Janice Sue Taylor
3341 Arianna Court
Near Gilbert, Arizona
Mailing address of convenience,
Not a claimed residence or domicile.
Without the United States,

✓ FILED ___ LODGED
___ RECEIVED ___ COPY
JUN 27 2011
CLERK U S DISTRICT COURT
DISTRICT OF ARIZONA
BY___________P DEPUTY

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF ARIZONA

UNITED STATES OF AMERICA, Alleged Plaintiff, vs. Janice Sue Taylor, Alleged Defendant	Case No.: CR-10-400-PHX-DGC **AFFIDAVIT OF AMENDMENT TO DOC #274** **EXHIBIT "A" OF AMENDED DOC #274 ATTACHED.**

STATUS OF AFFIANT

Comes now, Affiant Janice Sue Taylor, a living woman, not a corporation or other type of artificially created person, and not domiciled or residing in the district of Columbia or any other Federal Territory owned by the United States of America; "hereinafter the Affiant", by Special Visitation or Appearance, not Granting jurisdiction nor recognizing this court's right to try her; but intervening in a Foreign Bankrupt Jurisdiction on behalf of the Alleged accused, Fictional JANICE SUE TAYLOR, "hereinafter the Accused". Affiant being of sound mind and competent age to make this Affidavit with personal knowledge of the facts. Affiant is not trained in the law, nor is She an Attorney, nor is affiant appearing Pro Se; but rather of right in Sui Juris as the authorized intervener but not surety, of the above civil fiction.

The purpose of this document is to amend some errors in document #274. The following shall apply to correct and amend the following sentences in document #274 in this case:

Page 3, line 18 shall add at the end of the sentence "(See Doc #113 and 117 in this case").

Page 4, line 1 shall add at the end of the sentence on line 27 after the word <u>trial,</u> "(See Doc # 119 and 155 in this case)".

Page 7, line 4, after see Doc. #232, shall add (" #246 and #247 in this case").

Page 7, line 15, shall exclude the Doc #'s 117, 119, 191, 155, and 179 and add "Doc#'s 116, 232, 246 and 247 in this case".

Page 9, line 20, shall omit exhibit #151 and change it to "exhibit #516".

Page 10, line 10, shall omit exhibit #151 and change it to "exhibit #516".

Page 14, line 15, shall add after Doc #232, " #246 and 247 in this case".

Page 14, line 17 & 18, shall add Doc #'s, " 117, 119, 155, 159, 179, 182, 198, 204, 214, 215, 217, and 224".

The new amended document #274 shall read as follows in the corrected version listed as **Exhibit "A"**, attached hereto.

WITHOUT PREJUDICE

Pursuant to UCC 1-308: "I reserve my right not to be compelled to perform under any contract, commercial agreement or bankruptcy that I did not enter knowingly, voluntarily, and intentionally. And furthermore, I do not and will not accept the liability of the 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.

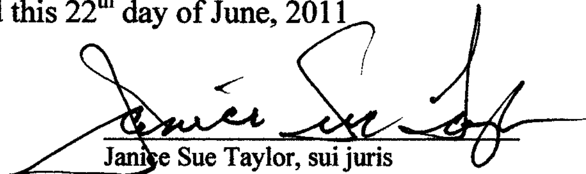
Affiant states; I am not an expert in the law however I do know right from wrong. If there is any human being damaged by any statements herein, if he will inform me by facts I will sincerely make every effort to amend my ways. I hereby and herein reserve the right to amend and make amendment to this 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 22th day of June, 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

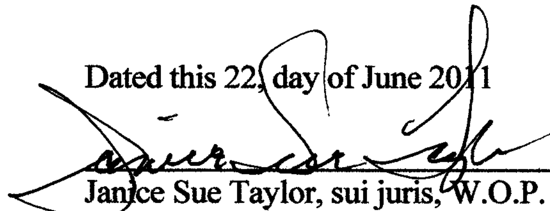
6 I, Janice Sue Taylor, hereby declare and state that I have filed a true and correct copy of the above document Affidavit of amendment of doc #274 . Said Right Extended To Any Attorney, Whether Or Not At Bar, If Providing Or Proposing To Provide "Assistance – Not Force – Of Counsel" with the Clerk of 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 22 day of June 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.

18 19 20 21 22 23 24 25 26 27 28

Janice Sue Taylor
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Near Gilbert, Arizona
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Not a claimed residence or domicile.

EXHIBIT "A"

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ARIZONA

UNITED STATES OF AMERICA,	) Case No.: CR-10-400-PHX-DGC
Alleged Plaintiff,	)
vs.	) **OBJECTION TO PROSECUTION'S**
Janice Sue Taylor,	) **ANSWER FOR MOTION FOR**
Alleged Defendant	) **JUDGMENT OF ACQUITTAL**
	) **NOTWITHSTANDING THE GUILTY**
	) **VERDICT; and/or NOTICE OF MOTION**
	) **FOR NEW TRIAL.**

Comes now Janice Sue Taylor, hereinafter "Alleged Defendant", and files the following itemized objections to Prosecutors' answer (Doc. #271)

RE: "**I. Law and Argument**

A. Defendant's Motion For Acquittal Should Be Denied

Because The Evidence At Trial Was Overwhelming."

Objections: a) Prosecution brought an indictment for multiple counts under 26 USC. In order to prove failure or evasion, there had to first be a tax imposed on the Alleged Defendant by Title 26, such that the Alleged Defendant would have had actual and constructive knowledge of a liability or duty to pay said tax, and willfully attempted to evade a known duty. The tax Act delegates the authority to assess taxes to the Secretary of Treasury [The Secretary] for any deficiency [26 U.S.C. § 6201(a)(1)]. The district director is required to make all inquiries necessary to the determination of all taxes imposed by the Internal Revenue Code [26 C.F.R. § 301.6201- 1(a)]. In the words of the United States Supreme Court, *"... the Act's civil and criminal penalties attach only upon violation of regulations promulgated by the Secretary; if the Secretary were to do nothing, the Act would impose no penalties upon anyone..." California Bankers v. Shultz,* 416 U.S. 21 (1974)

The Prosecution entered no evidence from the Secretary, no verification[1] from the district director, and no evidence that a regulation was violated. The "overwhelming evidence" claimed by the Prosecutors was merely conjectural testimony based on documents such as "escrow files", "real estate commissions" and "IRS records", which showed no evidence of when, where, and how the Alleged Defendant was given proper notice of liability for Title 26 taxes. Liability is a prerequisite essential element to support a conviction. The Prosecution's failure to enter verified factual evidence of tax liability has rendered all testimony and documents irrelevant. An order of acquittal for insufficiency of evidence is appropriate.

b) Prosecutors' reference to actions such as *"conceal, evade, extensive use of cash and cashier's checks and trusts"* are irrelevant in the absence of a liability, and lack the legal basis *"to sustain a conviction" "in the light most favorable for the prosecution".* A form 1040 is not a tax but rather a form for reporting a variety of taxes. Neither is there a specific statute or code called the "Income Tax" but rather a body of statutes comprising various taxes. The courts have made it clear that "*Willful failure to file a timely return, which may create both criminal and a civil liability, <u>does not in itself and without</u>*

[1] Verification. Confirmation of correctness, truth, or authenticity<u>, by affidavit, oath, or deposition.</u> <u>***Sheeley v. Justice of Santa Clara,***</u> 215 Cal. App. 2d 47, 48. (Black's Law 5th) [Emphasis added] *"..the debt collector shall cease collection of the debt, or any disputed portion thereof, <u>until the debt collector obtains verification of the debt</u> or a copy of a judgment, .. <u>and a copy of such verification</u> or judgment,.."* **15 U.S.C. sec.1692g(b)** [Emphasis added]

1 *more, establish liability for fraud penalties, though it may be relevant in that connection.* [Cirillo v
2 Commissioner (CA3) 314 F2d 478] *Moreover, even substantial and consistent understatements of*
3 *income, though evidence of fraud, are not, in themselves, enough to carry the government's burden of*
4 *establishing fraud by clear and convincing evidence.* [Toledano v Commissioner (CA5) 362 F2d 243;
5 Woodham v Commissioner (CA5 Ala) 256 F2d 201] *Fraud may never be imputed or presumed, and the*
6 *courts may not sustain findings of fraud upon circumstances which at the most create only suspicion,*
7 [Davis v Commissioner (CA10) 184 F2d 86, 22 ALR2d 967] *nor does negligence, careless indifference,*
8 *or disregard of rules and regulations suffice to establish fraud.* [Thurston v Commissioner, 28 T Ct
9 350(A)].

10 While some of the citations herein may be dicta, or related to the civil prosecution of tax fraud
11 penalties, they are conclusive as to the burden of proof of fraud resting squarely on the government. In
12 this case the Prosecutors had the heavier burden of proof because criminal trials require proof beyond a
13 reasonable doubt.

14 The court erred by allowing the Prosecution to proceed without first providing factual evidence
15 of a tax liability, identifying the specific tax, and showing evidence that said tax was indeed applicable to
16 the Alleged Defendant. The court also erred by allowing testimony based on inadmissible documents,
17 which resulted in a wrongful verdict. The court's errors are in direct violation of Alleged Defendant's
18 right to due process and to a fair trial, (see Doc #113 and 117 in this case).

19 c) Prosecutors' statement *" Revenue Agent Cheryl Bradley testified that, based on the evidence of*
20 *income introduced at trial, Defendant owed income taxes and was required to file returns."* reveals a
21 bias toward loose interpretation of terms, ignorance, or disregard of the fact that *"Tax statutes . . . should*
22 *be strictly construed, and, if any ambiguity be found to exist, it must be resolved in favor of the citizen.*
23 *Eidman v. Martinez, 184 U.S. 578, 583; United States v. Wigglesworth, 2 Story, 369, 374; Mutual*
24 *Benefit Life Ins. Co. v. Herold, 198 F. 199, 201, aff'd 201 F. 918; Parkview Bldg. Assn. v. Herold, 203 F.*
25 *876, 880; Mutual Trust Co. v. Miller, 177 N.Y. 51, 57."* [Billings v. U.S., 232 U.S. 261, 265; 34 S.Ct. 421
26 (1914)].

27 In light of Prosecutors' statement, it becomes highly plausible that the grand jury was also given
28 a biased, loose interpretation of terms, same as delivered by the Prosecutors in their answer and during

trial, (see Doc # 119 and 155 in this case). The record shows that Prosecutors failed to support their own arguments in regards to definitions of terms such as "income", and received assistance from the court in arguing it for them. In criminal cases, a court cannot direct a verdict of guilty or direct the finding of any particular element of the prosecution's case; see *United Brotherhood of Carpenters and Joiners ofAmerica v. United States*, 330 U.S. 395, 408, 67 S.Ct. 775, 782 (1947); *United States v. Martin Linen Supply Co.*, 430 U.S. 564, 572, 97 S.Ct. 1349, 1355 (1977); *Connecticut v. Johnson*, 460 U.S. 73, 83, 103 S.Ct. 969, 975 (1983); *United States v. Hayward,* 420 F.2d 142, 144 (D.C. Cir. 1969); United States v. Spock, 416 F.2d 165, 180 (1st Cir. 1969); *United States v. Manuszak*, 234 F.2d 421,425 (3rd Cir. 1956); *United States v. Johnson,* 718 F.2d 1317 (5th Cir. 1983); United States v. Burton, 737 F.2d 439,441 (5th Cir. 1984); *United States v. Bass*, 785 F.2d 1282, 1285 (5th Cir. 1986); *Schwachter v. United States*, 237 F.2d 640,644 (6th Cir. 1956); *Buchanan v. United States*, 244 F.2d 916,920 (6th Cir. 1957); *United States v. Rowan*, 518 F.2d 685, 693 (6th Cir. 1975); *United States v. England*, 347 F.2d 425 (7th Cir. 1965); *United States v. Kerley*, 838 F.2d 932,937 (7th Cir. 1988); *Compton v. United States*, 377 F.2d 408, 411 (8th Cir. 1967); *United States v. Goings*, 517 F.2d 891,892 (8th Cir. 1975); *United States v. Garaway*, 425 F.2d 185 (9th Cir. 1970); and *United States v. Goetz*, 746 F.2d 705, 708 (11th Cir. 1984).

The court erred by acting on its own knowledge and providing definitions of "income" instead of remaining impartial and requiring the Prosecution to carry its own burden of proof. The court essentially directed a verdict by finding of a contested element of the prosecution's case. The court also erred by denying the entry of the definitions of "income" upon which the Alleged Defendant relied on to challenge the validity of the charges against her.

The court was aware (Docket # 232) that *"... the Act's civil and criminal penalties <u>attach only upon violation of regulations</u> promulgated by the Secretary; if the Secretary were to do nothing, the Act would impose no penalties upon anyone..." California Bankers v. Shultz,* 416 U.S. 21 (1974)[Emphasis added].

Prosecutors failed to show evidence of violation of any applicable regulation. The court failed to instruct the jury on the relevance of terms and on the required proof of factual evidence of liability, applicable statutes, and of violations of regulations, before any ulterior testimony or documents could be considered relevant, and the charges under the penalty statutes justified.

Alleged Defendant believes the court has shown bias in favor of the Prosecution by sacrificing her inalienable rights on the altar of statutory procedures. "*. . .the statutory procedures. . . reflect the obvious concern that there be no sanction or penalty imposed upon one because of his exercise of constitutional rights.*" Sherar v. Cullen, 481 F. 2d 945, (1973).

The court erred by denying the Alleged Defendant's challenge of the indictment which charged only penal statutes without any allegation of violations of a liability statute and without any claim of violations of any regulation. Whenever confronted with a blatant absence of essential elements in an indictment, it is well within reason to expect a court to be concerned with the rights of the accused, to perform an inquiry into the validity of the indictment before proceeding to trial, and, "*If an indictment is found in willful disregard of the rights of the accused, the court should interfere and quash the indictment.*" U.S. v. Farrington, 5 F. 343, 348 D.C.N.Y. 1881).

d) The record shows no evidence of a clearly laid tax applicable to the accused. "*. . . In ruling as he did, that the taxpayer had the obligation to show that sales of the articles in suit were not subject to the excise taxes collected, the district judge was misled by the erroneous contention of the tax collector into misstating the rule of proof in a tax case. This is:* ***that the burden in such a case is always on the collector to show, in justification of his levy and collection of an excise tax, that the statute plainly and clearly lays the tax; that, in short, the fundamental rule is that taxes to be collectible must be clearly laid.*** " **Tandy Leather Company v. United States**, 347 F.2d 693, 694-5 (5th Cir. 1965)

Conclusion: Other than stooping for epithets such as *"bogus trusts"*, and adjectives such as *"generic motion"* aimed at belittling Alleged Defendant's motion, the Prosecutors continue to divert the court's attention away from the fact that they provided no evidence of a liability statute, no factual evidence of liability regarding the Alleged Defendant, and no regulation being violated. Accordingly, the Prosecution's "overwhelming evidence" lacks essential

elements to support a conviction.

Re: B. Defendant's Motion For A New Trial Should Be Denied

Because She Fails To Articulate Any Errors.

Objection: The Prosecutor's statement *"She Fails To Articulate Any Errors"* shows that the Prosecutors did not read the motion (see Doc. #270), lack comprehension, or have no real answer besides improvised statements such as *"Defendant alleges no new evidence ... "*

The burden to provide evidence does not rest with the Alleged Defendant. 5 USC §556(d): *"Except as otherwise provided by statute, the proponent of the rule or order has the burden of proof... A sanction may not be imposed or rule or order issued except on consideration of the whole record or those parts thereof cited by a party and supported by and in accordance with the reliable, probative, and substantial evidence... A party is entitled.... to conduct such cross examination as may be required for a full and true disclosure of the facts."* (Emphasis added)

Prosecution's call for justice could only be rewarded by an order to acquit, notwithstanding the guilty verdict, or a new trial "if the interest of justice so requires." *See* Fed. R. Crim. Proc. 33(a); *see also United States v. Moses*, 496 F.3d 984, 987 (9th Cir. 2007).

Re: 1. The Court Properly Granted Defendant's Request

To Represent Herself.

Objection: Lacks relevance to the issue in the motion (see below items 1,2,3). Prosecution provided no evidence of a *"request to represent herself"* during trial.

1. " Alleged Defendant sought counsel who was not on government payroll. Alleged Defendant had no way of controlling the date when competent counsel could be secured and available. Due to prior commitments to an out of state trial, Alleged Defendant's counsel requested a short extension. The court denied the request, thus effectively denying Alleged Defendant the assistance of competent counsel of her choice. Alleged Defendant's counsel should have been granted an extension to avail Alleged Defendant of competent counsel during trial. U.S. v. Pollani, 146 F.3rd 269 (5th Cir. 1998)

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

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

Re: **2. Defendant Was Convicted By A Properly Empaneled Jury. (sic)**

Objection: Prosecutor's contention is akin to claiming that a basket of apples is a basket of oranges. Alleged Defendant specifically requested a jury of her peers (see Doc. #232, 246 and 247 in this case).

Trial by jury means a trial by jury as understood and applied at the common-law. *Patton v. U.S.,* (1930) 281 276, 50 S.Ct. 253, 74 L.Ed. 854. Trial by jury in a federal court means a trial by jury as understood and applied at common-law and includes all the essential elements as they were recognized in this country and in England when the Constitution was adopted. *Coates v. Lawrence*, (1942) 47 F.Supp 414, afmd 131 F.2d. 110. [Emphasis added]

No jury was empanelled as *"understood and applied at the common-law"* and *"recognized in this country and in England when the Constitution was adopted"*. The court erred by allowing the trial to proceed without a jury of the Alleged Defendant's peers. The remainder of Prosecutor's answer is rendered meritless by the absence of a jury of peers.

The court erred by denying the Alleged Defendant's request for a jury of her peers regardless of the Points and Authorities entered by her in Doc. # 116, 162, 232, 246 and 247.

Re : **3. Defendant Had Access To All Exculpatory Evidence.**

Objections: a) The issue in the motion is not about Alleged Defendant's access to exculpatory evidence, but rather that the exculpatory evidence consisting of factual proof was not made available to the jury. Thus, the case cited by the Prosecution has no relevance. In the cases of *Peterson* v. *United States,* 268 F.2d 87 (10th Cir. 1959), and *United States* v. *Brown,* 411 F.2d 1134 (10 th Cir. 1969), excluded evidence resulted in reversals. See also *United States* v. *Poll,* 521 F.2d 329 (9th Cir. 1975), and *United States* v. *Vreeken,* 803 F.2d 1085 (10th Cir. 1986).

b) Prosecutors state *" but Defendant provides no evidence that this material — or any other exculpatory material — was withheld from the grand jury."* The record shows that the Prosecutors' statement is a severe distortion of the truth. See grand jury transcript and cross examination transcript of agent Votaw testimony. There is no evidence in the grand jury transcript that any exculpatory evidence was presented on behalf of the Alleged Defendant.

1
2 *"Such evidence consisted of Affidavits, Motions, and documents filed by Alleged Defendant since year 2000, as presented in exhibit #151. Had such exculpatory evidence been presented to the*
3 *Grand Jury an indictment would have been highly improbable."*

4 *"The District Court initially denied Williams' motion, but upon reconsideration ordered the*
5 *indictment dismissed without prejudice. It found, after a hearing, that the withheld evidence was "relevant to an essential element of the crime charged," created " 'a reasonable doubt about*
6 *[respondent's] guilt,' " App. to Pet. for Cert. 23a-24a (quoting United States v. Gray, 502 F.Supp. 150, 152 (DC 1980)), and thus "render[ed] the grand jury's decision to indict gravely suspect." App.*
7 *to Pet. for Cert. 26a. Upon the Government's appeal, the Court of Appeals affirmed the District Court's order, following its earlier decision in Page, supra. It first sustained as not "clearly*
8 *erroneous" the District Court's determination that the Government had withheld "substantial exculpatory evidence" from the grand jury, see 899 F.2d 898, 900-903 (CA10 1990). It then found*
9 *that the Government's behavior " 'substantially influence[d]' " the grand jury's decision to indict, or*
10 *at the very least raised a " 'grave doubt that the (Page 40) decision to indict was free from such substantial influence,' " id., at 903 (quoting Bank of Nova Scotia v. United States, 487 U.S. 250, 263,*
11 *108 S.Ct. 2369, 2378, 101 L.Ed.2d 228 (1988)); see id., at 903-904. Under these circumstances, the Tenth Circuit concluded, it was not an abuse of discretion for the District Court to require the*
12 *Government to begin anew before the grand jury.[1] We granted certiorari, 502 U.S. ----, 112 S.Ct.*
13 *294, 116 L.Ed.2d 239 (1991)." United States v. Williams*, 112 S.Ct. 1735, 504 U.S. 36, 118 L.Ed.2d 352 (1992)

14 c) The Prosecution cites *United States v. Mechanick*, 475 U.S. 66, 73 (1986) which offers no
15 excuse for the court's error in disallowing the factual evidence from being introduced during trial, nor
16 does it pardon the Prosecution's failure to provide evidence *"relevant to an essential element of the crime*
17 *charged,"* such as liability, statute, regulation, or duty in rebuttal to the factual evidence in exhibit #151.
18 A "trial court's discretion does not extend to exclusion of crucial relevant evidence". See also *United States* v. *Cohen,* 888 F.2d 770, 777 (11th Cir. 1989).

19 *"By limiting appellants' evidence to their own testimony of their reasons for committing the*
20 *trespass, the trial court -- as it recognized it was doing -- effectively denied appellants the opportunity to prove justification." ... "By rejecting appellants' offer of the expert testimony and documentary evidence*
21 *summarized in their offer of proof, the trial court precluded appellants from proving that their beliefs did have a basis in fact. Thus the court precluded appellants from proving that their beliefs were*
22 *reasonable." Com. v. Capitolo,* 471 A.2d 462, 324 Pa.Super. 61 (Pa. Super., 1984)

23 In *United States v. Powell,* 955 F.2d 1206, 1214 (9th Cir. 1991), the court reversed a tax
24 conviction on the grounds that evidence offered by a defendant regarding his intent was erroneously
25 excluded:

26 *"The Supreme Court in Cheek held that 'forbidding the jury to consider evidence that might negate willfulness would raise a serious question under the Sixth Amendment's jury trial provision.'*
27 *Cheek, 111 S.Ct. at 611. Although a district court may exclude evidence of what the law is or should be, see United States v. Poschwatta, 829 F.2d 1477, 1483 (9th Cir. 1987), cert.*
28

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denied, 484 U.S. 1064, 108 S.Ct. 1024,98 L.Ed.2d 989 (1988), it ordinarily cannot exclude evidence relevant to the jury's determination of what a defendant thought the law was in § 7203 cases because willfulness is an element of the offense. In § 7203 prosecutions, statutes or case law upon which the defendant claims to have actually relied are admissible to disprove that element if the defendant lays a proper foundation which demonstrates such reliance. See United States v. Harris, 942, F.2d 1125, 1132 n. 6 (7th Cir. 1991); United States v. Willie, 941 F.2d 1384, 1391-99 (10th Cir. 1991). Legal materials upon which the defendant does not claim to have relied, however, can be excluded as irrelevant and unnecessarily confusing because only the defendant's subjective belief is at issue: the court remains the jury's sole source of the law. In addition, the court may instruct the jury that the legal material admitted at trial is relevant only to the defendant's state of mind and not to the requirements of the law, and may give other proper cautionary and limiting instructions as well."

United States v. *Powell*, 955 F.2d 1206, 1214 (9th Cir. 1991)

The Sixth Circuit has followed *Powell* and likewise reversed a conviction where similar evidence was excluded; see *United States* v. *Gaumer,* 972 F.2d 723 (6th Cir. 1992).

In Arizona Grocery Co. v. Atchison, T. & SF. Ry. Co., 284 U.S. 370, 52 S.Ct. 183 (1932), it was held that a party could rely upon the representations made by a government agency, and in Moser v. United States, 341 U.S. 41, 71 S.Ct. 553 (1951), the Court held that such reliance could constitute a defense to actions taken by the government. These decisions are buttressed by others such as Raley v. Ohio, 360 U.S. 423, 79 S.Ct. 1257 (1959), Cox v. Louisiana, 379 U.S. 559, 85 S.Ct. 476 (1965), United States v. Laub, 385 U.S. 475, 487,87 S.Ct. 574 (1967), and United States v. Penn. Industrial Chemical Corp., 411 U.S. 655, 674, 93 S.Ct. 1804, 1816 (1973). In Penn. Industrial, supra, a company being criminally prosecuted for water pollution sought to assert a defense of reliance upon certain applicable agency regulations, but the trial court precluded the admission of such evidence. In reversing, the Supreme Court held that this reliance did constitute a defense and that the agency representations, the subject regulations, should be given as instructions.

The court erred by disallowing the reliance presented in exhibit #516, and by failing to instruct on subject regulations.

In *United States v. Heller*, 830 F.2d 150, 154 (11th Cir. 1987), the defendant, a lawyer, was convicted of tax crimes and sought to defend on the basis that his accounting methods conformed with the dictates of a tax court decision. In reversing the convictions, that court held that a jury instruction covering the substance of the tax court decision upon which Heller had relied should have been given.

In *United States* v. *Grimes,* 413 F.2d 1376, 1378 (7th Cir. 1969), the court stated the following when it reversed a conviction: *"Acquittal, or a new trial is justified because a conviction cannot stand*

1 *where prosecution has either willfully, or negligently withheld factual evidence that may be favorable to*
2 *the Alleged Defendant." Thomas v. U.S.*, (1965) (9 Cir.) 343 F.2d. 49.
3 The refined essence of these cases is that a criminal defendant does have available the defense of
4 reliance upon representations made to him by government officials, whether judges or executive
5 department officers and agents. *"Allegations such as those asserted by petitioner, (a pro se litigant),*
6 *however inartfully pleaded, are sufficient to call for the opportunity to offer supporting evidence.*
7 *Accordingly, although we intimate no view on the merits of petitioner's allegations, we conclude that he*
8 *is entitled to an opportunity to offer proof" Haines v. Kerner*, 404 U.S. 519, 522
9 Acquittal, or a new trial is justified because the court erred by disallowing an offer of proof (see
10 Doc. #214) of both the factual and the exculpatory evidence in exhibit #516 to be shown to the jury,
11 thus effectively denying due process to Alleged Defendant and helping the prosecution. *U.S. v. Azate*, 47
12 F3rd. 1103, (11th Cir. 1995)
13
14 Re: **4. Defendant's Residency And Citizenship Are**
Not Jurisdictional Requirements.
15 **Objections:** a) The Prosecution failed to define the terms Residency and Citizenship to support its
16 argument. It is clear that the United States citizens are citizens of the federal government. "*No fortifying*
17 *authority is necessary to sustain the proposition that in the United States a double citizenship exists. A*
18 *citizen of the United States* ***is a citizen of the Federal Government*** *and at the same time a citizen of the*
19 *State in which he* ***resides****." Kitchens v. Steele*, 112 F.Supp. 383 (W.D. Mo., 1953) [Emphasis added]. It is
20 also clear that *"One may be a citizen of a State an yet not a citizen of the United States" McDonel v. The*
State, 90 Ind. 320 (1883); and *"We have in our political system a Government of the United States and a*
21 *government of each of the several states. Each is distinct from the other and each has citizens of its*
22 *own..." U.S. v. Cruikshank*, 92 U.S. 542, 23 L.Ed. 588.; and *"There is a difference between privileges*
23 *and immunities belonging to the citizens of the United States as such, and those belonging to the citizens*
24 *of each state as such". Ruhstrat v. People*, 57 N.E. 41 (1900);
25 However, in matters concerning 16th amendment taxes, *"For seventy-five years, the Supreme*
26 *Court has recognized that the sixteenth amendment authorizes a direct nonapportioned tax* ***upon United***
States citizens *throughout the nation, not just in federal enclaves, see Brushaber v. Union Pac. R.R., 240*
27
28

1 *U.S. 1, 12-19, 36 S.Ct. 236, 239-42, 60 L.Ed. 493 (1916); **efforts to argue otherwise have been**
2 **sanctioned as frivolous**, see, e.g., Becraft, 885 F.2d at 549 ".* *United States v. Collins*, 920 F.2d 619,
3 629 (10th Cir. 1990). [Emphasis added]
4 Not only did the court in *US v. Collins* supra not mention state Citizens, but it quoted the US
5 Supreme Court, which in prior cases had already stated in unequivocal terms that *"It is quite clear that*
6 *there is a citizenship of the United States and a Citizenship of the State, which are distinct from each*
7 *other, and which depend upon different characteristics or circumstances in the individual."* Slaughter
8 House Cases, 16 Wall 36,21 L.Ed. 394.;
9 The US Supreme Court also left no doubt that *"The governments of the United States and of*
10 *each state of the several states are distinct from one another. The rights of a citizen under one may be*
11 *quite different from those which he has under the other". Colgate v. Harvey*, 296 U.S. 404; 56 S.Ct. 252
12 (1935); and recognized the *"...rights of national citizenship as distinct from the fundamental or natural*
13 *rights inherent in state citizenship". Madden v. Kentucky*, 309 U.S. 83: 84 L.Ed. 590 (1940);
14 The words of the US Supreme Court resonate with state courts: *"There are, then, under our*
15 *republican form of government, two classes of citizens, one of the United States and one of the state".*
16 *Gardina v. Board of Registrars of Jefferson County*, 160 Ala. 155; 48 So. 788 (1909); *"That there is*
17 *a citizenship of the United States and citizenship of a state,..."*
18 *Tashiro v. Jordan*, 201 Cal. 236 (1927); *"...he was not a citizen of the United States, he was a citizen*
19 *and voter of the State,..." "One may be a citizen of a State an yet not a citizen of the United States".*
20 *McDonel v. The State*, 90 Ind. 320 (1883).
21 The irrefutable distinction between the two classes of citizens is obviously well known to the
22 courts throughout the country. The court's statement in *US v. Collins* supra *"...the sixteenth amendment*
23 *authorizes a direct nonapportioned tax upon United States citizens"* recognizes that state Citizens are
24 not within the sixteenth amendment reach, therefore "jurisdiction". The Prosecution, accordingly,
25 provided no evidence that the sixteenth amendment authorizes a direct non-apportioned tax upon state
26 Citizens, or that the Alleged Defendant is a United States citizen for purposes of the sixteenth
27 amendment.

28

1 It has long been held as foundational truth that *"Every man has a natural right to the fruits of his own*
2 *labor... and no other person can rightfully deprive him of those fruits, and appropriate them against his*
3 *will..." The Antelope,* 23 U.S.66; 10 Wheat 66, 6 L.Ed. 268 (1825) *"A tax laid upon the happening of an*
4 *event, as distinguished from its tangible fruits is an indirect (excise) tax." Tyler v. U. S.* 281, U.S. 497,
5 502 (1930); The record shows no evidence that the Alleged Defendant had willfully waived her natural
6 right to the fruits of her own labor. The absence of governmental (state or federal) power to legislate
7 over the fruits of one's own labor, results in Prosecutorial lack of subject matter jurisdiction, leaving the
8 Prosecution without basis in law to confer authority upon the United States court. *"Where there is no*
9 *jurisdiction over the subject matter, there is, as well, no discretion to ignore that lack of jurisdiction."*
10 *Joyce v. U.S.,* 474 F.2d 215, 219 (C.A.3 (Pa.), 1973)

11 The record shows that the Prosecution provided no evidence of authority to solicit funds from
12 the Alleged Defendant, or that the Alleged Defendant is a United States citizen within the meaning of the
13 sixteenth amendment. The question rises whether citizenship may have relevance when an indictment
14 hinges on statutes under 16th amendment authority. *"It is clear that Congress, as a legislative body,*
15 *exercise two species of legislative power: the one, limited as to its objects, but extending all over the*
16 *Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary*
17 *inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in*
18 *question passed?"* Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821) [Emphasis
19 added]

20 Clearly, for purposes of taxation *"All subjects over which the sovereign power of a state extends,*
21 *are objects of taxation; but those over which it does not extend, are, upon the soundest principles,*
22 *exempt from taxation... The sovereignty of a state extends to everything which exists by its own authority,*
23 *or is introduced by its permission;". McCulloch v. Maryland, 17 U. S. 316, 429 (1819).* [Emphasis
added] It would be very difficult to argue that the import of the noun "subjects" in the above case does
24 not imply "jurisdiction". No evidence was provided by the Prosecution that Residency and/or Citizenship
25 is not required because somehow United States courts may have automatic jurisdiction over anyone.

26 The court erred by not requiring the Prosecution to prove that the Alleged Defendant is a federal
27 "subject", "object of taxation", or that she exercises, benefits, or holds any objects/instruments attached
28

1
2 or attaching the Alleged Defendant to the legislative power of Congress, or that she was under the
3 exclusive legislative power by residing in *"the District of Columbia."* Cohens v. Virginia, supra.
4 Acting within their credo, the Prosecutors entered no exclusionary evidence of a right to
5 interfere with a Citizen's transactions within a State, nor did they enter evidence that the transactions
6 occurred within the federal territorial jurisdiction. *" No interference by Congress with the business of*
7 ***citizens*** *transacted within a State is warranted by the Constitution, except such as is strictly incidental to*
8 *the exercise of powers clearly granted to the legislature." ...*
9 *"... Congress cannot authorize a trade or business within a State in order to tax it... " License Tax Cases,*
10 72 U.S. 462 (1866) [Emphasis added]
11 Absent such evidence, the court erred by allowing "escrow files" and "real estate commissions"
12 without Prosecution providing evidence *"strictly incidental to the exercise of*
13 *powers"* of federal jurisdiction over state Citizens' transactions within Arizona.
14 Furthermore, in line with the Prosecution's contention that residency and citizenship are not
15 jurisdictional requirements, federal jurisdiction rests within *"The canon of construction which teaches*
16 *that legislation of Congress, unless a contrary intent appears, is meant to apply only within the*
17 *territorial jurisdiction of the United States, Blackmer v. United States, 284 U.S. at 437, 52 S.Ct. at page*
18 *254, 76 L.Ed. 375, is a valid approach whereby unexpressed congressional intent may be ascertained."*
19 *Foley Bros v. Ilardo*, 336 U.S. 281, 69 S.Ct. 575, 93 L.Ed. 680 (1949) "See also Gibbons v. Ogden, 9
20 Wheat., at 195 ("The enumeration presupposes something not enumerated"). The absence of evidence of
21 contrary intent to prove that a trade or business under federal authority has indeed created a liability for
22 the Alleged Defendant outside of territorial jurisdiction, or that she engaged in taxable activities within a
23 federal territorial jurisdiction lacks essential elements to support a conviction.
24 The Prosecution admits that the indictment charges only federal penal statutes under 26U.S.C.
25 §§ 7201 and 7206 [correct §7203] for evasion of unrevealed taxes related to undisclosed liabilities
allegedly incurred under the sixteenth amendment authority, but not on residency nor on citizenship
26 jurisdiction. Clearly, the indictment alleges no territorial violation of a liability statute applicable to the
27 Alleged Defendant, no violation of any territorial regulation or duty - related or not - to the allegations of
28 liabilities generated by authority of the sixteenth amendment. Prosecution presented no evidence of any

instruments attaching the Alleged Defendant to federal liabilities, and no evidence of contrary intent by legislation, nor any expressly extended authority beyond 42 USC § 72 of the Secretary's territorial authority to give jurisdiction over the fruits of the state Citizens' labor without their consent. In the absence of territorial liability, the Prosecution appears to claim that residency or citizenship bears no jurisdictional claim. Such contention seems contrary to the court's statement that *"For seventy-five years, the Supreme Court has recognized that the sixteenth amendment authorizes a direct nonapportioned tax **upon United States citizens** throughout the nation, not just in federal enclaves, see Brushaber v. Union Pac. R.R., 240 U.S. 1, 12-19, 36 S.Ct. 236, 239-42, 60 L.Ed. 493 (1916); **efforts to argue otherwise have been sanctioned as frivolous**, see, e.g., Becraft, 885 F.2d at 549 ". United States v. Collins*, 920 F.2d 619, 629 (10th Cir. 1990). Charges of failure or evasion of nonexistent duties, not only lack essential elements to sustain a conviction, but make it impossible to justify any subsequent application of penal statutes.

Conclusion: Based on the Points and Authorities already presented in the motion (see Doc. #270) the court erred by denying counsel's motion for a short extension, thus effectively denying assistance of competent counsel to the Alleged Defendant. The court also erred by not ordering Prosecution to empanel a jury of peers as requested by the Alleged Defendant (see Doc #232, 246 and 247 in this case). The court further erred for want of jurisdiction by denying and failing to inquire into Alleged Defendant's challenge to the validity of the indictment relative to her status (see Doc. # 117, 119, 155, 159, 179, 182, 198, 204, 214, 215 and 224) to establish Prosecution's in personam jurisdiction over her, as sufficient to confer in personam jurisdiction onto the court. The court further erred by allowing the trial to proceed without evidence of a federal liability for a specified tax to establish subject matter jurisdiction over the Alleged Defendant, and over the fruits of her labor. The court also erred by not instructing the already biased jury about the paramount importance of factual proof of liability before anything else would have any relevance. As a consequence of the court's failures, an already biased jury was allowed to ponder over irrelevant testimony and inadmissible documents, despite Alleged Defendant's objections.

Re: **5. Revenue Agent Cheryl Bradley's Testimony Was Not Hearsay.**

Objection: No witness brought forth by the Prosecution, testified to essential, factual elements of liability. Unless Prosecutors reverse their contention that residency and citizenship are not requirements of jurisdiction, the record shows that none of the witnesses testified to territorial jurisdiction over the Alleged Defendant. Therefore, all testimony in the absence of a verified liability is either hearsay or irrelevant.

Re: **6. Defendant Had An Opportunity To Cross-Examine All Government Witnesses.**

Objection: The record shows that the Alleged Defendant never had the opportunity to face her accuser.

Re: **7. Special Agent Dave Votaw's Presence Throughout Trial Was Appropriate.**

Objection: Alleged Defendant objected to his presence because he was also present in front of the grand jury. He was introduced as a witness and had the opportunity to "tweak" his testimony based on hearing the testimony of other witnesses.

Alleged Defendant is not an attorney and lacks access to a large database of cases to support the argument that the court erred by allowing him in the court during other's testimony because she believes it equivalent to "tampering with the witnesses".

Re: **8. The Court Gave Appropriate Jury Instructions, And Did Not Mislead The Jury In Its Income Instruction.**

Objection: A defendant in a criminal case is entitled to jury instructions regarding the law of his defense if there is evidence to support the requested defense instruction. As it is essential to instruct a jury on the elements required to be shown and proved for the offense set forth in an information or indictment, it is likewise essential that instructions on defenses to that charge, or elements of the defense, be given. Lawful defenses are numerous and include such defenses as alibi, consent, self-defense, insanity, entrapment, lack of requisite mens rea, reliance upon advice, good faith misunderstanding of the law, reliance upon Supreme Court opinions and many others. A failure to instruct a jury on the law supportive of a defense creates in any jury's mind the assumption that the only task before it is to determine if the government has proven the elements of the offense charged, regardless of any real, factual defenses presented in evidence and argued in closing by counsel.

1 In *Bird v. United States,* 180 U.S. 356, 391,21 S.Ct. 403 (1901), the Supreme Court, in reversing a
2 conviction on the basis of a failure to give defense instructions, explained this rule as follows:

3 *"It is well settled that the defendant has a right to a full statement of the law from thecourt, and that a neglect to give such full statement, when the jury consequently fall into error, is sufficient*
4 *reason for reversal. * * *The chief object contemplated in thecharge of the judge is to explain the law of the case, to point out the essentials to beproved on the one side and the other, and to bring*
5 *into view the relations of theparticular evidence addressed to the particular issues involved."*

6 Here, a murder conviction was reversed because of a failure to give the theory of defense related to self-defense.

7 In *Strauss* v. *United States,* 376 F.2d 416,419 (5th Cir. 1967), the court reversed a conviction on
8 the basis of a failure to give theory of defense instructions. In equating the failure to so instruct with the
9 impermissible conduct of directing a verdict in a criminal case, the court stated:

10 *"It is elementary law that the defendant in a criminal case is entitled to have presentedinstructions relating to a theory of defense for which there is any foundation in the evidence. * * * If the trial*
11 *judge evaluates or screens the evidence supporting a proposed defense, and upon such evaluation declines to charge on that defense, he dilutes the defendant's jury trial by removing the issue from*
12 *the jury's consideration. In effect, the trial judge directs a verdict on that issue against the defendant. This is impermissible."*

13

14 Like the *Strauss* case above for the Fifth Circuit, the Seventh Circuit follows this proposition of law. In *United States* v. *Indian Trailer Corp.,* 226 F.2d 595 (7th Cir. 1955), and *United States* v. *Phillips,*
15 217 F.2d 435 (7th Cir. 1954), that circuit reversed convictions where
16 theory of defense instructions were not given, and the *Phillips* case was a tax evasion case.
17 In *United States* v. *Grimes,* 413 F.2d 1376, 1378 (7th Cir. 1969), the court stated the rule as
18 follows when it reversed a conviction:

19 *"The defendant in a criminal case is entitled to have the jury consider any theory of the defense which is supported by law and which has some foundation in the evidence, however tenuous."*

20

21 Convictions were similarly reversed in *United States* v. *Vole,* 435 F.2d 774 (7th Cir. 1970), and *United States* v. *Martin-Trigona,* 684 F.2d 485 (7th Cir. 1982), so this rule continues its validity today.
22 This is the position of the remainder of the circuits; see *Walker* v. *United States,* 344 F.2d 795 (lst Cir. 1965); *United States* v. *Nani,* 218 F.2d 730 (2nd Cir. 1955); *United States* v. *Sawyer,* 210 F.2d 169 (3rd
23 Cir. 1954); *United States* v. *Mitchell,* 495 F.2d 285 (4th Cir. 1974); *United States* v. *Steinhorn,* 927 F.2d 195 (4th Cir. 1991); *United States* v. *Lewis,* 592 F.2d 1282 (5th Cir. 1979); *United States* v. *Curry,* 681
24 F.2d 406 (5th Cir. *1982); Marson* v. *United States,* 203 F.2d 904 (6th Cir. 1953); *United States* v. *Garner,* 529 F.2d 962 (6th Cir. 1976); *United States* v. *Manning,* 618 F.2d 45 (8th Cir. 1980); *Lufty* v.
25 *United States,* 198 F.2d 760 (9th Cir. 1952); *United States* v. *Corrigan,* 548 F.2d 879 (10th Cir. 1977);
26 *Perry* v. *United States,* 422 F.2d 697 (D.C. Cir. 1969); and *Smith* v. *United States,* 331 F.2d 784 (D.C.Cir. 1964).

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28

1 In *United States* v. *Opdahl,* 930 F.2d 1530, 1533 (11th Cir. 1991), a conviction was reversed due
2 to the failure of the District Court to include within its jury instructions the "theory of the defense" in
3 that case. There, the court stated:

4 *"The district court's refusal to deliver a jury instruction requested by defendant constitutes reversible error if the instruction '(l) is correct, (2) is not substantially*
5 *covered by other instructions which were delivered, and (3) deals with some point in the trial so 'vital that the failure to give the requested instruction seriously impaired*
6 *the defendant's ability to defend.' "*

7 See also *United States* v. *Morris,* 20 F.3d 1111, 1117 (11th Cir. 1994), and *United States* v. *Ruiz,* 59 F.3d 1151, 1154 (llth Cir. 1995).
8

9 In *United States* v. *GAF Corp.,* 928 F.2d 1253, 1262 (2nd Cir. 1991), that court, in reversing some criminal convictions, stated the general rule by simply quoting other cases:
10 *" '[A] criminal defendant is entitled to instructions relating to his theory of defense,for which there is some foundation in the proof, no matter how tenuous that defensemay appear to the trial court';*
11 ** * *'[i]t is well established that '[a] criminal defendantis entitled to have instructions presented relating to any theory of defense for which there is any foundation in the evidence, no matter how*
12 *weak or incredible that evidence may be.' "*

13 Finally in *United States* v. *Garner,* 529 F.2d 962, 970 (6th Cir. 1976), that court stated the general rule in the following fashion:
14 In a criminal case it is reversible error for a trial Judge to refuse to present adequately a defendant's
15 theory of defense. "
"[W]hen a theory of defense finds some support in the evidence and in the law, a defendant is
16 entitled to some mention of that theory in the instructions. * * * Even when the supporting evidence is weak or of doubtful credibility its presence requires an instruction on the theory of
17 defense. "

18

Re: **9. The Court Properly Limited Defendant's Closing Statement.**

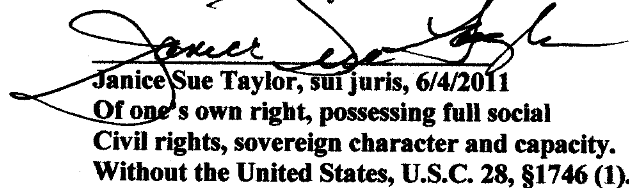
19 **Objection:** Alleged Defendant stands by her contention made in her motion.

20

WITHOUT PREJUDICE

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

24



25 **Janice Sue Taylor, sui juris, 6/4/2011**
Of one's own right, possessing full social
26 **Civil rights, sovereign character and capacity.**
Without the United States, U.S.C. 28, §1746 (1).

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Certificate of Service

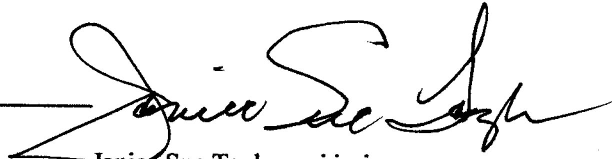
3 I, Janice Sue Taylor, hereby declare and state that I have filed a true and correct copy of the above
document Response to Government JNOV (271). Said Right Extended To Any Attorney, Whether Or Not At Bar,
4 If Providing Or Proposing To Provide "Assistance – Not Force – Of Counsel" with the Clerk of the Court for the
[Alleged] United States District Court For The [Alleged] District Of Arizona, said [Alleged] Court Appearing And
5 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
6 prepaid thereon, to the Alleged U.S. Attorney's Office at the following addresses set forth below.

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

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

10
11 **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**
12 **his[/her] interest is as stake.)**

13
14 Dated this 4th day of June, 2011 A.D



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

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