  |
| ST | § 3.8  | Direct and Circumstantial Evidence (Updated in March, 2006)           |
| ST | § 3.9  | Credibility of Witnesses  |
| ST | § 3.10 | Activities Not Charged  |
| ST | § 3.11 | Separate Consideration of Multiple Counts - Single Defendant          |
| PL | § 3.16 | Intent to Defraud - Defined   |
| ST | § 4.1  | Statements by Defendant   |
| PL | § 4.3  | Other Crimes, Wrongs or Acts of Defendant                             |
| ST | § 4.14 | Opinion Evidence, Expert Witness                                      |
| ST | § 4.16 | Charts and Summaries in Evidence                                      |
| ST | § 7.1  | Duty to Deliberate  |
| ST | § 7.2  | Consideration of Evidence   |
| ST | § 7.3  | Use of Notes  |
| ST | § 7.4  | Jury Consideration of Punishment                                      |
| ST | § 7.5  | Verdict Form  |
| ST | § 7.6  | Communication with Court  |

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

II. Stipulated Non-Model Instructions.

STIPULATED INSTRUCTION NO. 1

The Charge - Presumption of Innocence

This is a criminal case brought by the United States government. The government charges defendant with four counts of Tax Evasion in violation of Title 26, United States Code, Section 7201 and four counts of Willful Failure to File Tax Return, in violation of Title 26, United States Code, Section 7203. The charges against the defendant are contained in the Indictment. The Indictment is simply the description of the charges made by the government against the defendant; it is not evidence of anything.

The defendant has pled not guilty to the charges and is presumed innocent unless and until proven guilty beyond a reasonable doubt. The defendant has the right to remain silent and never has to prove innocence or present any evidence.

AUTHORITY:

Ninth Circuit Manual of Model Criminal Jury Instructions (2010 revision) 1.2 (as modified), and as it appeared on March 7, 2011 on the official web site for the Ninth Circuit Court of Appeals ([www.ce9.uscourts.gov](http://www.ce9.uscourts.gov)).

GIVEN: \_\_\_\_\_

REFUSED: \_\_\_\_\_

MODIFIED: \_\_\_\_\_

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

STIPULATED INSTRUCTION NO. 2

“On or About” - Explained

The Indictment charges that the offenses were committed "on or about" certain dates.

Although it is necessary for the United States to prove beyond a reasonable doubt that the offenses were committed on dates reasonably near the dates alleged in the Indictment, it is not necessary for the United States to prove that the offenses were committed precisely on the dates charged.

AUTHORITY:

Kevin F. O’Malley et al., 1A Federal Jury Practice and Instructions § 13.05 (5th ed. 2002) (as modified)

GIVEN: \_\_\_\_\_  
REFUSED: \_\_\_\_\_  
MODIFIED: \_\_\_\_\_

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

STIPULATED INSTRUCTION NO. 3

Knowingly Defined

An act is done knowingly if the defendant is aware of the act and does not act through ignorance, mistake, or accident. You may consider evidence of a defendant's words, acts, or omissions, along with all the other evidence, in deciding whether a defendant acted knowingly.

AUTHORITY:

Ninth Circuit Manual of Model Criminal Jury Instructions, § 5.6 (2010 revision) (as modified), and as compared on March 7, 2011 to the latest version from the official web site for the Ninth Circuit Court of Appeals ([www.ce9.uscourts.gov](http://www.ce9.uscourts.gov))

GIVEN: \_\_\_\_\_

REFUSED: \_\_\_\_\_

MODIFIED: \_\_\_\_\_



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

STIPULATED INSTRUCTION NO. 4

Willful Failure to File Tax Return

The defendant is charged in Counts 5-8 of the indictment with willful failure to file an income tax return in violation of Section 7203 of Title 26 of the United States Code. In order for the defendant to be found guilty of that charge, the government must prove each of the following elements beyond a reasonable doubt:

First, the defendant was required to file a return for the calendar years 2003 through 2006;

Second, the defendant failed to file an income tax return by on or about April 15 of the charged calendar year, as required by Title 26 of the United States Code; and

Third, in failing to do so, the defendant acted willfully.

AUTHORITY:

Ninth Circuit Manual of Model Criminal Jury Instructions, § 9.38 (2010 revision) (as modified), and as compared on March 7, 2011 to the latest version from the official web site for the Ninth Circuit Court of Appeals (www.ce9.uscourts.gov)

GIVEN: \_\_\_\_\_  
REFUSED: \_\_\_\_\_  
MODIFIED: \_\_\_\_\_

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

III. Non-Model Instructions Requested By Plaintiff

GOVERNMENT’S REQUESTED INSTRUCTION NO. 1

Tax Evasion – Statute

Title 26, United States Code, Section 7201 provides in part, that:

Any person who willfully attempts in any manner to evade or defeat any income tax . . . [shall be guilty of an offense against the United States].

AUTHORITY:

26 U.S.C. § 7201

DEFENDANT’S OBJECTION:

The instruction is unnecessary because it is covered by Ninth Circuit Model Instruction 9.37.

GIVEN: \_\_\_\_\_

REFUSED: \_\_\_\_\_

MODIFIED: \_\_\_\_\_

GOVERNMENT’S REQUESTED INSTRUCTION NO. 2

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

Attempt to Evade and Defeat Assessment of Tax

The defendant is charged in Counts One through Four of the Indictment with attempting to evade and defeat the assessment of tax for calendar years 2003-2006, in violation of Section 7201 of Title 26 of the United States Code. In order for the defendant to be found guilty of these charges, the government must prove each of the following elements beyond a reasonable doubt with respect to each count:

First, the defendant owed more federal income tax for the calendar year charged in that count than was declared due on her income tax return for each respective year;

Second, the defendant knew that more federal income tax was owed than was declared due on any tax returns defendant filed for each respective year;

Third, the defendant made an affirmative attempt or did an affirmative act to evade or defeat the assessment of income tax for each respective year; and

Fourth, in attempting to evade or defeat the assessment of the additional tax for each respective year, the defendant acted willfully.

AUTHORITY:

*United States v. Carlson*, 235 F.3d 466, 470-71 (9<sup>th</sup> Cir. 2000).

Ninth Circuit Manual of Model Criminal Jury Instructions (2010 revision) 9.37 (as modified), and as compared on March 7, 2011 to the latest version from the official web site for the Ninth Circuit Court of Appeals ([www.ce9.uscourts.gov](http://www.ce9.uscourts.gov)).

DEFENDANT’S OBJECTION:

Defendant requests that the third element read as follows:

Third, the defendant made an affirmative attempt to evade or defeat the assessment of income tax for each respective year; and

GIVEN: \_\_\_\_\_

REFUSED: \_\_\_\_\_

MODIFIED: \_\_\_\_\_

GOVERNMENT’S REQUESTED INSTRUCTION NO. 3

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

Existence of a Tax Deficiency

A tax due and owing may be ascertained in three ways: by the taxpayer reporting the amount of tax due and owing; by the IRS examining the taxpayer and assessing the tax; or if the taxpayer fails to file a return, and the government can prove a tax deficiency, the deficiency arises on the date the return was due.

If the IRS did a tax examination of the defendant taxpayer, and assessed additional tax, a certificate of assessment and payment is “adequate evidence” of a tax liability.

The government need not prove the specific amount of tax due for each calendar year alleged in the Indictment. The government need only prove that the defendant willfully attempted to evade any tax during the years in question.

AUTHORITY:

*United States v. Marashi*, 913 F.2d 724, 735-36 (9<sup>th</sup> Cir. 1990); *United States v. Voorhies*, 658 F.2d 710, 715 (9<sup>th</sup> Cir. 1981); *United States v. Buckner*, 610 F.2d 570, 573-74 (9<sup>th</sup> Cir. 1979).

DEFENDANT’S OBJECTION:

Defendant objects to this instruction as unnecessary and not part of the model instructions..

GIVEN: \_\_\_\_\_

REFUSED: \_\_\_\_\_

MODIFIED: \_\_\_\_\_

GOVERNMENT’S REQUESTED INSTRUCTION NO. 4

Affirmative Act – Defined

A failure to act is not an attempt to evade one’s assessment or payment of taxes. But any affirmative act, "the likely effect of which would be to mislead or to conceal" one's tax liability or assets, is an attempt to evade taxes.

An affirmative "willful attempt" or act to evade or defeat income tax may be inferred from conduct such as keeping a double set of books, making false entries or alterations, or false invoices or documents, destruction of books or records, concealment of assets or covering up sources of income, handling of one's affairs to avoid making the records usual in transactions of the kind, and any other conduct the likely effect of which would be to mislead or to conceal.

Other examples of affirmative acts of evasion of assessment or payment of tax include placing assets in the name of others, causing debts to be paid through and in the name of others, using bank accounts in the names of others, transacting business in cash or cashier’s checks, and paying other creditors instead of the government.

AUTHORITY:

*Spies v. United States*, 317 U.S. 492, 499 (1943); *United States v. Pollen*, 978 F.2d 78, 88 (3d Cir. 1992); *United States v. Daniel*, 956 F.2d 540, 543 (6th Cir. 1992); *United States v. McGill*, 964 F.2d 222, 233 (3d Cir. 1992); *United States v. Masat*, 896 F.2d 88, 97 (5th Cir 1990); *United States v. Conley*, 826 F.2d 551, 553 (7th Cir. 1987); *United States v. Hook*, 781 F.2d 1166, 1169 (6th Cir. 1986); *United States v. Shorter*, 809 F.2d 54, 57 (D.C. Cir. 1987); *Cohen v. United States*, 297 F.2d 760, 762 (9th Cir. 1962).

DEFENDANT’S OBJECTION:

Defendant objects to this instruction as unnecessary and not part of the model instructions..

GIVEN: \_\_\_\_\_

REFUSED: \_\_\_\_\_

MODIFIED: \_\_\_\_\_

GOVERNMENT’S REQUESTED INSTRUCTION NO. 5

Substance over Form

Where an individual exercises complete dominion and control over income and its sources, the tax law generally attributes the income to the individual rather than to a nominal owner. The Tax Code taxes legal entities such as trusts and corporations separately from their owners. But if the entities lack economic substance or serve as the alter ego of an individual taxpayer who uses them to evade taxes, the tax burden falls on the individual taxpayer. This is a basic principle of federal income-tax law. Tax consequences flow from the substance rather than the form of a transaction, and defendant’s actual control of the property, rather than what the records reflect, is what controls for federal tax purposes.

Therefore, a trust or corporation that lacks economic substance and has no purpose other than tax avoidance is not recognized for Federal tax purposes. Generally, the law will not recognize a trust for Federal tax purposes if the creator keeps substantially unfettered powers of disposition or beneficial enjoyment of trust property. Federal tax law will disregard such an entity for Federal tax purposes, even if it is valid under State law.

AUTHORITY:

*Neely v. United States*, 775 F.2d 1092, 1094 (9th Cir.1985); *Zmuda v. Commissioner*, 731 F.2d 1417, 1421 (9th Cir.1984); *Hanson v. Commissioner*, 696 F.2d 1232 (9th Cir.1983); *United States v. Schmidt*, 935 F.2d 1440, 1447-49 (4th Cir.1991); *United States v. Noske*, 117 F.3d 1053, 1059 (8th Cir.1997); *United States v. Buttorff*, 761 F.2d 1056, 1061 (5th Cir.1985).

DEFENDANT’S OBJECTION:

Defendant objects to this instruction as unnecessary and not part of the model instructions..

GIVEN: \_\_\_\_\_

REFUSED: \_\_\_\_\_

MODIFIED: \_\_\_\_\_

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

GOVERNMENT’S REQUESTED INSTRUCTION NO. 6

Income Defined

The term “income” is a broad concept that includes any economic gain from whatever source. The essence of income is the accrual of some gain, profit, or benefit to the taxpayer.

Federal income taxes are levied upon income derived from compensation for personal services of every kind and in whatever form paid, whether as wages, commissions, or money earned for performing services, or dealings in property. The tax is also levied upon profits earned from any business, regardless of its nature -- legal or illegal - and from interest, dividends, rents and the like. In short, the term “gross income” means all income from whatever source unless it is specifically excluded by law.

AUTHORITY:

26 U.S.C. § 61; *Commissioner v. Wilcox*, 327 U.S. 404 (1946).

DEFENDANT’S OBJECTION:

Defendant objects to this instruction as unnecessary and not part of the model instructions..

GIVEN: \_\_\_\_\_

REFUSED: \_\_\_\_\_

MODIFIED: \_\_\_\_\_

GOVERNMENT’S REQUESTED INSTRUCTION NO. 7

## Willfully Defined

1  
2  
3 An act is done willfully if done voluntarily and intentionally and with the specific intent  
4 to do something the law forbids; that is to say with a purpose either to disobey or disregard the  
5 law. Conduct is not willful if it is based upon accident, mistake, inadvertence or due to a good  
6 faith misunderstanding as to the requirements of the law. While good faith has no precise  
7 meaning, it encompasses, among other things, an honest belief, an absence of malice and an  
8 honest intention to abstain from taking any unconscientious advantage of another. As a general  
9 rule, ignorance of the law is no defense to a criminal prosecution.

10 In order to convict the defendant of tax evasion, you must find that the government has  
11 proven that the law imposed a duty on the defendant, that the defendant knew of this duty, and  
12 that she voluntarily and intentionally violated that duty.

13 If the government proves actual knowledge of the pertinent legal duty, the prosecution,  
14 without more, has satisfied the knowledge component of the willfulness requirement.

15 The purpose of the willfulness component is to avoid penalizing taxpayers who make  
16 innocent mistakes caused by the complexity of the tax code. A defendant does not act willfully  
17 if she believes in good faith that she is acting within the law or that her actions comply with the  
18 law. This is so even if the defendant’s belief was not objectively reasonable as long as she had  
19 the belief in good faith. Nevertheless, you may consider whether the defendant’s belief about  
20 the tax statutes was actually reasonable as a factor in deciding whether she held that belief in  
21 good faith.

22 The reasonableness of a belief is a factor for the jury to consider in determining whether  
23 a defendant actually held a belief and acted upon it. The more farfetched a belief is, the less  
24 likely it is that a person actually held or would act upon that belief.

25 A defendant who knows what the law is and who disagrees with it does not have a bona  
26 fide misunderstanding defense. A persistent refusal to acknowledge the law does not constitute  
27 a good faith misunderstanding of the law. One is not immune from criminal prosecution if she  
28 knows what the law is but believes it should be otherwise, and therefore violates it.



1 In determining the issue of willfulness, you are entitled to consider anything done or  
2 omitted to be done by the defendant and all facts and circumstances in evidence which may aid  
3 in the determination of her state of mind. It is obviously impossible to ascertain or prove directly  
4 the operations of the defendant's mind; but a careful and intelligent consideration of the facts  
5 and circumstances shown by evidence in any case enables one to infer what another's intentions  
6 were in doing or not doing things. With the knowledge of definite acts, we may draw definite  
7 logical conclusions.

8 Knowledge and belief are characteristically questions for the fact finder, in this case you  
9 the jury.

10

11 AUTHORITY:

12 *United States v. Hilgeford*, 7 F.3d 1340, 1342 (7th Cir. 1993); *Cheek v. United*  
13 *States*, 498 U.S. 192, 201 (1991).

14 DEFENDANT'S OBJECTION:

15 Defendant objects to this instruction and proposes that the Court give Ninth  
16 Circuit Model Instruction 9.42 in its entirety.

17

18

19

20

21

22

23

24 GIVEN: \_\_\_\_\_

25 REFUSED: \_\_\_\_\_

26 MODIFIED: \_\_\_\_\_

27

28 GOVERNMENT'S REQUESTED INSTRUCTION NO. 8

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

Good Faith – Defined

The good faith of the defendant is a complete defense to the charges of tax evasion because good faith is simply inconsistent with the intent required to commit that violation.

If a person acts without reasonable grounds for belief that her conduct is lawful, it is for you to decide whether that person has acted in good faith in order to comply with the law or whether that person has willfully violated the law. In determining whether or not the government has proven that the defendant committed tax evasion or assessment or payment, or whether the defendant acted in good faith, you must consider all of the evidence received in the case bearing on the defendant’s state of mind.

The burden of proving good faith does not rest with the defendant because the defendant has no obligation to prove anything to you. The government has the burden of proving to you beyond a reasonable doubt that the defendant acted willfully. If the evidence in the case leaves you with a reasonable doubt as to whether the defendant acted in good faith or acted willfully in committing tax evasion, you must find the defendant not guilty of that violation.

AUTHORITY:

Devitt, Blackmar and O’Malley, Federal Practice and Instructions, (4th Ed. 1990) §56.26 [The Good Faith Defense] (Modified); *Cheek v. United States*, 498 U.S. 192 (1991).

DEFENDANT’S OBJECTION:

Defendant objects to this instruction and proposes that the Court give Ninth Circuit Model Instruction 9.42 in its entirety.

GIVEN: \_\_\_\_\_  
REFUSED: \_\_\_\_\_  
MODIFIED: \_\_\_\_\_

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

GOVERNMENT’S REQUESTED INSTRUCTION NO. 9

Willful Failure to File Tax Return–Statute

Title 26, United States Code, Section 7203 provides in part, that:

“Any person... required under this title or by regulations made under authority thereof to make a return...who willfully fails to...make such return...at the time or times required by law or regulations, shall...be guilty (of an offense).”

AUTHORITY:

26 U.S.C. § 7203

DEFENDANT’S OBJECTION:

Defendant objects to this instruction as it is covered by Ninth Circuit Model Instruction 9.38.

GIVEN: \_\_\_\_\_

REFUSED: \_\_\_\_\_

MODIFIED: \_\_\_\_\_