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MAY 1 2 2011	
CLERK U S DISTRICT COURT DISTRICT OF ARIZONA	
BY _____ Z. BEPITY	

1 qJanice 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 Alleged Defendant

) Case No.: CR-10-400-PHX-DGC
) **MOTION FOR JUDGMENT OF**
) **ACQUITTAL NOTWITHSTANDING**
) **THE GUILTY VERDICT; and/or**
) **NOTICE OF MOTION FOR NEW**
) **TRIAL.**

13
 14
 15 **MOTION FOR JUDGMENT OF ACQUITTAL NOTWITHSTANDING**
 16 **THE GUILTY VERDICT**

17 Comes now Janice Sue Taylor, Hereinafter, "Alleged Defendant",
 18 to move the court for an order to set aside and reverse the conviction of
 19 the Alleged Defendant for the insufficiency of the evidence produced at
 20 the trial. This motion will be based upon the records, filings, and
 Memorandum of Points and Authorities attached hereto.

21 **POINTS AND AUTHORITIES**

22 **THE COURT DENIED COMPETENT COUNSEL TO ALLEGED DEFENDANT**

23 1. Alleged Defendant sought counsel who was not on government payroll.
 24 Alleged Defendant had no way of controlling the date when competent
 25 counsel could be secured and available. Due to prior commitments to an
 26 out of state trial, Alleged Defendant's counsel requested a short
 27 extension. The court denied the request, thus effectively denying Alleged
 28 Defendant the assistance of competent counsel of her choice. Alleged
 Defendant's counsel should have been granted an extension to avail

1 Alleged Defendant of competent counsel during trial. U.S. v. Pollani, 146
2 F.3rd 269 (5th Cir. 1998)

3
4 2. The court proceeded to trial without Alleged Defendant's consent,
5 and without properly explaining to Alleged Defendant the danger of being
6 pro-se. See U.S. v. Keene, 1104 F.3rd,124, (9th Cir. 1996).

7
8 3. Alleged Defendant did not voluntarily waive counsel at trial. Buhl
9 v. Cooksey, 233 F.3rd, 783 (3rd Cir. 2000) Reversal for denial of
10 competent counsel without a valid waiver is automatic. Cordova v. Baca,
11 346 F.3rd, 924 (9th Cir. 2003)

12 **THE COURT DENIED A JURY OF PEERS IN VIOLATION OF THE SIXTH AMENDMENT**

13 1. Alleged Defendant asked for a jury of her peers. Trial by jury
14 means a trial by jury as understood and applied at the common-law.
15 Patton v. U.S., (1930) 281 276, 50 S.Ct. 253, 74 L.Ed. 854. Trial by
16 jury in a federal court means a trial by jury as understood and applied
17 at common-law and includes all the essential elements as they were
18 recognized in this country and in England when the Constitution was
19 adopted. Coates v. Lawrence, (1942) 47 F.Supp 414, afmd 131 F.2d. 110.

20 2. Despite Alleged Defendant's proper objections to government's
21 method of jury selection and to the array of jurors, the government
22 empanelled a jury of prejudiced federal citizens who could not be
23 unbiased because of the benefits, privileges, and/or substance received
24 from the Federal Government. There was a "systematic and intentional
25 exclusion" Ware v. U.S., (1965) 356 F.2d. 787 (cert den. 383 U.S. 919,
26 86 S.Ct. 914, 15 L.Ed2d. 673) of all Citizens of Arizona.

27 3. To establish a jury of Alleged Defendant's peers, the court should
28 have empanelled a jury of free enterprise business men, and should have
excluded all those beholden to the government, as the Alleged Defendant
does not receive her substance from the State or Federal Government.
Failure by the court to provide a jury of the Citizen's peers, as
mandated by the Constitution, is a violation of the Sixth Amendment.

1 4. Alleged Defendant further believes that there was an intentional,
2 deliberate, and systematic exclusion of a segment of the community, i.e.
3 free enterprise business owners, which is a violation of Alleged
4 Defendant's rights to a fair and impartial jury of her peers as protected
5 by the Fifth and Sixth Amendment. Test v. U.S., (1975) 420 U.S. 28, 95
6 S.Ct. 749, 42 L.Ed2d. 786

7 **FAILURE BY GOVERNMENT TO PROVIDE EXCULPATORY EVIDENCE AND THE COURT**
8 **DENYING EXCULPATORY EVIDENCE ARE VIOLATIONS OF DUE PROCESS**

9 1. The court failed to interfere and quash the indictment. "*If an*
10 *indictment is found in willful disregard of the rights of the accused,*
11 *the court should interfere and quash the indictment.*" U.S. v. Farrington,
12 5 F. 343, 348 D.C.N.Y. 1881). The evidence in the Grand Jury Transcript
13 reveals that the government admitted through agent Votaw that, even
14 though the government knew it existed, no exculpatory evidence was
15 presented on behalf of Alleged Defendant. Such evidence consisted of
16 Affidavits, Motions, and documents filed by Alleged Defendant since year
17 2000, as presented in exhibit #151. Had such exculpatory evidence been
18 presented to the Grand Jury an indictment would have been highly
19 improbable. "The Supreme Court has ruled that when Due Process has been
20 violated Jurisdiction is Destroyed," Hagen v. Lavine, 413 U.S. 528
21 (1974).

22 2. Although the evidence admitted through agent Votaw was known to the
23 court, the court denied Alleged Defendant's right to the completeness of
24 the Grand Jury's investigation by failing to interfere and quash the
25 indictment. "*It is in keeping with the Grand Jury's historic function as*
26 *a shield against arbitrary accusations to call before it persons suspected*
27 *of criminal activity so that the investigation can be complete.*" United
28 States v. Mandujano, 425 U.S. 564, 573 (1976).

3. During trial, Alleged Defendant apprised the court that she has
documentary evidence to show perjury by Jerry Carter who denied receiving
exculpatory letters from Alleged Defendant. "*Allegations such as those*

1 asserted by petitioner, (a pro se litigant), however inartfully pleaded,
2 are sufficient to call for the opportunity to offer supporting evidence.
3 Accordingly, although we intimate no view on the merits of petitioner's
4 allegations, we conclude that he is entitled to an opportunity to offer
5 proof" Haines v. Kerner, 404 U.S. 519, 522. The court disallowed exhibit
6 #151, the certified exculpatory evidence to be shown to the jury, thus
7 effectively denying due process to Alleged Defendant and helping the
8 prosecution. U.S. v. Azate, 47 F3rd. 1103, (11th Cir. 1995)

8 3. The court has lightened the burden of proof on the prosecution by
9 not ordering production of all the exculpatory evidence to be presented
10 to the jury. A conviction cannot stand where prosecution has either
11 willfully, or negligently withheld evidence that may be favorable to the
12 Alleged Defendant. Thomas v. U.S., (1965) (9 Cir.) 343 F.2d. 49.

13 **THE COURT HAD NO JURISDICTION BECAUSE THE GOVERNMENT FAILED TO ENTER ANY**
14 **ADMISSIBLE EVIDENCE THAT THE ALLEGED DEFENDANT IS A RESIDENT OF ARIZONA**

15 1. The government has not refuted nor denied that the Alleged
16 Defendant is NOT an individual whose primary Citizenship is of Arizona,
17 and the government has not stated, nor alleged that the Alleged Defendant
18 is a "Federal Citizen under the so-called 14th Amendment". Government's
19 failure to establish jurisdiction over an Arizona Citizen is fatal to the
20 government's case.

21 "It is quite clear that there is a citizenship of the United States and a
22 Citizenship of the State, which are distinct from each other, and which
23 depend upon different characteristics or circumstances in the
24 individual." Slaughter House Cases, 16 Wall 36,21 L.Ed. 394.

25 **THE COURT VIOLATED DUE PROCESS BY ALLOWING INADMISSIBLE EVIDENCE**

26 1. The entire testimony submitted by agent Sheryl Bradley was based on
27 information provided to her by someone else, not based on her personal,
28 firsthand knowledge. Alleged Defendant objected to all hearsay evidence

1 but the court failed to strike Sheryl Bradley's testimony, which allowed
2 inadmissible evidence to influence the jury toward a guilty verdict.

3
4 2. The court, against the objections by Alleged Defendant, allowed the
5 government to introduce unverified assessments, although government's
6 witness admitted she knew neither what "Assessment Officer" meant, nor
7 the purpose of an Assessment Officer. The court also erred by allowing
8 the government, over Alleged Defendant's objections, to introduce false
9 assessments through testimony by someone without personal knowledge of
10 facts and without knowledge of the meaning of terms. Deliberate deception
11 of a court and jurors by presentation of known false evidence is
12 incompatible with rudimentary demands of justice. Giglio v. U.S., (1972)
13 405 U.S. 150, 92 S.Ct. 763, 31 L.Ed.2d. 104.

14
15 **THE COURT DENIED ALLEGED DEFENDANT TO FACE THE ACCUSER, TO CROSS-EXAMINE**
16 **WITNESSES WHO CLAIMED FIRST-HAND KNOWLEDGE, AND ALLOWED HEARSAY TO REACH**
17 **THE JURY**

18 1. Alleged Defendant requested Peggy Sanders to be summoned into court
19 to testify to the documents signed by her and introduced by the
20 government. The court denied Alleged Defendant's request, thus limiting
21 her defense, and allowing hearsay to reach the jury by disallowing
22 Alleged Defendant's right to face and cross-examine her accusers.

23 2. All witnesses testified on personal opinion, on information
24 provided by other employees, or on information from sources without their
25 personal knowledge. The court failed to strike the hearsay testimony in
26 disregard of Rule 602 and against the objections made by Alleged
27 Defendant.

28 3. The record shows that government witnesses did not know, nor
understood the definitions of terms used in the codes so their opinion
testimony could be covered by Rule 703. The court erred by allowing
testimony to document contents, rather than truthfulness of the data, and
by ignoring the fact that computer data may contain errors that go
uncorrected. See Durflinger v. Artiles, 727 F.2d 888 (10th Cir, 1984)

1
2 4. The court acted with prejudicial bias that government employees can
3 never err, and allowed unverified documents to be admitted as evidence,
4 thus effectively lightening the burden of proof on the prosecution, and
5 fatally limiting Alleged Defendant's ability to stop erroneous and/or
inadmissible evidence from reaching the jury.

6
7 **THE COURT ERRED BY ALLOWING WITNESSES TO BE PRESENT IN COURT**
8 **DURING OTHER WITNESSES TESTIMONY.**

9 1. Against Alleged Defendant's objection, IRS, agent Votaw was allowed
10 to sit in court during the whole trial, thereby being privy to each
11 witness brought by the government and Alleged Defendant's testimonies.
12 Which allowed and provided the method of tainting/contaminating any other
government witnesses. Rule 615, US v. Ell, 718 F.2d 291 (9th cir. 1983).

13
14 **THE COURT FAILED TO PROVIDE ADEQUATE JURY INSTRUCTIONS**

15 1. Although specifically requested by Alleged Defendant, the court
16 failed to instruct the jury that common words may have a different
17 meaning when used as legal terms in the codes. The insufficiency of the
18 jury instructions allowed for loose interpretation and "guilt by
19 assumption and innuendoes". Where a theory of defense finds some support
20 in the law, Alleged Defendant is entitled to some mention of that theory
21 in the jury instructions. See United States v. Bailey, (1980) 444 U.S.
22 394, 409, 100 S.Ct. 624, 62 L.Ed.2d. 575; 29 UCLA Law Rev., 409, 427-432;
23 54 State Bar Journal, 384; Commonwealth v. Martin, 341 N.E.2d. 885, 891-
24 892, fn. 12.

25
26 **THE COURT ERRED BY ACTING AS A PROSECUTOR AND ENTERING INFERIOR COURT**
27 **OPINIONS INSTEAD OF US SUPREME COURT DEFINITIONS**

28 1. The court acted as a prosecutor when instructing the jury on the
definition of "income", and misled the jury by quoting inferior court
cases instead of the definition used by the US Supreme court: "Income
has been taken to mean the same thing as used in the Corporation Excise

1 Tax Act of 1909 (36 Stat.112), in the 16th Amendment, and in the various
2 revenue acts subsequently passed." Bowers v. Kerbaugh-Empire Co., 271
3 U.S. 170, 174, (1926); "There would seem to be no room to doubt that the
4 word 'income' must be given the same meaning in all of the Income Tax
5 Acts of Congress that was given to it in the Corporation Excise Tax Act
6 (1909) and what that meaning is has now become definitely settled by
7 decisions of this Court." Merchants' Loan & Trust Co. v. Smietanka. 255
8 U.S. 509, 519 (1921); "It is at once apparent [1909 Act] that its terms
9 embrace corporations and joint stock companies or associations which are
10 organized for profit and have a capital stock represented by shares."
11 Flint v. Stone Tracy Co., 220 U.S. 107,144 (1911); " We must reject in
12 this case, as we have rejected in cases arising under the Corporation
13 Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247
14 U. S. 179, 38 Sup. Ct. 467, 62 L. Ed. —, and Hays, Collector, v. Gauley
15 Mountain Coal Co., 247 U. S. 189, 38 Sup. Ct. 470, 62 L. Ed. —, decided
16 May 20,1918), the broad contention submitted in behalf of the government
17 that all receipts—everything that comes in—are income within the proper
18 definition of the term 'gross income,' and that the entire proceeds of a
19 conversion of capital assets, in whatever form and under whatever
20 circumstances accomplished, should be treated as gross income. Certainly
21 the term 'income' has no broader meaning in the 1913 act than in that of
22 1909 (see Stratton's Independence v. Howbert, 231 U. S. 399, 416, 417, 34
23 Sup. Ct. 136, 58 L. Ed. 285) "...income; as used in the statute should be
24 given a meaning so as not to include everything that comes in. The true
25 function of the words "gains" and "profits" is to limit the meaning of
26 the word "income." So. Pacific v. Lowe, 247 U.S. 330, 38 S.Ct. 540, 62
27 L.Ed. 1142 (1918); "Income within the meaning of the 16th Amendment and
28 the Revenue Act means, gain ... and in such connection gain means profit
." Staples v. U.S., 21 F.Supp. 737,U.S. Dist. Ct. EDPA (1937); "There is
a clear distinction between profit and wages or compensation for labor.
Compensation for labor cannot be regarded as profit within the meaning of
the law." Oliver v. Halstead, 196 Va. 992, 86 S.E.2d 858 (1955); Goodrich
v. Edwards, 255 U.S. 527 (1921); "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 sect. 22(a) of the

1 Internal Revenue Code of 1938, and it is likewise true under sect. 61(a)
2 of the I.R.S. Code of 1954. If there is not gain, there is not income ...
3 "Congress has taxed income and not compensation." Conner v. U.S., 303
4 F.Supp. 1187 (1969) [Emphasis added]

5
6 **THE COURT DISALLOWED EQUAL TIME FOR CLOSING STATEMENTS**

7 1. The record shows that more time was allowed to Prosecutors for
8 closing statements, thereby creating an unfair advantage for the
9 Prosecutors, and effectively limiting Alleged Defendant's opportunity to
10 mounting adequate defense. A denial of Alleged Defendant's access to
11 equal time is indicative of judicial bias when Alleged Defendant
12 repeatedly asked for more time.

13 **RELIEF REQUESTED**

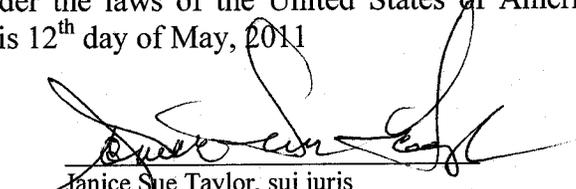
14 Therefore, based on the foregoing, the court should reverse the jury's
15 verdict, or remand for a new trial.

16
17 **WITHOUT PREJUDICE**

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

25 28 USC §1746(1)

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

28

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)

Certificate of Service

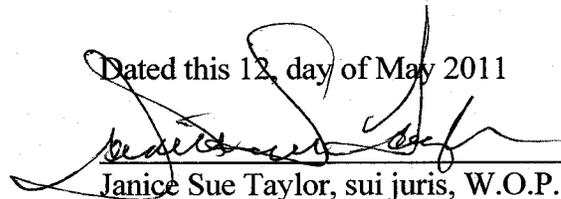
I, Janice Sue Taylor, hereby declare and state that I have filed a true and correct copy of the above document Affidavit of Notice of JNOV. Said Right Extended To Any Attorney, Whether Or Not At Bar, If Providing Or Proposing To Provide "Assistance - Not Force - Of Counsel" with the Clerk of the Court 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 12, day of May 2011



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