

APPENDIX A

NOTE: This order is nonprecedential.

**United States Court of Appeals
for the Federal Circuit**

JANICE SUE TAYLOR,
Plaintiff-Appellant

v.

UNITED STATES,
Defendant-Appellee

2020-1473

Appeal from the United States Court of Federal Claims
in No. 1:19-cv-01353-NBF, Senior Judge Nancy B. Fire-
stone.

ON MOTION

PER CURIAM.

ORDER

Janice Sue Taylor submits an informal reply brief with
a supplemental appendix, which this court construes as a
motion to submit a supplemental appendix.

Upon consideration thereof,

IT IS ORDERED THAT:

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TAYLOR v. US

The motion is granted. The reply brief and supplemental appendix are accepted for filing.

FOR THE COURT

May 26, 2020

Date

/s/ Peter R. Marksteiner

Peter R. Marksteiner

Clerk of Court

s29

Janice Sue Taylor

Case No.

Judge

Defendant.

Defendant's maliciously and with full knowledge, took my assets without jurisdiction to do so. See attached Court Order.

Plaintiff, Janice Sue Taylor, resides at 3341 Arianna Ct.
(Street Address)
Gilbert, Arizona 85298, 503 400 9026
(City, State, ZIP Code) (Telephone Number)

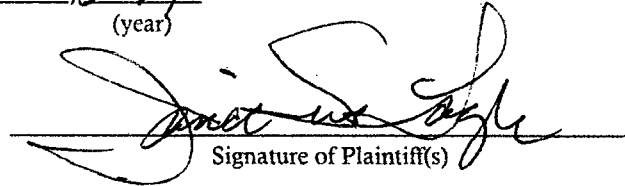
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4. **RELIEF.** Briefly state exactly what you want the court to do for you.

I want the judge to give me a judgment in the amount of
\$15,000,000.00 because the Defendant's have admitted the
taking of my assets, without jurisdiction to do so. See attached
Order from the Court.

I declare under penalty of perjury that the foregoing is true and correct.

Signed this 27th day of August, 2019.
(day) (month) (year)


Signature of Plaintiff(s)

In The United States Court of Federal Claims

Cover Sheet

Plaintiff(s) or Petitioner(s)

Names: Janice Sue Taylor

Location of Plaintiff(s)/Petitioner(s) (city/state): Florence, Arizona

(If this is a multi-plaintiff case, pursuant to RCFC 20(a), please use a separate sheet to list additional plaintiffs.)

Name of the attorney of record (See RCFC 83.1(c)): N/A

Firm Name: _____

Contact information for pro se plaintiff/petitioner or attorney of record:

Post Office Box: P.O. Box 982

Street Address: _____

City-State-ZIP: Florence, Arizona 85132

Telephone & Facsimile Numbers: 503 400 9026

E-mail Address: stay44@gmail.com

Is the attorney of record admitted to the Court of Federal Claims Bar?

☐ Yes ☒ No

Nature of Suit Code: 515

Select only one (three digit) nature-of-suit code from the attached sheet.

Agency Identification Code: TRE

Number of Claims Involved: _____

Amount Claimed: \$ 15,000,000.00

Use estimate if specific amount is not pleaded.

Bid Protest Case (required for NOS 138 and 140):

Indicate approximate dollar amount of procurement at issue: \$ _____

Is plaintiff a small business?

☐ Yes ☒ No

Was this action preceded by the filing of a protest before the GAO?

☐ Yes ☒ No

GAO Solicitation No. _____

If yes, was a decision on the merits rendered?

☐ Yes ☒ No

Income Tax (Partnership) Case:

Identify partnership or partnership group: _____

Takings Case:

Specify Location of Property (city/state): _____

Vaccine Case:

Date of Vaccination: _____

Related Case:

Is this case directly related to any pending or previously filed case(s) in the United States Court of Federal Claims? If yes, you are required to file a separate notice of directly related case(s). See RCFC 40.2.

☐ Yes ☒ No

Nature-of-Suit Codes for General Jurisdiction

100 Contract - Construction - (CDA)	206 Tax - Excise	348 Military Pay - Reinstatement
102 Contract - Fail to Award - (CDA)	208 Tax - Gift	350 Military Pay - Relocation Expenses
104 Contract - Lease - (CDA)	210 Tax - Income, Corporate	352 Military Pay - Retirement
106 Contract - Maintenance - (CDA)	212 Tax - Income, Individual	354 Military Pay - SBP
108 Contract - Renovation - (CDA)	213 Tax - Income, Individual (Partnership)	356 Military Pay - Other
110 Contract - Repair - (CDA)	214 Tax - Informer's Fees	
112 Contract - Sale - (CDA)	216 Tax - Preparer's Penalty	500 Carrier - transportation
114 Contract - Service - (CDA)	218 Tax - Railroad	502 Copyright
116 Contract - Supply - (CDA)	Retirement/Unemployment Tax Act	504 Native American
118 Contract - Other - (CDA)	220 Tax - TEFRA Partnership - 28:1508	506 Oil Spill Clean Up
	222 Tax - Windfall Profit	507 Taking - Town Bluff Dam
120 Contract - Bailment	Overpayment - Interest	508 Patent
122 Contract - Bid Preparation Costs	224 Tax - 100% Penalty - 26:6672 -	509 Taking - Addicks & Barker Reservoirs
124 Contract - Medicare Act	Withholding	510 Taking - Personality
125 Contract - Affordable Care Act	226 Tax - Other	512 Taking - Realty
126 Contract - Realty Sale		513 Taking - Rails to Trails
128 Contract - Subsidy	300 Civilian Pay - Back Pay	514 Taking - Other
130 Contract - Surety	302 Civilian Pay - COLA	515 Unjust Conviction and Imprisonment
132 Contract - Timber Sale	303 Civilian Pay - Disability Annuity	516 Miscellaneous - Damages
134 Contract - Other	304 Civilian Pay - FLSA	518 Miscellaneous - Lease
	306 Civilian Pay - Overtime Compensation	520 Miscellaneous - Mineral Leasing Act
136 Contract - Other - Wunderlich	308 Civilian Pay - Relocation Expenses	522 Miscellaneous - Oyster Growers
	310 Civilian Pay - Suggestion Award	Damages
138 Contract - Protest (Pre Award)	312 Civilian Pay - Other	524 Miscellaneous - Safety Off. Ben. Act
140 Contract - Protest (Post Award)		526 Miscellaneous - Royalty/Penalty Gas
	340 Military Pay - Back Pay	Production
200 Tax - Allowance of Interest	342 Military Pay - CHAMPUS	528 Miscellaneous - Other
202 Tax - Declaratory Judgment - 28:1507	344 Military Pay - Correct records	535 Informer's Reward
204 Tax - Estate	346 Military Pay - Correct/Reinstate	536 Spent Nuclear Fuel

Nature-of-Suit Codes for Vaccine Cases

449 Injury - Hepatitis A	485 Injury - Hemophilus Influenzae	477 Death - Pertussis
453 Injury - Pneumococcal Conjugate	486 Injury - Varicella	478 Death - Polio - inactive
456 Injury - DPT & Polio	490 Injury - Rotavirus	479 Death - Polio - other
457 Injury - D/T	492 Injury - Thimerosal	480 Death - Rubella
458 Injury - DTP/DPT	494 Injury - Trivalent Influenzae	481 Death - Tetanus & Diphtheria
459 Injury - Measles	496 Injury - Meningococcal	482 Death - Tetanus & Tox.
460 Injury - M/M/R	498 Injury - Human Papillomavirus	483 Death - Other
461 Injury - Measles/Rubella		487 Death - Hepatitis B
462 Injury - Mumps	452 Death - Hepatitis A	488 Death - Hemophilus Influenzae
463 Injury - Pertussis	454 Death - Pneumococcal Conjugate	489 Death - Varicella
464 Injury - Polio - inactive	470 Death - DPT & Polio	491 Death - Rotavirus
465 Injury - Polio - other	471 Death - D/T	493 Death - Thimerosal
466 Injury - Rubella	472 Death - DTP/DPT	495 Death - Trivalent Influenzae
467 Injury - Tetanus & Diphtheria	473 Death - Measles	497 Death - Meningococcal
468 Injury - Tetanus & Tox.	474 Death - M/M/R	499 Death - Human Papillomavirus
469 Injury - Other	475 Death - Measles/Rubella	
484 Injury - Hepatitis B	476 Death - Mumps	

AGENCY CODES

AGR	Agriculture	TRN	Department of Transportation
AF	Air Force	TRE	Department of Treasury
ARM	Army	VA	Department of Veterans Affairs
AEC	Atomic Energy Commission	VAR	Various Agencies
COM	Department of Commerce	O	Other
DOD	Department of Defense		
DOE	Department of Energy		
ED	Department of Education		
EPA	Environmental Protection Agency		
GPO	Government Printing Office		
GSA	General Services Administration		
HHS	Health and Human Services		
HLS	Homeland Security		
HUD	Housing and Urban Development		
DOI	Department of the Interior		
ICC	Interstate Commerce Commission		
DOJ	Department of Justice		
LAB	Department of Labor		
MC	Marine Corps		
NAS	National Aeronautical Space Agency		
NAV	Navy		
NRC	Nuclear Regulatory Commission		
PS	Postal Service		
STA	State Department		
SBA	Small Business Administration		

Janice Sue Taylor
Appellant

v.

UNITED STATES
Appellee

Case No. 20-1473

Read the Guide for Pro Se Petitioners and Appellants before completing this form. Attach a copy of the final decision or order of the trial court. Answer the following questions as best you can. Your answers should refer to the decision or order you are appealing where possible. Use extra sheets if needed.

1. Have you ever had another case in this court? ☐ Yes ☒ No. If yes, state the name and number of each case.

2. Did the trial court incorrectly decide or fail to take into account any facts? ☒ Yes ☐ No. If yes, what facts? (refer to paragraph 7 of the Guide).

Yes, Appellants claim was based on MANDATORY STATUTES, and Respondents never once took into account that they had violated Appellant's due process by NEVER abiding by the Statutes. The Boss, the Commissioner of Internal Revenue admitted and the Tax Court Judge agreed with him that they never sent Appellant a Statutory Notice of Deficiency or a Statutory Notice of Determination as required by law, per USC 26 Sections 6212 and 6213(a), through the years 2000-2018.

3. Did the trial court apply the wrong law? ☒ Yes ☐ No. If yes, what law should be applied?

The Tucker Act of 1887, specifically extended the original Court of Claims jurisdiction to include claims for liquidated or unliquidated damages arising from the CONSTITUTION (including takings claims under the Fifth Amendment), a FEDERAL STATUTE or REGULATION, and claims in cases not arising in tort. Specifically, the Tucker Act permits three kinds of claims against the government: (1) contractual claims, (2) noncontractual claims where the plaintiff seeks the return of money paid to the government and (3) noncontractual claims where the plaintiff asserts that he is entitled to payment by the government. Today, jurisdiction over Tucker Act claims is vested in the United States Court of Federal Claims. The United States Court of Federal Claims has EXCLUSIVE jurisdiction over Tucker Act claims in excess of \$10,000. Therefore, Monetary claims, Just Compensation, the taking of Private Property, Constitutional Violations, Violations of Statutes and Damages for Breaches of Contracts with the Government, are all vested acts this Court of Federal Claims has jurisdiction over. As spelled out in the original claim and restated herein, all of the above has occurred due to breaches between the government and Appellant.

4. Did the trial court fail to consider important grounds for relief? ☒ Yes ☐ No. If yes, what grounds?

The trial court failed to acknowledge that once due process is denied, all claims against Appellant become null and void. The trial court never addressed due process being denied, and with any mention of the Tucker Act, they purposely avoided mentioning that the court had jurisdiction to hear any of the above issues according to the Tucker Acts purpose. According to the Tucker Acts own admission, Appellant has important grounds for relief, which were not addressed nor considered, see above.

5. Are there other reasons why the trial court's decision was wrong? ☒ Yes ☐ No. If yes, what reasons?

By Respondents own admission, on page 2, para 2, They acknowledge: "IRC 26 Section 6212 requires the Internal Revenue Service to issue a notice of deficiency in the event of a tax payer's tax deficiency. IRC 26 § 6213(a) authorizes the tax payer to petition the Tax Court once a notice of deficiency has been issued. The Boss. the Commissioner of Internal Revenue and the Tax Court Judge both agreed that they have no jurisdiction, the Tax Court judge ruled that upon the Commissioners response, they had no Jurisdiction over Appellant over the years 2000-2018. The reason they gave was because they had not issued any Statutory Notices of Deficiency or Statutory Notices of Determination through all the years 2000-2018, see enclosed Order.

The failure to issue any Statutory Notices of Deficiency or Determination, are critical to Appellant's case. Appellant has suffered and incurred many years of unlawful actions by the government against her, only to now find out that the government had NO JURISDICTION TO DO THOSE THINGS TO HER, in the first place. The Respondents are talking double talk with forked tongue. The Tucker Act specifically says and the Respondents agreed, (pg 3 para 2), that this court provides jurisdiction over "any claim against the United States founded either upon the **CONSTITUTION**, or any **ACT OF CONGRESS** [Statutes enacted] or any **REGULATION**, of an executive department, or upon any express or implied contract with the United States, or for liquidated or unliquidated damages in cases not sounding in tort. - Appellant declares the root of her claims are all based on Constitutional Violations and Acts of Congress. She was never given the Statutory Notices, an Act of Congress, as required and Mandatory. This Court by its own admission does have jurisdiction over the Tucker Act in its entirety, and Appellant's due process was violated under the fifth amendment to the Constitution, by not issuing the Statutory Notices IRC 26 §§ 6212 and 6213(a) as required.

6. What action to you want the court to take in this case?

I want the court to acknowledge that my case is based on the violations of Statutes of the court and the Constitution. Which the Tucker Act specifically says this court has jurisdiction over. Respondents

admitted they violated these Statutes against Appellant over 2000-2018, specifically USC 26 §§ 6212 and 6213(a). For the court To grant Appellant the monetary compensation she is asking for and due, because Respondents did not apply these Mandatory Statutes that caused all of the damages and repercussions against her. Respondents admitted in all of their Orders, they had no jurisdiction over Appellant, through the years 2000-2018. Which is true, however Appellant suffered irreparable damages by Respondents not applying these Mandatory Statutes. It is a due process violation, under the Constitution, to not give Appellant any Mandatory Statutory Notices of Deficiency or Statutory Notices of Determination required by law, and Respondents have admitted they didn't issue any, through all years 2000-2018, see attached. Appellant should be awarded monetary compensation of \$15,000.000.00 for damages incurred during these years.

7. Do you believe argument will aid the court? ☐ Yes ☒ No. If yes submit a separate notice to the court requesting oral argument and include the reasons why argument will aid the court. (refer to paragraph 15 of the Guide).

No, I believe that honorable courts are able to read and understand the statutes and law, whether in person or in correspondence. A honorable court knows the law and should abide by it to the tee.

8. Do you intend to represent yourself? ☒ Yes ☐ No. If you have not filed and Entry of Appearance, indicate your full name, address, telephone number and e-mail address.

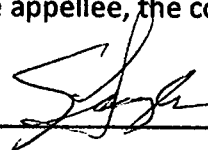
Yes, I am Pro Se,
Phone: 503-400-9026
Email: justamac@gmail.

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

9. I certify that a copy of this brief and any attachments were sent to: Director, commercial branch, civil division, DOJ, for the attorney for appellee, at the following address: P.O. Box 480 Ben Franklin Station, Washington D.C. 20044. (If you do not send a copy of this brief to the appellee, the court will not file the brief) I was not sent the Attorney's name or address.

2-28-20

Date



Appellant's signature

In addition to mailing a copy to the attorney for the Appellee, mail three copies of this informal brief and attachments to:

Clerk of Court
United States Court of Appeals for the Federal Circuit
717 Madison Place NW
Washington, DC 20439

APPENDIX B

**United States Court of Appeals
for the Federal Circuit**

JANICE SUE TAYLOR,
Plaintiff-Appellant

v.

UNITED STATES,
Defendant-Appellee

2020-1473

Appeal from the United States Court of Federal Claims
in No. 1:19-cv-01353-NBF, Senior Judge Nancy B.
Firestone.

JUDGMENT

THIS CAUSE having been considered, it is

ORDERED AND ADJUDGED:

AFFIRMED

ENTERED BY ORDER OF THE COURT

August 25, 2020

/s/ Peter R. Marksteiner
Peter R. Marksteiner
Clerk of Court

**United States Court of Appeals
for the Federal Circuit**

JANICE SUE TAYLOR,
Plaintiff-Appellant

v.

UNITED STATES,
Defendant-Appellee

2020-1473

Appeal from the United States Court of Federal Claims
in No. 1:19-cv-01353-NBF, Senior Judge Nancy B.
Firestone.

MANDATE

In accordance with the judgment of this Court, entered
August 25, 2020, and pursuant to Rule 41 of the Federal
Rules of Appellate Procedure, the formal mandate is
hereby issued.

FOR THE COURT

October 16, 2020

/s/ Peter R. Marksteiner

Peter R. Marksteiner
Clerk of Court

In the United States Court of Federal Claims

**No. 19-1353 T
(Filed: January 27, 2020)**

JANICE SUE TAYLOR

Plaintiff

v

JUDGMENT

THE UNITED STATES

Defendant

Pursuant to the court's Order, filed January 27, 2020, granting defendant's motion to dismiss,

IT IS ORDERED AND ADJUDGED this date, pursuant to Rule 58, that plaintiff's complaint is dismissed for lack of subject-matter jurisdiction.

Lisa L. Reyes
Clerk of Court

By:



Deputy Clerk

NOTE: As to appeal to the United States Court of Appeals for the Federal Circuit, 60 days from this date, see RCFC 58.1, re number of copies and listing of all plaintiffs. Filing fee is \$505.00.

APPENDIX C

NOTE: This disposition is nonprecedential.

**United States Court of Appeals
for the Federal Circuit**

JANICE SUE TAYLOR,
Plaintiff-Appellant

v.

UNITED STATES,
Defendant-Appellee

2020-1473

Appeal from the United States Court of Federal Claims
in No. 1:19-cv-01353-NBF, Senior Judge Nancy B. Fire-
stone.

Decided: August 25, 2020

JANICE SUE TAYLOR, Florence, AZ, pro se.

JANET A. BRADLEY, Tax Division, United States Depart-
ment of Justice, Washington, DC, for defendant-appellee.
Also represented by JOAN I. OPPENHEIMER, RICHARD E.
ZUCKERMAN.

Before LOURIE, O'MALLEY, and CHEN, *Circuit Judges*.

PER CURIAM.

Janice Sue Taylor appeals from a final decision of the U.S. Court of Federal Claims dismissing her complaint for lack of subject-matter jurisdiction. *Taylor v. United States*, No. 19-1353-T, 2020 WL 983245 (Fed. Cl. Jan. 27, 2020). Because we agree that the Claims Court lacked jurisdiction over Taylor's complaint, we *affirm*.

BACKGROUND

In 2010, Taylor was convicted on eight counts of tax evasion and willful failure to file tax returns between 2003 and 2006. She was sentenced to 78 months of incarceration, which she has completed, and ordered to pay \$2,234,219 in restitution to the Internal Revenue Service (IRS).

In 2019, Taylor filed a complaint in the Claims Court,¹ seeking \$15 million for the government's taking of her assets "maliciously and with full knowledge . . . without jurisdiction to do so." Complaint at 1, *Taylor v. United States*, No. 19-1353-T (Fed. Cl. Sept. 5, 2019). In Taylor's view, the government failed to comply with I.R.C. §§ 6212 and 6213 and therefore lacked entitlement to charge her with tax evasion or to collect taxes from her. Taylor also sought damages for fraud or unlawful imprisonment.

The Claims Court dismissed all counts of Taylor's complaint for lack of jurisdiction. Specifically, the court dismissed Taylor's claims based on the Internal Revenue Code because its jurisdiction to hear such tax cases is limited to actions seeking the refund of taxes, penalties, and interest

¹ Taylor also sought relief in other forums, including the United States Tax Court. Relevant here, in 2018, Taylor filed a petition in the Tax Court, also challenging the IRS's failure to comply with I.R.C. §§ 6212 and 6213, but that petition was dismissed for lack of jurisdiction.

TAYLOR v. UNITED STATES

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paid to the government. Taylor's unlawful imprisonment and fraud claims were dismissed because they are tort claims outside the jurisdiction of the Claims Court.

Taylor appealed, and we have jurisdiction over the Claims Court's decision under 28 U.S.C. § 1295(a)(3).

DISCUSSION

We review the Claims Court's decision regarding its jurisdiction without deference because a determination of the court's jurisdiction is a question of law. *Hanlin v. United States*, 214 F.3d 1319, 1321 (Fed. Cir. 2000).

In this appeal, Taylor argues that her due process rights were violated because the government failed to comply with I.R.C. §§ 6212 and 6213 in the proceedings leading to her conviction. According to Taylor, in dismissing her Tax Court action, the government "agreed" that it had no jurisdiction over her from 2000 to 2018 because it failed to send required notices. Reply Br. 4. She maintains that she is not seeking a refund and that her claim is a specialized one based on I.R.C. §§ 6212 and 6213 that falls within the Claims Court's jurisdiction. Reply Br. 2.

The government responds that I.R.C. §§ 6212 and 6213 are not money-mandating statutes and cannot provide jurisdiction over Taylor's claims in the Claims Court. For Taylor's other claims, the government submits that they are either tort claims or Fifth and Fourteenth Amendment claims outside of the Claims Court's jurisdiction.

We agree with the government. The Tucker Act is the primary statute conferring tax jurisdiction on the Claims Court. See *Taylor v. United States*, 303 F.3d 1357, 1359 (Fed. Cir. 2002) (citing 28 U.S.C. § 1491(a)(1) (2000)). But the Tucker Act is only a jurisdictional statute, and "it does not create any substantive right enforceable against the United States for money damages." *United States v. Testan*, 424 U.S. 392, 398 (1976). Thus, "a plaintiff must identify a separate source of substantive law that creates

the right to money damages.” *Fisher v. United States*, 402 F.3d 1167, 1172 (Fed. Cir. 2005) (citing *United States v. Mitchell*, 463 U.S. 206, 217 (1983)).

Taylor challenges the government’s compliance with I.R.C. §§ 6212 and 6213, but neither of these statutes can be fairly interpreted as money-mandating. Section 6212 provides parameters governing the IRS’s mailing of notices of deficiency. Section 6213(a) provides a taxpayer with 90 days after the mailing of a notice of deficiency to commence a Tax Court proceeding to challenge the deficiency. Nothing in either section provides a right to damages if the government fails to comply with the stated requirements.

Taylor’s remaining claims fare no better. To the extent she raises tort claims for fraud or false imprisonment or constitutional claims for lack of due process, those claims are outside of the Claims Court’s jurisdiction. See, e.g., *Brown v. United States*, 105 F.3d 621, 623 (Fed. Cir. 1997) (explaining that the Claims Court lacks jurisdiction over tort actions against the United States); *Smith v. United States*, 709 F.3d 1114, 1116 (Fed. Cir. 2013) (“The law is well settled that the Due Process clauses of both the Fifth and Fourteenth Amendments do not mandate the payment of money and thus do not provide a cause of action under the Tucker Act.” (citing *LeBlanc v. United States*, 50 F.3d 1025, 1028 (Fed. Cir. 1995))).

After the deadline for filing a memorandum in lieu of oral argument had passed, Taylor filed a document in this appeal reiterating arguments made in her opening brief. Extension – Brief Summary, *Taylor v. United States*, No. 20-1473 (Fed. Cir. Aug. 17, 2020), ECF No. 18. We have construed this filing as a motion to file her memorandum out of time, and the motion is granted.

CONCLUSION

Because Taylor has failed to allege any claim that falls within the Claims Court’s jurisdiction, the Claims Court

TAYLOR v. UNITED STATES

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was correct in dismissing her complaint under Rule 12(b)(1) of the Rules of the United States Court of Federal Claims. Accordingly, the judgment of the Claims Court is affirmed.

AFFIRMED

APPENDIX D

JANICE SUE TAYLOR,

v.

Respondent.

Filed Electronically

4. As explained more fully in Respondent's Motion to Dismiss for Lack of Jurisdiction and to Impose a Penalty under I.R.C. § 6673, filed concurrently with this Response, Respondent, ~~has diligently searched its records and has determined that no~~

notices of deficiency or notices of determination have been issued to Petitioner that would give rise to jurisdiction in this case.

MICHAEL J. DESMOND
Chief Counsel
Internal Revenue Service

Date: APR 19 2019


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