

## **EXHIBIT 15**

Trial testimony of Robert Metcalfe acknowledging that the Complaint he wrote in United States v. Peter and Doreen Hendrickson, Civil Action No. 06-11753 averred that Peter Hendrickson's book, 'Cracking the Code- The Fascinating Truth About Taxation In America' argues that “wages are not income” and that “only federal, state and local government workers are subject to the income tax”, and then repeating the same canards.

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UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Case No. 13-20371

-vs-

DOREEN HENDRICKSON,

Detroit, Michigan

Defendant.

July 23, 2014

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TRANSCRIPT OF TRIAL - VOLUME THREE  
BEFORE THE HONORABLE VICTORIA A. ROBERTS  
UNITED STATES DISTRICT COURT JUDGE, and a Jury.

APPEARANCES:

For the Government:

Melissa Siskind, Esq.

Jeffrey McLellan, Esq.

For the Defendant:

Doreen Hendrickson, Pro Per

Standby Counsel:

Andrew Wise, Esq.

Proceedings taken by mechanical stenography, transcript  
produced by computer-aided transcription

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1 Q. Okay, thank you. Now in paragraph nine of your Complaint, you say that my  
2 husband argues that wages are not income and that only Federal workers are  
3 required to pay income taxes. Here in the second highlighted portion.

4 A. I'm sorry. Is that a question?

5 Q. Do you see in the second highlighted portion you allege that my husband  
6 argues that wages are not income and that only Federal workers are required to pay  
7 income taxes?

8 A. Correct.

9 Q. Okay. The third -- that third allegation about *Cracking the Code's* message  
10 that only Federal Government workers plus State and local workers are subject to the  
11 income tax is explicitly incorporated into one of the Orders that you asked Judge  
12 Nancy Edmunds to make to me, right?

13 A. I'd have to see the Order to know that.

14 Q. Okay. That's your Exhibit 12.

15 A. Are you referring to the Complaint?

16 Q. Yes. I might have it in an easier fashion here. I'm not sure which page it is  
17 right now. Is it the Order?

18 THE COURT: Are you directing him to the Complaint or to the Order that  
19 was entered?

20 MRS. HENDRICKSON: I'm sorry. It was the Order.

21 THE COURT: And what Exhibit is that?

22 MRS. HENDRICKSON: Well, I have a copy of just the thing.

23 THE COURT: What exhibit number is the Order?

24 MS. SISKIND: Judge Edmunds' Order is Exhibit 15.

25 THE COURT: Thank you. Can you get to 15, Mr. Metcalfe?

1 subject to the tax.

2 A. I would say that all private sector people are subject to the tax.

3 Q. Right. That's true. Some, but not all?

4 A. But that's my understanding of the Federal tax laws, not of what's in your book.

5 Q. Is it your understanding that the wages you repeatedly read about in the book  
6 as being income subject to the tax are somehow really not wages?

7 MS. SISKIND: Your Honor, we continue to object to this witness's  
8 understanding of the tax laws. That is not an issue that is in this case.

9 THE COURT: Sustained.

10 Q. (By Ms. Hendrickson continuing) All right. So this will be -- is it your contention  
11 that this book says that wages are not income and that only Federal workers are  
12 required to pay the income tax? Are you still advocating that?

13 MS. SISKIND: Your Honor, objection to the relevance of that.

14 THE COURT: Overruled.

15 THE WITNESS: I'm sorry. Could you repeat the question?

16 Q. (By Mrs. Hendrickson continuing) Is it still your contention that this book says  
17 that wages are not income and that only Federal workers are required to pay income  
18 tax?

19 A. There was a question about as we allege in the Complaint, it was I think  
20 Federal, State and local workers.

21 Q. I'll expand --

22 A. That's how we characterize your theory.

23 Q. I'll expand that then. Is it still your contention that this book says that wages  
24 are not income and that only Federal, State and local workers are required to pay  
25 income tax?

1 A. Yes.

2 Q. Yesterday you said you'd read this book prior to preparing the lawsuit in which  
3 you claimed over your signature that the book argues that only Federal, State and  
4 local workers are subject to the income tax and that wages are not income.

5 A. Is that a question?

6 Q. Yes. Is that correct?

7 A. I think what we said was that Mr. Hendrickson's theories espouse that only  
8 Federal, State and local workers are subject to the income tax.

9 Q. Yes, and you read the whole book before you filed the lawsuit.

10 THE COURT: Asked and answered. He's already answered that  
11 question several times.

12 MRS. HENDRICKSON: That he actually read the whole book?

13 THE COURT: I think so.

14 Q. (By Ms. Hendrickson continuing) Okay. Mr. Metcalfe, the lawsuit you wrote  
15 claimed that the refunds you wanted back had been issued in error, didn't you?

16 A. That's correct.

17 Q. Had the Government received W-2's from the company my husband worked  
18 for during those years?

19 A. You're talking about 2002 and 2003?

20 Q. Yes.

21 A. Yes.

22 Q. So okay. Let's go back to it's my 550, but your Number One.

23 THE COURT: Your 550 is not in evidence.

24 MRS. HENDRICKSON: Okay. I'm sorry. I had it listed in my notes as  
25 550. Okay.