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APR 14 2011	
CLERK U S DISTRICT COURT DISTRICT OF ARIZONA	
BY _____	M 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,

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

8 UNITED STATES OF AMERICA,
 9 Alleged Plaintiff,
 10 vs.
 11 Janice Sue Taylor,
 12 Affiant

Case No.: CR-10-400-PHX-DGC

**NOTICE OF JUDICIAL DUTY TO TAKE
 JUDICIAL NOTICE OF FRAUD UPON
 THE COURT AND GIVE JUDICIAL
 REMEDY. NO DELEGATION FROM
 PROPER AUTHORITIES FOR UNITED
 STATES ATTORNEYS TO REPRESENT
 IRS. DEMAND OF EXTENSION OR
 DISMISSAL OF TRIAL IN THE
 MATTER OF JUSDICAL REMEDY.**

13
 14 **STATUS OF AFFIANT**

15 Comes now, Affiant Janice Sue Taylor, a living woman, one of the people on the land,
 16 not a corporation or other type of artificially created person, and not domiciled or residing in the
 17 district of Columbia or any other Federal Territory owned by the United States of America;
 18 "hereinafter the Affiant", by Special Visitation or Appearance, not Granting jurisdiction nor
 19 recognizing this court's right to try her; but intervening in a Foreign Bankrupt Jurisdiction called
 20 the United States of America, on behalf of the Alleged accused, Fictional JANICE SUE
 21 TAYLOR, "hereinafter the Accused". Affiant is not trained in the law, nor is She an Attorney,
 22 nor is affiant appearing Pro Se; but rather of right in Sui Juris as the authorized intervener but not
 23 surety, of the above civil fiction.

24 Affiant hereby requests that this case be extended on the grounds that Affiant has
 25 discovered new evidence that no authority exists per 26 U.S.C. § 7401¹ and per as 26 U.S.C. §

26 ¹ 26 U.S.C. § 7401 Authorization

27 No civil action for the collection or recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced unless the
 28 Secretary authorizes or sanctions the proceedings and the Attorney General or his delegate directs that the action be commenced.

1 7403² as previously claimed by the US Attorneys, representing the Bankrupt United States of
 2 America in this case. This statute is a conditional statute and the conditions must be met for the
 3 statute to apply, or in this case for the US Attorneys to have authority. First of all, the Secretary
 4 must authorize or sanction the proceedings. Secondly the Attorney General or his delegate must
 5 direct that the action be commenced, as mandated by Congress.

6 Affiant is not aware of, nor does she believe that any evidence exists, to support this
 7 claim by the US Attorneys. The US Attorneys have failed to submit any documents to the Court,
 8 which would prove they have the authority per 26 U.S.C. § 7401 & 26 U.S.C. § 7403, as
 9 mandated by Congress by these statutes. Instead they want the Affiant and the Court to presume
 10 the fact that they have complied with these statutes, and the Federal Rules of Civil Procedures
 11 (F.R.C.P.) codified under the Judiciary And Judicial Procedure Title 28 U.S.C. Part II § 509 - §
 12 519.

13 To ward off any contention that these are Civil rules and do not apply to Criminal, Affiant
 14 offers as proof to the contrary: Civil Rules of Procedure;

15 **Rule 1. - Scope and Purpose;** “These rules govern the procedure in all civil actions and
 16 proceedings in the United States district courts, except as stated in Rule 81. They should be
 17 construed and administered to secure the just, speedy, and inexpensive determination of every
 18 action and proceeding.” [emphasis added].

19 **Rule 2. One Form of Action;**

20 “There is one form of action — the civil action.” [emphasis added].

21 Upon this belief, Affiant has sought **verification** from the US Attorney General,
 22 Secretary of Treasurer, and the Commissioner of the IRS of their mandatory involvement
 23 required by law. Affiant is attempting to confirm the fact that the US Attorneys are complying
 24 with the statutes. Therefore Affiant requested direct evidence in the form of certified copies of

25 ² § 7403. *Action to enforce lien or to subject property to payment of tax*

26 (a) **Filing**

27 In any case where there has been a **refusal or neglect** to pay any tax, or to discharge any liability in respect thereof, whether or
 28 not levy has been made, the **Attorney General or his delegate**, at the **request of the Secretary**, may direct a civil action to be
 filed in a district court of the United States to **enforce the lien** of the United States under this title with respect to such tax or
 liability or to subject any property, of whatever nature, of the delinquent, or in which he has any right, title, or interest, to the
 payment of such tax or liability. For purposes of the preceding sentence, any acceleration of payment under section 6166 (g) shall
 be treated as a neglect to pay tax.

1 the required documents and involvement specifically called for in 26 U.S.C. § 7401 & § 7403
2 along with the requirement found in 28 U.S.C. § 509 - § 519.

3 Affiant has given the below listed Officers 21 days to provide this information and to
4 prove whether the US Attorneys have failed to comply with these statutes, and do not have the
5 authority that they falsely claimed to the Court. This evidence will confirm whether the US
6 Attorneys have failed to comply with these statutes and the requirements outlined in 26 U.S.C. §
7 7401 & § 7403 and 28 U.S.C. § 514³ - § 516.

8 Affiant now claims that the US Attorneys have failed to comply specifically with certain
9 Federal Rules of Civil Procedures (F.R.C.P.) prior to bringing this case before the Court.
10 Without compliance to the strict wording of the statute, it appears that the US Attorneys are
11 trespassing on this case, and have no legal authority to bring this case forward. The Attorneys
12 are operating under color of law, and beyond their authority, claiming authority without
13 complying with the Congressional mandate outlined in the statute as written.

14 Affiant, having personal knowledge of these requirements, sent letters on April 11, 2011
15 to the following people and agencies, in order to confirm their mandated involvement, as
16 required by law, before a case may be brought forward.

17 To: Mr. Eric Holder
18 The Attorney General of the United States
19 950 Pennsylvania Avenue, NW
20 Washington, DC 20530-0001 Certified Mail # 7009 2820 0000 7752 8056

21 To: Mr. Douglas H. Shulman
22 Commissioner of Internal Revenue
23 10th St & Pennsylvania Ave, NW
24 Washington, DC 20004 Certified Mail # 7009 2820 0000 7752 8063

25 To: Mr. Timothy Geithner
26 Secretary of Treasury
27 1500 Pennsylvania Avenue, NW
28 Washington, D.C. 20220 Certified Mail # 7009 2820 0000 7752 8056

³ § 514. Legal services on pending claims in departments and agencies
When the head of an executive department or agency is of the opinion that the interests of the United States require the service of counsel on the examination of any witness concerning any claim, or on the legal investigation of any claim, pending in the department or agency, he shall notify the Attorney General, giving all facts necessary to enable him to furnish proper professional service in attending the examination or making the investigation, and the Attorney General shall provide for the service.

1 Affiant sent three of these letters certified and requested Green Signature cards to show
2 receipt of the letters.

3 Affiant asked for a reply within 21 days from the date of the letter, setting the deadline to
4 respond on May 2, 2011. Allowing 4 days mail time for an expected date to get a response
5 extends the deadline to May 6, 2011. It would serve no justice for this court to proceed with the
6 trial date of April 19, 2011, when this paramount issue is not resolved. This court is put on
7 Judicial Notice that there may be evidence of fraud on the court and if indeed this proves out, as
8 Affiant believes it will, this court will be in trespass of Affiants rights, liberty and life, not to
9 mention the Constitutional imperative violations incurred.

10 Specifically, Affiant wrote a letter to get confirmation and evidence, whether or not the
11 Department of Justice was authorized, in writing, by the Attorney General of the United States,
12 Eric Holder, to bring this judicial enforcement and legal action against Affiant. See Exhibit A
13 Letter to Attorney General of the United States.

14 This court would surely not want to be caught in a fraud of this magnitude, when a simple
15 extension would avoid all the hassle of being charged with the magnitude of willfully knowing
16 the US Attorneys were committing fraud. If the Attorney General lacks to respond or confirm
17 that he was not aware, and has not authorized this action as required by law, the US Attorneys
18 will be in violation of 26 U.S.C. § 7401 which states in part; "*No civil action for the collection
19 or recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced unless the
20 Secretary authorizes or sanctions the proceedings and the Attorney General or his delegate
21 directs that the action be commenced.*"

22 Also the US Attorneys appears to be in violation of 28 U.S.C. § 515 Authority for legal
23 proceedings; commission, oath, and salary for special attorneys, which states in part (a); "*The
24 Attorney General or any other officer of the Department of Justice, or any attorney specially
25 appointed by the Attorney General under law, may, when **specifically directed by the Attorney
26 General**, conduct any kind of legal proceeding, civil or criminal, including grand jury
27 proceedings and proceedings before committing magistrate judges, which United States
28 attorneys are authorized by law to conduct, whether or not he is a resident of the district in
which the proceeding is brought.*" Specifically, Affiant wrote a letter to get a certification from
Mr. Timothy Geithner, United States Secretary of Treasury, that he **authorized, or sanctioned
this proceeding** as required per 26 U.S.C. § 7401 which states in part; "*No civil action for the*

1 *collection or recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced unless*
2 *the Secretary authorizes or sanctions the proceedings and the Attorney General or his delegate*
3 *directs that the action be commenced.”. See Exhibit B Letter to United States Secretary of*
4 *Treasury.*

5 Affiant asked him to please provide a certified copy of his request to the Attorney
6 General of the United States, as required per 26 U.S.C. § 7403 which states in part; “... *the*
7 *Attorney General or his delegate, at the request of the Secretary, may direct a civil action to be*
8 *filed in a district court of the United States to enforce the lien of the United States...*”

9 Affiant believes the Secretary of Treasury’s, lack of response will confirm his lack of
10 involvement, which is mandated by statute, and therefore makes it clear that he has not
11 authorized this action as required by law.

12 Specifically, Affiant asked Mr. Douglas H. Shulman Commissioner of the IRS, to please
13 provide a certified copy of the letter that was written **declaring his opinion that the interests of**
14 **the United States required the service of counsel, and** proof that he sent this letter to the
15 Attorney General of the United States, asking for their intervention into this case as required by
16 28 U.S.C. § 514. Again, Affiant has reason to believe that there will be a lack of response
17 showing that the Commissioner has not complied with the law as written. See Exhibit C Letter to
18 Commissioner of the IRS.

19 Affiant went on to ask Mr. Eric Holder, Attorney General of the United States, to provide
20 certification that he, or his delegate directed that this action be commenced as required per 26
21 U.S.C. § 7401. That specifically, in writing, he had authorized the U.S. Attorneys named in this
22 case, to proceed in this case of the UNITED STATES OF AMERICA against the Affiant Janice
23 Sue Taylor.

24 Affiant further asked Mr. Eric Holder, Attorney General of the United States, to please
25 also provide certification that Internal Revenue Service Commissioner’s Referral Letter, was
26 received by his Office, requesting that he authorized the Department of Justice to bring this case
27 forward, and prosecute Affiant in this Criminal action. To please provide a copy of that Referral
28 Letter showing the signature(s) of the referring party (ies) to **perfect the Court Records** in the
case currently working in the FEDERAL DISTRICT COURT FOR THE DISTRICT OF
ARIZONA, captioned below.

1 Affiant also asked him to please provide copies of the Official Delegations of Authority
2 involving the following individual Internal Revenue Service and Department of Justice
3 employees, (and, any other employees) authorized by him or his delegate, to investigate and
4 prosecute Affiant Criminally in this case.

5 Affiant testifies that she sent these letters via certified mail, green card receipt, and that
6 Affiant has reason to believe that they won't answer, however Affiant is asking for verification
7 of their involvement as required by statute, and needs time for them to reply, hence one reason
8 for the extension of time on the Trial date.

9 It would seem clear that silence from all 3 sources would only mean one thing,
10 acceptance that what the Affiant is claiming is true, and that there are no such documents. The
11 Courts have ruled that their silence is fraud when there is a legal or moral duty to speak.

12 *U.S. v. Prudden*, 424 F.2d. 1021; *U.S. v. Tweel*, 550 F. 2d. 297, 299, 300 (1977)
13 Silence can only be equated with fraud when there is a legal and moral duty to speak or
14 when an inquiry left unanswered would be intentionally misleading. We cannot condone
15 this shocking conduct... If that is the case we hope our message is clear. This sort of
16 deception will not be tolerated and if this is routine it should be corrected immediately.

17 *Morrison v. Coddington*, 662 P. 2d. 155, 135 Ariz. 480(1983).

18 Fraud and deceit may arise from silence where there is a duty to speak the truth, as well
19 as from speaking an untruth.

20 Therefore, the US Attorneys and the Assistant US Attorneys involved in this case are in
21 clear violation of the law, and should not have brought his case before the Court. They have
22 dishonored the Court, and have no authority to bring this action against Affiant according to 26
23 U.S.C. § 7401 or 26 U.S.C. § 7403 as they falsely have claimed. They are in violation of several
24 Federal and State laws and Affiant expects the Court to hold the United States Attorneys to the
25 Statutes and not brush these violation off.

26 Affiant is not aware of any other documents submitted to the Court which would prove
27 the US Attorneys claim that they have the authority to collect or recover any taxes without
28 following the provisions per 26 U.S.C. §§7403. A refusal or neglect to pay is a requirement of
this statute. Affiant provides the following certified document, filed in the public, in order to
show that Affiant did not refuse to pay, but in fact offered to pay, if the IRS could provide the
statute/contract that made Affiant liable for the tax they were attempting to collect. See Exhibit
E "Offer to Settle or Pay."

1 In addition, Affiant provides a copy of the index of the complete tax code, showing that
2 under liability for tax, there is no listing for income tax or self employment tax, but instead 43
3 different other taxes which Congress has clearly written tax liabilities for. See Exhibit D Index
4 of Liabilities for taxes.

5 This indictment submitted by the US Attorneys is frivolous under the law. It is built on
6 presumption, which Affiant has rebutted in her answers to the complaint. No verification has
7 been provided by the US Attorneys that in fact, a tax liability or tax deficiency legally exists.
8 No verification has been provided by the US Attorneys that in fact they have followed the proper
9 procedure and their policies in the creation of this alleged "tax deficiency". Under 26 U.S.C. §
10 6065, all assessment documents MUST be signed UNDER PENALTY OF PERJURY. It is also
11 clear that they have not provided any verification that they have complied with the proper legal
12 assessment in this case. In fact Judge Campbell has refused to allow the only one that signed the
13 certifications, Peggy Sanders, to come to testify in this case of her knowledge, when Affiant
14 requested her presence as a witness.

15 **VERIFICATION** – Confirmation of correctness, truth or authenticity, by **affidavit, oath, or**
16 **deposition. Affidavit of truth** of matter stated and object or verification is to assure good
17 faith in averments or statements of party. Sheeley v. City of Santa Clare, 215 CAL.App.2d
18 83, 30 CAL.Rptr. 121 123. **Sworn or equivalent confirmation of truth.** Black's Law
19 Dictionary 6th Edition page 1561

20 Affiant requests that sanctions be placed on U.S. Attorney DENNIS K. BURK, U.S.
21 Assistant Attorney FRANK T. GALATI and U.S. Assistant Attorney JAMES R. KNAPP, for
22 their part in this fraud, by coming before this Court without the verified paperwork as required
23 by 26 U.S.C. § 7401 and § 7403 and specifically the compliance with 28 U.S.C. § 514 - § 516
24 Authority for legal proceedings MANDATED BY CONGRESS.

25 Affiant requests that the case be dismissed with Prejudice, in the favor of Affiant, since
26 no authority exists for the US Attorneys to represent the IRS in this matter. With no legal
27 authority to bring this case, the US Attorneys lack standing and the Court has nothing to
28 adjudicate, therefore no jurisdiction exists. Affiant claims if the U.S. Attorneys had any of the
lawfully required documents, they would have already entered them into this case and it will
only be a matter of time before they are proven to be acting in fraud, which will lead to trespass
and a whole lot of criminal charges. Does this court want to be part of that? If this court does

1 not dismiss, then this court is obligated to honor Affiants wishes to extend this trial until May or
 2 June, in the matter of justice upon the oaths this court took to support and defend the
 3 Constitution and protect and uphold Affiants rights, to allow Affiant the time needed to acquire
 4 the documents herein listed from the proper authorities and in also allowing Affiant time to
 5 simulate the mass of evidence the United States Attorneys have dumped on Affiant in a matter of
 6 19 days before trial, in an attempt to ambush Affiant. This would also allow the US Attorneys to
 7 gather any evidence they may have to prove whether they in fact to have delegation orders from
 8 the Secretary, Attorney General and Commissioner of IRS.

9 Affiant believes that the US Attorneys will likely attempt to submit to the Court copies of
 10 emails, memos, or other correspondence from other people within the IRS and DOJ claiming that
 11 these documents give them the authority. However, the conditions outlined in 26 U.S.C. §§ 7401
 12 & 7403 must meet the requirements mandated by Congress in the statutes. These statutes were
 13 written to protect the citizen from an over powering government with unlimited resources. They
 14 were put into place to protect the average citizen from corrupt employees who would use the
 15 power of their office to make a point. It is time to stop the abuse!

16 These same mandates from Title 26 that the US Attorneys are to abide by are under the
 17 same Title charged upon Affiant; Title 26 §§7201 & 7203. If Affiant is held to be accountable
 18 under Title 26 for any of her actions, the US Attorneys are certainly bound by it more so.

19 Which leads into the charges in the Indictment. §7203, willful failure to file. In order to
 20 be willful you must first have an obligation or duty to file, which Affiant can find no law in Title
 21 26 that makes her liable to file.

22 1. Certainly Title 26 U.S.C. § 1 Imposed a tax on “**taxable income**”. But to understand what is
 23 “taxable income” you must understand the definition. Congress has codified this at 26

24 **U.S.C. § 63. Taxable Income Defined.**

25 *(a) In general Except as provided in subsection (b), for purposes of this subtitle, the term*
 26 *“taxable income” means “gross income” minus the “deductions allowed” by this*
 27 *chapter (other than the standard deduction).*

28 2. Now if you are taxpayer you must understand what “Gross Income” means. Congress once
 again defined this in statute and it is codified at 26 U.S.C. § 61. **Gross Income Defined.**

1 *"General Definition — Except as otherwise provided in this subtitle, "gross income"*
2 *means "all income from whatever source derived, including (but not limited to) the*
3 *following items: (1) Compensation for services, including fees, commissions, fringe*
4 *benefits, and similar items; . . ." (emphasis added)*

5 3. A careful review of this statute reveals that Congress lists 15 types of "income" to be
6 included in "Gross Income" subject to taxation but **does not mention wages or salary.**

7 (1) Compensation for services, including fees, commissions, fringe benefits, and similar
8 items;

9 (2) Gross income derived from business;

10 (3) Gains derived from dealings in property;

11 (4) Interest;

12 (5) Rents;

13 (6) Royalties;

14 (7) Dividends;

15 (8) Alimony and separate maintenance payments;

16 (9) Annuities;

17 (10) Income from life insurance and endowment contracts;

18 (11) Pensions;

19 (12) Income from discharge of indebtedness;

20 (13) Distributive share of partnership gross income;

21 4. (14) Income in respect of a decedent; and So, to understand Gross Income we must

22 understand what "income" is. A search of the Internal Revenue Code for the definition of

23 "income" only turned up the definition for "Ordinary Income" in statute codified at 26

24 **U.S.C. § 64. Ordinary Income Defined.**

25 *"For purposes of this subtitle, the term "ordinary income" includes any gain from the*
26 *sale or exchange of property which is neither a capital asset nor property described in*
27 *section 1231(b). Any gain from the sale or exchange of property which is treated or*
28 *considered, under other provisions of this subtitle, as "ordinary income" shall be treated*
 as gain from the sale or exchange of property which is neither a capital asset nor
 property described in section 1231(b)."

1 5. I think you would agree that “**ordinary income**” is not the same as “**income**” under the law.
 2 So how can one claiming to be a taxpayer apply the definition of “**income**” under the law in
 3 order to calculate the “**gross income**” to report “**taxable income**”.

4 Taxable Income = (**Gross Income** – Deductions allowed)

5 Gross Income = (All **Income** from whatever source derived)

6 Income = (Still Unknown)

7 6. An exhaustive search was conducted and the term “**income**” is not defined in the Internal
 8 Revenue Code. Additional research found that the word “**income**” is not specifically defined
 9 in the IRM, either.

10 (15) Income from an interest in an estate or trust.

11 A continual search for what “**income**” is I discovered this court case:

- 12 • *U.S. v. Ballard*, 400 F2d 404 (1976): "The general term '**income**' is not defined in
 13 the Internal Revenue Code."

14 7. After additional searching I discovered that Congress may not define “**income**” because the
 15 Constitution does. This is confirmed by the following US Supreme Court cases;

- 16 • *Eisner v. Macomber*, 252 U.S. 189 (1920), 40 S. Ct. at 193: "It becomes essential to
 17 distinguish between what is and what is not 'income' . . . **Congress may not, by any**
 18 **definition it may adopt, conclude the matter, since it cannot by legislation alter**
 19 **the Constitution, from which alone it derives its power to legislate, and within**
 20 **whose limitations alone, that power can be lawfully exercised."** (Bold and
 Underline emphasis)
- 21 • *Goodrich v. Edwards*, 255 U.S. 527, 535 (1921):_“ ... **the definition of 'income'**
 22 **approved by this Court is: "The gain derived from capital, from labor, or from**
 23 **both combined, provided it be understood to include profits gained through sale**
 24 **or conversion of capital assets."** ... It is thus very plain that the statute **imposes the**
 25 **income tax on the proceeds of the sale of personal property to the extent only**
 26 **that gains are derived there from by the vendor ...”** (Bold and Underline emphasis)
- 27 • *Helvering v. Edison Brothers' Stores*, 8 Cir. 133 F2d 575 17 (1943) "The Treasury
 28 **cannot by interpretive regulations, make income of that which is not income**
 within the meaning of the revenue acts of Congress, **nor can Congress, without**
apportionment, tax as income that which is not income within the meaning of the
16th Amendment." (Bold emphasis)

- 1 • *Regal Drug Co v. Wardell*, 260 US 386 (1922): **"Congress may not, under the**
 2 **taxing power, assert a power not delegated to it by the Constitution."** (Bold
 3 emphasis)

4 The cases above clearly state why "income" is not defined in the Internal Revenue Code.
 5 Therefore we must use the definition of "income" as the U.S. Supreme Court had defined it.
 6 Although the U.S. Supreme Court has defined "income" as a "profit or gain" I have found the
 7 following cases, which clearly define what "profit or gain" is NOT! The Supreme Court has
 8 ruled that "Income or Profit" does not include compensation for our labor. The exchange of labor
 9 for pay of equal value has never been income.

- 10 • *Commercial League Assoc. v. The People*, 90 Ill. 166 (1878). "The object of the statute, no
 11 doubt, was to prevent the corporation from making dividends of profits among the members,
 12 as do corporations organized for pecuniary profit; and while the statute might subserve a
 13 useful purpose if construed in this manner, we fail to perceive any benefit which would result
 14 if a member of the association, who happened to fill an office, should be deprived of
 15 receiving compensation for his labor as an officer. . **Compensation for labor cannot be**
 16 **regarded as profit within the meaning of the law. The word 'profit' as ordinarily used,**
 17 **means the gain made upon business or investment - a different thing altogether from mere**
 18 **compensation for labor."** (Bold and underline emphasis). **Still controlling and NEVER**
 19 **OVERTURNED.**
- 20 • *Stratton's Independence v. Howbert*, 231 US 309 (1913): **"Income ... may be defined as the**
 21 **gain derived from capital or from labor or from both combined."** (Bold emphasis)
- 22 • *Edwards v. Keith*, 231 F 110, 113 (1916) **"... one does not derive income by rendering**
 23 **services and charging for them."** (Bold emphasis)
- 24 • *Evans V. Gore*, 253 U.S. 245 (1920) "The 16th Amendment does not justify the taxation of
 25 persons or things previously immune. It was intended only to remove all occasions for any
 26 apportionment of income taxes among the states. **It does not authorize a tax on a salary"**
 27 (Bold emphasis)
- 28 • *Staples v. United States*, 21 F.Supp 737 at 739 (1937)
 "Income means gains/profit from property severed from capital, however invested or
 employed. **Income is not a wage or compensation for any type of labor"** (Bold emphasis)
- *Lauderdale Cemetery Assoc. v. Mathews*, 345 PA 239, 47 A. 2d 277, 280 (1946) **"...
 reasonable compensation for labor or services rendered is not profit."** (Bold emphasis)

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- *McCutchin v. Commissioner of IRS*, 159 F2d 472 5th Cir. (1947) "**The 16th Amendment does not authorize laying of an income tax upon one person for the income derived solely from another.**" (Bold emphasis)
 - *So. Pacific v. Lowe*, 238 F. Supp. 736, 247 US 330 (1918) **"'income' as used in the statute should be given a meaning so as not to include everything that comes in. The true function of the words 'gains' and 'profits' is to limit the meaning of the word 'income'.**" (Bold emphasis)
 - *Oliver v. Halstead*, 86 S.E. Rep 2nd 85e9 (1955) "There is a clear distinction between `profit' and `wages', or a compensation for labor. **Compensation for labor (wages) cannot be regarded as profit within the meaning of the law.** The word `profit', as ordinarily used, means the gain made upon any business or investment- - a different thing altogether from the mere compensation for labor."
 - *Penn Mutual Indemnity Co. v. Commissioner*, 32 Tax Court page 681 (1959) "The rule of *Eisner v. Macomber* has been reaffirmed on so many occasions that citation of the cases to this effect would be unnecessarily burdensome. To depart from the rule at this late date would ignore the sound principles upon which that case was decided and would throw into confusion the fundamental income tax structure and law as it has developed in the almost half century which has elapsed since adoption of the 16th amendment. **That there cannot be 'income' without a 'gain' accords with the common understanding of the term, a test of construction which is particularly appropriate in our system of self-assessed Federal income tax ... Moreover, that which is not income in fact manifestly cannot be made such by the legislative expedient of calling it income"**
 - *Commissioner of IRS v. Duberstein*, 80 S. Ct. 1190 (1960) "**Property acquired by gift is excluded from gross income.**" (Bold emphasis)
 - *Tennessee Supreme Court in Jack Cole v. Commissioner MacFarland*, 337 SW2d 453 (1960) "**The right to receive income or earnings is a right belonging to every person, and realization and receipt of income is therefore not a "privilege that can be taxed."**
 - *Conner v. U.S.*, 303 F.Supp. 1187 (1969) "... whatever may constitute income, therefore, must have the essential feature of gain to the recipient. This was true when the 16th Amendment became effective, it was true at the time of *Eisner v. Macomber* supra, it was true under Section 22(a) of the Internal Revenue Code of 1938, and it is likewise true under Section 61(a) of the I.R.S. Code of 1954. **If there is not gain, there is not income ... Congress has taxed income not compensation.**" (Bold emphasis)

1 **8. Everyone is required to follow the US Supreme Court decisions, including the IRS.**

2 This fact is stated in the IRM [Internal Revenue Manual] 4.10.7.2.9.8 (01-01-2006)

3 Importance of Court Decisions Part 2:

4 *Certain court cases lend more weight to a position than others. A case decided by the*
 5 *U.S. Supreme Court becomes the law of the land and takes precedence over decisions of*
 6 *lower courts. The Internal Revenue Service must follow Supreme Court decisions.*

7 So the facts are the U.S. Supreme Court has defined "income" as it is used in the Revenue
 8 Act (Internal Revenue Code) and it does not include what was paid in exchange for most
 9 people's labor unless they are an "employee" as defined by 3401(c) in which case by statute
 10 what they earned are "wages" as defined by 3401(a) and "wages" are taxable.

11 **9. I am very aware that the IRS has taught its employees "Income is everything that comes**
 12 **in". This of course is false information, as is evident by the following US Supreme Court**
 13 **cases that clearly say:**

- 14 • *United States Supreme Court, So. Pacific v. Lowe, 247 U.S. 330, (1918) "We must reject... the*
 15 *broad contention submitted in behalf of the government that all receipts - everything that comes*
 16 *in - are income..."*
- 17 • *Lucas v. Earl, 281 U.S. 111 (1930) "The claim that salaries, wages, and compensation for*
 18 *personal services are to be taxed as an entirety and therefore must be returned by the individual*
 19 *who has performed the services which produce the gain is without support, either in the*
 20 *language of the Act or in the decisions of the courts construing it... It is to be noted that, by*
 21 *the language of the Act, it is not salaries, wages, or compensation for personal services that*
 22 *are to be included in gains, profits, and "income" derived from salaries, wages, or*
 23 *compensation for personal services." (Bold emphasis)*

24 **10. There really is not much else to say other than the IRS is in violation of the law, operating**
 25 **under the color of law, and not following the law as written by Congress. So IS THIS**
 26 **COURT going to follow the law as required by 26 U.S.C. § 7214(a)(8)? Offenses by**
 27 **officers and employees of the United States.**

28 (a) **Unlawful acts of revenue officers or agents**

Any officer or employee of the United States acting in connection with any revenue law of the United States—

(8) **who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to the Secretary; or**

AFFIANTS RIGHT TO YOUR ANSWERS

So, as a matter of law, Affiant must demand that the US Attorneys and the IRS respond correctly and completely to these requests and questions. Failure on your part to answer these demands and questions, is an admission that you are willfully participating in the FRAUD and are conspiring to violate Affiants rights and due process. Understanding that the only way to prove that you are not part of this is for you to uphold the law and file a written complaint as required by 26 U.S.C. § 7214(a)(8) who, having knowledge or information of the violation of any revenue law by any person fails to report, in writing, such knowledge or information to the Secretary;

1. Please provide the statute written by Congress, which doesn't allow a taxpayer to correct any record or information submitted as the IRS falsely claims.
2. Please provide the statute written by Congress, which allows the IRS to not accept the returns filed by Affiant after she corrected erroneous information and sworn to the correctness.
3. Please provide the name of the IRS employee who has first hand knowledge, and made the determination that the corrected information returns submitted by Affiant are not legally correct or accurate?
4. Please provide the statute written by Congress, which allows anyone within the IRS to ignore sworn testimony presented by a taxpayer.
5. Please provide any evidence held by the IRS that what was paid to Affiant was indeed "income" as legally defined by the U.S. Supreme Court.
6. Mr. Jerry Carter/Young, Cheryl Bradley, etc., is it your intention to violate IRM 21.3.3.1.1 (10-01-2007) Policy Statement P-6-12 items 2 & 3 and not respond to this letter and address or resolve the alleged taxpayer's issues, as required by the IRM?
7. Mr. Jerry Carter/Young, Cheryl Bradley, etc., is it your intention to violate IRM 21.3.3.3.4 (11-09-2006) Quality and Timely Responses, and not respond to this letter and answer these questions as required by the IRM?
8. Now that this court is aware of what the statutes says, is it this courts intention to ignore the violations of other IRS Employees who "*operate under color*" of law, by using statues such as § 6702, which do not apply to Subtitle A Income Tax or §§§7401, 7403, 7201 & 7203

1 statutes, which do not have any enforcement regulations written authorizing their use for
2 Subtitle A Income Tax?

3 9. Judge G. Campbell is it not your duty to know and understand these statutes? Isn't it your
4 duty to honor the laws of Congress? Is it your intention, when brought to your attention, not
5 to report these violations to the Secretary as required per 26 U.S.C. § 7214(a)(8).

6 10. Mr. Jerry Carter/Young, Cheryl Bradley, etc., now that you are aware of the facts, is it your
7 intention to ignore the unlawful behavior of other IRS employees who have chosen to ignore
8 corrected information returns, along with tax returns, which were submitted under penalty of
9 perjury, and notarized, which by legal definition is sworn testimony, submitted by a person
10 with first hand knowledge as defined by IRM 4.10.7.3.3 (01-01-2006) in favor of hearsay
11 evidence as defined by IRM 4.10.7.3.5. (01-01-2006)?

12 11. Mr. Jerry Carter/Young, Cheryl Bradley, etc., now that you are aware of the facts and the
13 law, is it still your intention to claim that Affiant failed to report "income" on her tax returns
14 as you have claimed?

15 12. Mr. Jerry Carter/Young, Cheryl Bradley, ect, now that you are aware of the facts, is it your
16 intention to claim that Affiant earned "wages" as defined by §3401(a) even though she is not
17 an "employee" as defined by §3401(c), and that you have first hand knowledge that she has
18 earned "wages" as defined by §3401(a)?

19 *26 USC 3401 Definitions (c) Employee. For purposes of this chapter, the term*
20 *"employee" includes an officer, employee or elected official of the United States,*
21 *a State, or any political subdivision thereof, or the District of Columbia, or any*
22 *agency or instrumentality of any one or more of the foregoing. The term "employee"*
23 *also includes an officer of a corporation.*

24 13. Mr. Jerry Carter/Young, Cheryl Bradley, etc., is it your intention to force Affiant to change
25 her tax return to state something that is not true and accurate in violation of 26 C.F.R.
26 §601.201(e)(1), and 26 U.S.C. §6065, which requires her to submit and attest to the truth and
27 accuracy of matters set forth in any given instrument submitted for Internal Revenue Service
28 consideration?

14. Mr. Jerry Carter/Young, Cheryl Bradley, etc., is it your intention to ignore the US Supreme
Court decisions which support the Affiants position, even though this would be a violation of
IRM 4.10.7.3 (01-01-2006) Evaluating Evidence?

- 1 15. Mr. Jerry Carter/Young, is it your intention to violate your Oath of Office that you took, to
2 support and defend the Constitution of the United States against both foreign and domestic
3 threats?
- 4 16. Mr. Jerry Carter/Young, Cheryl Bradley, etc. is it your intention to ignore U.S. Supreme
5 Court Decisions which clearly define "income" as a *gain or profit*, and state that payment for
6 Affiants labor is NOT "income" under the law?
- 7 17. Mr. Jerry Carter/Young, Cheryl Bradley, etc., is it your intention to violate IRM 4.10.7.1
8 (01-01-2006), which requires examiners to identify the applicable law, correctly interpret its
9 meaning in light of congressional intent, and, in a fair and impartial manner when you cannot
10 identify the applicable law that makes Affiant, liable for Income Tax?
- 11 18. Mr. Jerry Carter/Young, Cheryl Bradley, etc., is it your intention to ignore published, never
12 overturned U.S. Supreme Court cases, which define "income" knowing that in doing so, they
13 are in violation of IRM 4.10.7.2.9.8 (01-01-2006) Importance of Court Decisions?
- 14 19. Mr. Jerry Carter/Young, Cheryl Bradley, etc., is it your intention to ignore the law which
15 states that a Civil Penalty may only be issued against a "person" as defined by §6671(b),
16 knowing that Affiant does not meet this definition?
- 17 20. Mr. Jerry Carter/Young, Cheryl Bradley, etc., now that you know what the law says, is it
18 your intention to allow (not speak up) other IRS employees who violated IRM 20.1.5.1.6
19 (07-01-2008) Managerial Approval of Penalties, and the statute §6751(b)(1), which requires
20 the written approval of the immediate supervisor before any assessment of a penalty,
21 knowing that in doing this you would be violating 26 U.S.C. § 7214(a)(8)?
- 22 21. Mr. Jerry Carter/Young, Cheryl Bradley, etc., is it your intention to accept as evidence that
23 the IRS met the conditions set forth by IRM 20.1.5.1.6 (07-01-2008) Managerial Approval of
24 Penalties, and the statute §6751(b)(1), a Form 8278 Commutation and Assessment of
25 Miscellaneous Penalties which is being fraudulently presented to meet these requirements,
26 knowing for a fact that this Form 8278 does not have the signature of the immediate
27 supervisors as required by law, and the form says Reviewer not Approval.
- 28 22. Mr. Jerry Carter/Young, Cheryl Bradley, etc., is it your intention to allow others to violate 26
C.F.R §601.105 (2) (ii), by failing to hold them accountable, to conduct the required
examination by the only two authorized methods, and failing to ask for supporting evidence

1 from Affiant, as required, or ignoring the amount Affiant has declared on her returns as non-
2 taxable?

3 23. Mr. Jerry Carter/Young, Cheryl Bradley, etc., now that you are aware of the IRM provisions
4 is it your intention to ignore the fact that the IRS employees have violated IRM
5 4.10.6.3.4 (05-14-1999), by failing to get the **group manager** actively involved with the
6 development of penalty(ies)?

7 24. Mr. Jerry Carter/Young, Cheryl Bradley, etc., now that you are aware of the IRM provisions
8 pointed out in this letter, is it your intention to ignore the fact that the IRS has failed to
9 comply with IRM 4.10.6.3.4 (05-14-1999), by failing to complete a Form 13130 Screening
10 Committee Case Approval Record, which states right on the front of this form "**Approval
11 must be secured from the Group Manager, the Penalty Screening Committee and the
Quality Review Section Chief prior to assessment of the penalty(ies)**"?

12 25. Mr. Jerry Carter/Young, Cheryl Bradley, etc., now that you are aware of the IRM provisions
13 pointed out in this letter, is it your intention to ignore the fact that Affiants records have no
14 Form 9984 Examining Officer's Activity Record as required to be completed by IRM
15 4.10.6.3.4 (05-14-1999), Managerial Involvement, thus showing that they fail to comply with
16 the requirement set forth by the IRM?

17 26. Mr. Jerry Carter/Young, Cheryl Bradley, etc., is it your intention to ignore the wrong doings
18 and violations of the statutes, regulations and IRM provisions by other employees in the
19 handling of Affiants tax return?

20 27. Mr. Jerry Carter/Young, Cheryl Bradley, etc., was it your intention not to copy Affiant on
21 your letter when the IRM requires that both taxpayer and the representative be notified?

22 28. Mr. Jerry Carter/Young, Cheryl Bradley, etc., is it not true Affiant, is entitled to a Collection
23 Due Process Hearing (CDPH) prior to seizure of any property to prove the IRS has a right to
24 take it in lieu of payment of income tax owed.

25 Affiant demands that the US Attorneys have the IRS Agents involved with this case answer
26 in full the above questions, and return them to Affiant before the trial, or this letter will serve to
27 acknowledge that the US Attorneys and the Judge in this case are acting in concert with full
28 knowledge of the laws being broken and in violation of 26 U.S.C. § 7214(a)(8), and in violation
of usurping the Constitution of the United States of America, of whom is the alleged Plaintiff??

1 It is very serious, indeed, when Affiant, makes every honest and forthright attempt to live
2 within and follow the law as closely as written by Congress as possible, and then have to end up
3 incarcerated for the mistakes of rogue IRS Agents as these, for not protecting Affiants rights.

4 Government employees who have sworn an oath to protect and defend the Constitution, such
5 as yourself, are to be held strictly accountable to following the law exactly as the intent of
6 Congress has been entered into the Statutes at Large, not what some supervisor or fellow
7 employee may have *said* the law was. It is the duty of the government employees who are
8 afforded the privilege of serving the public to protect the rights of the Citizens so served.

9 Affiant demands verification of a complete and properly signed chain of Delegation Orders,
10 which must exist before authority to act is authorized under the law. See Exhibit F Delegation
11 Authority Court Cases.

12 In summary the United States Attorneys prosecuting this case have not come forth with
13 any evidence that they have been given any delegation from the Secretary or Attorney General as
14 mandated by Congress, directly or indirectly, and without it, any attempt to continue with this
15 sham trial must be considered knowingly and with willful intent of FRAUD upon Affiant and
16 this Court and they should be charged with TRESPASSING upon this case. The Supreme Court
17 cases clearly override all wrong doings of the IRS, and are to hold as much weight as any law.

18 Affiant asks this court if anyone involved in this case is receiving any kind of
19 compensation, bonus or other extra incentive, other than their normal compensation, by being
20 involved with this case? If this has any baring, this must be disclosed to Affiant as a matter of
21 law. The Court can correct and reverse the wrong doing that has been done to the Affiant by the
22 US Attorneys and IRS, and send forth a message that the Court will not tolerate this type of
23 behavior, by ordering the dismissal of this Indictment with prejudice.

24 WITHOUT PREJUDICE

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

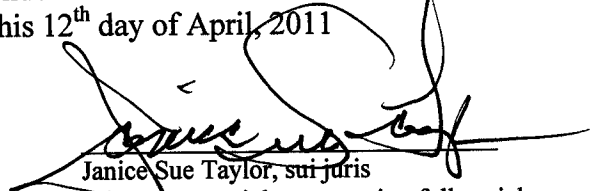
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Affiant states; I am not an expert in the law however I do know right from wrong. If there is any human being damaged by any statements herein, if he will inform me by facts I will sincerely make every effort to amend my ways. I hereby and herein reserve the right to amend and make amendment to this document as necessary in order that the truth may be ascertained and proceedings justly determined. If the parties given notice by means of this document have information that would controvert and overcome this Affidavit, please advise me IN WRITTEN AFFIDAVIT FORM within ten (10) days from receipt hereof providing me with your counter affidavit, proving with particularity by stating all requisite actual evidentiary fact and all requisite actual law, and not merely the ultimate facts or conclusions of law, that this Affidavit Statement is substantially and materially false sufficiently to change materially my status and factual declarations. Your silence stands as consent to, and tacit approval of, the factual declarations herein being established as fact as a matter of law of all facts herein, in perpetuity, the said confession being *res judicata* and *stare decisis*.

May the will of our Heavenly Father, through the power and authority of the blood of his son be done on Earth as it is in Heaven.

28 USC §1746(1)

I, declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Signed this 12th day of April, 2011



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

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Certificate of Service

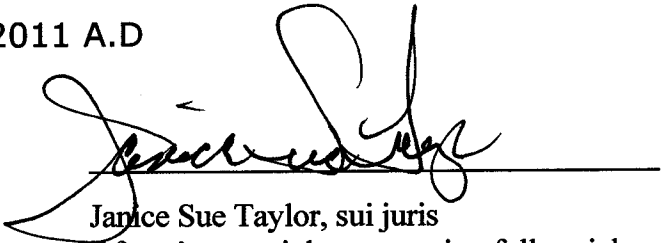
I, Janice Sue Taylor, hereby declare and state that I have filed a true and correct copy of the above document Affidavit of Judicial Notice of Fraud. Said Right Extended To Any Attorney, Whether Or Not At Bar, If Providing Or Proposing To Provide "Assistance - Not Force - Of Counsel" with the Clerk of 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.

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

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

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 12th day of April, 2011 A.D



Janice Sue Taylor, sui juris
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,

Janice Sue Taylor
% P.O. Box 982
Florence, Arizona 85132

EXHIBIT A

**PROSECUTORIAL AUTHORIZATION
CERTIFICATION REQUEST**

April 11, 2011

To: Mr. Eric Holder
The Attorney General of the United States
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001 Certified Mail # 7009-2820-0000-7752-8056

To: Mr. Douglas H. Shulman
Commissioner of Internal Revenue
10th St & Pennsylvania Ave, NW
Washington, DC 20004 Certified Mail # 7009-2820-0000-7752-8063

To: Mr. Timothy Geithner
Secretary of Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220 Certified Mail # 7009-2820-0000-7752-8070

“Facially discriminatory” statutes are clearly a violation of the Equal Protection Clause.

Justice Stanley Matthews stated that: “Though the law itself be fair on its face and impartial in appearance, yet, if applied and administered by public authority with an evil eye and an unequal hand, so as practically to make unjust and illegal discrimination between persons in similar circumstances, material to their rights, the denial of equal justice is still within the prohibition of the Constitution”

**INTERNAL REVENUE SERVICE REFERRAL CHALLENGE
NO AGENCY REFERRAL NOTICE ON COURT RECORDS**

PROSECUTORIAL JURISDICTION CHALLENGE

**CASE RECORD IS IN NEED OF CERTIFICATION AND AUTHORIZATION FROM
THE ATTORNEY GENERAL
TO THE DEPARTMENT OF JUSTICE ATTORNEYS AND OTHER GOVERNMENT
OFFICERS**

**Greetings United States Attorney General, Eric Holder,
Greetings United States Secretary of Treasurer, Timothy Geithner
Greetings Commissioner of Internal Revenue, Mr. Douglas H. Shulman**

I am a Defendant named in a case: Criminal No. CR 10-0400-PHX-DGC. An Indictment with alleged violations of 26 U.S.C. § 7201 and §7203, a Criminal Suit being brought against me by the UNITED STATES OF AMERICA in a UNITED STATES DISTRICT COURT FOR THE DISTRICT OF ARIZONA, and I am unrepresented in the case.

Please consider this Discovery Request to be timely under these extraordinary circumstances. I am trying to determine, and gather any evidence, whether or not, the Department of Justice is authorized by you (Attorney General of the United States Eric Holder) to bring this judicial enforcement and legal action against me. This is a jurisdictional question and a challenge of jurisdiction, which can be made at any time. **Please send your responses by certified mail. Time is of essence due to trial date of April 19, 2011.**

Since the statutes are clear on the proper requirements, and these involve different people to perform different tasks, I have broken down by job title the evidence needed to assure compliance with the law in this case.

Mr. Timothy Geithner, United States Secretary of Treasury, please provide Certification that, you **authorized or sanctioned this proceeding** as required per 26 U.S.C. § 7401. Please also provided Certified copy of your written request to the Attorney General of the United States as required per 26 U.S.C. § 7403(a).

Mr. Douglas H. Shulman Commissioner of the IRS, please provide a Certified copy of the letter that you wrote **declaring your opinion that the interests of the United States require the service of counsel, and** that you sent this letter to the Attorney General of the United States asking for their intervention into this case as required by 28 U.S.C. § 514 and §515.

Mr. Eric Holder, Attorney General of the United States, please provide Certification that you or your delegate directed that this action be commenced as required per 26 U.S.C. § 7401. That specifically, in writing, you authorized the U.S. Attorneys named in this case, authority to

proceed in this case by the UNITED STATES OF AMERICA against the Defendant Janice Sue Taylor.

Mr. Eric Holder, Attorney General of the United States, please also provide Certification that Internal Revenue Service Counsel Referral Letter, was received by your Office, requesting that you authorized the United States Attorneys representing this case to bring this case forward, and prosecute me in this Civil/Criminal action. Please provide a copy of that Referral Letter showing the signature(s) of the referring party (ies) to **perfect the Court Records** in the case currently working in the FEDERAL DISTRICT COURT FOR THE DISTRICT OF ARIZONA captioned below.

Please provide copies of the Official Delegations of Authority involving the following individual Internal Revenue Agent and Department of Justice employees, (and, any other employees) authorized by you or your delegate, to investigate and prosecute me Criminally in the following case:

March 30, 2010, Criminal Indictment Complaint No. CR- 10-0400-PHX-DGC

FRANK T. GALATI – Assistant United States Attorney, District of Arizona

JAMES R. KNAPP – Assistant United States Attorney, District of Arizona

DENNIS K. BURKE – United States Attorney District of Arizona

JERRY CARTER/YOUNG – Internal Revenue Service, Agent

Janice Sue Taylor – Defendant

No Notice of Certification or Authorization from the Attorney General of the United States of America or his delegate, pursuant to 28 U.S.C. § 510, §514 and § 515 is in the court records. Defendant is entitled by statute to see the Delegation(s) of Authority from the United States Attorney General, directing the Department of Justice to bring this prosecution for this Criminal action.

The Supreme Court has held that the public at large are taking a risk if they do not ascertain the authority of the agents purposing to represent the government, before entering into an arrangement with them, and the Department of Justice should have provided the certification of the United States Attorney General with the initial filing of their Complaint, as it is required.

Without such notice and authority on the Record leaves doubt that the Attorneys appearing for and representing the UNITED STATES OF AMERICA have such authority to bring this cause of action.

The extraordinary remedy sought by the un-bonded Government - Plaintiff for a Tax Issue appears to have been filed with the district court prematurely without proper authority, and without proper and legal administrative agency referral. Therefore, the Court should allow additional discovery time, now, in order to preserve the rights of the Defendant, and to determine whether a jurisdictional bar exists before proceeding to any other Orders or Motions against Defendant by the United States District Court. The remedy for the tax issues at hand is in the IRS Service Center and not the US District Courts. They have refused to act honorably, honestly, and truthfully. Instead they have hidden behind a wall of silence.

The Court may determine if the official who signed the certification in this case was the Acting U.S. Attorney at the time, or acting in the authority as required by law.

HOUSE OF REPRESENTATIVES 104TH CONGRESS 1ST SESSION.

H.R. 988 -- ATTORNEY ACCOUNTABILITY ACT OF 1995

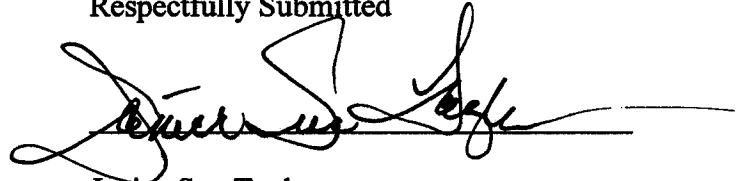
Purpose and Summary

The bill, H.R. 988, as reported, was derived from sections 101, Award of Attorney's Fee to prevailing party; 102, Honesty in Evidence; and 104, Attorney Accountability and Rule 11(c) sanctions against lawyers, of H.R.10, the "Common Sense Legal Reforms Act of 1995". The purpose of H.R. 988 is to provide concrete steps to restore accountability, efficiency, and fairness to our Federal Civil Justice System.

Mr. Eric Holder, Attorney General of the United States, please state specifically that the Department of Justice is operating **under the direction of the Attorney General** as required by 28 U.S.C. 516 and that your Office is **supervising and in agreement** with the Department of Justice and Internal Revenue Service procedures and pleadings in these cases, as they have been worked thus far against me.

Thank you in advance for your time on this serious issue. I will anticipate a response from you as timely as possibly within 21 days. Thank you once again.

Respectfully Submitted

A handwritten signature in black ink, appearing to read "Janice Sue Taylor", written over a horizontal line.

Janice Sue Taylor
% P.O. Box 982
Florence, Arizona 85132

Janice Sue Taylor
% P.O. Box 982
Florence, Arizona 85132

EXHIBIT B

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April 11, 2011

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“Facially discriminatory” statutes are clearly a violation of the Equal Protection Clause.

Justice Stanley Matthews stated that: “Though the law itself be fair on its face and impartial in appearance, yet, if applied and administered by public authority with an evil eye and an unequal hand, so as practically to make unjust and illegal discrimination between persons in similar circumstances, material to their rights, the denial of equal justice is still within the prohibition of the Constitution”

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Since the statutes are clear on the proper requirements, and these involve different people to perform different tasks, I have broken down by job title the evidence needed to assure compliance with the law in this case.

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Mr. Douglas H. Shulman Commissioner of the IRS, please provide a Certified copy of the letter that you wrote **declaring your opinion that the interests of the United States require the service of counsel, and** that you sent this letter to the Attorney General of the United States asking for their intervention into this case as required by 28 U.S.C. § 514 and §515.

Mr. Eric Holder, Attorney General of the United States, please provide Certification that you or your delegate directed that this action be commenced as required per 26 U.S.C. § 7401. That specifically, in writing, you authorized the U.S. Attorneys named in this case, authority to

proceed in this case by the UNITED STATES OF AMERICA against the Defendant Janice Sue Taylor.

Mr. Eric Holder, Attorney General of the United States, please also provide Certification that Internal Revenue Service Counsel Referral Letter, was received by your Office, requesting that you authorized the United States Attorneys representing this case to bring this case forward, and prosecute me in this Civil/Criminal action. Please provide a copy of that Referral Letter showing the signature(s) of the referring party (ies) to **perfect the Court Records** in the case currently working in the FEDERAL DISTRICT COURT FOR THE DISTRICT OF ARIZONA captioned below.

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DENNIS K. BURKE – United States Attorney District of Arizona

JERRY CARTER/YOUNG – Internal Revenue Service, Agent

Janice Sue Taylor – Defendant

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The Supreme Court has held that the public at large are taking a risk if they do not ascertain the authority of the agents purposing to represent the government, before entering into an arrangement with them, and the Department of Justice should have provided the certification of the United States Attorney General with the initial filing of their Complaint, as it is required.

Without such notice and authority on the Record leaves doubt that the Attorneys appearing for and representing the UNITED STATES OF AMERICA have such authority to bring this cause of action.

The extraordinary remedy sought by the un-bonded Government - Plaintiff for a Tax Issue appears to have been filed with the district court prematurely without proper authority, and without proper and legal administrative agency referral. Therefore, the Court should allow additional discovery time, now, in order to preserve the rights of the Defendant, and to determine whether a jurisdictional bar exists before proceeding to any other Orders or Motions against Defendant by the United States District Court. The remedy for the tax issues at hand is in the IRS Service Center and not the US District Courts. They have refused to act honorably, honestly, and truthfully. Instead they have hidden behind a wall of silence.

The Court may determine if the official who signed the certification in this case was the Acting U.S. Attorney at the time, or acting in the authority as required by law.

HOUSE OF REPRESENTATIVES 104TH CONGRESS 1ST SESSION.

H.R. 988 -- ATTORNEY ACCOUNTABILITY ACT OF 1995

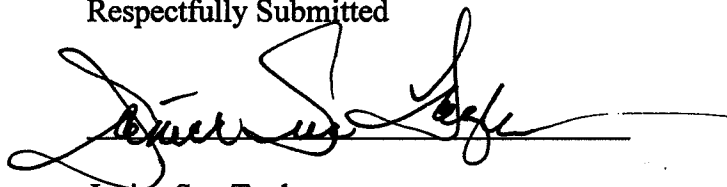
Purpose and Summary

The bill, H.R. 988, as reported, was derived from sections 101, Award of Attorney's Fee to prevailing party; 102, Honesty in Evidence; and 104, Attorney Accountability and Rule 11(c) sanctions against lawyers, of H.R.10, the "Common Sense Legal Reforms Act of 1995". The purpose of H.R. 988 is to provide concrete steps to restore accountability, efficiency, and fairness to our Federal Civil Justice System.

Mr. Eric Holder, Attorney General of the United States, please state specifically that the Department of Justice is operating under the direction of the Attorney General as required by 28 U.S.C. 516 and that your Office is supervising and in agreement with the Department of Justice and Internal Revenue Service procedures and pleadings in these cases, as they have been worked thus far against me.

Thank you in advance for your time on this serious issue. I will anticipate a response from you as timely as possibly within 21 days. Thank you once again.

Respectfully Submitted

A handwritten signature in black ink, appearing to read "Janice Sue Taylor", written over a horizontal line.

Janice Sue Taylor
% P.O. Box 982
Florence, Arizona 85132

Janice Sue Taylor
% P.O. Box 982
Florence, Arizona 85132

EXHIBIT C

**PROSECUTORIAL AUTHORIZATION
CERTIFICATION REQUEST**

April 11, 2011

To: Mr. Eric Holder
The Attorney General of the United States
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001 Certified Mail # 7009-2820-0000-7752-8056

To: Mr. Douglas H. Shulman
Commissioner of Internal Revenue
10th St & Pennsylvania Ave, NW
Washington, DC 20004 Certified Mail # 7009-2820-0000-7752-8063

To: Mr. Timothy Geithner
Secretary of Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220 Certified Mail # 7009-2820-0000-7752-8070

“Facially discriminatory” statutes are clearly a violation of the Equal Protection Clause.

Justice Stanley Matthews stated that: “Though the law itself be fair on its face and impartial in appearance, yet, if applied and administered by public authority with an evil eye and an unequal hand, so as practically to make unjust and illegal discrimination between persons in similar circumstances, material to their rights, the denial of equal justice is still within the prohibition of the Constitution”

**INTERNAL REVENUE SERVICE REFERRAL CHALLENGE
NO AGENCY REFERRAL NOTICE ON COURT RECORDS**

PROSECUTORIAL JURISDICTION CHALLENGE

**CASE RECORD IS IN NEED OF CERTIFICATION AND AUTHORIZATION FROM
THE ATTORNEY GENERAL
TO THE DEPARTMENT OF JUSTICE ATTORNEYS AND OTHER GOVERNMENT
OFFICERS**

**Greetings United States Attorney General, Eric Holder,
Greetings United States Secretary of Treasurer, Timothy Geithner
Greetings Commissioner of Internal Revenue, Mr. Douglas H. Shulman**

I am a Defendant named in a case: Criminal No. CR 10-0400-PHX-DGC. An Indictment with alleged violations of 26 U.S.C. § 7201 and §7203, a Criminal Suit being brought against me by the UNITED STATES OF AMERICA in a UNITED STATES DISTRICT COURT FOR THE DISTRICT OF ARIZONA, and I am unrepresented in the case.

Please consider this Discovery Request to be timely under these extraordinary circumstances. I am trying to determine, and gather any evidence, whether or not, the Department of Justice is authorized by you (Attorney General of the United States Eric Holder) to bring this judicial enforcement and legal action against me. This is a jurisdictional question and a challenge of jurisdiction, which can be made at any time. **Please send your responses by certified mail. Time is of essence due to trial date of April 19, 2011.**

Since the statutes are clear on the proper requirements, and these involve different people to perform different tasks, I have broken down by job title the evidence needed to assure compliance with the law in this case.

Mr. Timothy Geithner, United States Secretary of Treasury, please provide Certification that, you **authorized or sanctioned this proceeding** as required per 26 U.S.C. § 7401. Please also provided Certified copy of your written request to the Attorney General of the United States as required per 26 U.S.C. § 7403(a).

Mr. Douglas H. Shulman Commissioner of the IRS, please provide a Certified copy of the letter that you wrote **declaring your opinion that the interests of the United States require the service of counsel, and** that you sent this letter to the Attorney General of the United States asking for their intervention into this case as required by 28 U.S.C. § 514 and §515.

Mr. Eric Holder, Attorney General of the United States, please provide Certification that you or your delegate directed that this action be commenced as required per 26 U.S.C. § 7401. That specifically, in writing, you authorized the U.S. Attorneys named in this case, authority to

proceed in this case by the UNITED STATES OF AMERICA against the Defendant Janice Sue Taylor.

Mr. Eric Holder, Attorney General of the United States, please also provide Certification that Internal Revenue Service Counsel Referral Letter, was received by your Office, requesting that you authorized the United States Attorneys representing this case to bring this case forward, and prosecute me in this Civil/Criminal action. Please provide a copy of that Referral Letter showing the signature(s) of the referring party (ies) to **perfect the Court Records** in the case currently working in the FEDERAL DISTRICT COURT FOR THE DISTRICT OF ARIZONA captioned below.

Please provide copies of the Official Delegations of Authority involving the following individual Internal Revenue Agent and Department of Justice employees, (and, any other employees) authorized by you or your delegate, to investigate and prosecute me Criminally in the following case:

March 30, 2010, Criminal Indictment Complaint No. CR- 10-0400-PHX-DGC

FRANK T. GALATI – Assistant United States Attorney, District of Arizona

JAMES R. KNAPP – Assistant United States Attorney, District of Arizona

DENNIS K. BURKE – United States Attorney District of Arizona

JERRY CARTER/YOUNG – Internal Revenue Service, Agent

Janice Sue Taylor – Defendant

No Notice of Certification or Authorization from the Attorney General of the United States of America or his delegate, pursuant to 28 U.S.C. § 510, §514 and § 515 is in the court records. Defendant is entitled by statute to see the Delegation(s) of Authority from the United States Attorney General, directing the Department of Justice to bring this prosecution for this Criminal action.

The Supreme Court has held that the public at large are taking a risk if they do not ascertain the authority of the agents purposing to represent the government, before entering into an arrangement with them, and the Department of Justice should have provided the certification of the United States Attorney General with the initial filing of their Complaint, as it is required.

Without such notice and authority on the Record leaves doubt that the Attorneys appearing for and representing the UNITED STATES OF AMERICA have such authority to bring this cause of action.

The extraordinary remedy sought by the un-bonded Government - Plaintiff for a Tax Issue appears to have been filed with the district court prematurely without proper authority, and without proper and legal administrative agency referral. Therefore, the Court should allow additional discovery time, now, in order to preserve the rights of the Defendant, and to determine whether a jurisdictional bar exists before proceeding to any other Orders or Motions against Defendant by the United States District Court. The remedy for the tax issues at hand is in the IRS Service Center and not the US District Courts. They have refused to act honorably, honestly, and truthfully. Instead they have hidden behind a wall of silence.

The Court may determine if the official who signed the certification in this case was the Acting U.S. Attorney at the time, or acting in the authority as required by law.

HOUSE OF REPRESENTATIVES 104TH CONGRESS 1ST SESSION.

H.R. 988 -- ATTORNEY ACCOUNTABILITY ACT OF 1995

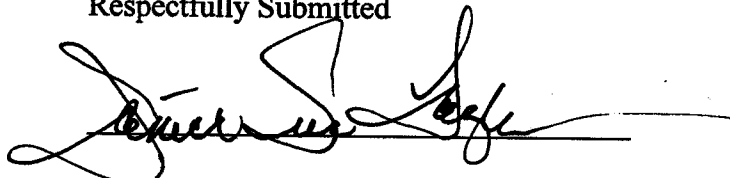
Purpose and Summary

The bill, H.R. 988, as reported, was derived from sections 101, Award of Attorney's Fee to prevailing party; 102, Honesty in Evidence; and 104, Attorney Accountability and Rule 11(c) sanctions against lawyers, of H.R.10, the "Common Sense Legal Reforms Act of 1995". The purpose of H.R. 988 is to provide concrete steps to restore accountability, efficiency, and fairness to our Federal Civil Justice System.

Mr. Eric Holder, Attorney General of the United States, please state specifically that the Department of Justice is operating **under the direction of the Attorney General** as required by 28 U.S.C. 516 and that your Office is **supervising and in agreement** with the Department of Justice and Internal Revenue Service procedures and pleadings in these cases, as they have been worked thus far against me.

Thank you in advance for your time on this serious issue. I will anticipate a response from you as timely as possibly within 21 days. Thank you once again.

Respectfully Submitted

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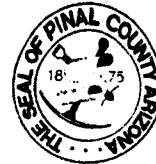
Janice Sue Taylor
% P.O. Box 982
Florence, Arizona 85132

EXHIBIT "D"

Levy Index to Code

Levy — Cont'd	Code Sec.	Liability for tax — Cont'd	Code Sec.
exempt from levy, property	6334	controlled group of corporations	1552
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notice of sale or seizure	6335	environmental taxes	4611; 4661; 4681
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sale of seized property	6331; 6335; 6336 (See also Seizure of Property)	garfonage taxes	5005; 5041
summons, levy on date of	6331	gasoline tax	4103
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wrongful	6343	highway motor vehicle use tax	4491
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occupational taxes	5143	cancellation payment	1241
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black lung benefit trusts, excise taxes	4951; 4952	alcohol taxes	5004
cigars and cigarettes, excise taxes	5703		
collection and withholding	7501		

Exhibit "E"



OFFICIAL RECORDS OF
PINAL COUNTY RECORDER
LAURA DEAN-LYTTLE

Sue Taylor
20 N. Gilbert
Gilbert, Arizona 85234

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



April 29, 2005

Director of International Operations
Internal Revenue Service
Washington, DC. 20224

Certified Mail Return Receipt Requested
7005-0390-0004-1464-0056
RE: SUE TAYLOR
SSN# 556-56-3002

Firm Offer To Settle (Pay)

STATEMENT IN LIEU OF RETURN FOR TAX YEARS 1997 THROUGH 2005
Pursuant to 26 USC §§ 6011, 6012, 6103, 6213(g) and 7203.

Dear Director,

This is a return, for the years 1997 through 2005 as defined at 26 USC §§ 6103 and 6213(g) of the Internal Revenue Code, and 26 CFR § 301.72 16-1(b)(1). This return is filed in lieu of an Internal Revenue Service Form 1040 series and satisfies the requirements of IRC §6012. *I have read the law and understand that all past filings of Internal Revenue Service Form 1040 series that I have filed, have been in error, and signed by mistake not realizing they were signed under penalty of perjury. I, Sue Taylor, am not a officer, agent, or employee who is under oath of office and I have not taken any oath prior to signing past 1040 forms. It is my belief that fraud vitiates all transactions; and all the former filings were as a result of constructive fraud and therefore invalid. I am therefore declaring the withdrawal of my signature, endorsements, and waiver from all former 1040, 1040A forms submitted under fraud to IRS, and rendering them void and non-effective. My past misunderstanding of the law does not in any way reflect recognition on my part of any legal requirement or authorization to file Form 1040 and/or 1040A and/or 1040EZ and/or 1040SS. The assigned OMB number identifies the class of individual who is required to file those forms. I am claiming that I, Sue Taylor, am not of that class of individual defined.*

Title 26 USC § 6012, states that every person liable for any income (Internal Revenue) tax must file a return or statement as provided by law. For the reasons stated herein, I know that I am not liable for any Internal Revenue income tax or filing requirement. However, this statement is filed in order to avoid ambiguity or confusion regarding my filing requirement and status, as well as to avoid any possible sanctions for failure to file. If I am incorrect in my comprehension, I direct you to immediately inform Me, Sue Taylor, of any mistake and identify the Form or Statement I am required to file, if any.

Return. - The term "return" includes any return, statement, schedule, or list, and any amendment or supplement thereto, filed with respect to any tax imposed by Subtitle A or B or chapter 41,42,43, or 44. This Statement complies with all legal requirements and is a statement or return within the meaning of 26 USC §§ 6011,6012 and, 6213(g)

In Commissioner v. Lane-Ills Co., 321 U.S. 219, 222, 64 S.Ct. 511, 513 (1944), the Court noted that section 54 of the 1939 Internal Revenue Code, the predecessor for Internal Revenue Code § 6001, related to the filing requirement; see also Updike v. United States, 8 F.2d 913,915 (8th Cir. 1925). In True v. United States, 354 F.2d 323, 324 (Ct.Cl 1965), United States v. Carbon, 260 F.Supp. 423,425 (E.D.N.Y. 1966), White v. Commissioner, 72 U.S.T.C. 1126,1129 (1979), McCaskill v. Commissioner, 77 U.S.T.C. 689, 698 (1981), Counts v. Commissioner, 774 F.2d 426,427(11th Cir. 1985), Blount v. Commissioner, 86 U.S.T.C. 383,386(1986), and Beard v. Commissioner, 793 F.2d 139(6th Cir. 1986), these courts held that Internal Revenue Code §6011 related to the filing requirement. In United States v. Moore, 627 F.2d 830, 834 (7th Cir. 1980), United States v. Dals, 951 F.2d 1189, 1192, n. 3(10th Cir. 1991), and United States v. Hicks, 947 F.2d 1356, 1360 (9th Cir. 1991), those courts held that Internal Revenue Code §§ 6011 and 6012 governed this duty. In contrast, the cases of Steinbrecher v. Commissioner, 712 F.2d 195, 198 (5th Cir. 1983), United States v. Bolrs, 920 F.2d 220, 222 (4th Cir. 1990), and United States v. Neff, 954 F.2d 698,699 (11th Cir. 1992), held that only section 6012 governed this duty. But in United States v. Pilcher, 672 F.2d 875,877 (.11th Cir. 1982), none of the above sections are mentioned and it was held that §7203 required returns to be filed. It is apparent that there exists an extreme vicissitude of opinion in the federal courts regarding which statutes govern the requirement to file income tax returns.

If the Federal District Courts, Tax Court, Court of Claims and the Supreme Court cannot definitively decide the fundamental question as to which section of the Internal Revenue Code requires the filing of an income tax return, whether the tax imposed is an excise or a direct tax, it is obvious that the average American, not educated in the law, will have great difficulty in understanding the tax imposed and this basic question on filing requirements, the species of the tax, among many other questions.

Since the courts are so deeply split over this issue, how can anyone understand the law in an atmosphere of judicial incertitude? Due process requires that the law be such that the duty imposed is unambiguous and those subject to it are able to understand the law. This is not the case with Title 26 USC or 26 CFR implementing regulations.

In 1913, a debate on the Senate floor, regarding the first income tax act under the 16th Amendment was held. Senator Elihu Root commented about the complexity of that first law:

"I guess you will have to go to jail. If that is the result of not understanding the Income Tax Law I shall meet you there. We shall have a merry, merry time, for all of our friends will be there. It will be an intellectual center, for no one understands the Income Tax Law except persons who have not sufficient intelligence to understand the questions that arise under it"

All the confusion over an eighty-page Act then, is exponentially compounded by the current ten thousand page, plus, Internal Revenue Code 26 USC, along with more than thirty thousand pages of implementing Internal Revenue regulations 26 CFR and some, unauthorized from 27 CFR.

In light of this judicial uncertainty, I am doing my best to comprehend and comply with the law and regulations. In light of the courts' and indeed of the Congress' inability to comprehend and agree with the interpretations within the Internal Revenue laws, *certainly I cannot be held responsible for any misunderstanding of Internal Revenue law, that I may have*. Since there are no consistent rulings upon which I can depend, I must do what I consider as true, correct and lawful. The Internal Revenue Services' guidance to me in this matter is absolutely essential and is hereby requested.

Title 26 USC § 7701(a) (14) defines a taxpayer as follows: The term "taxpayer" means any person subject to any "Internal Revenue Tax." The phrase "Internal Revenue Tax" does not appear in the Internal Revenue Code until Subtitle. E: Alcohol, Tobacco and Certain Other Excise Taxes. 26 USC § 5005, entitled "Persons Liable for Tax", provides that proprietors of distilled spirit plants are the persons liable for "Internal Revenue Tax". Since I am not an operator of a distilled spirit plant, I am not, by that definition, subject to any "Internal Revenue tax", and therefore, I am not, by definition, a "taxpayer".

Any past admissions that I was, or am at present, a "taxpayer" have been, made in error and according to the court: "In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out". Gould v. Gould, 245 U.S., 151.

Therefore, I am not authorized to file any form in the Form 1040 series or any other form pertaining to any internal revenue tax for the following reasons:

1. I have not been able to identify any IRS form in the 1040 series, which displays an OMB number relevant to 26 CFR §1.1-1 and §1.11-1. *I cannot file under penalty of perjury a form, which I know to be the incorrect form.*
2. I find no section of Subtitle A which makes me liable for Subtitle A (Income) taxes and meets the requirements of the Paperwork Reduction Act in providing an OMB number which ties a liability section with Form 1040. Therefore, I firmly believe I have no liability for Subtitle A taxes, and therefore no requirement or authorization to file Form 1044) or any other form relative to Subtitle A (Tax Class 2).

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

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

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

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

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

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

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

Via Reorganization Plan 3 of 1940, President Roosevelt reassigned duties of the Federal Alcohol Administration to the Bureau of Internal Revenue, thereby abolishing an agency Congress established by law in 1935. Then via Reorganization Plan 26 of 1950, President Harry S. Truman abolished offices of Internal Revenue assessors and collectors that had existed since 1862 legislation. But these changes did not adversely affect the American people at large. Since implementation of the Internal Revenue Code of 1954, there have been no “Federal Internal Revenue Districts” in the several States. The Internal Revenue Code limits IRS assessment and collection activity to whatever Revenue Districts are established under authority of 26 USC § 7621. The vast majority of Internal Revenue Code taxing authority is geographical in nature and is limited to the District of Columbia and insular possessions of the United States, exclusive of the 50 States of the Union.

In 1998, via Executive Order #10289, as amended, President William J. Clinton authorized the Secretary of the Treasury to establish Revenue Districts under authority of section 7621 of the Internal Revenue Code. Although section 7621 is not listed in the Parallel Table of Authorities and Rules, E.O. #10289 is listed. The implementing regulation is Title 19 of the Code of Federal Regulations (CFR) Part 101. The regulation establishes “Customs Collection Offices” in each state of the Union; it does not establish “Internal Revenue Districts”.

A note at Part 301.7621-1 of Title 26 of the Code of Federal Regulations confirms that “E.O. #10289 is the only authority for establishing revenue districts”.

The Internal Revenue Service has no jurisdiction in Arizona State and other States of the Union to enforce the Internal Revenue Tax laws, as there are no “Internal Revenue Districts” pursuant to section §7621, within the 50 Union states.

The Federal tax enigma is resolved to a certain extent in understanding that there is another application of tax other than the geographical. Most of the reorganization plans, executive orders, etc. are intra-governmental in nature.

The application is for government agencies and personnel, not the general population of the 50 Union States of the United States of America.

The term “income” is not defined in the Internal Revenue Code; see United States v. Ballard, 535 F.2d 400, 404 (8th Cir. 1976). I did not receive “income” as defined in the Code of Federal Regulations at 26 CFR § 1.643(b)-1, which is the only definition of “income”, published in the Internal Revenue Code or its corresponding Internal Revenue regulations.

In Nicholas v. Fifteenth Street Inv. Co., (1939, CA10 Colo.) 105 F2d 289, 39-2 USTC ¶9571, it was ruled that the power of Congress to lay and collect tax on income cannot be extended by legislative definition of the term “income”.

Since I did not receive “income” or income from any “source”, as identified by the Secretary for purposes of the income tax, I did not receive “gross income”, and did not have “taxable income”. I have had no ‘earned income’, or income from any “source” as defined by 26 USC § 861 and 26 CFR 1.861-1. Et seq., as the only “source” for income tax purposes promulgated by the Secretary is contained in this section I have no federal income tax liability, as I had no income from any source listed. The term “earned income” means wages, salaries, professional fees, and other amounts received as compensation for personal services actually rendered including the fair market value of all remuneration paid in any medium other than cash. Earned income is foreign earned income, and must come from sources wholly outside the United States, as evidenced by 26 CFR § 1.911-3, and 1RM 3(38) (147) 7.1.

The face of Form 1040 indicates that it originates with the “Department of the Treasury, Internal Revenue Service”. I cannot determine who or what this “agency” is, or when or how it originated. Apparently, neither the Department of Treasury nor the National Archives or Records Administration is able to determine who or what the “Internal Revenue Service” is?? I cannot file any private financial information with the “Department of the Treasury, Internal Revenue Service”, since the IRS and Commissioner of Internal Revenue Service are entities of unknown power and duties. No confidential financial information will be provided to either, nor agents of either, unless and until I can be provided with the documents which state the origin, powers and duties of these entities, duly recorded in the Federal Register.

It appears that the "Internal Revenue" is the Puerto Rico special (trust) fund, as evidenced by 31 USC § 1321 (62), and "Internal Revenue" is the Philippines special (trust) fund, as evidenced by 31 USC § 1321 (2). I have incurred no liability to either the Philippines special fund or the Puerto Rico special fund. It may be a quaint notion, but possibly the Internal Revenue Service could publish in the Federal Register, its Structure and field offices and other recordings which are mandated by Congress for Agencies of Government by Title 5 USC § 552(a). This certainly would be helpful to all, and reduce the uncertainty that I now feel with a purported agency of government, which is invisible to the law. The Form 1040, if processed, would be processed under the supervision and authority of the Commissioner, Internal Revenue Service. No authority appears to exist for this officer to administer taxes, other than wagering taxes under Treasury Delegation Order 221-3. I have had no wagering income. Therefore, I have no filing and/or tax liability with this officer.

Further, I have not been able to locate any statute, regulation or other document which authorizes and/or creates the office of Commissioner, Internal Revenue Service.

I have made no election for the Internal Revenue Service to make any return for me pursuant to 26 USC §§ 6014 or 6020. The Form 1040 is not approved by the Office of Management and Budget for use in either Substitute Return procedures under 26 USC § 6020(b) or deficiency/Substitute for Return procedures under 26 USC § 6211.

The Privacy Act System of Records 24.030, Individual Master File (IMF), Returns Processing - Treasury/IRS, is maintained on taxpayers who file Forms 1040 or power of attorney notifications. Since a taxpayer is defined by law as one who operates a distilled spirit Plant, and since I do not operate a distilled spirit Plant; the maintenance of any records in such system of records would violate the provisions of the Privacy Act and 31 CFR §§ 0.735-60 and 0.735-310. The records maintained would not be relevant, accurate or complete, and may be an indication of computer fraud.

First and foremost, I am, a woman of nature (natural person), and as such I am, a Citizen of Arizona State, and of the United states of America, and have been so since birth. I am a non-resident alien to the UNITED STATES (the Corporate UNITED STATES) and Its Territories, the situs of which is Washington, D.C. I am not a state or federal government employee or juristic personality and have informed the IRS of these facts on numerous occasions. I am not, nor have ever been, a non-resident alien "foreigner" for income tax purposes relative to the UNITED STATES. The non-resident alien "foreigner" may have an income tax liability to the UNITED STATES anywhere within the American Empire, regardless of the source of the income.

"No constitutional right exists under the Ninth Amendment, or to any other provision of the Constitution of the United States, "...to trust the Federal Government and to rely on the integrity of its pronouncements." MAPCO Inc. v Carter (1978, Em Ct App) 573 F2d 1268, cert den 437 us 904,57 L Ed 2d 1134, 98 S Ct 3090.

I will be the first to admit that I lack the intelligence to understand all tax law, as Senator Elihu Root commented in 1913. *I do however have the intelligence to ask questions.*

If there are any error(s) in my facts or in any of the conclusions drawn from them, please indicate in writing with great specificity, such error(s) and any applicable correction thereto, in conformance with Rev. Proc. 88-1, and 89-1, within 30 days, or the Commissioner will have acquiesced to the facts.

Please supply documentation to support any contention on your part that I am, or may be in error in any of the foregoing conclusions. This is my firm offer to pay any tax I lawfully owe. This will be paid with the Director of International Operations signing under penalty of perjury that all amounts are true accurate and correct and all aspects of law have been met. If you do not respond to this return within 30 days, I will assume that I am correct in my understanding and in complete compliance with the law, and the Commissioner will be estopped from taking any action against Me regarding the years indicated herein.

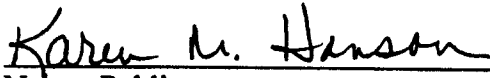
I hereby declare, pursuant to the common law of Arizona State and the United States of America that the foregoing is true, accurate, and complete to the best of my knowledge and belief.



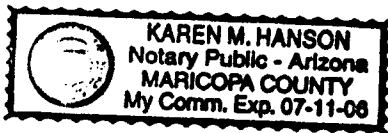
Sue Taylor, Sui Juris

State of Arizona)
)
County of Maricopa)

On this day, April 29, 2005, before me, a Notary Public, personally appeared Sue Taylor, personally known to me as the living soul whose name is subscribed to this instrument and acknowledged that Sue Taylor executed the same.



Notary Public



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



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

STATE OF ARIZONA)
) SS
COUNTY OF PINAL)

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

DKT/PG or Fee No: 2010-088845

Pages: 1 thru 8 of 8

Date: October 22, 2010

Witness my hand and official seal:

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

BY: 

Deputy Recorder

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

Exhibit F

Cases Dealing with Necessary for Delegated Authority

Sources for additional authority:

C.J.S., "Officers", sections 190-199;

C.J.S., "Public Admin. Law", sections 49-58;

Am Jur2d, "Public Officers", sections 298-311;

Am Jur2d, "Admin. Law", sections 69-74 and 221-226

Related: 65 ALR 811, and 107 ALR 1483 (delegations re taxes).

Pierce v. United States (The "Floyd Acceptances"), 7 Wall. (74 U.S.) 666 (1869): Bills of exchange upon which Secretary of War had signed were at issue; the court held that the U.S. was not liable upon these instruments, stating:

"We have no officers in this government from the President down to the most subordinate agent, who does not hold office under the law, with prescribed duties and limited authority, And while some of these, as the President, the Legislature, and the Judiciary, exercise powers in some sense left to the more general definitions necessarily incident to fundamental law found in the Constitution, the larger portion of them are the creation of statutory law, with duties and powers prescribed and limited by that law," 7 Wall., at 677-678.

"Our statute books are filled with Acts authorizing the making of contracts with the government through its various officers and departments but, in every instance, the person entering into such a contract must look to the statute under which it is made, and see for himself that his contract comes within the terms of the law", 7 Wall., at 680.

United States v. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882): Arlington, Lee's estate, subject of litigation, the United States claiming ownership via tax sale some years earlier. In holding for Lee's heirs, the Court stated:

"No man in this country is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only supreme power in our system of government, and every man who by accepting office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of the authority which it gives", 106 U.S., at 220.

"Shall it be said... that the courts cannot give remedy when the citizen has been deprived of his property by force, his estate seized and converted to the use of the

government without any lawful authority, without any process of law, and without any compensation, because the president has ordered it and his officers are in possession? If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-regulated liberty and the protection of personal rights", 106 U.S., at 220,221.

Utah Power and Light Co. v. United States, 243 U.S. 389, 37 S.Ct. 387 (1917):
Power company built structures upon federal lands and claimed right through prior approval of government agents; held:

"Of this it is enough to say that the United States is neither bound nor estopped by acts of its officers or agents in entering into an arrangement or agreement to do or cause to be done what the law does not sanction or permit", 243 U.S., at 409.

Botany Worsted Mills v. United States, 278 U.S. 282, 49 S. Ct. 129 (1929): The mills and subordinate revenue agent entered into informal compromise agreement regarding tax liability, the validity of which was at issue here. That agreement was held invalid:

"We think that Congress intended by the statute to prescribe the exclusive method by which tax cases could be compromised, requiring therefor the concurrence of the Commissioner, and the Secretary, and prescribing the formality with which, as a matter of public concern, it should be attested in the files of the Commissioner's office; and did not intend to intrust the final settlement of such matters to the informal action of subordinate officials of the Bureau. When a statute limits a thing to be done in a particular mode, it includes the negative of any other mode", 278 U.S., at 288,289.

"It is plain that no compromise is authorized by this statute which is not assent to by the Secretary of the Treasury... For this reason, if for no other, the informal agreement made in this case did not constitute a settlement which in itself was binding upon the Government or the Mills", 278 U.S., at 289.

See also Brubaker v. United States, 342 F. 2d 655 (7th Cir., 1965).

Federal Trade Commission v. Raladam Co., 283 U.S. 643, 51 S.Ct. 587 (1931):
Battle over advertising of "obesity cure".

"Official powers cannot be extended beyond the terms and neces[s]ary applications of the grant. If broader powers be desirable, they must be conferred by Congress. They cannot be merely a[s]sumed by administrative offices; nor can they be created by the courts in the proper exercise of their judicial functions", 283 U.S., at 649.

State ex rel McConnell v. First State Bank, 22 Tenn. App. 577, 124 S.W. 2d 726, 733 (1938): Bank insolvency case:

"All persons dealing with public officers are bound to take notice of the law prescribing their authority and powers".

Continental Casualty Co. v. United States, 113 F. 2d 284 (5th Cir., 1940):

"Public officers are merely the agents of the public, whose powers and authority are defined and limited by law. Any act without the scope of the authority so defined does not bind the principal, and all persons dealing with such agents are charged with knowledge of the extent of their authority", 113 F. 2d, at 286.

Department of Ins. of Indiana v. Church Members Relief Ass'n., 217 Ind. 58, 26 N.E. 2d 51 (1940):

"When the right to do a thing depends upon legislative authority, and the Legislature has failed to authorize it, or has forbidden it, no amount of acquiescence, or consent, or approval of the doing of it by a ministerial officer, can create a right to do the thing which is unauthorized or forbidden", 26 N.E. 2d, at 52.

United States v. Hawthorne, 31 F. Supp. 827, 829 (N.D. Tex., 1940):

"A regulation dies with the statute from which it gains its life".

Royal Indemnity Co. v. United States, 313 U.S. 289, 61 S.Ct.995 (1941): A bond was given for taxes, the collector released that bond, but government sued on the bond. Held:

"Power to release or otherwise dispose of the rights and property of the United States is lodged in the Congress by the Constitution. Art. IV, [section] 3, Cl. 2. Subordinate officers of the United States are without that power, save only as it has been conferred upon them by Act of Congress or is to be implied from other powers so granted. [cites omitted]. Collectors of internal revenue are subordinate officers charged with the ministerial duty of collecting taxes... There is no statute in terms authorizing them to remit taxes, to pass upon the claims for abatement of taxes or to release any obligation for their payment. Only the Commissioner, with the consent of the Secretary of the Treasury, is authorized to compromise a tax deficiency for a sum less than the amount lawfully due..."

"There is thus no basis in the statutes of the United States for implying an authority in a collector to release a bond for the payment of a tax which the Commissioner alone is permitted to reduce by way of compromise when the Secretary of the Treasury consents", 313 U.S., at 294, 295.

Quaker Oats Co. v. Fed. Security Administrator, 129 F. 2d 76, 80 (7th Cir., 1942), reversed on other grounds at 318 U.S. 218, 63 S.Ct. 589 (1943):

"We assume there could be no dissent from the proposition that an administrative agency has only such authority in the administration of a Congressional enactment as is expressly conferred, or as may be reasonably implied".

Youngblood v United States, 141 F. 2d 912 (6th Cir., 1944): Action to compel recorder to record tax liens.

"[T]he authority of ministerial officers is to be strictly construed as including only such powers as are expressly conferred, or necessarily implied", 141 F. 2d, at 913.

See also United States v. Watashe, 102 F. 2d 428, 431 (10th Cir., 1939).

Stark v. Wickard, 321 U.S. 288, 64 S.Ct. 559 (1944): Milk price control act administered by Ag. Sec. was subject to challenge:

"When Congress passes an Act empowering administrative agencies to carry on governmental activities, the power of those agencies is circumscribed by the authority granted... The responsibility of determining the limits of statutory grants of authority in such instances is a judicial function entrusted to the courts", 321 U.S., at 309, 310.

See also Garvey v. Freeman, 397 F. 2d 600, 605 (10th Cir., 1968).

Federal Crop Ins. Corp. v. Merrill, 332 U.S. 380, 68 S.Ct. 1 (1947):

"Whatever the form in which the Government functions, anyone entering into an arrangement with the Government takes the risk of having accurately ascertained that he who purports to act for the Government stays within the bounds of his authority. The scope of this authority may be explicitly defined by Congress or be limited by delegated legislation, properly exercised through the rule-making power. And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority", 332 U.S. at 384.

United States v. Jones, 176 F. 2d 278 (9th Cir., 1949): U.S. brought action to set aside sale of surplus WWII items, but Jones prevailed in both the District Court and on appeal. The court held:

"This means that a public officer, in exercising powers conferred upon him by statute and regulation, is bound to follow the mode or manner prescribed. One who deals with such official is on his notice of possible limitations of authority. And no estoppel can arise against the Government from the performance of unauthorized acts or from authority exercised in a manner forbidden", 176 F. 2d,

at 281.

Youngstown Sheet & Tube Co. v. Sawyer, 343 U.S. 579, 72 S.Ct. 863 (1952): Truman's takeover of the steel mills held unconstitutional.

Sittler v. Board of Control of Michigan College of Mining and Technology, 333 Mich. 681, 53 N.W. 2d 681 (1952):

"The extent of the authority of the people's public agents is measured by the statute from which they derive their authority, not by their own acts and assumption of authority. "

"Public officers have and can exercise only such powers as are conferred on them by law... "

"The powers of State officers being fixed by law, all persons dealing with such officers are charged with knowledge of the extent of their authority", 53 N.W. 2d, at.

Peters v. Hobby, 349 U.S. 331, 75 S.Ct. 790 (1955): A doctor was cleared twice of loyalty charges, but the Board on its own reconsidered those charges and debarred him from federal service for such; in reversing, the Court held:

"Agencies, whether created by statute or Executive Order, must of course be free to give reasonable scope to the terms conferring their authority. But they are not free to ignore plain limitations on that authority", 349 U.S., at 345.

Phillips v. Fidalgo Island Packing Co., 238 F. @d 234 (9th Cir., 1956):

"Here the jurisdiction of the old commission over the subject matter had expired by abolition of the agency. The delegated power to the Executive Director of the old commission expired when it went out of existence. The rulings may be explained upon principals of the agency as well as upon grounds of lack of jurisdiction. If the new commission desired to delegate power to the Executive Director, it could not act before its creation and assumption of authority. His purported action in the interim between the expiration of his delegation of power by the old commission and the organization of the new commission was void, not voidable, because no body had jurisdiction of the subject matter at the time and he had no delegated authority to act in the premises. The fact that the acts abolishing one body and creating another were passed simultaneously is without significance", 238 F. 2d, at 235.

But, see contra authority at Pentheny, Ltd. v. Gov't of Virgin Islands, 360 F. 2d 786, 790 (3rd Cir., 1966): repeal and re-enactment considered as a substitution.

Government of the Virgin Islands v. Gordon, 244 F.2d 818 (3rd Cir., 1957):
Defendant and endorser gave note to government as result of loan, and upon suit, District Attorney extended terms, for which endorser argued that he had been released. Court held act of DA void as lacking authority:

"It is well settled that no consideration of public policy can properly induce a court to reject the statutory definition of the powers of an officer, and that anyone dealing with such officer is required to take notice of the extent of authority conferred by law upon him", 244 F. 2d, at 820, 821.

Board of Comm. of Peace Officers Annuity and Benefit Fund v. Clay, 214 Ga. 70, 102 S.E. 2d 575 (1958):

"The powers of all public officers are defined by law... Where the law creates an office, one holding such office has no authority to perform any act not legitimately within the scope of such authority", 102 S.E. 2d, at 577.

Flavell v. Dept. of Welfare, City and County of Denver, 355 P. 2d 941 (Colo., 1960):

"It follows that a collateral attack may be made here for 'acts or orders [of administrative officers or agencies] which do not come clearly within the powers granted or which fall beyond the purview of the statute granting the agency or body its powers [such orders] are not merely erroneous, but are void'... 'They [officers or agencies] are without power to act contrary to the provisions of the law or the clear legislative intendment, or to exceed the authority conferred on them by statute", 355 P. 2d, at 943.

Ledgering v. State of Washington, 385 P. 2d 522 (Wash., 1963); Driver's license revocation case.

"We do not believe, however, that when the legislature vested in the director discretionary power to suspend...it, absent express declaration, intended the power of executive decision in this area be delegated by the director to assistants, or relegated to a simple mechanical process."

"Gathering, collating, and presenting such facts as may be required by the director, together with making appropriate recommendations, preparing, signing, and mailing notices and orders in the name of the director are without doubt delegable duties. But, the basic responsibility and authority of exercising the discretion and power of decision...rests exclusively with the director", 385 P. 2d, at 526.

Independent School District #639, Vesta v. Independent School District #893, Echo, 160 N.W. 2d 686 (Minn., 1968):

"To allow one to take official action simply by giving oral approval to a letter which does not recite the action and which does not go out under one's name is to extend permissible delegation beyond reasonable bounds", 160 N.W. 2d, at 689.

Country Gas Service, Inc. v. United States, 405 F. 2d 147 (1st Cir., 1969):

Taxpayers entered into compromise with revenue agent to settle tax liability in beneficial manner. In holding the agent's agreement void, the court stated:

"The narrow issue presented by this case is whether the revenue agent had authority to make a binding agreement... The exclusive procedure for compromising tax liabilities is set forth in Int. Rev. Code of 1954 [section] 7122. This section explicitly reposes such authority in 'the Secretary or his delegate' and such delegation stops at the district level. Since the exclusive means of compromise established by [section] 7122 was not utilized in this case, any arrangement taxpayer made with agent McInnis had no legal standing", 405 F. 2d, at 149, 150.

Court cited delegation orders in this case.

See also Brooks v. United States, 833 F. 2d 1136, 1145 (4th Cir., 1987), and excellent list of cases cited therein.

California School Employees Ass'n v. Personnel Comm. of P.V.U.S.D., 89 Cal. Rptr. 620, 474 P. 2d 436 (1970);

"As a general rule, powers conferred upon public agencies and officers which involve the exercise of judgment or discretion are in the nature of public trusts and cannot be surrendered or delegated to subordinates in the absence of statutory authorization [cites omitted]. Under normal circumstances and absent statutory provisions to the contrary the dismissal of employees involves the exercise of judgment or discretion."

"On the other hand, public agencies may delegate the performance of ministerial tasks, including the investigation and determination of facts preliminary to agency action [cites omitted]. Moreover, an agency's approval or ratification of an act delegated to a subordinate validates the act, which becomes the act, which becomes the act of the agency itself", 474 P. 2d, at 439.

Tulsa Exposition and Fair Corp. v. Board of County Commissioners, 468 P. 2d 501 (Ok., 1970):

"Counties have only such authority as is granted by statute [cites omitted]. The

Board of County Commissioners in exercising corporate powers is limited to those fields expressly assigned to such subdivisions of the state by the legislature [cites omitted]. Public officers possess only such authority as is conferred upon them by law and such authority must be exercised in the manner provided by law", 468 P. 2d, at 508.

See also *Brown v. State Election Board*, 369 P. 2d 140 (Ok.,1962).

Baker v. Deschutes County, 498 P. 2d 803 (Or. App., 1972): Contract to sell county land held void:

"It is fundamental law that government entities and their officers must find sanction for their actions in the statute itself. There is no apparent authority in a public officer whose duties are prescribed by law as there would be in the case of an agent for a private party [cites omitted].

"Persons contracting with a public officer acting under a public law must, at their peril, ascertain the scope of the officer's authority [cites omitted] and are chargeable with notice of the contents of the enactment conferring that authority. A contract by a public officer in excess of the provisions of the statute authorizing such contract is void, so far as it departs from or exceeds the terms of the law under which it was attempted to be negotiated", 498 P. 2d, at 805.

Soriano v. United States, 494 F. 2d 681 (9th Cir., 1974);

"[A]n administrative agency is a creature of statute, having only those powers expressly granted to it by Congress or included by necessary implication from the Congressional grant", 494 F. 2d, at 683.

Steele v. Gray, 64 Wis. 2d 422, 219 N.W. 2d 312 (1974): Question regarding delegation of authority to revoke "good time" credits of prisoners:

"[A]n officer in whom discretionary power is vested cannot delegate that power without statutory authority to do so", N.W. 2d, at 316.

United States v. Gemmill, 535 F. 2d 1145 (9th Cir., 1976): Indians convicted of trespass had convictions reversed due to lack of delegated authority of Forest Service officials to close part of national forest:

"Absent an explicit delegation from the Secretary, the boundaries of the Forest Supervisor's authority should not be extended into areas the regulations have clearly reserved for higher officials. "

"By immediately closing the entire area, the Supervisor went beyond the limits of his authority and exercised a power that had not been granted to him. The closure

orders were invalid and the trespass convictions cannot stand", 535 F. 2d, at 1152.

Court referenced organizational structure and delegation orders published in the CFR.

Lopez-Telles v. I.N.S., 564 F. 2d 1302 (9th Cir., 1977): Deportee alleged that administrative law judge could refuse to deport for humanitarian reasons. In rejecting this argument, it was stated:

"Immigration judges, or special inquiry officers, are creatures of statute, receiving some of their powers and duties directly from Congress...and some of them by subdelegation from the Attorney General... The statutes and the regulations implementing them... contain a detailed and elaborate description of the authority of immigration judges. Nowhere is there any mention of the power of an immigration judge to award the type of discretionary relief that was sought here", 564 F. 2d, at 1303.

Churchill v. S.A.D. No. 49 Teacher's Ass'n., 380 A. 2d 186 (Me., 1977):

"[P]ublic bodies or officers may exercise only that power which is conferred upon them by law. The source of that authority must be found in the enabling statute either expressly or by necessary inference as an incidence essential to the full exercise of the powers specifically granted", 380 A. 2d, at 192.

Champaign County, Illinois v. United States Law Enforcement Assistance Administration, 611 F. 2d 1200 (7th Cir., 1979):

"A delegation of authority survives the resignation of the person who issued the delegation", 611 F. 2d, at 1207.

See also Railroad Yardmasters of America v. Harris, 721 F. 2d 1332, 1343 (D.C. Cir., 1983): Delegations are not affected by change in personnel but continue until revoked; cites several cases; United States v. Morton Salt Co., 216 F. Supp. 250, 255-56 (D. Minn., 1962); and In re Subpoena of Persico, 522 F. 2d 41, 62 (2nd Cir., 1975).

Hoppe v. King County, 95 Wash. 2d 332, 622 P. 2d 845 (1980):

"Public officers have only those powers expressly granted or necessarily implied by statute", 622 P. 2d, at 848.

Lavin v. Marsh, 644 F. 2d 1378 (9th Cir., 1981): Retirement benefits case. Court stated:

"Persons dealing with the government are charged with knowing government statutes and regulations, and they assume the risk that government agents may

exceed their authority and provide misinformation", 644 F. 2d, at 1383.

Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d 1093 (9th Cir., 1981): Employment contract action involving charge of age discrimination. Court held: "*All persons in the United States are chargeable with knowledge of the Statutes-at-Large....[I]t is well established that anyone who deals with the government assumes the risk that the agent acting in the government's behalf has exceeded the bounds of his authority"*, 650 F. 2d, at 1100.

American Federation of State, County, and Municipal Employees v. Olsen, 338 N.W. 2d 97 (N.D., 1983): Union action to compel state to pay wage increase via union agreement:

"It is well settled that public officials have only such authority as is expressly given them by the constitution and statutes together with those powers and duties which are necessarily implied from the express grant of authority", 338 N.W. 2d, at 100.

In re Benny, 29 B.R. 754, 762 (N.D. Cal., 1983):

"[A]n unlawful or unauthorized exercise of power does not become legitimated or authorized by reason of habitude."

See also *Umpleby, by and through Umpleby v. State*, 347 N.W. 2d 156, 161 (N.D., 1984).

Ramirez de Arellano v. Weinberger, 745 F. 2d 1500, 1523 (D.C. Cir., 1984):

"[W]hen an officer acts wholly outside the scope of the powers granted to him by statute or constitutional provision, the official's actions have been considered to be unauthorized."

Outboard Marine Corp. v. Thomas, 610 F. Supp. 1234, 1242 (N.D. Ill., 1985):

"Acting without statutory power at all, or misapplying one's statutory power, will result in a finding that such action was ultra vires."

(On appeal: 773 F. 2d 883 (7th Cir., 1985), and 107 S.Ct. 638.

Boulez v. C.I.R., 810 F.2d 209 (D.C.Cir., 1987): Oral compromise held invalid as contrary to regulations. Court relied upon delegation orders.

United States v. Providence Journal Company, ??? U.S. ??? ___, 108 S. Ct. 1502

(1988): District judge appointed a private attorney to pursue contempt charge against a party in judge's court. On appeal, contempt vacated, and attorney pursued writ, which was granted, In vacating writ, Supremes held that only the Solicitor

General had authority to apply for writ on behalf of the United States, a power not possessed by the attorney.

United States v. Plesinski, 912 F. 2d 1033 (9th Cir., 1990); State Attorney General appointed special U.S. prosecutor. His authority was upheld.

Cases concerning proposition that agencies must act within their statutory authority:

(a) Regents of University System of Georgia v. Carroll, 338 U.S. 586, 598, 70 S.Ct. 370 (1950): "*As an administrative body, the Commission must find its powers within the compass of the authority given it by Congress*";

(b) F.T.C. v. National Lead Co., 352 U.S. 419, 428, 77 S.Ct. 502 (1957): "the Commission may exercise only the powers granted it by the Act",

(c) Civil Aeronautics Board v. Delta Air Lines, Inc., 367 U.S. 316, 322, S.Ct. 1611 (1961): "*the fact is that the Board is entirely a creature of Congress and the determinative question is not what the Board thinks it should do but what Congress has said it can do*".

Excellent summary of law and principles regarding delegations: Shreveport Engraving Co. v. United States, 143 F. 2d 222 (5th Cir.1944), and Krug v. Lincoln National Life Ins. Co., 245 F. 2d 848 (5th Cir., 1957).

Authority of public officials limited by statute:

City of Los Angeles v. Industrial Accident Comm., 8 Cal. App. 2d 580, 47 P. 2d 1096 (1935);

Davis v. Pelley, 230 Ind. 248, 102 N.E. 2d 910 (1952);

Blue Boar Cafeteria Co. v. Hackett, 312 Ky. 288, 227 S.W. 2d 199 (1950);

J.S. Bradley Co. v. Squire, 65 Ohio App. 186 29 N.E. 2d 430 (1939);

Probasco v. Sikes, 77 Wyo. 108 307 P. 2d 817, 821 (1957).

Crosthwait v. State, 135 Texas 119, 138 S.W. 2d 1060, 1061 (1940).

Thornton v. United States, 73-1 USTC 9232 (E.D. Pa., 1973): no delegated

authority to make jeopardy.

The American public should know the functions and delegated authority of federal agencies because it [the American public] is charged with the knowledge of the scope and limitations upon the authority of federal agents, who can only act within the scope of such authority; see *Federal Crop Insurance Corp. v. Merrill*, 332 U.S. 380, 384, 68 S.Ct. 1, 3 (1947); *Dade Park Jockey Club v. Commonwealth*, 253 Ky. 314, 69 S.W. 2d 363, 365 (1934); *Morris Plan Bank of Georgia v. Simmons*, 201 Ga. 157, 39 S.E. 2d 166, 175 (1946); *Northern Pac. Ry. Co. v. United States*, 70 F. Supp. 837, 860 (D. Minn., 1946); *Sunshine Dairy v. Peterson*, 183 Or. 305, 193 P. 2d 543, 552 (1948); *United States v. Jones*, 176 F. 2d 278, 281 (9th Cir., 1949); *Patten v. State Personnel Board*, 234 P. 2d 987, 990 (Cal. App., 1951); *State ex rel Young v. Niblack*, 99 N.E. 2d 839, 841 (Ind., 1951); *State v. Hartford Accident & Indemnity Co.*, 138 Conn. 334, 84 A. 2d 579, 581 (1951); *Davis v. Pelley*, 102 N.E. 2d 910, 912 (Ind., 1952); *Lien v. Northwestern Engineering Co.*, 54 N.W. 2d 472, 476 (S.D., 1952); *Sittler v. Board of Control of Michigan College*, 333 Mich. 681, 53 N.W. 2d 681, 684 (1952); *Bear River Sand & Gravel Corp. v. Placer County*, 258 P. 2d 543, 546 (Cal. App., 1953); *Rogers v. County Comm. of New Haven County*, 141 Conn. 426, 106 A. 2d 757 (1954); *Mason County Civic Research Council v. County of Mason*, 343 Mich. 313, 72 N.W. 2d 292, 296 (1955); *Government of Virgin Islands v. Gordon*, 244 F. 2d 818, 821 (3rd Cir., 1957); *Joseph A. Cicci, Inc. v. Allanson*, 187 N.Y.S. 2d 911, 913 (1959); *Atlantic Co. v. Moseley*, 215 Ga. 530, 111 S.E. 2d 239, 242 (1959); *Flavell v. Dept. of Welfare, City and County of Denver*, 355 P. 2d 941, 943 (Colo., 1960); *City of Calhoun v. Holland*, 222 Ga. 817, 152 S.W. 2d 752, 754 (1966); *Gray v. Johnson*, 395 F. 2d 533, 537 (10th Cir., 1968); *Gammill v. Shackelford*, 480 P. 2d 920 922 (Okl., 1970); *Baker v. Deschutes County*, 498 P. 2d 803, 805 (Or. App., 1972); *City of Mercer Island v. Steinmann*, 9 Wash. App. 479, 513 P. 2d 80, 83 (1973); *United States v. Gemmill*, 535 F. 2d 1145 (9th Cir., 1976); *Lopez -Telles v. I.N.S.*, 564 F. 2d 1302 (9th Cir. 1977); *Bollow v. Federal Reserve Bank*, 650 F. 2d 1093, 1100 (9th Cir., 1981); *Lavin v. Marsh*, 644 F. 2d 1378, 1383 (9th Cir., 1981); *Smith v. Sorensen*, 748 F. 2d 427 432 (8th Cir., 1984); and *Watrel v. Commonwealth Dept. of Education*, 488 A. 2d 378, 381 (Pa. Comwlth., 1985). And acts of federal agents without delegated authority are void; see *Cudahy Packing Co. v. Holland*, 315 U.S. 357, 62 S.Ct. 651 (1942); *United States v. Giordano*, 416 U.S. 505, 94 S.Ct. 1820 (1974); *United States v. Pees*, 645 F. Supp. 687 (D. Col., 1986); *United States v. Hovey*, 674 F. Supp. 161 (D. Del., 1987); *United States v. Spain*, 825 F. 2d 1426 (10th Cir., 1987); *United States v. Emerson*, 846 F. 2d 541 (9th Cir., 1988); *United States v. McLaughlin*, 851 F. 2d 283 (9th Cir. 1988); and *United States v. Widdowson*, 916 F. 2d 587, 589 (10th Cir., 1990). If a federal agent exceeds his delegated authority and commits a tort within a state,

he may be sued in state court; see *Johnson v. Earle*, 245 F. 2d 793 (9th Cir., 1957); *Hunsucker v. Phinney*, 497 F. 2d 29 (5th Cir., 1974); and *Rutherford v. United States*, 702 F. 2d 580 (5th Cir., 1983).

(a) In *United States v. Jin Fuey Moy*, 241 U.S. 394, 36 S. Ct. 658 (1916), the Court had before it the validity of this act which operated within the jurisdiction of the state, and it held that dismaissal of the indictment was mandated because the act invaded the jurisdiction of the state and Congress simply lacked the constitutional power to penalize mere possession of opium within state jurisdiction.

(b) In *United States v. Ah Hung*, 243 F. 762, 764 (E.D.N.Y., 1917), it was stated: "*Mere possession of an article injurious to health would not render a person liable to a United States statute unless some constitutional basis for the statute gives the United States the right to regulate upon the subject.*"

(c) In *Nigro v. United States*, 276 U.S. 332, 48 S.Ct. 388 (1928), defendant was prosecuted, and in discussing the issue, court stated: "*In interpreting the act, we must assume that it is a taxing measure, for otherwise it would be no law at all. If it is a mere act for the purpose of regulating and restraining the purchase of the opiate and other drugs, it is beyond the power of Congress, and must be regarded as invalid*", *Id.*, at 341.

(d) In *United States v. Five Gambling Devices*, 346 U.S. 441, 74 S.Ct. 190 (1953), seizure of devices without any proof of interstate transport held invalid.

(e) *United States v. Contrades*, 196 F. Supp. 803, 811 (D. Hawaii, 19??): The drug laws "*have been bottomed on the taxing powers of Congress or on the power to regulate foreign and interstate commerce.*"