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APR 08 2011	
CLERK U.S. DISTRICT COURT DISTRICT OF ARIZONA	
BY: _____ Z. DEPUTY	

1 Janice Sue Taylor
 2 3341 Arianna Court
 3 Near Gilbert, Arizona
 4 Mailing address of convenience
 5 Not a claimed residence or domicile
 6 Without the United States,

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF ARIZONA

UNITED STATES OF AMERICA)) Case No: CR-10-400-PHX-DGC) JUDICIAL NOTICE DEMANDED) FAIR DEBT COLLECTIONS) PRACTICES ACT §1692) NOTICE of DEMAND for) VERIFIED ASSESSMENT) CEASE and DESIST ABUSIVE) COLLECTION PRACTICE
Alleged Plaintiff)	
V.)	
Janice Sue Taylor)	
Alleged Defendant)	
))	
))	
))	

FAIR DEBT COLLECTIONS PRACTICES ACT §1692
Notice of Demand for Verified Assessment for Year 2003-2006,
on Janice Sue Taylor;
Cease and Desist Abusive Collection Practice to the following:

Status of Janice Sue Taylor

Comes now, Janice Sue Taylor, a living woman, hereinafter undersigned “Consumer” not a corporation or other type of artificially created person, One of the people on the private domain of Arizona under Article 4 Section 3 Clause 1, of the Constitution of the United States of America, an owner of the premises, and not domiciled or residing in the district of Columbia or any other Federal Territory owned by the United States under Article 4 Section 3 Clause 2, of the Constitution of the United States of America. Undersigned Consumer is one of the people on the private land of Arizona, a **separate and distinct Venue** as distinguished herein above.

By Special Visitation or Appearance, Undersigned Consumer, not Granting jurisdiction nor recognizing this court’s right to try her; but intervening in a Foreign Bankrupt Jurisdiction on behalf of the Alleged accused, an instrumentality of Commerce, the Fictional JANICE SUE TAYLOR, “hereinafter the real Accused”. Undersigned Consumer is not trained in the law, nor is She an Attorney, nor is She appearing Pro Se; but rather of right in Sui Juris as the authorized intervener, but not surety, of the above civil fiction.

1 **NOTICE OF DEMAND TO CURE FAIR DEBT COLLECTIONS PRACTICES ACT**

2 The following are hereby put on notice of violations of the Fair Debt Collections Practices Act;
 3 United States Attorney; Dennis K. Burke, United States Assistant Attorneys; Frank T. Galati,
 4 James R. Knapp et al., Internal Revenue Service Agent, Jerry Carter/Young, any and all other
 5 Internal Revenue John and Jane Doe Agents involved with any instrumentality of interstate
 6 commerce in this case. Hereinafter referred to as "Debt Collectors" Pursuant to 1692a, validation
 7 of debts, in acting in concert with the Internal Revenue Service you are included as "Debt
 8 Collectors" and are hereby demanded to provide your license and bond information to the
 9 undersigned Consumer in case of injury. The 1986 removal of the exemption on Attorneys being
 10 liable, you are now under public law 99-361, no longer exempt to the Fair Debt Collection
 11 Practices Act¹. Certain activities are prohibited by law, and pursuant to 1692 i and j, you are
 12 demanded to verify under penalty of perjury, the situs of where the dept you are pursuing is,
 13 specifically where the venue of the debt exists, is it limited to the commercial venue² i e; under
 14 the Article 4 Section 3 Clause 2, for the 14th Amendment citizen or limited under Article 4
 15 Section 3 Clause 1, for the 9th Amendment Citizen in the private venue³.

16 1. Pursuant to "1692 (d) Interstate commerce Abusive debt collection practices are carried
 17 on to a substantial extent in interstate commerce and through means and instrumentalities of
 18 such commerce." These "Debt Collectors" are acting in intrastate commerce by servicing
 19 instrumentalities of commerce and therefore are subject to violation under this Fair Debt
 20 Collection Practices Act, whether civil or criminal instruments are utilized.

21 2. The "Debt Collectors" are herein demanded under 1692g(b) by the undersigned
 22 "Consumer" to verify that the "Debt Collectors" and their delegates' collection activities and
 23 performances are within the official duties as the officer or employee or assignee of the

24 ¹ See George W. Heintz, v. Darlene, No. 94-367(1994) (Cite as: 514 U.S. 291, 115 S.Ct. 1489). *Held*: The Act must be read to apply to lawyers
 25 engaged in consumer debt-collection litigation for two rather strong reasons. First, a lawyer who regularly tries to obtain payment of consumer
 26 debts through legal proceedings meets the Act's definition of "debt collector": one who "regularly collects or attempts to collect, directly or
 27 indirectly, [consumer] debts owed ... another," 15 U.S.C. § 1692a(6). Second, although an earlier version of that definition expressly excluded
 28 "any attorney-at-law collecting a debt as an attorney on behalf of and in the name of a client," Congress repealed this exemption in 1986 without
 creating a narrower, litigation-related, exemption to fill the void.

² Scott objected to the Richmond venue under the FDCPA, which states, in relevant part, "Any debt collector who brings any legal action on a
 debt against any consumer shall ... bring such action only in the judicial district or similar legal entity-(A) in which such consumer signed the
 contract sued upon; or (B) in which such consumer resides at the commencement of the action." Scott v. Jones Cite as: 964 F.2d 314(1992)

³ Venue restrictions of Fair Debt Collection Practices Act apply only to legal actions initiated by "debt collectors." Consumer Credit Protection
 Act, § 811, as amended, 15 U.S.C.A. § 1692i. Scott v. Jones Cite as: 964 F.2d 314(1992)

1 United States Government, as this Court that the undersigned "Consumer" is before is
2 appearing to limit Consumers defense my not requiring "Debt Collectors" to validate under
3 penalty of perjury the 1692g (b) debt, thereby lightening the "Debt Collectors" burden of
4 proof. Undersigned Consumer herein is disputing all of such debt, until validation is
5 properly served ; and

6 2. Specifically, the "Debt Collectors" are demanded by the undersigned Consumer under
7 1692g(b), to prepare and produce on official letterhead the original signature under full
8 commercial liability of debt to the undersigned Consumer, written verified assessment(s),
9 under penalty of perjury, concerning all supposed liability and debt for any years questioned
10 for account #556-56-3002, including, but not limited to, calendar years 2003-2006, and the
11 Name and Address of the Original Creditor with telephone contact of whom to speak to,
12 along with the Original Contract; and

13 3. "Debt Collectors" are hereby noticed pursuant to 1692d, You are not authorized to come
14 to undersigned Consumers dwelling(s) or work place(s) as it intimidates undersigned
15 Consumer, causes to suffer undue duress and distress, is absolutely unnecessary, and is
16 abusive practice against undersigned Consumer under United States Federal and Arizona
17 state law upon your receipt of this notice, until you validate the debt as herein stated; and,

18 4. Pursuant to 1692g (5) (b) Debt Collectors are herein noticed that until they have provided
19 to undersigned Consumer the demanded verified assessment(s) for any alleged liability and
20 debt that all further activity must cease, by any "Debt Collector" or their delegates,
21 including, but not limited to, failed reimbursement of or the continued collection process of
22 an unverified liability or debt, is willful abusive practice and categorically willful direct
23 violation of United States Federal law and Arizona state law; and,

24 5. The undersigned Consumer has received a Bill from the "Debt Collectors" in the form of
25 a Plea Agreement. Undersigned Consumer is not now, nor has she ever refused to pay any
26 lawful bill that she is liable for. Undersigned Consumer will conditionally honor and settle
27 this Plea Agreement, upon "Debt Collectors" validating under penalty of perjury that all
28 information in the Plea Agreement is accurate, sworn and verified by someone with firsthand
knowledge, and that the Agreement follows all Constitutional mandates as set forth by

1 Congress, in the Constitution of the United States of America 1787, including the
2 Amendments therewith .

3 6. Pursuant to 1692g (b) due to the necessity of defense the undersigned Consumer demands
4 proof of this validation within ten (10) days of receiving this letter. This validation goes to
5 the core of jurisdiction of whether undersigned Consumer is liable for any debt the "Debt
6 Collectors" are claiming which must be verified and **all action must cease in any court** or
7 otherwise. If the "Debt Collectors" cannot produce the valid sworn statement that
8 undersigned Consumer owes the debt sought after, jurisdiction of any court is lost. The
9 "Debt Collectors" in this instance, by law, should have had any bills validated and verified
10 before any suit was brought before undersigned Consumer, so this shouldn't be any problem
11 to produce to undersigned Consumer within the time specified, if indeed there is a contract.

12 7. Pursuant to 1692k (a) Except as otherwise provided by this section any "Debt Collector"
13 who fails to comply with any provision of this subchapter with respect to any person is liable
14 to such person in an amount equal to the sum of Compliance with this subchapter is
15 enforced by the Federal Trade Commission, [15 U.S.C. 41] a violation of this subchapter
16 shall be deemed an unfair or deceptive act or practice in violation of that act.

17 8. The Undersigned Consumer is not now, nor has she ever intended to evade any monies
18 owed to "Debt Collectors" and upon "Debt Collectors" verifying all debt as stated herein,
19 will settle any obligations validated by proper authorities under penalty of perjury.

20 9. The undersigned Consumer is requesting that any accounts this "Debt Collector" has that
21 created an account with the Internal Revenue Service or their principles, be brought forth,
22 showing when the undersigned Consumer agreed to contract with them.

23 10. "Debt Collectors" are noticed that henceforth, undersigned Consumer authorizes "Debt
24 Collectors" to contact undersigned Consumer only by mail at the mailing address above; and

25 11. If "Debt Collectors" do not fully comply with the herein requirements within the 10
26 days undersigned Consumer has given them, they will be in default, if "Debt Collectors" do
27 not correct within 3 additional days "Debt Collectors" will then enter into default, whereby
28 Internal Revenue Service's incorporated agrees there exists no signature authorizing account
556-56-3002 or commercial use thereof, a debt does not actually exist, and further account

1 # 556-56-3002 is closed, and no further commercial or any other use will be made through,
2 or by, with this account.

3
4 The Undersigned Consumer looks forward to your support in remediation of the alleged
5 liability(s) and debt(s), the immediate cessation of abusive practices by the "Debt Collectors"
6 herein and their delegates, and the appropriate prompt return of all personal property.

7
8 **Notice to agent is notice to principal; notice to principal is notice to agent**

9
10 **TITLE 15> CHAPTER 41> SUBCHAPTER V > § 1692**

11 §1692. Congressional findings and declaration of purpose

12 (a) Abusive practices. There is abundant evidence of the use of abusive, deceptive, and unfair
13 debt collection practices by many debt collectors. Abusive debt collection practices contribute to
14 the number of personal bankruptcies, to marital instability, to the loss of jobs, and to invasions of
15 individual privacy.

16 (b) Inadequacy of laws Existing laws and procedures for redressing these injuries are inadequate
17 to protect consumers.

18 (c) Available non-abusive collection methods

19 Means other than misrepresentation or other abusive debt collection practices are available for
20 the effective collection of debts.

21 (d) Interstate commerce

22 Abusive debt collection practices are carried on to a substantial extent in interstate commerce
23 and through means and instrumentalities of such commerce. Even where abusive debt collection
24 practices are purely intrastate in character, they nevertheless directly affect interstate commerce.

25 (e) Purposes

26 It is the purpose of this subchapter to eliminate abusive debt collection practices by debt
27 collectors, to insure that those debt collectors who refrain from using abusive debt collection
28 practices are not competitively disadvantaged, and to promote consistent State action to protect
consumers against debt collection abuses.

1
2 § 1692a. Definitions

3 As used in this subchapter—

4 (1) The term “Commission” means the Federal Trade Commission.

5 (2) The term “communication” means the conveying of information regarding a debt directly or
6 indirectly to any person through any medium.

7 (3) The term “consumer” means any natural person obligated or allegedly obligated to pay any
8 debt.

9 (4) The term “creditor” means any person who offers or extends credit creating a debt or to
10 whom a debt is owed, but such term does not include any person to the extent that he receives an
11 assignment or transfer of a debt in default solely for the purpose of facilitating collection of such
12 debt for another.

13 (5) The term “debt” means any obligation or alleged obligation of a consumer to pay money
14 arising out of a transaction in which the money, property, insurance, or services which are the
15 subject of the transaction are primarily for personal, family, or household purposes, whether or
16 not such obligation has been reduced to judgment.

17 (6) The term “debt collector”⁴ means any person who uses any instrumentality of interstate
18 commerce or the mails in any business the principal purpose of which is the collection of any
19 debts, or who regularly collects or attempts to collect, directly or indirectly, debts owed or due or
20 asserted to be owed or due another. Notwithstanding the exclusion provided by clause (F) of the
21 last sentence of this paragraph, the term includes any creditor who, in the process of collecting
22 his own debts, uses any name other than his own which would indicate that a third person is
23 collecting or attempting to collect such debts. For the purpose of section 1692f(6) of this title,
24 such term also includes any person who uses any instrumentality of interstate commerce or the
25 mails in any business the principal purpose of which is the enforcement of security interests. The
26 term does not include—

(A) any officer or employee of a creditor while, in the name of the creditor, collecting debts

27

4. The term “debt collector” means any person who uses any instrumentality of interstate commerce or the mails in any business the principal
28 purpose of which is the collection of any debts, or who regularly collects or attempts to collect, directly or indirectly, debts owed or due or
asserted to be owed or due another. Scott v. Jones (1992) Cite as: 964 F.2d 314.

1 for such creditor;

2 (B) any person while acting as a debt collector for another person, both of whom are related
3 by common ownership or affiliated by corporate control, if the person acting as a debt collector
4 does so only for persons to whom it is so related or affiliated and if the principal business of such
5 person is not the collection of debts;

6 (C) any officer or employee of the United States or any State to the extent that collecting or
7 attempting to collect any debt is in the performance of his official duties;

8 (D) any person while serving or attempting to serve legal process on any other person in
9 connection with the judicial enforcement of any debt;

10 (E) any nonprofit organization which, at the request of consumers, performs bona fide
11 consumer credit counseling and assists consumers in the liquidation of their debts by receiving
12 payments from such consumers and distributing such amounts to creditors; and

13 (F) any person collecting or attempting to collect any debt owed or due or asserted to be owed
14 or due another to the extent such activity

15 (i) is incidental to a bona fide fiduciary obligation or a bona fide escrow arrangement;

16 (ii) concerns a debt which was originated by such person;

17 (iii) concerns a debt which was not in default at the time it was obtained by such
18 person and;

19 (iv) concerns a debt obtained by such person as a secured party in a commercial credit
20 transaction involving the creditor.

21 (7) The term "location information" means a consumer's place of abode and his telephone
22 number at such place, or his place of employment.

23 (8) The term "State" mean's any State, territory, or possession of the United States, the District
24 of Columbia, the Commonwealth of Puerto Rico, or any political subdivision of any of the
25 foregoing.

26 § 1692b. Acquisition of location information ;

27 Any debt collector communicating with any person other than the consumer for the purpose
28 of acquiring location information about the consumer shall—

(1) identify himself, state that he is confirming or correcting location information concerning the

1 consumer, and, only if expressly requested, identify his employer;

2 (2) not state that such consumer owes any debt;

3 (3) not communicate with any such person more than once unless requested to do so by such
4 person or unless the debt collector reasonably believes that the earlier response of such person is
5 erroneous or incomplete and that such person now has correct or complete location information;

6 (4) not communicate by post card;

7 (5) not use any language or symbol on any envelope or in the contents of any communication
8 effected by the mails or telegram that indicates that the debt collector is in the debt collection
9 business or that the communication relates to the collection of a debt;

10 (6) after the debt collector knows the consumer is represented by an attorney with regard to the
11 subject debt and has knowledge of, or can readily ascertain, such attorney's name and address,
12 not communicate with any person other than that attorney, unless the attorney fails to respond
13 within a reasonable period of time to communication from the debt collector.

14 § 1692c. Communication in connection with debt collection

15 (a) Communication with the consumer generally

16 Without the prior consent of the consumer given directly to the debt collector or the express
17 permission of a court of competent jurisdiction, a debt collector may not communicate with a
18 consumer in connection with the collection of any debt—

19 (1) at any unusual time or place or a time or place known or which should be known to be
20 inconvenient to the consumer. In the absence of knowledge of circumstances to the contrary,
21 a debt collector shall assume that the convenient time for communicating with a consumer is
22 after 8 o'clock antemeridian and before 9 o'clock postmeridian, local time at the consumer's
23 location;

24 (2) if the debt collector knows the consumer is represented by an attorney with respect to
25 such debt and has knowledge of, or can readily ascertain, such attorney's name and address,
26 unless the attorney fails to respond within a reasonable period of time to a communication
27 from the debt collector or unless the attorney consents to direct communication with the
28 consumer; or

(3) at the consumer's place of employment if the debt collector knows or has reason to

1 know that the consumer's employer prohibits the consumer from receiving such
2 communication.

3 (b) Communication with third parties. Except as provided in section 1692b of this title,
4 without the prior consent of the consumer given directly to the debt collector, or the express
5 permission of a court of competent jurisdiction, or as reasonably necessary to effectuate a
6 post judgment judicial remedy, a debt collector may not communicate, in connection with the
7 collection of any debt, with any person other than the consumer, his attorney, a consumer
8 reporting agency if otherwise permitted by law, the creditor, the attorney of the creditor, or
9 the attorney of the debt collector.

10 (c) Ceasing communication

11 If a consumer notifies a debt collector in writing that the consumer refuses to pay a debt or
12 that the consumer wishes the debt collector to cease further communication with the
13 consumer, the debt collector shall not communicate further with the consumer with respect to
14 such debt, except—

- 15 (1) to advise the consumer that the debt collector's further efforts are being terminated;
- 16 (2) to notify the consumer that the debt collector or creditor may invoke specified
17 remedies which are ordinarily invoked by such debt collector or creditor; or
- 18 (3) where applicable, to notify the consumer that the debt collector or creditor intends to
19 invoke a specified remedy. If such notice from the consumer is made by mail, notification
20 shall be complete upon receipt.

21 (d) "Consumer" defined

22 For the purpose of this section, the term "consumer" includes the consumer's spouse, parent
23 (if the consumer is a minor), guardian, executor, or administrator.

24 § 1692d. Harassment or abuse

25 A debt collector may not engage in any conduct the natural consequence of which is to
26 harass, oppress, or abuse any person in connection with the collection of a debt. Without limiting
27 the general application of the foregoing, the following conduct is a violation of this section:

- 28 (1) The use or threat of use of violence or other criminal means to harm the physical person,
reputation, or property of any person.

1 (2) The use of obscene or profane language or language the natural consequence of which is to
2 abuse the hearer or reader.

3 (3) The publication of a list of consumers who allegedly refuse to pay debts, except to a
4 consumer reporting agency or to persons meeting the requirements of section 1681a (f) or 1681b
5 (3) [1] of this title.

6 (4) The advertisement for sale of any debt to coerce payment of the debt.

7 (5) Causing a telephone to ring or engaging any person in telephone conversation repeatedly or
8 continuously with intent to annoy, abuse, or harass any person at the called number.

9 (6) Except as provided in section 1692 b of this title, the placement of telephone calls without
10 meaningful disclosure of the caller's identity.

11 § 1692e. False or misleading representations (the IRS violates everything in this section)

12 A debt collector may not use any false, deceptive, or misleading representation (IRS forms
13 violate this in several ways) or means in connection with the collection of any debt. Without
14 limiting the general application of the foregoing, the following conduct is a violation of this
15 section:

16 (1) The false representation or implication that the debt collector is vouched for, bonded by, or
17 affiliated with the United States or any State, including the use of any badge, uniform, or
18 facsimile thereof. (too many violations to list for this one)

19 (2) The false representation of—

20 (A) the character, amount, or legal status of any debt; or

21 (B) any services rendered or compensation which may be lawfully received by any debt collector
22 for the collection of a debt.

23 (3) The false representation or implication that any individual is an attorney or that any
24 communication is from an attorney.

25 (4) The representation or implication that nonpayment of any debt will result in the arrest of
26 imprisonment of any person or the seizure, garnishment, attachment, or sale of any property or
27 wages of any person unless such action is lawful and the debt collector or creditor intends to take
28 action.

(5) The threat to take any action that cannot legally be taken or that is not intended to be taken.

1 (6) The false representation or implication that a sale, referral, or other transfer of any interest in
2 a debt shall cause the consumer to—

3 (A) lose any claim or defense to payment of the debt; or

4 (B) become subject to any practice prohibited by this subchapter.

5 (7) The false representation or implication that the consumer committed any crime or other
6 conduct in order to disgrace the consumer.

7 (8) Communicating or threatening to communicate to any person credit information which is
8 known or which should be known to be false, including the failure to communicate that a
9 disputed debt is disputed.

10 (9) The use or distribution of any written communication which simulates or is falsely
11 represented to be a document authorized, issued, or approved by any court, official, or agency of
12 the United States or any State, or which creates a false impression as to its source, authorization,
13 or approval.

14 (10) The use of any false representation or deceptive means to collect or attempt to collect any
15 debt or to obtain information concerning a consumer.

16 (11) The failure to disclose in the initial written communication with the consumer and, in
17 addition, if the initial communication with the consumer is oral, in that initial oral
18 communication, that the debt collector is attempting to collect a debt and that any information
19 obtained will be used for that purpose, and the failure to disclose in subsequent communications
20 that the communication is from a debt collector, except that this paragraph shall not apply to a
21 formal pleading made in connection with a legal action.

22 (12) The false representation or implication that accounts have been turned over to innocent
23 purchasers for value.

24 (13) The false representation or implication that documents are legal process.

25 (14) The use of any business, company, or organization name other than the true name of the
26 debt collector's business, company, or organization.

27 (15) The false representation or implication that documents are not legal process forms or do not
28 require action by the consumer.

(16) The false representation or implication that a debt collector operates or is employed by a
consumer reporting agency as defined by section 1681a(f) of this title.

1
2 § 1692f. Unfair practices

3 A debt collector may not use unfair or unconscionable means to collect or attempt to collect
4 any debt. Without limiting the general application of the foregoing, the following conduct is a
5 violation of this section:

6 (1) The collection of any amount (including any interest, fee, charge, or expense incidental to
7 the principal obligation) unless such amount is expressly authorized by the agreement creating
8 the debt or permitted by law.

9 (2) The acceptance by a debt collector from any person of a check or other payment
10 instrument postdated by more than five days unless such person is notified in writing of the debt
11 collector's intent to deposit such check or instrument not more than ten nor less than three
12 business days prior to such deposit.

13 (3) The solicitation by a debt collector of any postdated check or other postdated payment
14 instrument for the purpose of threatening or instituting criminal prosecution.

15 (4) Depositing or threatening to deposit any postdated check or other postdated payment
16 instrument prior to the date on such check or instrument.

17 (5) Causing charges to be made to any person for communications by concealment of the true
18 purpose of the communication. Such charges include, but are not limited to, collect telephone
19 calls and telegram fees.

20 (6) Taking or threatening to take any non judicial action to effect dispossession or
21 disablement of property if—

22 (A) there is no present right to possession of the property claimed as collateral
23 an enforceable security interest;

24 (B) there is no present intention to take possession of the property; or

25 (C) the property is exempt by law from such dispossession or disablement.

26 (7) Communicating with a consumer regarding a debt by post card.

27 (8) Using any language or symbol, other than the debt collector's address, on any envelope
28 when communicating with a consumer by use of the mails or by telegram, except that a debt
collector may use his business name if such name does not indicate that he is in the debt
collection business.

1
2 § 1692g. Validation of debts

3 (a) Notice of debt; contents

4 Within five days after the initial communication with a consumer in connection with the
5 collection of any debt, a debt collector shall, unless the following information is contained in the
6 initial communication or the consumer has paid the debt, send the consumer a written notice
7 containing—

8 (1) the amount of the debt;

9 (2) the name of the creditor to whom the debt is owed;

10 (3) a statement that unless the consumer, within thirty days after receipt of the
11 notice disputes the validity of the debt, or any portion thereof, the debt will be assumed
12 to be valid by the debt collector;

13 (4) a statement that if the consumer notifies the debt collector in writing within the thirty
14 day period that the debt, or any portion thereof, is disputed, the debt collector will obtain
15 verification of the debt or a copy of a judgment against the consumer and a copy of such
16 verification or judgment will be mailed to the consumer by the debt collector; and

17 (5) a statement that, upon the consumer's written request within the thirty-day period, the
18 debt collector will provide the consumer with the name and address of the original
19 creditor, if different from the current creditor.

20 (b) Disputed debts

21 If the consumer notifies the debt collector in writing within the thirty-day period described in
22 subsection (a) of this section that the debt, or any portion thereof, is disputed, or that the
23 consumer requests the name and address of the original creditor, the debt collector shall cease
24 collection of the debt, or any disputed portion thereof, until the debt collector obtains verification
25 of the debt or a copy of a judgment, or the name and address of the original creditor, and a copy
26 of such verification or judgment, or name and address of the original creditor, is mailed to the
27 consumer by the debt collector.

28 (c) Admission of liability

The failure of a consumer to dispute the validity of a debt under this section may not be
construed by any court as an admission of liability by the consumer.

1
2 § 1692h. Multiple debts

3 If any consumer owes multiple debts and makes any single payment to any debt collector
4 with respect to such debts, such debt collector may not apply such payment to any debt which is
5 disputed by the consumer and, where applicable, shall apply such payment in accordance
6 with the consumer's directions.

7
8 § 1692i. Legal actions by debt collectors

9 (a) Venue

10 Any debt collector who brings any legal action on a debt against any consumer shall—

11 (1) in the case of an action to enforce an interest in real property securing the consumer's
12 obligation, bring such action only in a judicial district or similar legal entity in which such real
13 property is located; or

14 (2) in the case of an action not described in paragraph (1), bring such action only in the
15 judicial district or similar legal entity—

16 (A) in which such consumer signed the contract sued upon; or

17 (B) in which such consumer resides at the commencement of the action.

18 (b) Authorization of actions

19 Nothing in this subchapter shall be construed to authorize the bringing of legal actions by
20 debt collectors.

21 § 1692j. Furnishing certain deceptive forms (a) Venue

22 (a) It is unlawful to design, compile, and furnish any form knowing that such form would
23 be used to create the false belief in a consumer that a person other than the creditor of such
24 consumer is participating in the collection of or in an attempt to collect a debt such consumer
25 allegedly owes such creditor, when in fact such person is not so participating.

26 (b) Any person who violates this section shall be liable to the same extent and in the
27 same manner as a debt collector is liable under section 1692k of this title for failure to comply
28 with a provision of this subchapter.

1 § 1692k. Civil liability

2 (a) Amount of damages

3 Except as otherwise provided by this section, any debt collector who fails to comply⁵ with any
4 provision of this subchapter with respect to any person is liable to such person in an amount
5 equal to the sum of—

6 (1) any actual damage sustained by such person as a result of such failure;

7 (2) (A) in the case of any action by an individual, such additional damages as the court
8 may allow, but not exceeding \$1,000; or

9 (B) in the case of a class action, (i) such amount for each named plaintiff as could be
10 recovered under subparagraph (A), and (ii) such amount as the court may allow for all other class
11 members, without regard to a minimum individual recovery, not to exceed the lesser of \$500,000
12 or 1 per centum of the net worth of the debt collector; and

13 (3) in the case of any successful action to enforce the foregoing liability, the costs of the
14 action, together with a reasonable attorney's fee as determined by the court. On a finding by the
15 court that an action under this section was brought in bad faith and for the purpose of
16 harassment, the court may award to the defendant attorney's fees reasonable in relation to the
17 work expended and costs.

18 (b) Factors considered by court

19 In determining the amount of liability in any action under subsection (a) of this section, the
20 court shall consider, among other relevant factors—

21 (1) in any individual action under subsection (a)(2)(A) of this section, the frequency and
22 persistence of noncompliance by the debt collector, the nature of such noncompliance, and the
23 extent to which such noncompliance was intentional; or

24 (2) in any class action under subsection (a)(2)(B) of this section, the frequency and
25 persistence of noncompliance by the debt collector, the nature of such noncompliance, the
26 resources of the debt collector, the number of persons adversely affected, and the extent to which

27 ⁵ The FDCPA also provides that "any debt collector who fails to comply with any provision of th[e] [Act] with respect to any person is
28 liable to such person." 15 U.S.C. § 1692k(a). Successful plaintiffs are entitled to "actual damage [s]," plus costs and "a reasonable attorney's fee
as determined by the court." *Ibid.* A court may also award "additional damages," subject to a statutory cap of \$1,000 for individual actions, or, for
class actions, "the lesser of \$500,000 or 1 per centum of the net worth of the debt collector." § 1692k(a)(2). In awarding additional damages, the
court must consider "the frequency and persistence of [the debt collector's] noncompliance," "the nature of such noncompliance," and "the extent
to which such noncompliance was intentional." § 1692k(b). *Jerman v. Carlisle* (Cite as: 130 S.Ct. 1605) (2010)

1 the debt collector's noncompliance was intentional.

2 (c) Intent

3 A debt collector may not be held liable in any action brought under this subchapter if the debt
4 collector shows by a preponderance of evidence that the violation was not intentional and
5 resulted from a bona fide error notwithstanding the maintenance of procedures reasonably
6 adapted to avoid any such error⁶.

7 (d) Jurisdiction

8 An action to enforce any liability created by this subchapter may be brought in any appropriate
9 United States district court without regard to the amount in controversy, or in any other court of
10 competent jurisdiction, within one year from the date on which the violation occurs.

11 (e) Advisory opinions of Commission

12 No provision of this section imposing any liability shall apply to any act done or omitted in
13 good faith in conformity with any advisory opinion of the Commission, notwithstanding that
14 after such act or omission has occurred, such opinion is amended, rescinded, or determined by
15 judicial or other authority to be invalid for any reason.

16 § 1692 I. Administrative enforcement

17 (a) Federal Trade Commission

18 Compliance with this subchapter shall be enforced by the Commission, except to the extent
19 that enforcement of the requirements imposed under this subchapter is specifically committed to
20 another agency under subsection (b) of this section. For purpose of the exercise by the
21 Commission of its functions and powers under the Federal Trade Commission Act [15U.S.C.41
22 et seq.], a violation of this subchapter shall be deemed an unfair or deceptive act or practice in
23 violation of that Act. All of the functions and powers of the Commission under the Federal Trade
24 Commission Act are available to the Commission to enforce compliance by any person with this

25 ³ JERMAN, v. CARLISLE, (Cite as: 130 S.Ct. 1605) Held: The bona fide error defense in § 1692k(c) does not apply to a violation resulting
26 from a debt collector's mistaken interpretation of the legal requirements of the FDCPA. Pp. 1611 - 1625. The Supreme Court, Justice Sotomayor,
27 held that bona fide error defense in FDCPA does not apply to violation of FDCPA resulting from a debt collector's incorrect interpretation of
28 legal requirements of the Act.

1 subchapter, irrespective of whether that person is engaged in commerce or meets any other
2 jurisdictional tests in the Federal Trade Commission Act, including the power to enforce the
3 provisions of this subchapter in the same manner as if the violation had been a violation of a
4 Federal Trade Commission trade regulation rule.

5 (b) Applicable provisions of law

6 Compliance with any requirements imposed under this subchapter shall be enforced under—

7 (1) section 8 of the Federal Deposit Insurance Act [12 U.S.C.1 8 18], in the case of—

8 (A) national banks, and Federal branches and Federal agencies of foreign banks, by the
9 Office of the Comptroller of the Currency;

10 (B) member banks of the Federal Reserve System (other than national banks), branches
11 And agencies of foreign banks (other than Federal branches, Federal agencies, and
12 insured State branches of foreign banks), commercial lending companies owned or
13 controlled by foreign banks, and organizations operating under section 25 or 25(a)[1]
14 of the Federal Reserve Act [12 U.S.C. 601 et seq.,611 et seq.], by the Board of
15 Governors of the Federal Reserve System; and

16 (C) banks insured by the Federal Deposit Insurance Corporation (other than members
17 of the Federal Reserve System) and insured State branches of foreign banks, by the
18 Board of Directors of the Federal Deposit Insurance Corporation;

19 (2) section 8 of the Federal Deposit Insurance Act [12 U.S.C.1 8 18], by the Director of
20 the Office of Thrift Supervision, in the case of a savings association the deposits of
21 which are insured by the Federal Deposit Insurance Corporation;

22 (3) the Federal Credit Union Act [12 U.S.C.1 7 51 et seq.], by the National Credit
23 Union Administration Board with respect to any Federal credit union;

24 (4) subtitle IV of title 49, by the Secretary of Transportation, with respect to all carriers
25 subject to the jurisdiction of the Surface Transportation Board;

26 (5) part A of subtitle VII of title 49, by the Secretary of Transportation with respect to
27 any air carrier or any foreign air carrier subject to that part; and

28 (6) the Packers and Stockyards Act, 1921 [7 U.S.C.181 et seq.] (except as provided in
section 406 of that Act [7 U.S.C.226,227]), by the Secretary of Agriculture with respect
to any activities subject to that Act. The terms used in paragraph (1) that are not defined

1 in this subchapter or otherwise defined in section 3(s) of the Federal Deposit Insurance
2 Act (12U.S.C. 1813 (s) shall have the meaning given to them in section 1(b) of the
3 International Banking Act of 1978 (12U.S.C. 3101).

4 (c) Agency powers

5 For the purpose of the exercise by any agency referred to in subsection (b) of this section
6 of its powers under any Act referred to in that subsection, a violation of any requirement
7 imposed under this subchapter shall be deemed to be a violation of a requirement imposed
8 under that Act. In addition to its powers under any provision of law specifically referred
9 to in subsection (b) of this section, each of the agencies referred to in that subsection may
10 exercise, for the purpose of enforcing compliance with any requirement imposed under
11 this subchapter any other authority
12 conferred on it by law, except as provided in subsection (d) of this section.

13 (d) Rules and regulations

14 Neither the Commission nor any other agency referred to in subsection (b) of this section
15 may promulgate trade regulation rules or other regulations with respect to the collection
16 of debts by debt collectors as defined in this subchapter.

17 § 1692m. Reports to Congress by the Commission; views of other Federal agencies

18 (a) Not later than one year after the effective date of this subchapter and at one-year intervals
19 thereafter, the Commission shall make reports to the Congress concerning the administration of
20 its functions under this subchapter, including such recommendations as the Commission deems
21 necessary or appropriate. In addition, each report of the Commission shall include its assessment
22 of the extent to which compliance with this subchapter is being achieved and a summary of the
23 enforcement actions taken by the Commission under section 1691 l of this title.

24 (b) In the exercise of its functions under this subchapter, the Commission may obtain upon
25 request the views of any other Federal agency which exercises enforcement functions under
26 section 1692 l of this title.

27 § 1692n. Relation to State laws

28 This subchapter does not annul, alter, or affect, or exempt any person subject to the
provisions of this subchapter from complying with the laws of any State with respect to debt

1 collection practices, except to the extent that those laws are inconsistent with any provision of
2 this subchapter, and then only to the extent of the inconsistency. For purposes of this section, a
3 State law is not inconsistent with this subchapter if the protection such law affords any consumer
4 is greater than the protection provided by this subchapter.

5
6 § 1692o Exemption for State regulation;

7 The Commission shall by regulation exempt from the requirements of this subchapter any
8 class of debt collection practices within any State if the Commission determines that under the
9 law of that State that class of debt collection practices is subject to requirements substantially
10 similar to those imposed by this subchapter, and that there is adequate provision for enforcement.

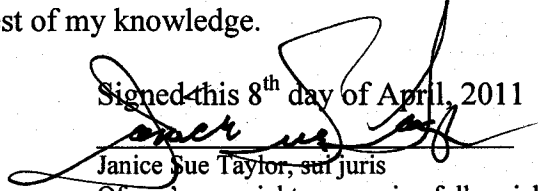
11 **WITHOUT PREJUDICE**

12 **Pursuant to UCC 1-308: "I reserve my right not to be compelled to perform under any**
13 **contract, commercial agreement or bankruptcy that I did not enter knowingly, voluntarily,**
14 **and intentionally. And furthermore, I do not and will not accept the liability of the**
15 **compelled benefit of any unrevealed contract or commercial agreement or bankruptcy". I**
16 **have made a timely and explicit reservation of my rights and insist that any statutes used in**
17 **my defense shall be construed to be in harmony with the Common Law.**

18 28 USC §1746(1)

19 I, declare under penalty of perjury under the laws of the United States of America that the
20 foregoing is true and correct to the best of my knowledge.

21 Signed this 8th day of April, 2011



22 Janice Sue Taylor, sui juris

23 Of one's own right, possessing full social
24 Civil rights, sovereign character and capacity.

25 Without the United States, U.S.C. 28, §1746 (1)

26 Included in this package:

- 27 1. Fair Debt Collection Practice Act
- 28 2. Status of Janice Sue Taylor
- 3. Notice of Demand to cure Fair Debt Collection Practices
- 4. Title 15 Chapter 41 Subchapter V §1692
- 5. Proposed Plea Agreement
- 6. Affidavit of Janice Sue Taylor with Exhibits "A - C"
- 7. List of Court Cases on 1692

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Certificate of Service

I, Janice Sue Taylor, hereby declare and state that I have filed a true and correct copy of the above document Notice Fair Debt Collection Act. Said Right Extended To Any Attorney, Whether Or Not At Bar, If Providing Or Proposing To Provide "Assistance - Not Force - Of Counsel" with the Clerk of the Court for the [Alleged] United States District Court For The [Alleged] District Of Arizona, said [Alleged] Court Appearing And Existing [Supposedly] As A Possession Of Its Own And NOT Lawfully Existing In The Legal or Organic County of Maricopa, Legal or Organic [Proposed] State of Arizona, and have mailed a copy hereof, postage prepaid thereon, to the Alleged U.S. Attorney's Office at the following addresses set forth below.

Dennis K. Burke
Frank T. Galati,
James Richard Knapp,
Office of the U.S. Attorney
40 N. Central Ave. # 1200
Phoenix, Arizona near 85004

Susan Anderson
850 W. Adams Street, Suite 201
Phoenix, Arizona near 85007

Jerry Carter/Young
40 W. Baseline #212
Tempe, Arizona 85283

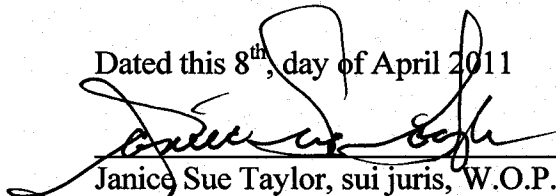
Judge David G. Campbell
401 W. Washington
Phoenix, Arizona 85004

Jon Leibowitz, Commissioner
Federal Trade Commission
600 Pennsylvania Ave N.W.
Washington, D.C. 20580

Commissioner of Internal Revenue
Douglas H. Shulman
1111 Constitution Avenue, N.W.
Washington D.C. 20224

RESPONSE TO THIS EXHIBITED NOTICE IS REQUIRED - Qui Tacit, Consentire Videtur, Ubi Tractatur De Ejus Commodo (He[She] who is silent is considered as assenting [to the matter in question] when his[/her] interest is as stake.)

Dated this 8th, day of April 2011



Janice Sue Taylor, sui juris, W.O.P.
Of one's own right, possessing full social
Civil rights, sovereign character and capacity
Pursuant to U.S.C. 28 §1746 (1)
Without the United States,

1 DENNIS K. BURKE
United States Attorney
District of Arizona

2 FRANK T. GALATI
3 Assistant U.S. Attorney
Arizona State Bar No. 003404
frank.galati@usdoj.gov

4 JAMES R. KNAPP
5 Assistant U.S. Attorney
Arizona State Bar No. 021166
james.knapp2@usdoj.gov
6 Two Renaissance Square
40 N. Central Avenue, Suite 1200
Phoenix, Arizona 85004-4408
7 Telephone (602) 514-7500

8 UNITED STATES DISTRICT COURT
9 DISTRICT OF ARIZONA

10 United States of America,

11 Plaintiff

CR-10-400 PHX-DGC

PROPOSED PLEA AGREEMENT

12 v.

13 Sue J. Taylor,
14 aka Janice Sue Taylor,

15 Defendant.

16 Plaintiff, United States of America, and the defendant, **SUE J. TAYLOR**, hereby agree
17 to dispose of this matter on the following terms and conditions:

18 PLEA

19 The defendant will plead guilty to **Count 3** of the indictment, **Attempt to Evade and**
20 **Defeat Assessment of Tax for 2005**, charging defendant with a violation of **Title 26**, United
21 States Code, **Section 7201**, a **Class D** felony offense.

22 2. MAXIMUM PENALTIES

23 a. A violation of Title 26, United States Code, Section 7201, is punishable by a
24 maximum fine of **\$100,000.00**, a maximum term of imprisonment of **five (5) years**, or both,
25 together with the costs of prosecution and a term of supervised release of **three (3) years**. A
26 maximum term of probation is five years.

27 b. According to the Sentencing Guidelines issued pursuant to the Sentencing Reform
28 Act of 1984, the Court shall order the defendant to:

Accepted
Frank Galati
James R. Knapp
Sue J. Taylor
Janice Sue Taylor

1 (1) make restitution to any victim of the offense pursuant to 18 U.S.C. § 3663
2 and/or 3663A, unless the Court determines that restitution would not be appropriate;

3 (2) pay a fine pursuant to 18 U.S.C. § 3572, unless the Court finds that a fine
4 is not appropriate;

5 (3) serve a term of supervised release when required by statute or when a
6 sentence of imprisonment of more than one year is imposed (with the understanding that the
7 Court may impose a term of supervised release in all other cases); and

8 (4) pay upon conviction a **\$100** special assessment for each count to which the
9 defendant pleads guilty pursuant to 18 U.S.C. § 3013(a)(2)(A).

10 c. The Court is required to consider the Sentencing Guidelines in determining the
11 defendant's sentence. However, the Sentencing Guidelines are advisory, and the Court is free
12 to exercise its discretion to impose any reasonable sentence up to the maximum set by statute for
13 the crime(s) of conviction, unless there are stipulations to the contrary that the Court accepts.

14 **3. AGREEMENTS REGARDING SENTENCING**

15 a. Conditional Recommendation. Pursuant to Fed. R. Crim. P. 11(c)(1)(B), if
16 defendant fully complies with all sections of this plea agreement, **including §3(f) and §4**, the
17 United States will **recommend** that defendant be sentenced to a term of **probation**.

18 b. Non-Binding Recommendations. The defendant understands that
19 recommendations are not binding on the Court. The defendant further understands that the
20 defendant will not be permitted to withdraw the guilty plea if the Court does not follow a
21 recommendation.

22 c. Stipulation: Tax Loss. Pursuant to Fed. R. Crim. P. 11(c)(1)(C), the United States
23 and the defendant stipulate that for sentencing purposes only:

24 (1) The Sentencing Guidelines Chapter Two offense guideline section that
25 applies in this case is Section 2T1.1.

26 (2) Pursuant to the tax rate table in Sentencing Guidelines § 2T4.1, the **base**
27 **offense level is 16**, because the tax loss for the year of conviction (2005) as well as for other tax
28

1 years within the criminal limitations period that are included in relevant conduct (2003, 2004 and
2 2006) is more than \$80,000 and not more than \$200,000.00, as follows:

	2003	2004	2005	2006	Total	
3						
4						
5	Unreported Income	\$100,698	\$30,577	\$163,966	\$162,148	\$457,389
6	Additional Tax	\$29,399	\$6,071	\$48,533	\$47,755	\$131,758

7 (3) The tax loss range set forth herein is a "reasonable estimate" of criminal
8 tax loss, pursuant to Sentencing Guidelines § 2T1.1, n.1, that the parties have agreed to for
9 purposes of the Sentencing Guidelines. During any subsequent assessment, collection or
10 settlement proceedings, defendant and the IRS each retains the right to claim that defendant's
11 actual tax liability is a different amount than these calculations.

12 d. If, after reviewing this plea agreement, the Court concludes that any provision is
13 inappropriate, it may reject the plea agreement, giving defendant, in accordance with
14 Fed. R. Crim. P. 11(c)(5), an opportunity to withdraw his guilty plea or guilty pleas.

15 e. **Other agreements.** (1) With the consent of the Court, sentencing shall be
16 deferred for an initial period of four (4) months so that defendant may fully cooperate with the
17 Internal Revenue Service as required by §4 of this plea agreement. If, after such period, more
18 time is required for the IRS to complete its review of defendant's potential tax liability, the
19 defendant shall not oppose any motions to continue the defendant's sentencing. (2) This plea
20 offer expires on **Thursday, April 8, 2011.**

21 f. **Acceptance of Responsibility.** Assuming the defendant makes full and complete
22 disclosure to the Probation Office of the circumstances surrounding the defendant's commission
23 of the offense, if the defendant would be eligible for a recommended two-point reduction
24 pursuant to Section 3E1.1 of the Guidelines and, if the defendant demonstrates an acceptance
25 of responsibility for this offense up to and including the time of sentencing, and provided
26 defendant accepts the terms of this agreement no later than **April 8, 2011** the United States will
27 stipulate to a **three-point reduction** in the advisory sentencing guideline offense level, as set
28 forth in Section 3E.1 of the Guidelines.

1 g. **Criminal History Options.** This plea agreement is expressly conditioned upon
2 the accuracy of the defendant's criminal history as known by the government at the time of the
3 plea. The discovery of any criminal history in addition to that known shall entitle the
4 government to withdraw from this agreement. **The United States knows of no criminal**
5 **convictions, either felony or misdemeanor.**

6 **4. AGREEMENT TO COOPERATE WITH INTERNAL REVENUE SERVICE**

7 a. Defendant agrees to cooperate with the Internal Revenue Service ("IRS") to
8 determine the amount of civil liabilities, including tax, penalties and interest, owed to the IRS
9 for the years 2003 through 2006.

10 b. Defendant agrees that she will sign any IRS forms deemed necessary by the IRS
11 to enable the IRS to make a prompt assessment of the tax, penalties and interest owed (including,
12 but not limited to, Forms 870 and Forms 4549). Defendant also agrees to sign IRS Form 8821,
13 "Tax Information Authorization."

14 c. Defendant agrees to cooperate with the IRS in making arrangements for the
15 defendant to pay any civil liabilities, including tax, penalties and interest, owed to the IRS for
16 the years 2003 through 2006. If full payment cannot be made immediately, defendant agrees to
17 make a complete and accurate financial disclosure to the IRS on forms prescribed by the IRS
18 (including, but not limited to, Form 433-A and Form 433-B, as appropriate). Defendant also
19 agrees to provide the above described information to the Probation Office.

20 d. The parties understand that nothing in this agreement shall limit the IRS in its
21 lawful examination, determination, assessment, collection or settlement of any taxes, penalties
22 or interest due from the defendant for the time periods covered by this agreement or any other
23 time period. **Defendant specifically acknowledges that the total tax loss amount listed in**
24 **§3(c) (2) of this plea agreement is solely for the purposes of arriving at a sentencing offense**
25 **level and bears no connection to the total amount of tax liability which the IRS may**
26 **ultimately assess.**

27 e. Defendant agrees that this agreement, or any judgment, order, release, or
28 satisfaction issued in connection with this agreement, will not satisfy, settle, or compromise the

1 defendant's obligation to pay the balance of any other civil liabilities, including tax, additional
2 tax, additions to tax, interest, and penalties, owed to the IRS for the time periods covered by this
3 agreement or any other time period.

4 f. Assets. The defendant shall make a full accounting of all assets in which the
5 defendant has any legal or equitable interest. The defendant shall not (and shall not aid or abet
6 any other party to) sell, hide, waste, spend, or transfer any such assets or property before
7 sentencing, without the prior approval of the United States (provided, however, that no prior
8 approval will be required for routine, day-to-day expenditures).

9 This section specifically applies to real estate and other assets held in purported trusts
10 or other entities, such as, but not limited to: AJ 438 Land Trust, AJ 525 Land Trust, CG Hilltop
11 40 Trust, Circle R Investments, Helmscircle Trust, Herbal Land Trust, Herbal Research Institute,
12 Herbal Trust, Ideal Investments LLC, Kachinapl Trust, Land Capital International, LP 20 Land
13 Trust, McBride Ministries, McBride Musical Ministries, Meadowbrook Trust, Miroyal LLC,
14 Myland LLC, National Land Bank Broker, National Land Bank LLC, National Landbank LLC,
15 National Land Brokerage, Nature's Herb & Tea Garden, Noble & Master LLC, P & H Trust,
16 Peace Pipe LLC, Peacepipe 20 LLC, Peacepipe LLC, Peacepipe Twenty LLC, Pepperplx Trust,
17 Piece Pipe LLC, Property Resources Internet Inc., Property Resources Inc., Pure Trust, R.J.
18 McBride Family Trust, Rideal Investment LLC, Riggs 194 Trust, Riggs 196 Trust, Riggs 3.7
19 Trust, Royce LLC, Speck Trust International, Spring I Trust, Spring Irrevocable Trust, Spring
20 Linda Land Trust, Spring Trust, Summer Trust, Sumac Irrevocable Trust, Summer Irrevocable
21 Trust, Susan McBride Family Trust, Trumanco LLC, Workplace Trust, Sue J. Taylor Trust.

22 This section specifically applies to real estate and other assets held by defendant in or
23 under any and all names or aliases, including, but not limited to: Sue Taylor, Sue Robinson, Janie
24 Taylor, Janice S. Taylor, Sue Janice Taylor, Janice Sue Taylor, Susan J. Robinson, Janice Taylor,
25 J.S. Taylor, Janice A. Ricke, Sue McBride, Sue Janet Taylor, Sue J. Ricke.

26 g. Restitution. In light of §4(a)-(f) of this agreement, no formal order of restitution
27 need be entered by the Court.

28

1 **5. AGREEMENT TO DISMISS OR NOT TO PROSECUTE**

2 a. Pursuant to Fed.R.Crim.P. 11(c)(1)(A), the United States shall dismiss the
3 following charges: **Counts 1, 2, 4, 5, 6, 7 and 8 of the Indictment.**

4 b. This office shall not prosecute the defendant for any **additional** evasion of federal
5 income taxes due and owing on income defendant may have earned on proceeds for sale of real
6 estate for calendar years 2003-2006; prosecution is limited to evasion of federal income taxes
7 on defendant's income from commissions she earned as a real estate broker or agent.

8 c. This agreement does not, in any manner, restrict the actions of the United States
9 in any other district or bind any other United States Attorney's Office.

10 **6. COURT APPROVAL REQUIRED; REINSTITUTION OF PROSECUTION**

11 If the Court, after reviewing this plea agreement, concludes that any provision contained
12 herein is inappropriate, it may reject the plea agreement and give the defendant the opportunity
13 to withdraw the guilty plea in accordance with Fed.R.Crim.P. 11(c)(5).

14 If the defendant's guilty plea or plea agreement is rejected, withdrawn, vacated, or
15 reversed at any time, this agreement shall be null and void, the United States shall be free to
16 prosecute the defendant for all crimes of which it then has knowledge and any charges that have
17 been dismissed because of this plea agreement shall automatically be reinstated. In such event,
18 the defendant waives any and all objections, motions, and defenses based upon the Statute of
19 Limitations, the Speedy Trial Act, or constitutional restrictions in bringing later charges or
20 proceedings. The defendant understands that any statements made at the time of the defendant's
21 change of plea or sentencing may be used against the defendant in any subsequent hearing, trial,
22 or proceeding subject to the limitations of Fed.R.Evid. 410.

23 **7. WAIVER OF DEFENSES AND APPEAL RIGHTS**

24 Providing the defendant's sentence is consistent with this agreement, the defendant
25 waives (1) any and all motions, defenses, probable cause determinations, and objections that the
26 defendant could assert to the indictment or information; and (2) any right to file an appeal, any
27 collateral attack, and any other writ or motion that challenges the conviction, an order of
28 restitution or forfeiture, the entry of judgment against the defendant, or any aspect of the

1 defendant's sentence, including the manner in which the sentence is determined, including but
2 not limited to any appeals under 18 U.S.C. § 3742 and motions under 28 U.S.C. §§ 2241 and
3 2255. The defendant acknowledges that if the Court has sentenced the defendant according to
4 the terms of this agreement, this waiver shall result in the dismissal of any appeal, collateral
5 attack, or other motion the defendant might file challenging the conviction, order of restitution
6 or forfeiture, or sentence in this case.

7 **8. DISCLOSURE OF INFORMATION**

8 a. The United States retains the unrestricted right to provide information and make
9 any and all statements it deems appropriate to the U.S. Probation Office and to the Court in
10 connection with the case.

11 b. Any information, statements, documents, and evidence that the defendant provides
12 to the United States pursuant to this agreement may be used against the defendant at any time.

13 c. The defendant shall cooperate fully with the U.S. Probation Office. Such
14 cooperation shall include providing complete and truthful responses to questions posed by the
15 U.S. Probation Office including, but not limited to, questions relating to:

- 16 (1) criminal convictions, history of drug abuse, and mental illness; and
17 (2) financial information, including present financial assets or liabilities that
18 relate to the ability of the defendant to pay a fine or restitution.

19 **9. FORFEITURE, CIVIL, AND ADMINISTRATIVE PROCEEDINGS**

20 Nothing in this agreement shall be construed to protect the defendant from administrative
21 or civil forfeiture proceedings or prohibit the United States from proceeding with and/or
22 initiating an action for civil forfeiture. Pursuant to 18 U.S.C. § 3613, all monetary penalties,
23 including restitution imposed by the Court, shall be due immediately upon judgment and subject
24 to immediate enforcement by the United States. If the Court imposes a schedule of payments,
25 the schedule of payments shall be merely a schedule of minimum payments and shall not be a
26 limitation on the methods available to the United States to enforce the judgment.

27
28

1 **10. ELEMENTS**

2 **Attempt to evade or defeat tax**

3 During the calendar year 2005, in the District of Arizona:

4 First, the defendant owed more federal income tax for a specific tax year than was
5 declared due on the defendant's income tax return;

6 Second, the defendant knew that more federal income tax was owed than was declared
7 due on the defendant's income tax return;

8 Third, the defendant made an affirmative attempt to evade or defeat an income tax; and

9 Fourth, in attempting to evade or defeat such additional tax, the defendant acted willfully
10 and not from negligence, ignorance or mistake.

11 **11. FACTUAL BASIS**

12 The defendant admits that the following facts are true and that if this matter were to
13 proceed to trial the United States could prove the following facts beyond a reasonable doubt:

14 During the years 2003, 2004, 2005, and 2006, TAYLOR represented National Landbank
15 to be a real estate brokerage or agency through which she did business and earned commissions
16 as a licensed real estate broker or agent. TAYLOR did not report these earnings to the IRS on
17 any tax forms issued by National Landbank or on a personal tax return as required by law.

18 During the calendar year 2005, in the District of Arizona and elsewhere, TAYLOR
19 knowingly had and received taxable income on which she owed income tax to the United States
20 of America. The IRS has computed that the tax due and owing on TAYLOR's income earned
21 as real estate commissions for 2005 is \$48,533. TAYLOR willfully attempted to evade and
22 defeat the proper assessment and determination of the tax due and owing by her to the United
23 States of America for calendar year 2005 by not making an income tax return on or before April
24 17, 2006, as required by law, and by not paying to the IRS the tax due and owing.

25 TAYLOR also attempted to conceal her true and correct income tax due from proper
26 officers of the United States of America. On or about November 3, 2005, in Fidelity National
27 Title Agency of Pinal County escrow number 978424-JS, TAYLOR concealed her earned
28

1 commission of approximately \$72,000 by directing that it be paid by check written to Burning
2 Bush Ministries.

3 **Relevant conduct.** In addition to the facts set out in the preceding paragraphs, I
4 intentionally did not file an income tax return for calendar years 2003, 2004 and 2006.
5 Accordingly, I failed to report to the IRS income earned as commissions on real estate
6 transactions in which I acted as agent or broker in calendar years 2003, 2004 and 2006. My
7 failure to do so in 2003, 2004 and 2006 was intentional and willfully done for the purpose of
8 evading and defeating payment of federal income tax.

9 I am aware that the IRS has computed my tax due and owing on my income earned as real
10 estate commissions for 2003, 2004 and 2006, as follows:

11 •2003: \$29,399

12 •2004: \$6,071

13 •2006: \$47,755.

14 The defendant shall swear under oath to the accuracy of this statement and, if the
15 defendant should be called upon to testify about this matter in the future, any intentional material
16 inconsistencies in the defendant's testimony may subject the defendant to additional penalties
17 for perjury or false swearing, which may be enforced by the United States under this agreement.

18 **APPROVAL AND ACCEPTANCE OF THE DEFENDANT**

19 I have read the entire plea agreement with the assistance of my attorney. I understand each
20 of its provisions and I voluntarily agree to it.

21 I have discussed the case and my constitutional and other rights with my attorney. I
22 understand that by entering my plea of guilty I shall waive my rights to plead not guilty, to trial
23 by jury, to confront, cross-examine, and compel the attendance of witnesses, to present evidence
24 in my defense, to remain silent and refuse to be a witness against myself by asserting my
25 privilege against self-incrimination, all with the assistance of counsel, and to be presumed
26 innocent until proven guilty beyond a reasonable doubt.

27 I agree to enter my guilty plea as indicated above on the terms and conditions set forth
28 in this agreement.

1 I have been advised by my attorney of the nature of the charges to which I am entering
2 my guilty plea. I have further been advised by my attorney of the nature and range of the
3 possible sentence and that my ultimate sentence shall be determined by the Court after
4 consideration of the advisory Sentencing Guidelines.

5 My guilty plea is not the result of force, threats, assurances, or promises, other than the
6 promises contained in this agreement. I voluntarily agree to the provisions of this agreement and
7 I agree to be bound according to its provisions.

8 I understand that if I am granted probation or placed on supervised release by the Court,
9 the terms and conditions of such probation/supervised release are subject to modification at any
10 time. I further understand that if I violate any of the conditions of my probation/supervised
11 release, my probation/supervised release may be revoked and upon such revocation,
12 notwithstanding any other provision of this agreement, I may be required to serve a term of
13 imprisonment or my sentence otherwise may be altered.

14 This written plea agreement, and any written addenda filed as attachments to this plea
15 agreement, contain all the terms and conditions of the plea. Any additional agreements, if any
16 such agreements exist, shall be recorded in a separate document and may be filed with the Court
17 under seal; accordingly, additional agreements, if any, may not be in the public record.

18 I further agree that promises, including any predictions as to the Sentencing Guideline
19 range or to any Sentencing Guideline factors that will apply, made by anyone (including my
20 attorney) that are not contained within this written plea agreement, are null and void and have
21 no force and effect.

22 I am satisfied that my defense attorney has represented me in a competent manner.

23 I fully understand the terms and conditions of this plea agreement. I am not now using
24 or under the influence of any drug, medication, liquor, or other intoxicant or depressant that
25 would impair my ability to fully understand the terms and conditions of this plea agreement.

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Sue J. Taylor
Defendant

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APPROVAL OF DEFENSE COUNSEL

I have discussed this case and the plea agreement with my client in detail and have advised the defendant of all matters within the scope of Fed. R. Crim. P. 11, the constitutional and other rights of an accused, the factual basis for and the nature of the offense to which the guilty plea will be entered, possible defenses, and the consequences of the guilty plea including the maximum statutory sentence possible. I have further discussed the concept of the advisory Sentencing Guidelines with the defendant. No assurances, promises, or representations have been given to me or to the defendant by the United States or any of its representatives that are not contained in this written agreement. I concur in the entry of the plea as indicated above and that the terms and conditions set forth in this agreement are in the best interests of my client. I agree to make a bona fide effort to ensure that the guilty plea is entered in accordance with all the requirements of Fed. R. Crim. P. 11.

Date

Susan E. Anderson, Esq.
Attorney for Defendant

APPROVAL OF THE UNITED STATES

I have reviewed this matter and the plea agreement. I agree on behalf of the United States that the terms and conditions set forth herein are appropriate and are in the best interests of justice.

DENNIS K. BURKE
United States Attorney
District of Arizona

Date

Frank T. Galati
James R. Knapp
Assistant U.S. Attorneys

ACCEPTANCE BY THE COURT

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Date _____

HON. DAVID G. CAMPBELL
United States District Judge

AFFIDAVIT OF Janice Sue Taylor
By VERIFIED DECLARATION

In the Matter for Janice Sue Taylor, including any and all derivations and variations in the spelling thereof, hereinafter referred to as "Affiant".

The Undersigned, "Affiant", does herewith declare, state and say that "Affiant", issued this with sincere intent in truth, that "Affiant", the undersigned am competent to testify to the matters set forth herein, that the contents are true, correct, complete, and certain, admissible as evidence, reasonable, and not misleading, by Affiant, the undersigned.

WHEREAS, the public record is the highest evidence form. "Affiant", is hereby timely creating public record with this Affidavit by Verified Declaration in the jurisdiction of Arizona State and the United States of America.

PLAIN STATEMENT OF FACTS

1. Fact: "Affiant", has not seen or been presented with any admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE is something other than a collection agency, and believe that none exists;
2. Fact: "Affiant", has not seen or been presented with any admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE is something other than a corporation incorporated in the State of Delaware in 1933, and believe that none exists;
3. Fact: "Affiant", has not seen or been presented with any admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE is something other than a corporation unlawfully acting under color of law as a government agency, and believe that none exists;
4. Fact: "Affiant", has not seen or been presented with any admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE is not required to adhere to Title 15 chapter 41 subchapter V § 1962, and believe that none exists;

UNDISPUTED CONCLUSIONS

TITLE 15 > CHAPTER 41 > SUBCHAPTER V > § 1692 is an act of Congress designed to protect natural persons, 1692a The term "consumer" means any natural person obligated or allegedly obligated to pay any debt, from abusive collection agency practices, see Fair Debt Collections Act Notice pgs 3-17, attached herewith.

THE INTERNAL REVENUE SERVICE is incorporated in Delaware as a collection agency for a Puerto Rico company; INTERNAL REVENUE TAX AND AUDIT SERVICE (IRS) /// For Profit General Delaware Corporation /// Incorporation Date 7/12/33 /// File No. 0325720, see Exhibit "A" 5 pages;

THE INTERNAL REVENUE SERVICE is not part of the United States government, see: Diversified Metal Products v. T-Bow Co. Trust / IRS 93-405-E-EJL, see Exhibit "B" 7 pages;

Several Corporations involved with the INTERNAL REVENUE SERVICE are also unlawfully acting under color of law as government agencies, see Exhibit "C" 5 pages .

NOTICE OF AFFIDAVIT

Notice for the agent is notice for the principal applies under this notice. Notification of legal responsibility is "the first essential of due process of law." See, Connally v. General Construction Co., 269 U.S. 385, 391.

Your silence stands as consent, and tacit approval, for the declarations of facts and conclusions here being established as fact as a law matter and this affidavit will stand as final judgment in this matter.

If no reply is delivered with-in Ten days (10) you are agreeing to the foregoing and are thusly legally estopped pursuant to: Carmine v. Bowen, 64 A. 932, 1906, silence activates estoppel.

I, Janice Sue Taylor, Affiant herein, hereby and herein reserve the right, and am the only party with said right, for amending and making amendments to this document as necessary in order that the truth may be ascertained and its proceeding justly determined.

If any living soul has information that will controvert and overcome this Declaration please advise Affiant in writing by DECLARATION/AFFIDAVIT FORM within 10, days from receipt hereof, providing Affiant with your counter Declaration/Affidavit, proving with particularity by stating all requisite actual evidentiary fact and all requisite actual law, and not merely the ultimate facts and law conclusions, that this Affidavit by Verified Declaration is substantially and materially false sufficiently for changing materially my declaration.

This document and all others pertaining to this issue may be recorded and thusly may be used at the discretion of its issuer for any and all matters as so allowed under Rule 902 of the Federal Rules of Evidence and others, including, without limitations, the jurisdiction of the State of Arizona and the United States of America.

By my hand, this 4th day of April, 2011, Janice Sue Taylor

Janice Sue Taylor

, All Rights Reserved

Janice Sue Taylor , unrepresented
c/o 3341 Arianna Ct.
Gilbert, Arizona republic

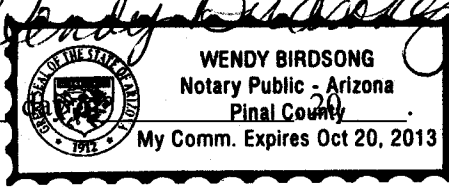
Arizona state)
County of Maricopa)

JURAT

On the 4 day of April, 2011, Janice Sue Taylor, personally appeared before me and proved to me on the basis of satisfactory evidence to be the person whose name is subscribed hereto and acknowledged to me that she executed the same under asseveration, and accepts the facts thereof. Subscribed and affirmed before me this day. Witness my hand and seal this 4th day of April, 2011.

Wendy Birdsong / Notary

Notary Signature
My Commission expires on the _____



Affidavit is 3 pages

Exhibit "A" 5 pages
INTERNAL REVENUE TAX AND AUDIT SERVICE (IRS)
For Profit General Delaware Corporation
Incorporation Date 7/12/33
File No. 0325720

Exhibit "B" 7 pages
Diversified Metal Products
v. T-Bow Company Trust
CV93-405-E-EJL Date 1994

Exhibit "C" 5 pages
Other Corporation under color of law

CENTRAL INTELLIGENCE AUTHORITY INC. (CIA)
For Profit General Delaware Corporation
Incorporation Date 3/9/1983
File No. 2004409

FEDERAL RESERVE ASSOCIATION (Federal Reserve)
Non-profit Delaware Corporation
Incorporation Date 9/13/1914
File No. 0042817

FEDERAL LAND ACQUISITION CORP.
For-profit General Delaware Corporation
Incorporation Date 8/22/80
File No. 0897960

UNITED STATES OF AMERICA, INC.
-profit Delaware Corporation
Incorporation Date 4/19/1989
File No. 2193946

UNITED STATES CORPORATION COMPANY
For Profit General Delaware Corporation
Incorporation Date 9/30/1911
File No. 0029301

LIST OF CASES

HEINTZ v. JENKINS 514 US 291, 115 S. Ct. 1489 (1995)

JERMAN v. CARLISLE 130 S. Ct. 1605. (2010)

MARTINEZ v. ALBUQUERQUE COLLECTION SERVICES INC (1994)

SCOTT v. JONES 964 F.2d 314 (1992)

DIVERSIFIED METAL v. T-BOW CO. 1994 WL 744422 (D Idaho) (1994)

EXHIBIT "A"

Delaware

PAGE 1

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE DO HEREBY CERTIFY THAT THE CERTIFICATE OF INCORPORATION OF "INTERNAL REVENUE TAX AND AUDIT SERVICE, INC.", WAS RECEIVED AND FILED IN THIS OFFICE THE TWELFTH DAY OF JULY, A.D. 1933.

AND I DO HEREBY FURTHER CERTIFY THAT THE AFORESAID CORPORATION IS NO LONGER IN EXISTENCE AND GOOD STANDING UNDER THE LAWS OF THE STATE OF DELAWARE HAVING BECOME INOPERATIVE AND VOID THE FIRST DAY OF APRIL, A.D. 1936 FOR NON-PAYMENT OF TAXES.

AND I DO HEREBY FURTHER CERTIFY THAT THE AFORESAID CORPORATION WAS SO PROCLAIMED IN ACCORDANCE WITH THE PROVISIONS OF GENERAL CORPORATION LAW OF THE STATE OF DELAWARE ON THE FIFTEENTH DAY OF JANUARY, A.D. 1937, THE SAME HAVING BEEN REPORTED TO THE GOVERNOR AS HAVING NEGLECTED OR REFUSED TO PAY THEIR ANNUAL TAXES.



0325720 8400

110309071

A handwritten signature in black ink, appearing to read "JWB", is written over a horizontal line. Below the line, the name "Jeffrey W. Bullock, Secretary of State" is printed in a small font.

AUTHENTICATION: 8630086

DATE: 03-17-11

JOHN DICERSON PLANNING | PROUD

Department of State: Division of Corporations

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SERVICES

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INFORMATION

- Corporate Forms
- Corporate Fees
- UCC Forms and Fees
- Taxes
- Expedited Services
- Service of Process
- Registered Agents
- Get Corporate Status
- Submitting a Request
- How to Form a New Business Entity
- Certifications, Apostilles & Authentication of Documents

[Frequently Asked Questions](#) [View Search Results](#)

Entity Details

THIS IS NOT A STATEMENT OF GOOD STANDING

File Number: 0325720 Incorporation Date 07/12/1933
Formation Date: (mm/dd/yyyy)

Entity Name: INTERNAL REVENUE TAX AND AUDIT SERVICE, INC.

Entity Kind: CORPORATION Entity Type: GENERAL

Residency: DOMESTIC State: DE

REGISTERED AGENT INFORMATION

Name: INACTIVE AGENT ACCOUNT

Address: SECRETARY OF STATE TOWNSEND BLDG

City: DOVER County: KENT

State: DE Postal Code: 199011234

Phone: (302)739-3138

Additional Information is available for a fee. You can retrieve Status for a fee of \$10.00 more detailed information including current franchise tax assessment, current filing histo and more for a fee of \$20.00.

Would you like Status Status, Tax & History Information

[Back to Entity Search](#)

To contact a Delaware Online Agent [click here](#).

*The Capital Co
of Del.*

\$20,000 = 200 shares @ \$100 = 10

Certificate of Incorporation

First—The name of this Corporation shall be

..... **INTERNAL REVENUE TAX AND AUDIT SERVICE, INC.**

Registered Office.

Second—Its principal office or place of business in the State of Delaware shall be located at 15-17 Dever Green in the City of Dover, County of Kent, and its resident agent shall be The Capital Trust Company of Delaware.

Objects and Powers.

Third—The nature of the business and the objects and purposes proposed to be transacted, promoted and carried on, are to do any or all of the things herein set forth, as fully and to the same extent as natural persons might or could do, and in any part of the world, viz:

To own, hold, sell and dispose of the right to the use, and in the sale of a Copyright Book, printed therein, new and improved Forms, for use of business and professional men, and for the purpose of compiling accounting records and figures, and other purposes, from which **INCOME TAX RETURNS** of any manner, kind, class and description may be prepared in conformity with the Internal Revenue Laws of the United States, and in conformity with any and all Taxing Laws enacted by any of the States, Counties, Municipalities, Cities, Towns, or other taxing divisions or subdivisions. Generally to conduct an Income Tax Accounting and Auditing business, and to act as Income Tax Accountants and Auditors for persons, firms, corporations, syndicates and others, and to make charges for the sale of said Income Tax Accounting Book of Forms, and for such other services as may be rendered.

To examine, audit and certify to the correctness of Corporation reports, Corporation books and accounts of persons, firms, partnerships, associations, public, quasi-public and private Corporations including any State or Government, estates and public and private institutions of all kinds, to install and maintain systems of Corporations analysis, and for other purposes, and for the keeping of records and accounts of all kinds, and to install and operate cost systems, and to make investigations as to the business affairs and property of any of the foregoing, and to render reports in connection therewith, and to make Corporation analysis, appraisals and valuations of all kinds, and to maintain, prepare and certify to the correctness of reports, balance sheets and statements, including Tax Reports and Tax Returns, for any and all purposes, State, Government or otherwise.

To manufacture, purchase or acquire in any lawful manner and to hold, own, mortgage, pledge, sell, transfer, or in any manner dispose of, and to deal and trade in goods, wares, merchandise, and property of any and every class and description, and in any part of the world.

To acquire the good will, rights and property, and to undertake the whole or any part of the assets or liabilities of any person, firm, association or corporation; to pay for the same in cash, the stock of this company, bonds or otherwise; to hold or in any manner to dispose of the whole or any part of the property so purchased; to conduct in any lawful manner the whole or any part of any business so acquired, and to exercise all the powers necessary or convenient in and about the conduct and management of such business.

To apply for, purchase, or in any manner to acquire, and to hold, own, use and operate, and to sell or in any manner dispose of, and to grant license or other rights in respect of, and in any manner deal with, any and all rights, inventions, improvements and processes used in connection with or secured under letters patent or copyrights of the United States or other countries, or otherwise, and to work, operate or develop the same, and to carry on any business, manufacturing or otherwise, which may directly or indirectly effectuate these objects or any of them.

To guarantee, purchase, hold, sell, assign, transfer, mortgage, pledge, or otherwise dispose of the shares of the capital stock of, or any bonds, securities or evidences of indebtedness created by any other corporation or corporations of this State or any other State, country, nation or government, and while owner of said stock may exercise all the rights, powers and privileges of ownership, including the right to vote thereon, to the same extent as natural persons might or could do.

To enter into, make and perform contracts of every kind with any person, firm, association or corporation, municipality, body politic, country, territory, State, government or colony or dependency thereof, and without limit as to amount to draw, make, accept, endorse, discount, execute and issue promissory notes, drafts, bills of exchange, warrants, bonds, debentures, and other negotiable or transferable instruments and evidences of indebtedness whether secured by mortgage or otherwise, as well as to secure the same by mortgage or otherwise.

To conduct business in any of the States, territories, colonies or dependencies of the United States, in the District of Columbia, and in any and all foreign countries, to have one or more offices therein, and therein to hold, purchase, mortgage and convey real and personal property, without limit as to the amount.

To do any or all of the things herein set forth to the same extent as natural persons might or could do and in any part of the world, as principals, agents, contractors, trustees, or otherwise, and either alone or in company with others.

To purchase, hold and reissue any of the shares of its capital stock.

In General to carry on any other business in connection therewith, whether manufacturing or otherwise, not forbidden by the laws of the State of Delaware, and with all the powers conferred upon corporations by the laws of the State of Delaware.

Write out
1, 2, 3 or 4
if not desired.

Fourth.—The total authorized capital stock of this corporation consists of:
..... shares of Common stock without nominal or par value AND
200 Hundred (200) shares of Common stock with the par value
of One Hundred Dollars (\$100.00) each AND
..... shares of Preferred stock with the par value of
Dollars (\$.....) and
..... shares of Preferred
stock with the nominal or par value.

The preferred stock may be issued as well as the common stock. Dividends shall be paid first to the holder thereof to receive out of the net earnings, and the Corporation shall be bound to pay.....
..... permanent
..... the directors shall have power
in their discretion to declare and pay a dividend from the assets on the common stock.

If preferred
stock is desired,
fill in these
blanks. If
only common
is wanted,
leave blank.

The holders of preferred stock shall have no vote in the election of the Corporation.
Before payment shall be paid to the holders of the preferred or common stock, the Corporation shall pay the amount of any dividends and the interest thereon to the holders of the preferred stock, but shall not participate in any dividends or interest after paying off the whole of the paid-up capital.
The preferred stock, at the discretion of the Company, shall be subject to redemption at
..... or any dividend day thereafter.

Write out if
not desired.

This corporation will commence business with a capital of at least One Thousand Dollars.

Not less
than \$1000.

Incorporators.

Fifth.—The names and places of residence of the incorporators are as follows:

Name	Residence
..... E. CLIFTON BARTON NEW YORK, N.Y.
..... HELEN E. DEBEK BARTON NEW YORK, N.Y.
..... LAWRENCE ECHEVARRIA NEW YORK, N.Y.

Liability of Stockholders.

Seventh.—The private property of the stockholders shall not be subject to the payment of corporate debts to any extent whatever.

Power of Directors.

Eighth.—The Directors shall have power to make and to alter or amend the By-laws; to fix the amount to be reserved as working capital, and to authorize and cause to be executed, mortgages and liens without limit as to amount, upon the property and franchises of this Corporation.

Inspection of Corporate Books.

The By-laws shall determine whether and to what extent the accounts and books of this corporation, or any of them, shall be open to the inspection of the stockholders; and no stockholder shall have any right of inspecting any account, or book, or document, of this Corporation, except as conferred by law or the By-laws, or by resolution of the stockholders or directors.

Meetings.

The stockholders and directors shall have power to hold their meetings and keep the books, documents and papers of the corporation outside of the State of Delaware, at such places as may be from time to time designated by the By-laws or by resolution of the stockholders or directors.

Executive Committee.

The directors shall have power by a resolution passed by a majority vote of the whole Board, under suitable provision of the By-laws, to designate two or more of their number to constitute an Executive Committee, which Committee shall for the time being, as provided in said resolution or in the By-laws, have and exercise any or all the powers of the Board of Directors which may be lawfully delegated in the management of the business and affairs of the Company, and shall have power to authorize the seal of the said Company to be affixed to all papers which may require it.

There shall be no preemptive right in the stockholders of subscribing to any additional issues of any class of stock of this corporation now or hereafter authorized unless hereafter conferred by resolution of the directors.

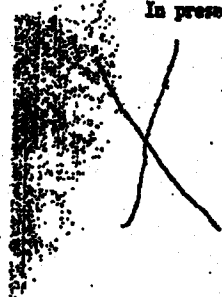
Amendments.

This Corporation reserves the right to amend, alter, change or repeal any provision contained in this Certificate of Incorporation, in the manner now or hereafter prescribed by the statutes of the State of Delaware, and all rights conferred on officers, directors and stockholders herein are granted subject to this reservation.

It is the intention that each of the objects, purposes and powers specified in all the paragraphs of the Third Section hereof shall be regarded as independent objects, purposes and powers.

We, the Undersigned, for the purpose of forming a Corporation under the laws of the State of Delaware, do make, file and record this Certificate, and do certify that the facts herein stated are true; and we have accordingly hereunto set our respective hands and seals.

Date at ... NEW YORK CITY, N.Y. ... July 11th 1933
In presence of *Francis H. [unclear]* *Edilton Barton* *Helene Edile Barton* *Lawrence Echevarria*



Notary Public for the State of New York

State of *New York*
County of *New York* } ss:
Be It Remembered, That on this *11*th day of *July* A. D. *1933*, personally appeared before me the subscriber, a Notary Public for the State of *New York*, *Edilton Barton*, *Helene Edile Barton* and *Lawrence Echevarria*

parties to the foregoing Certificate of Incorporation, known to me personally to be such, and severally acknowledged the said Certificate of Incorporation to be their act and deed, and that the facts therein stated are truly set forth.

Given Under my hand and seal of office the day and year aforesaid.

Notary Public
[Signature]
[Signature]

EXHIBIT "B"

JUDGE EARL BLOWER

JOHN M. OHMAN, ESQ.
COX OHMAN & BRANDSTETTER, CHARTERED
510 "D" STREET
P.O. BOX 51600
IDAHO FALLS, ID 83405-1600
(208) 522-8606

ATTORNEYS FOR: Plaintiff

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF
THE STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE
MAGISTRATES COURT

DIVERSIFIED METAL PRODUCTS,)
INC.)
Plaintiff,)
vs.)
T-BOW COMPANY TRUST,)
INTERNAL REVENUE SERVICE, and)
STEVE MORGAN)
Defendants.)

Case No. CV93-4117
COMPLAINT FOR IMPLEADER

1. Plaintiff is a steel and metal fabricator, doing business in Idaho Falls, Idaho, with an Independent Contractor Agreement, dated May 3, 1993, with Defendant T-Bow Company Trust.
2. Defendant T-Bow Company Trust is an independent contractor which acts on behalf of Defendant Steve Morgan, as his principal.
3. Defendant Steve Morgan is an agent of Defendant T-Bow Trust, and has performed services to Plaintiff.
4. Defendant Internal Revenue Service (IRS) is an agency of the United States government which has presented to Plaintiff a lien against monies to which Defendant Steve Morgan, or presumably Defendant T-Bow Company Trust for him, may be entitled.
5. Defendant IRS & T-Bow Company Trust, for Defendant Steve Morgan, have made demand of Plaintiff for payment.
6. Attached hereto as Exhibits "A" and "B" are, respectively, the demands for payment by T-Bow Company Trust, by

COMPLAINT FOR IMPLEADER

- 1 -

Certified to be a true and correct copy of original filed in the
Carmel S. ...
Idaho State Court ...
by: *[Signature]* 1/24/00
Deputy

its trustee, threatening suit against Plaintiff; and Notice of Levy filed by Defendant IRS.

7. Plaintiff has always been ready, willing and able to pay the amounts owing by it, but cannot, and should not, be required, by reason of the multiple demands, to pay amounts in excess of those owing .

8. Attached hereto as Exhibit "C" are copies of two checks, no. 7299 and no. 7364, in the respective sums of \$504.00 and \$345.60, representing the amounts involved.

9. The originals of said checks have been deposited contemporaneously herewith with the Clerk of the within Court.

10. Plaintiff requests that the named Defendants be required to present their claims to the within Court and that a judicial determination then be made as to the party entitled to the proceeds.

11. Plaintiff requests that the Defendants, or any of them, be required to pay its attorney's fees and costs incurred herein, in a sum not less than \$350.

WHEREFORE, Plaintiff requests the Court's determination as to which of the within Defendants is entitled the subject proceeds; for an immediate order releasing Plaintiff from the within action, without further costs or expense; and awarding to Plaintiff against these Defendants its attorney's fees and costs incurred herein in a sum not less than \$350.

DATED This September 8, 1993.



JOHN M. OHMAN, ESQ.
Attorney for Plaintiff

BETTY H. RICHARDSON
United States Attorney
United States Attorney's Office
Box 32
Boise, Idaho 83707
Telephone: (208) 334-1211

RICHARD R. WARD
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683
Telephone: (202) 307-5867

Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF IDAHO

DIVERSIFIED METAL PRODUCTS,
INC.,

Plaintiff,

v.

T-BOW COMPANY TRUST, INTERNAL
REVENUE SERVICE, and STEVE
MORGAN,

Defendants.

Civil No. 93-405-E-EJL

UNITED STATES' ANSWER AND CLAIM

The United States of America, through undersigned counsel hereby responds to the numbered paragraphs of plaintiff's complaint as follows:

1. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 1 and, on that basis, denies the allegations.

UNITED STATES ANSWER AND CLAIM - 1

Certified to be a true and correct copy of original filed in
Case No. 93-405-E-EJL
United States District Court
by *Pamela J. Jilg* 11/24/00
Deputy

9393990P.ANS

2. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 2 and, on that basis, denies the allegations.

3. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 3 and, on that basis, denies the allegations.

4. Denies that the Internal Revenue Service is an agency of the United States Government but admits that the United States of America would be a proper party to this action. Admits that the IRS has served a Notice of Levy on plaintiff for funds owed to defendant Steve Morgan.

5. Admits that the IRS has made a demand on plaintiff for payment of funds owed to Steve Morgan. The United States is without information or knowledge sufficient to form a belief as to the truth of the remaining allegations, and, on that basis, denies the remaining allegations.

6. Admits that Exhibits A and B are attached and are respectively, a copy of a letter from Lonnie Crockett and a copy of a Notice of Levy served by the IRS.

7. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 7 and, on that basis, denies the allegations.

UNITED STATES ANSWER AND CLAIM - 2

9393990P.ANS

8. Admits that copies of two checks in the amounts of \$504.00 and \$345.60 are attached to the complaint as Exhibit C.

9. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 9 and, on that basis, denies the allegations.

10. Paragraph 10 contains allegations of law to which no response is required.

11. Paragraph 11 contains allegations of law to which no response is required.

FIRST DEFENSE

Plaintiff is not entitled to an award of attorney fees or costs that would diminish the recovery of the United States.

SECOND DEFENSE

The Internal Revenue Service is not a proper defendant and the United States should be substituted in its place.

THIRD DEFENSE

The United States has not waived its sovereign immunity to suit.

FOURTH DEFENSE

Plaintiff's complaint should be dismissed for insufficient service of process on the United States.

FIFTH DEFENSE

Plaintiff's complaint fails to state a jurisdictional basis for suit.

UNITED STATES ANSWER AND CLAIM - 3

Westlaw

Page 1

Not Reported in F.Supp., 1994 WL 744422 (D.Idaho), 74 A.F.T.R.2d 94-6578
(Cite as: 1994 WL 744422 (D.Idaho))

H

United States District Court, D. Idaho.
DIVERSIFIED METAL PRODUCTS, Plaintiff,
v.
T-BOW COMPANY TRUST, Internal Revenue Service, and Steve Morgan, Defendants.

No. CV 93-405-E-EJL.
Oct. 25, 1994.

ORDER ADOPTING REPORT AND RECOMMENDATION

LODGE, Chief Judge.

*1 On September 29, 1994, United States Magistrate Judge Mikel H. Williams issued a Report and Recommendation, (Dkt. # 29) recommending the following: (1) that plaintiff's motion for dismissal, impleader order, and dismissal of counterclaim be granted in part and denied in part; (2) that defendant T-Bow Trust Company's counterclaim be dismissed without prejudice; (3) that plaintiff Diversified be dismissed as a party to this case; and (4) that plaintiff Diversified's motion for attorney fees and costs be denied without prejudice.

Pursuant to 28 U.S.C. § 636(b)(1)(B), the parties had ten days in which to file written objections to the Report and Recommendation. None of the parties has objected to Judge Williams' recommendation. Exercising de novo review of the matter, this court may accept, reject or modify, in whole or in part, the findings and recommendations made by the magistrate judge. *Id.*

Because this court finds the Report and Recommendation of Judge Williams to be well-founded in law and supported by the record, the court hereby accepts in their entirety, and adopts as its own, the findings and conclusions made by Judge Williams. Acting on the recommendation of Judge Williams, and this court being fully advised in the premises,

IT IS HEREBY ORDERED that Judge Williams' Report and Recommendation entered on September 29, 1994, (Dkt. # 29) should be, and is hereby, INCORPORATED by reference and ADOPTED in its entirety.

IT IS FURTHER ORDERED that plaintiff's motion for dismissal, impleader order, and dismissal of counterclaim be GRANTED IN PART AND DENIED IN PART, as set forth in the magistrate's Report and Recommendation; that defendant T-Bow Trust Company's counterclaim be DISMISSED WITHOUT PREJUDICE; that plaintiff Diversified be DISMISSED as a party to this case; and (4) that plaintiff Diversified's motion for attorney fees and costs be DENIED WITHOUT PREJUDICE.

REPORT, RECOMMENDATION AND ORDER WILLIAMS, United States Magistrate Judge.

This matter is before the Court for all pretrial matters pursuant to 28 U.S.C. § 636(b)(1)(A) and (B) and District Judge Lodge's Order of Reference of March 15, 1994. Currently before the Court are (1) Plaintiff's Motion for Plaintiff's Dismissal, Impleader Order, and Dismissal of Counterclaim (Dkt. # 6), filed January 13, 1994; (2) Defendant Morgan's Motion for Discovery Production of Documents (Dkt. # 8), filed January 27, 1994; (3) Defendant T-Bow's Motion for Discovery of Documents (Dkt. # 11), filed January 27, 1994; and (4) Defendant IRS's Motion to Disqualify Lonnie D. Crockett as Trustee. A hearing was originally set in this Matter for May 18, 1994. Defendant Morgan moved for a continuance of the hearing due to his daughter being injured in an auto accident. The Court responded by vacating the original hearing and setting a new hearing for September 8, 1994. Prior to that hearing, Defendant Morgan called and indicated that he would not be able to attend. In order to avoid prejudice to the other parties, the Court elected to hold the hearing, but scheduled a continuance for September 26, 1994, in order that Defendant have a chance to appear in the matter.

After the September 8, 1994, hearing, the Court entered an order excusing Plaintiff Diversified from further appearance in the case while Plaintiff's Motion for Dismissal was under advisement.

BACKGROUND

Plaintiff's "Complaint for Impleader" [sic] was originally filed in the Seventh Judicial District in Bonneville County, State of Idaho, on September 8, 1993. The IRS removed it to this Court by Notice of

Not Reported in F.Supp., 1994 WL 744422 (D.Idaho), 74 A.F.T.R.2d 94-6578
(Cite as: 1994 WL 744422 (D.Idaho))

Removal on October 19, 1993.

According to the Complaint, Plaintiff Diversified Metal Products, Inc., (Diversified) is a steel and metal fabricator, doing business in Idaho Falls. Defendant T-Bow Company Trust (T-Bow) is an independent contractor. Defendant Steven Morgan (Morgan) is an agent of T-Bow and has performed services for Diversified. Evidently, the contractual relationship between Morgan, T-Bow and Diversified has broken down.

By letter dated September 1, 1993, T-Bow (through Crockett) demanded payment from Diversified,^{FN1} a sum which Diversified admits owing. The letter also threatens suit against Diversified for its failure to pay.

On August 30, 1993, however, the IRS filed three Notice of Federal Tax Liens against Steven and Koreen Morgan. Diversified claims that these liens have been filed against monies which belong to Diversified,^{FN2} but to which Morgan and/or T-Bow may be entitled. The monies at issue have been deposited with the Clerk of the Court, in the form of checks from Diversified in the amounts of \$504.00 and \$345.60, respectively.^{FN3}

Diversified asks that the named Defendants be required to present their claims to the Court and that a judicial determination be made as to the party entitled to the monies. Diversified also seeks its attorney fees for having to bring this action, and asks that the Court dismiss it from this case.

*2 The United States filed its Answer and Claim on November 19, 1993, and raises several defenses: (1) Diversified is not entitled to an award of attorney fees or costs that would diminish the government's recovery; (2) the IRS is not a proper defendant, and the United States should be substituted; (3) the government has not waived its sovereign immunity to this suit; (4) Diversified's Complaint should be dismissed for insufficient service of process on the United States; and (5) the Complaint fails to state a jurisdictional basis for suit.

The United States also raises a claim against Steve Morgan, pursuant to 26 U.S.C. §§ 7401 and 7403. A delegate of the Secretary of the Treasury has made several assessments of unpaid personal income

taxes against Steven and Koreen Morgan.

The first assessment was in the amount of \$516.50, for the taxable period ending December 31, 1988. Notice of and demand for payment was given to Steven and Koreen Morgan pursuant to 26 U.S.C. § 6303, and the Notice of Federal Tax Lien was filed with the Madison County Recorder in Rexburg, Idaho, on August 30, 1993.

The second assessment was made against Steven Morgan in the amount of \$2,565.21, including penalties and interest, for the taxable period ending December 31, 1989. Notice of and demand for payment was given to Steven Morgan in accordance with section 6303, and the Notice of Federal Tax Lien was filed with the Madison County Recorder on August 30, 1993.

The third assessment was made on May 31, 1993, against the personal income of Steven Morgan, in the amount of \$2,393.28, for the taxable period ending December 31, 1990. Notice of and demand for payment was given according to section 6303, and the Notice of Federal Tax Lien was filed with the Madison County Recorder on August 30, 1993.

The government contends that despite notice and demand, Morgan has failed to pay the taxes assessed and there remains owing to the United States the sum of \$5,474.99, plus accrued interest, penalties and other statutory additions.

On August 3, 1993, the IRS served a Notice of Levy on Steven Morgan's employer, Diversified, to which the federal tax lien attaches. The United States claims that it has priority to the interpleaded fund in the amount remaining after satisfaction of the claims of competing claimants to the fund who are entitled to priority over the United States. The government asks the Court for the following relief: (1) enter judgment and decree that the United States has valid and subsisting liens in the amount of \$5,474.99, plus accrued interest, penalties, and other statutory additions; (2) determine the rights, titles, and interest of the parties to the fund; and (3) grant costs to the United States.

1. Diversified's Motion for Plaintiff's Dismissal, Impleader Order, and Dismissal of Counterclaim

By way of its Motion for Plaintiff's Dismissal, Impleader Order and Dismissal of Counterclaim (Dkt.

EXHIBIT "C"

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<u>File Number:</u>	2004409	<u>Incorporation Date</u>	03/09/1983
		<u>/ Formation Date:</u>	(mm/dd/yyyy)
<u>Entity Name:</u>	CENTRAL INTELLIGENCE AUTHORITY INC.		
<u>Entity Kind:</u>	CORPORATION	<u>Entity Type:</u>	GENERAL
<u>Residency:</u>	DOMESTIC	<u>State:</u>	DE

REGISTERED AGENT INFORMATION

<u>Name:</u>	THE COMPANY CORPORATION		
<u>Address:</u>	2711 CENTERVILLE ROAD SUITE 400		
<u>City:</u>	WILMINGTON	<u>County:</u>	NEW CASTLE
<u>State:</u>	DE	<u>Postal Code:</u>	19808
<u>Phone:</u>	(302)636-5440		

Additional Information is available for a fee. You can retrieve Status for a fee of \$10.00 more detailed information including current franchise tax assessment, current filing histc and more for a fee of \$20.00.

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File Number: 0042817 **Incorporation Date:** 09/03/1914
/ Formation Date: (mm/dd/yyyy)

Entity Name: FEDERAL RESERVE ASSOCIATION

Entity Kind: CORPORATION **Entity Type:** NON-PROFIT OR I

Residency: DOMESTIC **State:** DE

REGISTERED AGENT INFORMATION

Name: DELAWARE BUSINESS INCORPORATORS, INC.

Address: 3422 OLD CAPITOL TRAIL SUITE 700

City: WILMINGTON **County:** NEW CASTLE

State: DE **Postal Code:** 19808

Phone: (302)996-5819

Additional Information is available for a fee. You can retrieve Status for a fee of \$10.00 more detailed information including current franchise tax assessment, current filing history and more for a fee of \$20.00.

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<u>File Number:</u>	0897960	<u>Incorporation Date</u>	08/22/1980
		<u>/ Formation Date:</u>	(mm/dd/yyyy)
<u>Entity Name:</u>	FEDERAL LAND ACQUISITION CORP.		
<u>Entity Kind:</u>	CORPORATION	<u>Entity Type:</u>	GENERAL
<u>Residency:</u>	DOMESTIC	State:	DE

REGISTERED AGENT INFORMATION

Name:	UNITED STATES CORPORATION COMPANY		
Address:	2711 CENTERVILLE ROAD SUITE 400		
City:	WILMINGTON	County:	NEW CASTLE
State:	DE	Postal Code:	19808
Phone:	(302)636-5400		

Additional Information is available for a fee. You can retrieve Status for a fee of \$10.00 more detailed information including current franchise tax assessment, current filing histo and more for a fee of \$20.00.

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Entity Details

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File Number: 0029301 Incorporation Date: 09/30/1911
/ Formation Date: (mm/dd/yyyy)

Entity Name: UNITED STATES CORPORATION COMPANY

Entity Kind: CORPORATION Entity Type: GENERAL

Residency: DOMESTIC State: DE

REGISTERED AGENT INFORMATION

Name: UNITED STATES CORPORATION COMPANY

Address: 2711 CENTERVILLE ROAD SUITE 400

City: WILMINGTON County: NEW CASTLE

State: DE Postal Code: 19808

Phone: (302)636-5400

Additional Information is available for a fee. You can retrieve Status for a fee of \$10.00 more detailed information including current franchise tax assessment, current filing histc and more for a fee of \$20.00.

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Entity Details

THIS IS NOT A STATEMENT OF GOOD STANDING

File Number: 2193946 Incorporation Date: 04/19/1989
/ Formation Date: (mm/dd/yyyy)

Entity Name: UNITED STATES OF AMERICA, INC.

Entity Kind: CORPORATION Entity Type: NON-PROFIT OR I

Residency: DOMESTIC State: DE

REGISTERED AGENT INFORMATION

Name: THE COMPANY CORPORATION

Address: 2711 CENTERVILLE ROAD SUITE 400

City: WILMINGTON County: NEW CASTLE

State: DE Postal Code: 19808

Phone: (302)636-5440

Additional Information is available for a fee. You can retrieve Status for a fee of \$10.00 more detailed information including current franchise tax assessment, current filing histc and more for a fee of \$20.00.

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Entity Details

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File Number: **0325720** Incorporation Date: **07/12/1933**
Formation Date: (mm/dd/yyyy)
Entity Name: **INTERNAL REVENUE TAX AND AUDIT SERVICE, INC.**
Entity Kind: **CORPORATION** Entity Type: **GENERAL**
Residency: **DOMESTIC** State: **DE**

REGISTERED AGENT INFORMATION

Name: **INACTIVE AGENT ACCOUNT**
Address: **SECRETARY OF STATE TOWNSEND BLDG**
City: **DOVER** County: **KENT**
State: **DE** Postal Code: **199011234**
Phone: **(302)739-3138**

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